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INTERNATIONAL UNION FOR THE PROTECTION OF NEW VARIETIES OF PLANTS

GENEVA

COUNCIL

**Twenty - third Ordinary Session
Geneva, October 17 to 18, 1989**

DESIGNATION OF AUDITOR

Memorandum of the Secretary-General

1. Article 25 of the 1978 Revised Act of the UPOV Convention provides that "The auditing of the accounts of the Union shall be effected by a member State of the Union as provided in the administrative and financial regulations referred to in Article 20. Such State shall be designated, with its agreement, by the Council".
2. The Council decided, at its December 1986 session, to renew the designation of Switzerland as auditor of the accounts of UPOV for a period of four years, that is, until the end of 1989, and thanked Switzerland for its assistance (see document C/XX/13, paragraphs 16 and 17).
3. Under the 1982 Agreement between WIPO and UPOV, WIPO provides various administrative services to satisfy the requirements of UPOV including, inter alia, the financial administration of UPOV (Article 1(1)(iv) of the WIPO/UPOV Agreement).
4. Consequently, it would be appropriate to have the same member State designated as the auditor of the accounts of both WIPO and UPOV.
5. The accounts of WIPO are audited by Switzerland. At their ordinary sessions to be held from September 25 to October 4, 1989, the Governing Bodies of WIPO and the Unions administered by WIPO are being invited to renew the designation of Switzerland as auditor of the corresponding accounts for the period up to and including the year 1993.
6. The Secretary-General was informed that Switzerland was ready to accept the renewal of its mandate of auditor of the accounts of UPOV up to and including the year 1993.

7. The auditing would be done by applying the same rules that apply in WIPO.

8. The Council is invited to renew the designation of Switzerland as auditor of the accounts of UPOV up to and including the year 1993.

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