

**CAG's Opening Remarks: UN Panel Session
6 December 2021**

- 1. Distinguished Members of the Panel, the Executive Secretary of the Panel, esteemed Observer and members of the Technical Group!**

Good Morning, Good Afternoon, and Good Evening!

2. I hope you, everyone in your families, and respective audit institutions are safe and healthy.
3. As the Chairman of the Panel, I am honored to welcome all of you to the Sixty-first regular session of the Panel. Especially, I would like to welcome SAI Russia, who has joined this esteemed Panel recently.
4. Yesterday – 5th December, marked 62 years of the United Nations General Assembly resolution 1438 that led to the establishment of our Panel. Over the last six decades, we have actively contributed to enhance system-wide coherence in the External Audit function to meet the stakeholders' expectations of higher scrutiny, transparency and accountability.
5. Founded on the principle of sovereign equality for all its members, the United Nations today is the most universal and representative international organisation. The UN Charter remains the principal instrument on which the aims and ideals of our collective consciences are embedded. Based on this, the UN has been able to largely keep the peace for over seventy-five years and for contributing in many ways to the betterment of the lives of the world's humanity. The UN has been committed to truth, transparency, and trust while pursuing its varied goals including maintaining peace, prevention

of human rights violations, achievement of SDGs, countering of climate change, etc. We, as external auditors have equal responsibility to provide assurance through our efficient auditing function. The UN, along with its specialized agencies, is engaged in a wide array of activities to improve people's lives around the world – from disaster relief, through education and advancement of women, to peaceful uses of atomic energy. In these changing times, the Panel Members are uniquely placed to contribute to the strengthening of standards of transparency and accountability in contemporary and emerging priority areas.

Dear Colleagues,

6. As we all know, the Panel is a distinctive platform for exchanging new ideas and sharing of new methodologies to further develop the external assurance process and to address the challenges ahead. I am optimistic that our discussions on evolving audit methods, standards, techniques, etc., adapting to the new realities will add value to the efforts of the UN organizations.
7. Especially, due to the Covid pandemic, like all organizations, even the UN has faced numerous difficulties and disruption of regular activities. In this context, I am looking forward to today's session on the impact of Covid, especially the discussions on how COVID has affected the operations of various UN entities and auditing activities. The pandemic also necessitated adoption of new auditing methods and cutting-edge technology, which will not only help us in overcoming immediate challenges but also augment our capacity and expertise in the long run.
8. The TG has been deliberating on various issues contained in the Agenda and I hope their discussions will bring out meaningful suggestions and decision points.

9. The meeting will strengthen our endeavor of making a value addition to the UN. Over the next two days, we will be deliberating upon ways to enhance organizational performance in the areas of emergency procurements, supply chain, investments, digital transformation, ESG framework, update of accounting standards, operational changes like outsourcing of services, and common back offices as a part of reforms in the UN system. I hope our interactions will generate meaningful solutions for effectively conducting audits in these important areas.

10. Now, I request my esteemed colleague and Vice-Chairman of the Panel, Mr. Jorge Bermúdez, the Comptroller General of the Republic of Chile, to make his introductory remarks.

Thank you.