Appointment of the External Auditors of IUCN for 2021–2024

**Action Requested:** The World Conservation Congress is invited to CONSIDER the recommendation of the IUCN Council and APPOINT the External Auditors of IUCN for the period 2021–2024.

**DRAFT MOTION**

The IUCN World Conservation Congress,

*At the recommendation of the IUCN Council*,

**Appoints** PricewaterhouseCoopers as IUCN External Auditors for the years 2021 to 2022, and **requests** that Council appoint the External Auditors for the years 2023 to 2024 following a competitive selection process.

**EXPLANATORY MEMORANDUM**

The External Auditors are appointed by the Congress on the recommendation of the Council (Article 20 (j) of the IUCN Statutes).

PricewaterhouseCoopers (PwC) were appointed by the 2012 Congress for the years 2013–2016 and reappointed by the 2016 Congress for the years 2017–2020.

The Finance and Audit Committee (FAC) of Council has been satisfied with the performance of PwC over the course of its mandate.

PwC will have been auditors for eight years once they complete their current mandate. Swiss law does not require mandatory change of auditors. However, it is considered best practice to change auditors after several years. Although not applicable to IUCN, a useful benchmark is the requirement of EU regulations that require that the auditor of a “Public Interest Entity” be changed after ten years.

Consequently, on the recommendation of the FAC, Council proposes to reappointment PwC for the years 2021–2022 and requests that it is given the mandate by Congress to appoint new auditors for the years 2023–2024 following a competitive selection process (decision C/98/19).