



Finance and Audit Committee of the Congress

Draft Terms of Reference revised May 2021

The Finance and Audit Committee shall be appointed by the Congress on the proposal of the President, in accordance with Rule 13 of the Rules of Procedure of the World Conservation Congress¹.

Taking into account that the IUCN Members adopted by electronic vote on 10 February 2021, the IUCN Financial Plan 2021–2024, the audited financial statements 2016–2019 as well as the appointment of the external auditors, the responsibility of the Finance and Audit Committee of the Congress will include matters related but not limited to the following financial and audit aspects of the Union:

1. Present their recommendation on the approval of the 2020 audited financial statements;
2. Advise and propose appropriate action on any financial issue that may arise during the Plenary;
3. Comment on the implications of the motions submitted to Congress for decision in relation to the approved Financial Plan.

To fulfil this responsibility, the Committee shall:

- a. examine the audited financial statements and reports of the external auditors for the year 2020, together with the revised Report of the Director General and Treasurer on the Finances of IUCN in the Intersessional Period 2016–2021;
- b. consider the reports of the Council and of its Finance and Audit Committee;
- c. consider any other matters of finance or financial and operational procedures referred to the Committee by the Plenary sitting or by the Steering Committee;
- d. advise the Congress on the outcome of these considerations, and to propose action as appropriate;
- e. review the motions submitted to Congress for decision in relation to the Financial Plan approved by Council;
- f. coordinate with the Programme Committee, the Credentials Committee and the Resolutions Committee when preparing their report to the Congress; and

¹ The World Congress shall establish Steering, Resolutions, Credentials, and Finance and Audit Committees and such other committees as it may consider necessary for the conduct of its business, and shall define their terms of reference.

- g. make recommendations to the next Council for improving the Committee's role and functioning based on its own evaluation to be made before the end of the Congress taking into account Council's guidance for self-evaluation.