

United Nations  Nations Unies

BOARD OF AUDITORS
NEW YORK
FAX: (212) 969.3884

Paris, 26 SEP. 2007

Dear Mr. Saha,

I write to inform you of the status of the ACABQ's request to the Board to undertake a special audit of United Nations activities in the Democratic People's Republic of Korea (DPRK).

In my letter of 29 June 2007, I indicated that the Board accepted the assignment but highlighted that such additional procedures were not likely to effect conclusions already reached. The Board also set out conditions necessary to enable it to undertake the additional procedures. The Administration confirmed to the Board its agreement to these conditions in a letter dated 13 August 2007 (annex 1).

The Administration has, however, been unable to obtain agreement from the DPRK government that visas could be granted to the audit team. In this regard, the Board has received from the Administration a copy of a letter from the DPRK government dated 28 August 2007 (annex 2) indicating that "...the Government of the Democratic People's Republic of Korea (DPRK) is not able to accept your proposed visit to the DPRK by the auditors...".

In view of the foregoing, the Board wishes to report back to the ACABQ that it is unable to commence the audit requested. The Board has decided to redeploy the identified audit staff to its regular audit work.

Please accept, Sir, assurances of my highest consideration.

Yours sincerely



Philippe Séguin
Chairman, United Nations Board of Auditors

Mr. Rajat Saha,
Chairman,
Advisory Committee on Administrative
and Budgetary Questions (ACABQ)
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