



General Secretariat (SG)

Geneva, 30 October 2024

Ref.: **DM-24/1006**
Contact: Ms Béatrice Pluchon
E-mail: memberstates@itu.int

To Member States of the ITU Council

Subject: **Consultation by correspondence of Member States of the Council on the external auditor's report and opinion, the financial operating report on the audited accounts 2023**

Dear Madam/Sir,

On 22 October 2024, the ITU Secretary-General received a letter from the External Auditor informing her that the 2023 audit is now complete.

Consequently, the following two documents have been published on the Council website and, as agreed by the tenth plenary meeting of the 2024 Council session (see Document [C24/120](#)), are submitted for Council decision by correspondence.

- Document [C24/144](#) including:
 - o the letter from the External Auditor
 - o the External Auditor's report on the accounts for 2023
 - o the External Auditor's opinion
 - o the Financial operating report on the audited accounts
- Document [C24/22\(Add.1\)](#): Addendum 1 to the Thirteenth Report of the Independent Management Advisory Committee (IMAC) - Annual Report for 2023-2024

The Council is therefore invited to:

- **note** the External Auditor's report on the accounts for 2023, contained in document C24/144 (Annex 1);
- **note** the External Auditor's opinion and **approve** the financial operating report on the audited accounts, contained in document C24/144 (Annex 2);
- **adopt** the draft resolution, contained in document C24/144 (Annex 3); and
- **note** the addendum to the IMAC annual report (Document C24/22(Add.1)).

In accordance with Rule 3.2 of the Council's Rules of Procedure on consultations and decisions between sessions, I hereby invite Member States of the Council to reply to the consultation using the [online tool](#), or alternatively using the template in the [Annex](#) by sending the response via e-mail to memberstates@itu.int **not later than 2 December 2024**. A simple majority of Council Member States having the right to vote will apply.

Once examined and approved by the Council, the financial operating report will be communicated to the Member States and Sector Members.

I look forward to receiving your reply.

Yours faithfully,

(signed)

Frédéric Sauvage
Chair of the ITU Council

Annex: 1 – Consultation by correspondence of Member States of the Council on the external auditor’s report and opinion, the financial operating report on the audited accounts 2023

ANNEX

**Consultation by correspondence of Member States of the Council
on the external auditor's report and opinion,
the financial operating report on the audited accounts 2023**

Name of the Member State of the Council:

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Proposal	Yes	No	Abstention
Note the External Auditor's report on the accounts for 2023, contained in document C24/144 Annex 1			
Note the External Auditor's opinion, contained in document C24/144 Annex 2			
Approve the financial operating report on the audited accounts, contained in document C24/144 Annex 2			
Adopt the draft resolution, contained in document C24/144 Annex 3			
Note the addendum to the IMAC annual report (Addendum 1 to document C24/22)			

Councillors are kindly invited to send their reply via the [online tool](#), or alternatively send the response via e-mail to memberstates@itu.int using the template in this annex **not later than 2 Decembre 2024**.