



Meeting of States Parties

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Report of the External Auditors for the financial year 1998, with financial statements of the International Tribunal for the Law of the Sea as at 31 December 1998

Introductory note

1. The international audit firm of Arthur Andersen was appointed as the external auditor by the Tribunal for the 1998 audit and the examination of the financial statements of the Tribunal as of 31 December 1998. The report of the Auditor for 1998 was completed on 26 April 1999 and was presented to the Tribunal for review at its next session (27 September to 8 October 1999).
2. The Ninth Meeting of States Parties, as recorded in the report of the Ninth Meeting (SPLOS/48, para. 28), requested the Registrar, pending the entry into force of the Financial Regulations of the Tribunal, to present to the Meeting of States Parties every year a preliminary performance report on the use of the budget appropriations for the preceding year and a final performance report on the use of the budget appropriations for the year prior to the preceding year.
3. Consistent with that decision, the report of the External Auditor for the year 1998, the year prior to the preceding financial year, is presented herein. The preliminary performance report of the preceding year (1999) is annexed to the draft budget proposals of the Tribunal for 2001 (see SPLOS/WP.12, annex I).