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**ORGANIZATION OF AMERICAN STATES**

**Inter-American Council for Integral Development**

**(CIDI)**



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CIDI/doc.378/23 rev.1

28 March 2023

Original: Spanish

RECOMMENDATION OF THE MANAGEMENT BOARD OF THE INTER-AMERICAN AGENCY FOR COOPERATION AND DEVELOPMENT (IACD) REGARDING THE APPROVAL OF PAYMENTS FOR EXTERNAL AUDIT OF THE DEVELOPMENT COOPERATION FUND (DCF)

FISCAL YEARS (2022 – 2023 - 2024)

(Approved by CIDI during the regular meeting held on March 28, 2023)

DECISION NO. 3 B. ADOPTED AT THE MEETING OF THE OF THE MANAGEMENT BOARD OF THE INTER-AMERICAN AGENCY FOR COOPERATION AND DEVELOPMENT (IACD), HELD ON MARCH 6, 2023

(Document (AICD/JD/DE-136/23) - [Español](http://scm.oas.org/IDMS/Redirectpage.aspx?class=AICD/JD/DE&classNum=136&lang=s) - [English](http://scm.oas.org/IDMS/Redirectpage.aspx?class=AICD/JD/DE&classNum=136&lang=e) )

To recommend that CIDI approve payment covering the costs of the external audit of the Development Cooperation Fund (DCF) for fiscal years 2022, 2023, and 2024 (document CIDI/JD/INF. -89/23, [Español](http://scm.oas.org/IDMS/Redirectpage.aspx?class=AICD/JD/INF.&classNum=89&lang=s) - [English](http://scm.oas.org/IDMS/Redirectpage.aspx?class=AICD/JD/INF.&classNum=89&lang=e)) in the understanding that the payment for the 2022 audit will be made immediately and the payment for the following two years will be made when the audits corresponding to fiscal years 2023 and 2024 begin.

This recommendation is based on the provisions of Article 10.d of the DCF Statutes regarding appropriations intended for unplanned activities (document CIDI/doc.99/14 rev. 1, [Español](https://scm.oas.org/IDMS/Redirectpage.aspx?class=cidi/doc.&classNum=99&lang=s) - [English](https://scm.oas.org/IDMS/Redirectpage.aspx?class=cidi/doc.&classNum=99&lang=e)). Once CIDI has given its approval, SEDI will initiate administrative proceedings to transfer the funds to cover the 2022 audit costs to the SAF and to secure funds for the 2023 and 2024 payments.

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