
Twelfth session of the Assembly
Abu Dhabi, 15 – 16 January 2022

Report of the Director-General Status of Implementation of the External Audit Recommendations

1. Pursuant to Article XII.C of the Statute of the International Renewable Energy Agency (hereafter “Agency” or “IRENA”), the Assembly through its decision A/7/DC/2 appointed Deloitte & Touche (M.E.) as the External Auditor of IRENA to audit the annual financial statements of the Agency and of its Staff Provident Fund for the four-year period from 2017 to 2020.
2. Pursuant to Financial Regulation 12.1, the Director-General submitted the annual financial statements of IRENA for the year ending 31 December 2020 (“2020 financial statements”) to the External Auditor. The External Auditor audited the 2020 financial statements and issued its report on those financial statements, expressing an unqualified audit opinion. The Director-General submitted the External Auditor’s report and the corresponding audited financial statements of IRENA for 2020 to the twenty-first meeting of the Council (C/21/5), together with the Director-General’s report thereon, to the twenty-second meeting of the Council (C/22/6), .
3. Similar to 2019, the External Auditor did not have any audit recommendations for 2020 and there are currently no open audit recommendations.