

**RESOLUTION No. 723**

**2023 FINANCIAL STATEMENTS OF THE INTER-AMERICAN INSTITUTE FOR COOPERATION  
ON AGRICULTURE (IICA), REPORT OF THE EXTERNAL AUDITORS AND THIRTIETH  
REPORT OF THE AUDIT REVIEW COMMITTEE (ARC)**

The EXECUTIVE COMMITTEE, at its Forty-fourth Regular Meeting,

HAVING SEEN:

Documents IICA/CE/Doc. 765 (24), “2023 Financial Statements of IICA and Report of the External Auditors”, and IICA/CE/Doc. 766 (24), “Thirtieth Report of the Audit Review Committee (ARC)”,

CONSIDERING:

That Article 4.d of the Rules of Procedure of the Executive Committee establishes that it is the responsibility of this governing body of the Inter-American Institute for Cooperation on Agriculture (IICA) to “examine the financial status of the Institute, and upon the Board’s request or when a decision by the Board is required under the Convention, to send the corresponding report and recommendations to the Board”;

That, at its Seventh Regular Meeting, the Inter-American Board of Agriculture (IABA), by way of Resolution IICA/JIA/Res. 231 (VII-O/93), created the ARC and approved its Statute;

That, pursuant to Article 3.k of its Rules of Procedure, the Executive Committee is responsible for receiving and approving the ARC’s reports and making a determination on their recommendations; and

That, in its Thirtieth Report, the ARC states that it examined the report of the external auditors on IICA’s financial statements for the 2023 fiscal year and found the work performed to be satisfactory and in accordance with the rules of the Institute and international auditing standards,

RESOLVES:

1. To accept the 2023 financial statements of the Institute and the report of the external auditors, and to instruct the Director General of IICA to submit them to the Twenty-third Regular Meeting of the IABA for its information.
2. To approve the Thirtieth Report of the ARC and instruct the Director General to implement the recommendations contained therein.
3. To thank the members of the ARC for the work accomplished.
4. To recognize the efforts undertaken by the Institute to maintain financial records with a clean opinion and to urge the Director General to continue implementing his policy of transparency.