

**AGREEMENT ON THE INTERNATIONAL DOLPHIN CONSERVATION PROGRAM**  
**47<sup>th</sup> MEETING OF THE PARTIES**

**La Jolla, California, USA**  
**10-11 October 2023**

**RESOLUTION A-23-01**

**CREATION OF AN AD HOC WORKING GROUP ON THE  
FINANCIAL STRENGTHENING OF THE AIDCP**

*The Parties to the Agreement on the International Dolphin Conservation Program (AIDCP):*

***Taking into account*** the obligations established in the AIDCP;

***Reaffirming*** the conviction to ensure the functioning and operational strengthening of the AIDCP;

***Bearing in mind*** that the AIDCP currently reports a surplus of over two million dollars;

***Concerned*** about the increase the execution of budget which has caused deficit in recent years;

***Recognizing*** the need to modernize and, where appropriate, develop the necessary instruments for financial management associated with best practices in information and financial risk management;

***Resolved*** to develop an analytical exercise that will provide the Meeting of the Parties with inputs for adopting modern management instruments adapted to the needs of the AIDCP;

***Recalling*** that the IATTC provides the Secretariat to the AIDCP in accordance with Article XIV of the Agreement and Article VII(1)(t) of the Antigua Convention;

*Agree:*

1. To create the Ad Hoc Working Group on the Financial Strengthening of the AIDCP.
2. The Working Group shall have the following functions:
  - a) To review and analyze in detail the existing budgetary and financial rules, tools and practices observed under the AIDCP;
  - b) To review the application of these rules, tools and practices from their adoption to the present;
  - c) To review the existing budget structure and mechanisms to ensure the reasonableness of the AIDCP's income and expenditures;
  - d) To identify the existence and effective application in the AIDCP of financial management methodologies in accordance with the recommended standards for intergovernmental organizations as well as any possible gaps;
  - e) To identify, with the support of the Secretariat, the areas of financial management that need to be modernized through, among others, the implementation of technological tools, manuals, policies, strategies and procedures for efficient financial management;

- f) When making recommendations, to review whether the Parties are adequately kept informed in a sufficient and timely manner regarding budget execution especially when a decision of the Parties is required or when there are substantive changes in the quantitative and qualitative execution of the budget;
  - g) At all times observe the applicable rules of confidentiality established in the instruments in force under the AIDCP and IATTC;
  - h) The Working Group shall determine the steps and actions required to execute a performance review of the processes related to the finance, accounting and budgetary execution, which shall provide technical recommendations for the efficient management of the AIDCP. The cost of this review will be charged against the 2024 AIDCP budget.
  - i) Recommendations identified by the Group as matters for immediate implementation shall be submitted to the Parties for consideration consistent with the Rules of Procedure for inter-sessional decision-making.
  - j) The Working Group shall issue a final report to the Meeting of the Parties in 2024 with recommendations on the potential improvements or actions, such as, *inter alia*, the elaboration or amendment of manuals, procedures and financial and budgetary management practices and policies, as well as the implementation of technological tools that ensure timely and efficient access to financial information and financial risk management.
3. The Working Group shall have access to all information, especially but not limited to financial information, either through documentary analysis or through interviews with such persons as the group deems relevant for the purposes of this Resolution. The Secretariat shall provide the Group with all information and evidence that it may require.
  4. The Parties may appoint their representative(s) to the Working Group, endeavoring to ensure that the Group includes representatives with the relevant technical and specialized skills or experience appropriate to the objective of the Group. The representatives may be accompanied by such experts as they deem appropriate in an advisory capacity.
  5. The Working Group shall be chaired by the Chair of the AIDCP. He may be replaced by the Vice-Chairman in case of temporary absences.
  6. The Meeting of the Parties shall decide, at its meeting in August 2024, whether or not to extend and/or expand the mandate of this Group.