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RJL/JAC/32714  
05 March 2020

Circular Communication to Commissioners, Contracting Governments and  
Members of the Scientific Committee  
**IWC.ALL.368**

**2019 Commission Financial Statements**

I am pleased to present the Commission's audited Financial Statements for the 2019 financial year. As part of the Secretariat's commitment to continuously improve financial processes, work has been undertaken to enhance the accessibility and transparency of this document.

As with the past three years, the accounts received an unqualified opinion from the Commission's auditor, indicating that the accounts show a true and fair view of the Commission's financial position. If you have any questions or comments regarding this document, or Commission finances, please contact [secretariat@iwc.int](mailto:secretariat@iwc.int) for additional information.

Thank you for your careful attention to this document.

Dr Rebecca Lent  
Executive Secretary

*c.c. Accredited observers to the IWC*

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*Chair:* Andrej Bibic (Slovenia)  
*Vice-Chair:* Amadou Televiel Diallo (Rep. of Guinea)  
*Executive Secretary:* Rebecca Lent