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Agenda item 49

ADMINISTRATIVE AND BUDGETARY CO-ORDINATION  
BETWEEN THE UNITED NATIONS AND THE  
SPECIALIZED AGENCIES

Joint Panel of Auditors

(Report by the Secretary-General)

1. By resolution 347(IV), of 24 November 1949, the General Assembly approved the principles, set out in Annex B to that resolution, regarding a joint panel of auditors for the United Nations and the specialized agencies. Those principles provided, inter alia, that the panel should not exceed six in number, and that the members of the panel performing audits should meet together annually.
2. In the report on its fifth session, the panel observed:
  - (i) That, while fully convinced of the usefulness of having joint sessions of the several external auditors, it had not in the past considered that annual meetings were warranted;
  - (ii) That, especially in view of the current establishment of new agencies, it was considered that the number of the members of the panel was unduly restricted.

The panel felt that the terms of its establishment might usefully be amended on these lines.

3. This matter was brought to the attention of the Consultative Committee on Administrative Questions (of the Administrative Committee on Co-ordination) at its session held in April 1959. In addition to the points raised by the panel, it was noted by the CCAQ that while the concept of having a Panel of External Auditors from which the auditors of the participating organizations would be chosen served a useful purpose in the years immediately following its creation, this particular

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concept had given way to the practice of the external auditors meeting together as a committee more in a consultative capacity, to exchange experience and information regarding the external audits of the several organizations.

4. The CCAQ noted that the Secretary-General intended to propose to the General Assembly at its fourteenth session, amendments to resolution 347(IV) which would bring it into line with the existing situation.

5. Thus, the Secretary-General submits the following draft resolution, revising Annex B<sup>1/</sup> of General Assembly resolution 347 (IV), for consideration by the General Assembly. The text of this draft resolution has been notified to the agencies involved (ILO, WHO, FAO, UNESCO, ICAO and the International Atomic Energy Agency) and to the members of the Joint Panel of Auditors, and their observations have been incorporated in the text now presented. Similarly, the Advisory Committee on Administrative and Budgetary Questions has been consulted, and that Committee concurs in the text of the draft resolution.

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<sup>1/</sup> The principles to govern the audit procedures of the United Nations contained in Annex A of resolution 347 (IV) were incorporated in the Financial Regulations of the United Nations approved by the General Assembly at its fifth session (resolution 456 (V)). /...

Draft resolution

Panel of External Auditors

The General Assembly,

Having considered the report of the Secretary-General on the Joint Panel of Auditors established by its resolution 347 (IV) of 24 November 1949,

Decides that the following provisions should replace those set out in annex B of resolution 347 (IV):

1. The members of the United Nations Board of Auditors and the appointed external auditors of the specialized agencies and the International Atomic Energy Agency shall constitute a Panel of External Auditors, the purpose of which shall be to further the co-ordination of the audits for which its members are responsible and to exchange information on methods and findings.
2. The panel may submit to the executive heads of the participating organizations any observations or recommendations it may wish to make in relation to the accounts and financial procedures of the organizations concerned.
3. The executive heads of the participating organizations may, through their auditor(s), submit to the panel for its opinion or recommendation any matter within its competence.
4. The panel shall elect its chairman and adopt its rules of procedure. Meetings shall be held when necessary but normally not less frequently than once every two years.
5. Costs of the meetings of the panel shall be borne by the participating organizations.

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