

GENERAL
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APPOINTMENTS TO FILL VACANCIES IN THE MEMBERSHIP OF SUBSIDIARY
BODIES OF THE GENERAL ASSEMBLY

BOARD OF AUDITORS

Note by the Secretary-General

1. Resolution 74 (I) adopted by the General Assembly on 7 December 1946, at its first session provides:

"That in 1947, and every year thereafter, the General Assembly shall appoint an Auditor, to take office from 1 July of the following year and to serve for a period of three years."

2. The present membership of the Board of Auditors is as follows:

The Auditor-General (or officer holding the equivalent title) of Colombia;

The Auditor-General (or officer holding the equivalent title) of the Netherlands;

The Auditor-General (or officer holding the equivalent title) of Norway.

3. The Auditor-General of the Netherlands was appointed to the Board by the General Assembly at its tenth session (resolution 967 (X)) for a three-year term which expires on 30 June 1959. Thus, the General Assembly will be required, at its thirteenth session in 1958, to fill the resulting vacancy by the appointment as a member of the Board of the Auditor-General (or officer holding the equivalent title) of a Member State. The Auditor thus appointed will serve for a period of three years commencing 1 July 1959.

4. The General Assembly, at its 723rd plenary meeting, on 26 November 1957, approved the Fifth Committee's recommendation (A/3726) that, on the basis of reports from the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions, the existing system of audit procedures be maintained. That system involves the provision, by members of the Board of Auditors, of

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technical audit staff from national audit services for the performance of the detailed audit of the accounts. The Auditor-General of the Netherlands, whose term is expiring, has provided the staff for the audit of the United Nations and related accounts at Headquarters, the Expanded Programme of Technical Assistance and the Pension Fund accounts, which involves each year the assignment of seven members of his office for two periods of fifty days each, and he himself has needed to devote a period of approximately three months each year to United Nations work.

5. At previous sessions, a draft resolution including the name of a Member State whose Auditor-General (or officer holding the equivalent title) was recommended for appointment has been submitted by the Fifth Committee to the General Assembly. It is suggested that a similar procedure should be followed at the thirteenth session.