



Twenty-first session

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 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 Belgium;
The Auditor-General (or officer holding the equivalent title) of Colombia;
The Auditor-General (or officer holding the equivalent title) of Pakistan.
3. The Auditor-General of Pakistan was appointed to the Board by the General Assembly at its eighteenth session (resolution 1893 (XVIII) of 6 November 1963) for a three-year term which expires on 30 June 1967. Thus the General Assembly will be required at its twenty-first session 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 beginning on 1 July 1967.
4. The existing system of external audit involves the provision by members of the Board of Auditors of technical staff from their respective national audit services for the performance of the detailed audit of the accounts, based on an allocation of

* Item 77 (c) of the provisional agenda.

work agreed upon from time to time among the members of the Board. Under the current arrangements, the Comptroller and Auditor-General of Pakistan provide the staff for the audit of the accounts of United Nations Headquarters and the United Nations Office at Geneva, the accounts for technical assistance and Special Fund projects entrusted to the United Nations as an administering agency, as well as those central accounts of the United Nations Development Programme (UNDP) for which the Administrator of the Programme is responsible. The latter comprise the UNDP (Technical Assistance) Account and the UNDP (Special Fund) Account as well as the administrative budget for the headquarters and field offices of UNDP. The audit of these accounts has involved the assignment of a directing auditor and eleven auditors for a period of approximately seven months. In addition, it has been necessary for the Comptroller and Auditor-General to devote one month of his time in connexion with the audit of the United Nations accounts.

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