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Twenty-eighth session  
Item 85 (c) of the provisional agenda\*

APPOINTMENTS TO FILL VACANCIES IN THE MEMBERSHIP OF  
SUBSIDIARY ORGANS 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 at its regular session shall appoint an Auditor to take office from 1 July of the following year and to serve for a period of three years."

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\* A/9100.

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

The Auditor-General of Canada\*  
The Auditor-General of Colombia\*\*  
The Auditor-General of Pakistan\*\*\*

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\* Term expires on 30 June 1974.  
\*\* Term expires on 30 June 1975.  
\*\*\* Term expires on 30 June 1976.

3. The Auditor-General of Canada was appointed to the Board of Auditors by the General Assembly at its twenty-fifth session (resolution 2630 (XXV) of 9 November 1970) for a three-year term which expires on 30 June 1974. Thus the General Assembly will be required at its twenty-eighth session to fill the resulting vacancy by 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 1974.

4. The present external audit arrangements involve the provision of technical staff by the members of the Board of Auditors from their respective national audit services for the performance of the examination of the accounts. The audit assignments are based upon an allocation of work made by the members with the concurrence of the Advisory Committee. Under the current division of audit assignments, the Auditor-General of Canada provides the audit staff for the examination of the accounts and financial statements of all special missions, special expenses and trust funds, of the United Nations Office at Geneva, the United Nations Industrial Development Organization, the United Nations Development Programme, the United Nations as participating and executing agency for UNDP, and the United Nations Fund for Population Activities. The audit of these accounts is estimated to require the assignment of a directing external auditor and a team of auditors involving a total of between 60 and 80 man-months each year. In addition, it has been necessary for the Auditor-General to devote approximately two months of his time in connexion with the audit assignments and attendance at the meetings of the Board and of the Panel of External Auditors of the United Nations and specialized agencies.

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-eighth session.

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