

UNITED NATIONS
GENERAL
ASSEMBLY



Distr.
GENERAL

A/7153,
26 July 1968

ORIGINAL: ENGLISH

Twenty-third 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 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."
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 Pakistan;
The Auditor-General (or officer holding the equivalent title) of Canada.
3. The Auditor-General of Colombia was appointed to the Board by the General Assembly at its twentieth session (resolution 2015 (XX) of 27 October 1965) for a three-year term which expires on 30 June 1969. Thus the General Assembly will be required at its twenty-third 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 1969.
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

* Item 76 (c) of the provisional agenda.

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 Controller-General of Colombia provides the staff for the audit of the United Nations Joint Staff Pension Fund, the United Nations Children's Fund, the UNICEF Greeting Card Fund, the United Nations Institute for Training and Research, the United Nations Emergency Force, the Economic Commission for Latin America and the Council for South West Africa. The audit of these accounts has required the assignment of a directing external auditor and four auditors. In this regard, the Colombian audit team has established an office at United Nations Headquarters for the conduct of these audits on a full-time basis. Additionally, it has been necessary for the Controller-General of Colombia to devote approximately six weeks of his time each year in connexion with the audit assignments, attendance at the annual meeting of the Board and the meetings of the Panel of External Auditors.

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-third session.
