



UNITED NATIONS  
GENERAL  
ASSEMBLY



Distr.  
GENERAL

A/8353  
20 August 1971

ORIGINAL: ENGLISH

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Twenty-sixth session  
Item 82 (c) of the provisional agenda

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

3. At its twenty-third session, the General Assembly, by resolution 2470 (XXIII) of 21 December 1968, appointed the Auditor-General of Colombia for a three-year term beginning on 1 July 1969. Since the term of office of this member of the Board expires on 30 June 1972, the General Assembly will be required at its twenty-sixth 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 1972.

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 of the United Nations, including all trust and special accounts. The allocation of the audit assignments is considered and decided by the members of the Board with the concurrence of the Advisory Committee on Administrative and Budgetary Questions. Under the division of audit assignments for the year ended 31 December 1971, the Controller-General of Colombia is to provide the audit staff for the examination of the accounts and financial statements of United Nations Headquarters, the International Court of Justice, the regional economic commissions, the United Nations Conference on Trade and Development and the United Nations Relief and Works Agency for Palestine Refugees in the Near East. It is expected that the audit of these accounts will require the assignment of a directing external auditor and five auditors for a twelve-month period supplemented by three additional auditors for a six-month period. It will also be necessary for the Controller-General of Colombia to devote approximately two months of his time in connexion with the audit assignments and attendance at the meetings of the Board of Auditors and 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-sixth session.

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