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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."

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

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

* Term expires on 30 June 1976.
** Term expires on 30 June 1977.
*** Term expires on 30 June 1978.

3. The Auditor-General of Pakistan was appointed to the Board of Auditors by the General Assembly at its twenty-seventh session (resolution 2941 (XXVII) of 4 December 1972) for a three-year term which expires on 30 June 1976. Thus the General Assembly will be required at its thirtieth 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 1976.

* A/10150.

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 on 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 Pakistan provides the audit staff for the examination of the accounts and financial statements of the United Nations Children's Fund, the UNICEF Greeting Card Operation, the United Nations Institute for Training and Research, the United Nations Joint Staff Pension Fund, the Office of the United Nations High Commissioner for Refugees, the United Nations Emergency Force, the United Nations Operation in the Congo and the United Nations Environment Programme. The audit of these accounts has required the assignment of a directing external auditor for the whole year, 11 auditors and 2 supervising officers for a period of approximately five months each year. In addition, it has been necessary for the Auditor-General to devote 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 thirtieth session.
