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REVIEW OF AUDIT PROCEDURES OF THE UNITED NATIONS
AND THE SPECIALIZED AGENCIES

Draft report of the Fifth Committee

Rapporteur: Mr. Jaime de PINIES (Spain)

1. Pursuant to the allocation of agenda items decided by the General Assembly at its 682nd plenary meeting, the Fifth Committee considered, at its 618th meeting, the question of the review of audit procedures of the United Nations and the specialized agencies. For this purpose the Committee had before it two reports of the Secretary-General (A/3584) and of the Advisory Committee on Administrative and Budgetary Questions (A/3615).
2. In their reports, the Secretary-General and the Advisory Committee agreed, in the light of existing facts as set out in those reports that unless circumstances should necessitate a different course, the United Nations should continue to maintain the system of external audit which had been applied with success since 1946.
3. As a result of its consideration of this item, the Fifth Committee decided, without objection, to recommend to the General Assembly that, under the conditions set out in paragraph 2 above, the present system of external audit should be maintained.
