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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:

Auditor-General of Bangladesh***
Auditor-General of Canada**
Auditor-General of Ghana*

* Term of office expires on 30 June 1979.
** Term of office expires on 30 June 1980.
*** Term of office expires on 30 June 1981.

3. The Auditor-General of Ghana was appointed to the Board of Auditors by the General Assembly at its thirtieth session (resolution 3373 (XXX) of 30 October 1975) for a three-year term which expires on 30 June 1979. Thus the General Assembly will be required at its thirty-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 1979.

* A/33/50/Rev.1.

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 on Administrative and Budgetary Questions. Under the current division of audit assignments, the Auditor-General of Ghana 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 Economic Commission for Europe, the Economic Commission for Africa, the Economic Commission for Western Asia, the International Court of Justice, the United Nations Office at Geneva, the United Nations Relief and Works Agency for Palestine Refugees in the Near East and the Office of the United Nations High Commissioner for Refugees. The audit of these accounts has required the assignment of a Director of External Audit for the whole year, 20 auditors and four supervising officers for a period of approximately five months each year. In addition, it has been necessary for the Auditor-General of Ghana 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 decision 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 thirty-third session.
