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

* Term of office expires on 30 June 1977.

** Term of office expires on 30 June 1978.

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

3. The Auditor-General of Canada was appointed to the Board of Auditors by the General Assembly at its twenty-eighth session (resolution 3096 (XXVIII) of 11 December 1973) for a three-year term which expires on 30 June 1977. Thus the

* A/31/50.

General Assembly will be required at its thirty-first 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 1977.

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 Canada provides the audit staff for the examination of the accounts and the financial statements of United Nations Headquarters, of all special missions, special expenses and trust funds, the United Nations Emergency Force (1973) and the United Nations Disengagement Observer Force, the United Nations University, the United Nations Joint Staff Pension Fund, the United Nations Institute for Training and Research, the United Nations Operation in the Congo and the United Nations Emergency Force (1956). The audit of these accounts is estimated to require the assignment of a Director of External Audit and a team of 13 auditors for a period of approximately five months. 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 of Auditors and 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 thirty-first session.
