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

3. The Auditor-General of Norway was appointed to the Board by the General Assembly at its twelfth session (resolution 1174 (XII) of 26 November 1957) for a three-year term which expires on 30 June 1961. Thus the General Assembly will be required at its fifteenth session in 1960 to fill the resulting vacancy by the 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 commencing 1 July 1961.

4. The existing system of external audit involves the provision by members of the Board of Auditors of technical staff from their respective national audit services for the performance of the detailed audit of the accounts, based on an allocation of work agreed from time to time among the members of the Board. Under

the current arrangements, the Auditor-General of Norway provides the staff for the audit of the accounts of the United Nations Office at Geneva, the Voluntary Funds administered by the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East at Beirut and the United Nations Children's Fund Regional Office at Paris. It is estimated that the audit of these accounts involves the assignment each year of a Chief Auditor for 190 working days and one Senior Auditor for 150 working days; and that, further, the Auditor-General himself will need to devote the equivalent of about two months to United Nations business. The Auditor-General of Norway has also provided the staff for the audit of the accounts of the United Nations Korean Reconstruction Agency, but since the accounts of that Agency will be closed in 1960, the workload involved is not included in the estimation.

5. At previous sessions, a draft resolution including the name of a Member State whose Auditor-General (or officer holding the equivalent title) was recommended for appointment has been submitted by the Fifth Committee to the General Assembly. It is suggested that a similar procedure should be followed at the fifteenth session.
