

GENERAL  
ASSEMBLYDistr.  
GENERALA/4826  
3 August 1961

ORIGINAL: ENGLISH

Sixteenth session

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 Pakistan.
3. The Auditor-General of the Netherlands was appointed to the Board by the General Assembly at its thirteenth session (resolution 1249 (XIII) of 30 October 1958) for a three-year term which expires on 30 June 1962. Thus the General Assembly will be required at its sixteenth session in 1961 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 1962.
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 the Netherlands provides the staff for the audit of the United Nations and related accounts at Headquarters, including the accounts of the Expanded Programme for Technical Assistance, the Special Fund and the Suez Canal Surcharge Operation, and the accounts of the International Court of Justice. These audits involve the assignment of eight auditors during two periods in a year for a total of some 110 days; the Auditor-General devotes the equivalent of approximately three months per year to United Nations work.

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 sixteenth session.

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