



Eighteenth 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 Pakistan was appointed by the General Assembly at its fifteenth session (resolution 1550 (XV) of 18 December 1960) for a three-year term to expire on 30 June 1964. Accordingly, the General Assembly will be required at its eighteenth session 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 beginning 1 July 1964.

4. The existing system of external audit involves provision by members of the Board of Auditors of technical staff from their respective national audit services for the performance of 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 Pakistan provides staff for the audit of the accounts of the European Office, Geneva, the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) at Geneva, the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) at Beirut, and the United Nations Operation in the Congo (ONUC). The audit of the accounts of the European Office and the voluntary funds administered by UNHCR involves the assignment of three auditors during two periods in a year for a total of 120 days. Similarly, the audit of UNRWA at Beirut involves the assignment of three auditors during two periods in a year for a total of 90 days, and that of ONUC the assignment of four auditors during two periods in a year for a total of 130 days. Further, these audits require the supervision of a Directing External Auditor during two periods of each year for a total of 80 days. The Auditor-General devotes an average of 68 days per year to United Nations business.

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 be followed at the eighteenth session.

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