



Fifth session

APPOINTMENTS TO FILL VACANCIES IN THE MEMBERSHIP OF
SUBSIDIARY BODIES OF THE GENERAL ASSEMBLY
BOARD OF AUDITORS

Note by the Secretary-General

1. Provisional Financial Regulation 34 (resolution 163 (II) of the General Assembly) provides that:

"A board of three auditors, each of whom shall be the Auditor-General (or officer holding equivalent title) of a Member Government, shall be appointed by the General Assembly as External Auditors of the accounts of the United Nations and of such specialized agencies as shall have agreed thereto. The appointments shall be made in the following manner, and subject to the following provisions:

(a) 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 (or officer holding equivalent title) of Canada;
The Auditor-General (or officer holding equivalent title) of Colombia;
The Auditor-General (or officer holding equivalent title) of Denmark.

3. The Auditor-General (or officer holding equivalent title) of Colombia was appointed to the Board by the General Assembly on 1 November 1947 (resolution 150 (II)) for a three-year term which will expire on 30 June 1951. To fill the resulting vacancy, the General Assembly will therefore be required at its fifth regular session in 1950 to appoint as a member of the Board the Auditor-General (or officer holding equivalent title) of a Member State. The auditor thus appointed will serve for a period of three years commencing 1 July 1951.

4. At the fourth regular session, the Fifth Committee submitted to the General Assembly a draft resolution including the name of the Member State whose Auditor-General (or officer holding equivalent title) was recommended by the Fifth Committee for appointment. With a view to expediting the business of the General Assembly, it is suggested that a similar procedure be followed this year.