

APPENDIX XXIV

EXTERNAL AUDITORS

Resolution of the Assembly, December 7, 1946

The General Assembly resolves,

- (a) that the Auditor-General (or other title) of the UKRAINIAN SOVIET SOCIALIST REPUBLIC and the Auditor General (or other title) of SWEDEN and the Auditor-General (or other title) of CANADA be appointed as external Auditors of the accounts of the United Nations and of the International Court of Justice, and of such specialized agencies as may be designated by the appropriate authority. Should the necessity arise, an Auditor may designate a representative to sit on the Board in his absence;
- (b) that the term of office of each Auditor shall continue until 30th June, 1948, 30th June, 1949, and 30th June, 1950, in the order in which they are named above;
- (c) that in 1947, and every year thereafter, the General Assembly at its regular session shall appoint an Auditor to take office from 1st July of the following year and to serve for a period of three years;
- (d) that the Auditors in office shall constitute the Board of Auditors, which shall elect its own Chairman and adopt its own rules of procedure;
- (e) that the Board, subject to the budgetary provision made by the General Assembly for the cost of audit, and after consultation with the Advisory Committee on Administrative and Budgetary Questions relative to the scope of the audit, may conduct the audit under the provisions of this resolution in such manner as it thinks fit and may engage commercial public auditors of international repute;
- (f) that if any member of the Board ceases to hold the national office described in paragraph (a) of this resolution he shall cease to be a member of the Board, on which he shall be succeeded by his successor in the national office described;
- (g) that the Board of Auditors shall submit its report, together with the certified accounts and such other statements as it thinks necessary, to the General Assembly to be available to the Advisory Committee on Administrative and Budgetary Questions not later than 1st June following the end of the financial year to which the accounts relate. The Advisory Committee shall forward to the General Assembly its comments, if any, on the audit report;