

- (ix) The Auditors, or such of their officers as they may delegate should jointly certify each account in the following terms:

"The above accounts have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as the result of the audit, that, in our opinion, the above account is correct"; adding, should it be necessary, "subject to the observations in our report."

- (x) The Auditors shall have no power to disallow items in the accounts, but shall recommend to the Secretary-General for appropriate action such disallowances as the Board is prepared to recommend to the General Assembly based on its audit of the accounts and records. The Board shall bring to the attention of the General Assembly any cases where its recommendations for disallowance have not been acted upon by the Secretary-General.