



PAN AMERICAN HEALTH ORGANIZATION  
WORLD HEALTH ORGANIZATION



## **44th DIRECTING COUNCIL**

### **55th SESSION OF THE REGIONAL COMMITTEE**

*Washington, D.C., USA, 22-26 September 2003*

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*Provisional Agenda Item 5.3*

CD44/19 (Eng.)  
21 July 2003  
ORIGINAL: ENGLISH

#### **APPOINTMENT OF THE EXTERNAL AUDITOR**

1. In Resolution CD41.R2, the 41st Directing Council (1999) appointed the holder of the Office of the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland, Sir John Bourn, as External Auditor of the accounts of PAHO for the financial period 2000-2001 and 2002-2003. As the audit of the Organization's 2002-2003 accounts will be completed in April 2004, it is necessary for the 44th Directing Council to appoint an External Auditor for future financial periods, so that the auditing of PAHO's accounts can go forward without interruption.
2. Financial Regulation 14.1, which governs the appointment of the External Auditor of PAHO, states: "The Conference or the Directing Council shall appoint an External Auditor(s) of international repute to audit the accounts of the Organization. Auditor(s) appointed may be removed only by the Conference or the Directing Council."
3. The Director proposes that the holder of the Office of the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland be appointed External Auditor of PAHO for the 2004-2005 financial period. Sir John Bourn, the present Comptroller and Auditor General of the United Kingdom has confirmed to the Director his willingness to be proposed for the reappointment for the next biennium.
4. The Directing Council may wish to consider the following resolution:

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*Proposed resolution*

**APPOINTMENT OF THE EXTERNAL AUDITOR**

***THE 44th DIRECTING COUNCIL,***

Satisfied with the services of the present External Auditor, Sir John Bourn, holder of the Office of Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland, and noting his expressed willingness to continue to serve as External Auditor of the Pan American Health Organization,

***RESOLVES:***

1. To express its thanks to Sir John Bourn for the work he has performed for the Organization in his audit of the accounts for the financial periods 2000-2001 and 2002-2003.
2. To appoint the holder of the Office of Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland External Auditor of the accounts of the Pan American Health Organization for the 2004-2005 financial period and to request that he conduct his audits in accordance with the principles set forth in Article XIV of the PAHO Financial Regulations, with the provision that, should the need arise, he may designate a representative to act in his absence.

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