

directing council

regional committee



PAN AMERICAN
HEALTH
ORGANIZATION

XXXV Meeting

Washington, D.C.
September 1991

WORLD
HEALTH
ORGANIZATION



XLIII Meeting

Provisional Agenda Item 6.3

CD35/23 (Eng.)
18 July 1991
ORIGINAL: ENGLISH

APPOINTMENT OF THE EXTERNAL AUDITOR

In Resolution XIV, the XXXII Meeting of the Directing Council (September 1987) appointed the holder of the Office of the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland as External Auditor of the accounts of PAHO for the financial periods 1988-1989 and 1990-1991. As the audit of the Organizations's 1990-1991 accounts will be completed in April 1992, it is necessary for the XXXV Meeting of the Directing Council to decide on the appointment of the External Auditor for future financial periods, so that auditing of PAHO's accounts can go forward without interruption.

Financial Regulation 12.1, which governs the appointment of the External Auditor of PAHO, states the following: "The Directing Council shall appoint External Auditor(s) of international repute to audit the accounts of the Organization. Auditor(s) appointed may be removed only by the Directing Council."

Past practice of PAHO and WHO has been to have the same External Auditor and to appoint the External Auditor for periods corresponding to PAHO and WHO's biennial financial cycles. Accordingly, 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 financial periods 1992-1993 and 1994-1995. Similar appointment action was confirmed by the Forty-fourth World Health Assembly in May 1991. Mr. John Bourn, the present Comptroller and Auditor General of the United Kingdom, has confirmed to the Director his willingness to be proposed for reappointment for the two forthcoming biennial periods.

The Council may wish to consider adoption of a resolution along the following lines:

Proposed Resolution

APPOINTMENT OF THE EXTERNAL AUDITOR

THE XXXV MEETING OF THE DIRECTING COUNCIL,

Bearing in mind that it has been the practice of the Pan American Health Organization and the World Health Organization to have the same External Auditor, and that the holder of the Office of the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland, who has been appointed External Auditor of the World Health Organization for the financial periods 1992-1993 and 1994-1995, has expressed a willingness to continue to serve as External Auditor of the Pan American Health Organization,

RESOLVES:

1. To appoint the holder of the Office of the 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 financial periods 1992-1993 and 1994-1995, and to request that he conduct his audits in accordance with the principles set forth in Article XII of the PAHO Financial Regulations, with the provision that, should the need arise, he may designate a representative to act in his absence.
2. 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 1986-1987 and 1988-1989.