

directing council

regional committee



**PAN AMERICAN
HEALTH
ORGANIZATION**

XXXVIII Meeting



**WORLD
HEALTH
ORGANIZATION**

XLVII Meeting

Washington, D.C.
25-30 September 1995

Provisional Agenda Item 6.3

CD38/21 (Eng.)
18 July 1995
ORIGINAL: ENGLISH

APPOINTMENT OF THE EXTERNAL AUDITOR

In Resolution CD35.R4, the XXXV Meeting of the Directing Council (September 1991) 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 1992-1993 and 1994-1995. As the audit of the Organization's 1994-1995 accounts will be completed in April 1996, it is necessary for the XXXVIII 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. This year, however, the Forty-eighth World Health Assembly in May decided to appoint the Auditor General of the Republic of South Africa as External Auditor. Since the Republic of South Africa is not a Member Government of the Pan American Health Organization and since the Governing Bodies have over the years expressed satisfaction with the current External Auditor, the Director proposes that the holder of the Office of Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland be appointed External Auditor of PAHO for the financial periods 1996-1997 and 1998-1999. Sir 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 next two biennial periods.

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

Proposed Resolution

APPOINTMENT OF THE EXTERNAL AUDITOR

THE XXXVIII MEETING OF THE DIRECTING COUNCIL,

Expressing satisfaction with the services of the present External Auditor, holder of the Office of the 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 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 1996-1997 and 1998-1999, 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 1992-1993 and 1994-1995.