



PAN AMERICAN HEALTH ORGANIZATION
WORLD HEALTH ORGANIZATION



41st DIRECTING COUNCIL

San Juan, Puerto Rico, 27 September-1 October 1999

Provisional Agenda Item 5.3

CD41/22 (Eng.)

16 July 1999

ORIGINAL: ENGLISH

APPOINTMENT OF THE EXTERNAL AUDITOR

In Resolution CD38.R1, the 38th Directing Council (1995) 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 periods 1996-1997 and 1998-1999. As the audit of the Organization's 1998-1999 accounts will be completed in April 2000, it is necessary for the 41st Directing Council to appoint an External Auditor for future financial periods, so that the 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 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."

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 2000-2001 and 2002-2003. 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 bienniums.

The Council might wish to consider the following:

Proposed resolution

APPOINTMENT OF THE EXTERNAL AUDITOR

THE 41st 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 1996-1997 and 1998-1999.
2. 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 2000-2001 and 2002-2003 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.