

*directing council*



PAN AMERICAN  
HEALTH  
ORGANIZATION

XXXII Meeting

Washington, D.C.  
September 1987

*regional committee*

WORLD  
HEALTH  
ORGANIZATION

XXXIX Meeting



Provisional Agenda Item 6.3

CD32/5 (Eng.)  
8 July 1987  
ORIGINAL: ENGLISH

APPOINTMENT OF THE EXTERNAL AUDITOR

In Resolution IV, the Directing Council at its XXIX Meeting (September 1983) appointed the holder of the Office of 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 1984-1985 and 1986-1987. As the audit of the Organization's 1986-1987 accounts will be completed in April 1988, it is necessary for the XXXII Meeting of the 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 following: "The Directing Council shall appoint External Auditors of international repute to audit the accounts of the Organization. Auditors 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 Comptroller and Auditor General of the United Kingdom be appointed External Auditor of PAHO for the financial periods 1988-1989 and 1990-1991. Similar appointment action for WHO was confirmed by the Fortieth World Health Assembly in May 1987. Sir Gordon Downey, K.C.B., 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 XXXII 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 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 1988-1989 and 1990-1991, 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 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 1988-1989 and 1990-1991, 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 Gordon Downey, K.C.B., for the work he has performed for the Organization.