



General Assembly

Distr.: General
2 March 2021

Original: English

Seventy-sixth session

Item 119 (d) of the preliminary list*

Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of a member of the Board of Auditors

Note by the Secretary-General

1. By its resolution [55/248](#), the General Assembly amended its resolution [74 \(I\)](#).
2. Paragraph 1 of General Assembly resolution [55/248](#) reads as follows:

1. *Decides* that the term of office of the Board of Auditors shall be a non-consecutive term of office of six years' duration starting on 1 July 2002;

3. The current membership of the Board of Auditors is as follows:

The Auditor-General of the National Audit Office of China***
The Comptroller General of the Republic of Chile**
The German Supreme Audit Institution*

* Term of office expires on 30 June 2022.

** Term of office expires on 30 June 2024.

*** Term of office expires on 30 June 2026.

4. Given that the term of office of the German Supreme Audit Institution will expire on 30 June 2022, it will be necessary for the General Assembly, at its seventy-sixth session, to appoint as a member of the Board the Auditor-General, or officer holding the equivalent title, of a Member State to fill the resulting vacancy. The auditor thus appointed will serve for a period of six years, beginning on 1 July 2022.

5. The three members of the Board have joint responsibility for the external audit of: the United Nations; United Nations peacekeeping activities and special missions; the United Nations Development Programme; the United Nations Population Fund; the United Nations Children's Fund; the United Nations International Drug Control Programme; the United Nations Relief and Works Agency for Palestine Refugees in the Near East; the United Nations Institute for Training and Research; the voluntary funds administered by the United Nations High Commissioner for Refugees; the Fund of the United Nations Environment Programme; the United Nations Human Settlements Programme; the United Nations Office for Project Services; the International Residual Mechanism for Criminal Tribunals; the capital master plan; the

* [A/76/50](#).



International Trade Centre; the United Nations University; and the United Nations Joint Staff Pension Fund. The Members of the Board also have joint responsibility for the audit of the United Nations Compensation Commission and other activities upon request.

6. Currently, Board members provide approximately 3,800 auditor-weeks per year for audit assignments, shared among the staff provided from their audit services. Additionally, they provide the full-time Director and Deputy Director positions.

7. To enable the Board to carry out its mandate through the integration of audit planning, execution and reporting and to enhance the development of common audit standards and professional practices, an Audit Operations Committee was established comprising three full-time Directors of External Audit, who are based at Headquarters, representing each member of the Board. The members of the Board are expected to be available for approximately two weeks each year, in June and November, for meetings of the Board and the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. In addition, each member has to be available for whatever consultations are necessary throughout the year with the members of the Administration, the Advisory Committee on Administrative and Budgetary Questions and other governing bodies.

8. At previous sessions, the Fifth Committee submitted to the General Assembly a draft decision containing the name of a Member State whose Auditor-General or officer holding the equivalent title was recommended for appointment. It is suggested that a similar procedure be followed at the seventy-sixth session.
