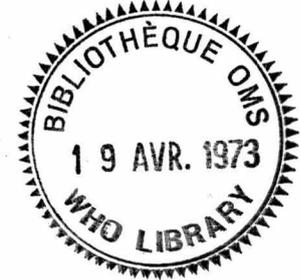




TWENTY-SIXTH WORLD HEALTH ASSEMBLY

Provisional agenda item 3.16



INDEXED

APPOINTMENT OF EXTERNAL AUDITOR

Report by the Director-General

1. In accordance with resolution WHA22.17,¹ Mr Lars Breie was appointed External Auditor of the accounts of the World Health Organization for the three financial years 1970 to 1972 inclusive. Subsequently Mr Breie having expressed his willingness to have his appointment extended by one year only, i.e. until the completion of the audit of the accounts of the World Health Organization for the financial period ending 31 December 1973, the Twenty-fifth World Health Assembly renewed the appointment of Mr Lars Breie as External Auditor for a further year by its resolution WHA25.16.¹
2. The applicable Financial Regulations are contained in Article XII and in the Appendix containing Additional Terms of Reference Governing the External Audit.²
3. The Twenty-sixth World Health Assembly should appoint an external auditor to audit the accounts of the Organization beginning with the year 1974. For the information of the Health Assembly, the International Labour Organisation has appointed as successor to Mr Breie, who is also External Auditor of that organization, Mr L. Lindmark, Auditor-General of Sweden, who will audit the International Labour Organisation's accounts for 1974 and 1975.³ The World Health Organization has since its inception had the same external auditor as the International Labour Organisation, which has resulted in economy in external audit costs, these costs having been shared between the two organizations. Should the Assembly decide to appoint Mr Lindmark as External Auditor of the World Health Organization, these cost sharing arrangements would be continued. The Director-General understands that in that event Mr Lindmark would be prepared to make his services available.
4. The World Health Assembly may make the appointment for any period of time and should authorize the designation by the Auditor of a representative to act in his absence. In case the Health Assembly decides to appoint the Auditor-General of Sweden, the Director-General recommends that the appointment be made for a similar period as that of the International Labour Organisation, i.e. two years.
5. The Assembly may wish to adopt a resolution along the following lines:

"The Twenty-sixth World Health Assembly

1. RESOLVES that be appointed External Auditor of the accounts of the World Health Organization for the financial years 1974 to inclusive, to make his audits in accordance with the principles incorporated in Article XII of the Financial Regulations, with the provision that, should the necessity arise, he may designate a representative to act in his absence; and
2. EXPRESSES its gratitude to Mr Breie for the excellent quality of the work which he has performed for the Organization."

¹ Handbook of Resolutions and Decisions, vol. I, 1948-1972, p. 429.

² Basic Documents, 23rd ed., p. 78 and p. 80.

³ The curriculum vitae of Mr Lindmark as submitted to the ILO Governing Body at its 189th Session is reproduced as Annex 1.

CURRICULUM VITAE OF MR LARS LINDMARK

Mr Lindmark is the Auditor General of Sweden. He was born in 1922 and graduated from Uppsala University in 1948 with a Master's Degree in law. He subsequently served as an attorney and practised in a law office until 1952, when he entered the service of the Swedish Government. In 1956 he was appointed Budget Secretary of the Ministry of Finance, and in 1961 became Director of the Budget Division of the same Ministry.

Since 1965 Mr Lindmark has been the Auditor General of the Swedish National Audit Bureau, which is the principal government authority for supervisory control of central government agencies. Its main duty is to examine benefit and effectiveness in public administration. In addition to his permanent duties as Auditor General, Mr Lindmark has held or still holds a number of important positions in his country. These include membership of the Board of the Swedish National Office of Organization and Management since 1961, and the vice-chairmanship of this Board since 1965. He has also been the Chairman of the National Debt Commissioners since 1965. Special assignments have included the chairmanship of the Government Commission of 1963 on the Introduction of Programme Budgeting in Public Administration, the chairmanship of the Government Procurement Commission of 1968, and the chairmanship of a Government Commission on Development of Goals and Means in Effectiveness Auditing.