



FORTIETH WORLD HEALTH ASSEMBLY

Provisional agenda item 28



APPOINTMENT OF THE EXTERNAL AUDITOR

Report by the Director-General

The appointment of the Comptroller and Auditor General of the National Audit Office in the United Kingdom as External Auditor of WHO expires in March 1988, i.e. before the Forty-first World Health Assembly to be held in May 1988. In order to avoid any uncertainty in WHO's external audit arrangements, the Director-General is proposing that the holder of the office of Comptroller and Auditor General of the United Kingdom be appointed External Auditor of WHO for two financial periods, i.e. 1988-1989 and 1990-1991. A draft resolution for the Health Assembly's consideration appears in paragraph 4.

1. In resolution WHA36.10, the Thirty-sixth World Health Assembly (May 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 WHO for the financial periods 1984-1985 and 1986-1987. As the audit of the accounts of WHO for the financial period 1986-1987 will be completed in March 1988, i.e. before the Forty-first World Health Assembly meets in May 1988, it is necessary for the Fortieth World Health Assembly to decide on the appointment of an External Auditor to serve after March 1988, so that auditing of the subsequent financial periods can go forward without interruption.
2. Since its inception WHO has always had the same External Auditor as the International Labour Organisation (ILO). This has resulted not only in financial economies for WHO but also in an audit team with broad experience and knowledge of the financial practices and procedures and the auditing requirements of organizations in the United Nations system. In fact, in addition to being the External Auditor of WHO and the ILO, the Comptroller and Auditor General of the United Kingdom, Sir Gordon Downey, K.C.B., is also the External Auditor of several other specialized agencies of the United Nations, and his staff is organized in such a way that a sufficient number of qualified auditors with specialized knowledge of the United Nations agencies is available to carry out on-the-spot audits on his behalf.
3. Financial Regulation 12.1, which governs the appointment of the External Auditor of WHO, states the following:

External Auditor(s), each of whom shall be the Auditor General (or officer holding equivalent title or otherwise qualified) of a Member government, shall be appointed by the Health Assembly, in the manner decided by the Assembly. Auditor(s) appointed may be removed only by the Assembly.

Past practice has been to appoint the External Auditor of WHO for periods corresponding to WHO's biennial financial cycles. Accordingly, the Director-General 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 WHO for the financial periods 1988-1989 and 1990-1991. Sir Gordon Downey, K.C.B., the present Comptroller and Auditor General of the United Kingdom, has confirmed to the Director-General his willingness to be proposed for reappointment for the two forthcoming biennial periods.

