



EXECUTIVE BOARD

Fifty-first Session

Provisional agenda item 6.4



APPOINTMENT OF THE AD HOC COMMITTEE OF THE EXECUTIVE BOARD TO  
CONSIDER, PRIOR TO THE TWENTY-SIXTH WORLD HEALTH ASSEMBLY,  
THE REPORT OF THE EXTERNAL AUDITOR ON THE ACCOUNTS OF THE  
ORGANIZATION FOR THE YEAR 1972

1. Article 34 of the Constitution requires the Director-General to submit annually to the Executive Board the financial statements of the Organization. Financial Regulation 11.4 provides that "The annual accounts shall be submitted by the Director-General to the Auditor(s) if possible not later than 28 February following the end of the financial year".
2. Article 12.9 of the Financial Regulations dealing with the report(s) of the External Auditor provides that "The report(s) shall be transmitted through the Executive Board; together with the audited financial statements, to the Health Assembly not later than 1 May following the end of the financial year to which the accounts relate. The Executive Board shall examine the financial statements and the audit report(s) and shall forward them to the Health Assembly with such comments as it deems necessary".
3. Since there has not been in the past a meeting of the Executive Board between its January session and the convening of the Assembly, the Board has previously designated an ad hoc committee of three members to consider the report of the External Auditor, as well as other subjects, and to report to the Health Assembly on behalf of the Board.
4. In order to deal with the External Auditor's report(s) on the Director-General's Financial Report and Accounts for 1972 and any other reports required to be submitted by the ad hoc committee to the Health Assembly on behalf of the Board, the Board may wish to adopt a resolution along the following lines:

"The Executive Board,

Considering the provisions of Financial Regulations 11.4 and 12.9 concerning the annual accounts and the report of the External Auditor; and

Considering that there will not be a session of the Executive Board between 1 May 1973 and the date of the convening of the Twenty-sixth World Health Assembly,

1. ESTABLISHES an Ad Hoc Committee of the Executive Board, consisting of:

to meet on May 1973,<sup>1</sup> to act on behalf of the Board in carrying out the provisions of Financial Regulation 12.9;

<sup>1</sup> Date to be fixed by the Board.

2. REQUESTS that the Ad Hoc Committee also consider the following subjects on behalf of the Board, as decided by resolutions of the Board: (any other items referred to the Ad Hoc Committee); and

3. DECIDES that, in the event that any member of the Ad Hoc Committee should be unable to serve, the Chairman of the Board may appoint a substitute from among the Members of the Board."