

## General Assembly

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### Administrative and statutory matters

#### **(e) Election of the Auditors for the period 2012-2013**

1. Pursuant to Article 26 of the Statutes, Financial Regulation 15 provides the following:
  - “1. *The Assembly shall elect from among its Full Members, on the recommendation of the Council, two Auditors to audit the accounts of the Organization.*
  2. *The Auditors shall be elected for a two-year term of office. Their term of office shall be renewable.”*
2. In accordance with the procedure established, any Member State of the Organization wishing to present its candidature to the post of Auditor of the UNWTO for the period 2012-2013 may do so by written notice addressed to the Secretary-General. The deadline for submission of candidatures will remain open until the corresponding agenda item is discussed by the General Assembly.
3. In accordance with the procedure established in Detailed Financial Provision 7.01, once elected by the General Assembly, each of the two Member States entrusted with the audit of the Organization's accounts will be required to propose for this function a person who is a national of the Member State and who performs the function of controlling public accounts in his home country.
4. At its eighteenth session the General Assembly elected in its resolution [A/RES/569(XVIII)] India and Spain for the posts of Auditor for the period 2010-2011.
5. It is recalled that Spain, the host country of the Organization, has in practice occupied one of the two posts of Auditor of the UNWTO in recent years, as a convenient solution owing to the proximity and accessibility of the Auditor. It also represents a saving for the Organization, since in this case there is no cost involved. The other post of Auditor, also by election of the General Assembly, has been filled successively by Egypt, the Netherlands, Kenya, Romania, Guinea, Bangladesh, Sri Lanka, Chile, Poland and India. This second auditor has traditionally been responsible for the inspection of the expenditures decided by the UNWTO in its capacity as an executing agency of the United Nations Development Programme (UNDP).