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Report of the Secretary-General

Part II: Administrative and statutory matters

(e) Election of the Auditors for 2016-2017

I. Introduction

1. The General Assembly, in resolution A/RES/627(XX), elected Germany, India and Spain as the UNWTO External Auditors for the period 2014-2015. Article 26 of the Statutes and Financial Regulation 15 stipulate that two External Auditors shall be elected for a two-year (renewable) term of office: "The Assembly shall elect from among its Full Members, on the recommendation of the Council, two External Auditors to audit the accounts of the Organization."
2. The Joint Inspection Unit, in its 2009 report on the Management and Administration in the UNWTO, recommends the Organization to modify its statutes in order to provide for the selection of a single auditor with a specified term limitation as well as country rotation.
3. Further, the Joint Inspection Unit follow-up report in 2014 on the Management and Administration in the UNWTO reiterates its recommendation that only one Supreme Audit Institution audit the UNWTO's accounts and financial statements.
4. The Executive Council at its 98th session entrusted the Programme and Budget Committee to review the recommendations provided by the Joint Inspection Unit (CE/DEC/12(XCVIII)). The Programme and Budget Committee concluded its review (PBC/06/2) agreeing on the recommendation to reduce the number of External Auditors to one (CE/100/4).
5. Moreover, in their report of the 2014 accounts (CE/100/5(b)) the three External Auditors from Germany, India and Spain also support the recommendation to reduce to one the number of External Auditors as follows: "The External Auditors support the arguments and recommendation of the Joint Inspection Unit reducing the mandate as External Auditor of the UNWTO to one Supreme Audit Institution (SAI) of a Full Member country. As common practice at all other UN agencies, the Organization may invite proposals from all Full Member States for the appointment of only one SAI as External Auditor for the period 2016-2017."



6. The Secretary-General presents this issue to the 101st session of the Executive Council under agenda item 2(d), indicating that the proposal for election of auditors for the period 2016-2017 will be formulated on the basis of the election of a single External Auditor, notwithstanding the need to follow through with a formal decision by the General Assembly to reduce the number of External Auditors from two to one.

II. Procedure

7. In accordance with the procedure established, any Member State of the Organization wishing to present its candidature to the post of External Auditor of the UNWTO for the period 2016-2017 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.

8. In accordance with the established practice, once elected by the General Assembly, Members entrusted with the auditing of the Organization's accounts will be required to propose for this function a person or persons who are nationals of the Member State and who perform the function of controlling public accounts in their home country.

9. At its twentieth session the General Assembly elected in its resolution A/RES/627(XIX) Germany, Spain and India for the posts of External Auditor for the period 2014-2015.

III. Actions to be taken by the General Assembly

10. The General Assembly is invited to consider designating an External Auditor to carry out the auditing of the Organization for the period 2016-2017.