



2017
INTERNATIONAL YEAR
OF SUSTAINABLE TOURISM
FOR DEVELOPMENT



General Assembly

Twenty-second session
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Report of the Secretary-General

Part III: Administrative and statutory matters

(e) Election of the External Auditor for 2018-2019

I. Introduction

1. Article 26 of the Statutes and Financial Regulation (FR) 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. However, based on the rationale provided in document A/21/8(II)(e), the twenty-first session of the General Assembly in resolution A/RES/661(XXI), elected for the first time in the history of UNWTO a single External Auditor for the period 2016-2017 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2015 and 2016. Further, in the said resolution the General Assembly requested the Secretary-General to prepare an amendment to Article 26 of the Statutes and other statutory documents of the Organization reducing to one the number of External Auditors and to submit it to the twenty-second session of the General Assembly for approval.
3. Therefore, the Secretary-General presents the corresponding amendments to the Statutes, the Financial Regulations and other statutory documents of the Organization to the twenty-second session of the General Assembly under agenda item 10(III)(h).

II. Procedure

4. 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 2018-2019, for the external audit of the UNWTO Financial Statements for the years ended 31 December 2017 and 2018, 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.
5. In accordance with the established practice, once elected by the General Assembly, the Member



entrusted with the external auditing of the Organization's Financial Statements 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.

6. At its twenty-first session the General Assembly elected in its resolution A/RES/661(XXI) Spain for the post of External Auditor for the period 2016-2017 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2015 and 2016.

III. Actions to be taken by the General Assembly

7. The General Assembly is invited to consider designating an External Auditor to carry out the auditing of the Organization for the period 2018-2019 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2017 and 2018.