



2017
МЕЖДУНАРОДНЫЙ ГОД
УСТОЙЧИВОГО ТУРИЗМА
В ИНТЕРЕСАХ РАЗВИТИЯ



Генеральная ассамблея

Двадцать вторая сессия
Чэнду, Китай, 11-16 сентября 2017 года
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Доклад Генерального секретаря

Часть III: Административные и уставные вопросы

h) Поправки к статье 12(g) и статье 26 Устава и к параграфу 11 Финансовых правил

I. Введение

1. В настоящем документе представлены поправки к Уставу и Финансовым правилам, а также к Финансовому регламенту Организации, которые передаются на утверждение двадцать второй сессии Генеральной ассамблеи (ГА).
2. Обоснование пересмотра Устава было представлено государствам-членам Организации на двадцать первой сессии Генеральной ассамблеи (A/21/8(II)(e)). Соответственно, Генеральная ассамблея, следуя рекомендации Исполнительного совета, в резолюции A/RES/661(XXI) обратилась к Генеральному секретарю с просьбой «подготовить поправку к статье 26 Устава в целях сокращения числа внешних ревизоров до одного и представить ее на утверждение двадцать второй сессии Генеральной ассамблеи».
3. До официального утверждения указанных поправок Генеральной ассамблеей резолюцией A/RES/661(XXI) был назначен один внешний ревизор на период 2016-2017 гг. В этой связи проверку финансовых отчетов ЮНВТО за год, завершившийся 31 декабря 2015 г. (CE/103/7(b)), в 2016 г. осуществлял только один внешний ревизор, тогда как в предшествующие годы проверку годовых финансовых отчетов проводили два внешних ревизора, за исключением периода 2014-2015 гг., когда проверка финансовых отчетов в порядке исключения осуществлялась тремя внешними ревизорами.

II. Предлагаемые поправки

4. Резолюция, принятая Генеральной ассамблеей (A/RES/661(XXI)), и предлагаемые поправки к Уставу, Правилам и Регламенту, приведенные в настоящем документе и

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Просьба отправить на вторичную переработку



направленные на сокращение числа внешних ревизоров Организации до одного, обеспечивают соблюдение ЮНВТО принципа «единого аудита», который принят в большинстве организаций системы ООН. Большинство специализированных учреждений системы ООН имеют одного внешнего ревизора. В ООН и в некоторых других организациях системы ООН функцию внешней ревизии осуществляет комиссия ревизоров, члены которой несут совместную ответственность (единый аудит).

5. Предложенные поправки к Уставу (статьи 12 (g) и 26), Финансовым правилам (параграф 11) и Финансовому регламенту (статья 15.1) приводятся в качестве Приложения I к настоящему документу, причем поправки показаны жирным шрифтом с курсивом и подчеркиванием.

6. Чтобы привести уставные документы Организации в соответствие с предлагаемыми поправками, необходимо внести в следующие правила и статьи Правил процедуры Исполнительного совета, Финансового регламента и Подробных финансовых правил изменения, которые заключаются в замене слов «ревизоры/внешние ревизоры» формулировкой «ревизор/внешний ревизор» соответственно, как показано в Приложении I:

- a) Правила процедуры Исполнительного совета: правило 6.7;
- b) Финансовый регламент (ФР): статьи 13.4, 14.6, 15.2, 16.2, 16.3, 16.4, 16.5, 17.1, 17.2 и статьи 1, 1(e), 2, 3, 4, 5, 5(b), 5(h), 5(i), 6, 7, 8, 9 и 10 Приложения I к нему; и
- c) Подробные финансовые правила: подробное финансовое правило (ПФП) VIII.

III. Меры, которые необходимо принять Генеральной ассамблее

7. Генеральной ассамблее предлагается:

a) утвердить поправки к Уставу (статья 12 (g) и статья 26) и Финансовым правилам (параграф 11) в соответствии со следующей формулировкой:

- a. «Статья 12 (g): избирать Ревизора по рекомендации Совета»;
- b. «Статья 26: 1. Административные счета Организации проверяются Ревизором, избранным Ассамблеей по рекомендации Совета на период в два года. Ревизор может быть переизбран на новый срок.

2. Ревизор, кроме изучения административных счетов, может делать любые необходимые замечания относительно эффективности финансовой деятельности и администрации, системы счетов, внутреннего финансового контроля и в целом финансовых результатов административной практики»; и

c. Приложение к Финансовым правилам «Параграф 11: Генеральный секретарь передает административные счета Организации за прошедший год ревизору и компетентному органу Совета.

Ревизор отчитывается перед Советом и Ассамблеей»;

b) принять к сведению, что эти поправки вступят в силу с даты их ратификации в соответствии со статьей 33 Устава;

с) принять поправку к Финансовому регламенту (статья 15.1), которая представлена в Приложении I к настоящему документу, и тем самым согласовать соответствующие правило, статью и подробное финансовое правило Правил процедуры Исполнительного совета, Финансового регламента и Подробных финансовых правил, приведенные в Приложении I к настоящему документу соответственно, с тем чтобы заменить слова «ревизоры/внешние ревизоры» формулировкой «ревизор/внешний ревизор» соответственно, при понимании того, что эти поправки вступят в силу только с даты вступления в силу вышеупомянутых поправок к Уставу и Финансовым правилам.

Приложение: Поправки к Уставу, Финансовым правилам, Финансовому регламенту, Подробным финансовым правилам и Процедура Исполнительного совета по сравнению с действующим Уставом, Финансовым правилам, Финансовым регламентом и Подробным финансовым правилам и Процедурой Исполнительного Совета

A. Amended Articles 12 (g) and 26 of the Statutes, paragraph 11 of the Financing Rules and regulation 15.1 of the Financial Regulations

Present Statutes	Proposed Statutes (amendments shown <i>in bold underlined italics</i>)
<p>Article 12 (g)</p> <p>The Assembly may consider any question and make recommendations on any matter within the competence of the Organization. Its functions, other than those which have been conferred on it elsewhere in the present Statutes, shall be: (g): to elect the Auditors on the recommendation of the Council.</p>	<p>Article 12 (g)</p> <p>The Assembly may consider any question and make recommendations on any matter within the competence of the Organization. Its functions, other than those which have been conferred on it elsewhere in the present Statutes, shall be: (g): to elect the <u>Auditor</u> on the recommendation of the Council.</p>
<p>Article 26</p> <p>1. The accounts of the Organization shall be examined by two Auditors elected by the Assembly on the recommendation of the Council for a period of two years. The Auditors shall be eligible for re-election</p> <p>2. The Auditors, in addition to examining the accounts, may make such observations as they deem necessary with respect to the efficiency of the financial procedures and management, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices.</p>	<p>Article 26</p> <p>1. The accounts of the Organization shall be examined by <u>an Auditor</u> elected by the Assembly on the recommendation of the Council for a period of two years. The <u>Auditor</u> shall be eligible for re-election.</p> <p>2. The <u>Auditor</u>, in addition to examining the accounts, may make such observations as <u>they the Auditor</u> deems necessary with respect to the efficiency of the financial procedures and management, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices.</p>
<p>Annex Financing Rules paragraph 11</p> <p>The accounts of the Organization for the last financial year shall be transmitted by the Secretary-General to the Auditors and to the competent organ of the Council.</p> <p>The Auditors shall report to the Council and to the Assembly.</p>	<p>Annex Financing Rules paragraph 11</p> <p>The accounts of the Organization for the last financial year shall be transmitted by the Secretary-General to the <u>Auditor</u> and to the competent organ of the Council.</p> <p>The <u>Auditor</u> shall report to the Council and to the Assembly.</p>

Present Financial Regulation	Proposed Financial Regulation (amendments shown <i><u>in bold underlined italics</u></i>)
Regulation 15	Regulation 15
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.	The Assembly shall elect from among its Full Members, on the recommendation of the Council, <i><u>an External Auditor</u></i> to audit the accounts of the Organization.

B. Amended articles of the Rules of Procedure of the Executive Council, the Financial Regulations and the Detailed Financial Rules to replace the words Auditors/External Auditors by Auditor/External Auditor:

Present Rules of Procedure of the Executive Council	Proposed Rules of Procedure of the Executive Council (amendments shown <i><u>in bold underlined italics</u></i>)
Rule 6.7	Rule 6.7
The Chairman shall invite the Chairmen of the subsidiary organs of the Council and representatives of the Regional Commissions to participate in Council sessions. He may also invite the Auditors.	The Chairman shall invite the Chairmen of the subsidiary organs of the Council and representatives of the Regional Commissions to participate in Council sessions. He may also invite the <i><u>Auditor</u></i> .

Present Financial Regulation	Proposed Financial Regulation (amendments shown <i><u>in bold underlined italics</u></i>)
FR 13.4	FR 13.4
The Secretary-General may, after full investigation, authorize the writing off of losses of cash, stores, and other assets, provided a statement thereof is submitted to the External Auditors with the accounts.	The Secretary-General may, after full investigation, authorize the writing off of losses of cash, stores, and other assets, provided a statement thereof is submitted to the External <i><u>Auditor</u></i> with the accounts.
FR 14.6	FR 14.6
The financial statements for each financial year of the financial period shall be submitted by the Secretary-General to the External Auditors elected under regulation 15 by 31 March following the end of that financial year.	The financial statements for each financial year of the financial period shall be submitted by the Secretary-General to the External <i><u>Auditor</u></i> elected under regulation 15 by 31 March following the end of that financial year.
FR 15.2	FR 15.2
The External Auditors shall be elected for a two-year term of office. Their term of office shall be renewable.	The External <i><u>Auditor</u></i> shall be elected for a two-year term of office. Their <i><u>The External Auditor's</u></i> term of office shall be renewable.

<p>FR 16.2</p> <p>In addition to auditing, the External Auditors may make any observations they consider necessary with respect to the efficiency of the financial procedures and administration, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices. They shall carry out their duties in accordance with the provisions of Article 26 (2) of the Statutes.</p>	<p>FR 16.2</p> <p>In addition to auditing, the External <u>Auditor</u> may make any observations they <u>the External Auditor</u> considers necessary with respect to the efficiency of the financial procedures and administration, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices. They <u>The External Auditor</u> shall carry out their <u>the corresponding</u> duties in accordance with the provisions of Article 26 (2) of the Statutes.</p>
<p>FR 16.3</p> <p>The External Auditors shall be independent and solely responsible for the conduct of the audit.</p>	<p>FR 16.3</p> <p>The External <u>Auditor</u> shall be independent and solely responsible for the conduct of the audit.</p>
<p>FR 16.4</p> <p>The Council may request the External Auditors to perform certain specific examinations and submit separate reports on the results.</p>	<p>FR 16.4</p> <p>The Council may request the External <u>Auditor</u> to perform certain specific examinations and submit separate reports on the results.</p>
<p>FR 16.5</p> <p>The Secretary-General shall provide the External Auditors with the facilities they may require in the performance of the audit.</p>	<p>FR 16.5</p> <p>The Secretary-General shall provide the External <u>Auditor</u> with the facilities they <u>the External Auditor</u> may require in the performance of the audit.</p>
<p>FR 17.1</p> <p>The External Auditors shall submit a report on the audit of the financial statements and relevant schedules, which shall include such information as they deem necessary.</p>	<p>FR 17.1</p> <p>The External <u>Auditor</u> shall submit a report on the audit of the financial statements and relevant schedules, which shall include such information as they <u>the External Auditor</u> deems necessary.</p>
<p>FR 17.2</p> <p>The report of the External Auditors shall be transmitted to the Council, together with the audited financial statements, in accordance with any directions given by the Assembly. The Council shall examine the financial statements and the audit reports and shall forward them to the Assembly with such comments as it deems appropriate.</p>	<p>FR 17.2</p> <p>The report of the External <u>Auditor</u> shall be transmitted to the Council, together with the audited financial statements, in accordance with any directions given by the Assembly. The Council shall examine the financial statements and the audit reports and shall forward them to the Assembly with such comments as it deems appropriate.</p>
<p>FR Annex I Art 1</p> <p>The External Auditors shall perform jointly and severally the audit of the accounts of the Organization, including all Funds in Trust, in order to satisfy themselves:</p>	<p>FR Annex I Art 1</p> <p>The External <u>Auditor</u> shall perform jointly and severally the audit of the accounts of the Organization, including all Funds in Trust, in order to be satisfied <u>satisfy themselves</u>:</p>

<p>FR Annex I Art 1(e)</p> <p>that the procedures satisfactory to the External Auditors have been applied to the recording of all assets, liabilities, surpluses and deficits.</p>	<p>FR Annex I Art 1(e)</p> <p>that the procedures satisfactory to the External <u>Auditor</u> have been applied to the recording of all assets, liabilities, surpluses and deficits.</p>
<p>FR Annex I Art 2</p> <p>The External Auditors shall be the sole judges as to the acceptance wholly or partly of certifications and representations by the Secretary-General and may proceed to such detailed examination and verification as they choose of all financial records, including those relating to supplies and equipment.</p>	<p>FR Annex I Art 2</p> <p>The External <u>Auditor</u> shall be the sole judges as to the acceptance wholly or partly of certifications and representations by the Secretary-General and may proceed to such detailed examination and verification as <u>they the External Auditor</u> chooses of all financial records, including those relating to supplies and equipment.</p>
<p>FR Annex I Art 3</p> <p>The External Auditors shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the Auditors, necessary for the performance of the audit. The External Auditors shall respect the confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit.</p>	<p>FR Annex I Art 3</p> <p>The External <u>Auditor</u> shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the <u>Auditor</u>, necessary for the performance of the audit. The External <u>Auditor</u> shall respect the confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit.</p>
<p>FR Annex I Art 4</p> <p>The External Auditors shall have no power to disallow items in the accounts and financial statements but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which they entertain doubt as to legality or propriety. Audit objections to these or any other transactions, arising during the examination of the accounts, shall be communicated immediately to the Secretary-General.</p>	<p>FR Annex I Art 4</p> <p>The External <u>Auditor</u> shall have no power to disallow items in the accounts and financial statements but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which <u>they the External Auditor</u> entertains doubt as to legality or propriety. Audit objections to these or any other transactions, arising during the examination of the accounts, shall be communicated immediately to the Secretary-General.</p>
<p>FR Annex I Art 5</p> <p>The External Auditors shall express and sign an opinion on the financial statements. The opinion shall include the following basic elements</p>	<p>FR Annex I Art 5</p> <p>The External <u>Auditor</u> shall express and sign an opinion on the financial statements. The opinion shall include the following basic elements</p>
<p>FR Annex I Art 5 (b)</p> <p>a reference to the responsibility of the Secretary-General and the responsibility of the External Auditors;</p>	<p>FR Annex I Art 5 (b)</p> <p>a reference to the responsibility of the Secretary-General and the responsibility of the External <u>Auditor</u>;</p>
<p>FR Annex I Art 5 (h)</p> <p>the name and position of the External Auditors;</p>	<p>FR Annex I Art 5 (h)</p> <p>the name and position of the External <u>Auditor</u>;</p>

Annex I Art 5 (i)	Annex I Art 5 (i)
should it be necessary, a reference to the report of the External Auditors on the financial statements.	should it be necessary, a reference to the report of the External <u>Auditor</u> on the financial statements.
FR Annex I Art 6	FR Annex I Art 6
The report of the External Auditors on the financial statements should mention:	The report of the External <u>Auditor</u> on the financial statements should mention:
FR Annex I Art 7	FR Annex I Art 7
The External Auditors may make such observations with respect to their findings resulting from the audit and such comments on the Secretary-General's financial report as they deem appropriate to the General Assembly or to the Secretary-General.	The External <u>Auditor</u> may make such observations with respect to their findings resulting from the audit and such comments on the Secretary-General's financial report as they <u>the External Auditor</u> deems appropriate to the General Assembly or to the Secretary-General.
FR Annex I Art 8	FR Annex I Art 8
Whenever the scope of audit of the External Auditors is restricted, or whenever the External Auditors are unable to obtain sufficient evidence, they shall refer to the matter in their report, making clear the reasons for their comments and the effects on the financial position and the financial transactions as recorded.	Whenever the scope of audit of the External <u>Auditor</u> is restricted, or whenever the External <u>Auditor is</u> unable to obtain sufficient evidence, they the External Auditor shall refer to the matter in their the report, making clear the reasons for their any comments and the effects on the financial position and the financial transactions as recorded.
FR Annex I Art 9	FR Annex I Art 9
In no case shall be External Auditors include criticism in their report without first affording the Secretary-General an adequate opportunity of explanation on the matter under observation.	In no case shall be External <u>Auditor</u> include criticism in their the report without first affording the Secretary-General an adequate opportunity of explanation on the matter under observation.
Annex I Art 10	Annex I Art 10
The External Auditors are not required to mention any matter referred to in the foregoing which, in their opinion, is insignificant in all respects.	The External <u>Auditor is</u> not required to mention any matter referred to in the foregoing which, in their the External Auditor's opinion, is insignificant in all respects.
Present Detailed Financial Rules	Proposed Detailed Financial Rules (amendments shown <i><u>in bold underlined italics</u></i>)
DFR VIII	DFR VIII
All funds and accounts of the Organization including the General Fund, the Voluntary Contribution Fund and Fund in Trust are subject to audit each year by the external auditors of the Organization.	All funds and accounts of the Organization including the General Fund, the Voluntary Contribution Fund and Fund in Trust are subject to audit each year by the external <u>auditor</u> of the Organization.