

Agenda item 5(b)
**Report on the programme of work
and administrative matters for 2020-2021
Election of the External Auditor for 2020-2021**

CE/110/5(b)
Madrid, 13 May 2019
Original: English

Executive summary

The Council requests the General Assembly to consider designating an External Auditor to carry out the external auditing of the Organization for the period 2020-2021. Once elected, 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.

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 2020-2021, for the external audit of the UNWTO Financial Statements for the years ended 31 December 2019 and 2020, may do so by written notice addressed to the Secretary-General.

Action by the Executive Council

DRAFT DECISION¹

The Executive Council,

Having examined the report,

Requests the General Assembly to consider designating an External Auditor to carry out the external auditing of the Organization for the period 2020-2021 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2019 and 2020.

¹ This is a draft decision. For the final decision adopted by the Council, please refer to the Decisions document issued at the end of the session.

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.
3. 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 to reduce to one the number of External Auditors and to submit it to the twenty-second session of the General Assembly for approval.
4. The twenty-second session of the General Assembly adopted the amendments to the Statutes, the Financing Rules, the Financial Regulations and the Detailed Financial Rules presented by the Secretary-General to reduce the number of External Auditors to one (resolution 696 (XXII)). The Assembly, having noted that such amendments will only come into force on the date of entry into force of the amendment to the Statutes and its Financing Rules, decided nevertheless to elect a single External Auditor (Spain) for the period 2018-2019 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2017 and 2018.

II. Procedure

5. 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 2020-2021, for the external audit of the UNWTO Financial Statements for the years ended 31 December 2019 and 2020, may do so by written notice addressed to the Secretary-General.
6. The deadline for submission of candidatures will remain open until the corresponding agenda item is discussed by the General Assembly.
7. 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.
