

**17th SESSION OF THE SUBCOMMITTEE
ON PROGRAM, BUDGET, AND ADMINISTRATION
OF THE EXECUTIVE COMMITTEE**

Washington, D.C., USA, 22-24 March 2023

Provisional Agenda Item 4.2

SPBA17/8
6 February 2023
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**UPDATE ON THE APPOINTMENT OF THE EXTERNAL AUDITOR OF PAHO
FOR 2024-2025 AND 2026-2027**

1. The audit of an organization by an external entity is one of the key instruments ensuring transparency and oversight in its operations. The appointment of the current External Auditor of the Pan American Health Organization (PAHO) will expire at the completion of the audit of the 2023 financial period. The current External Auditor, the National Audit Office of the United Kingdom of Great Britain and Northern Ireland, has held the appointment for the past three biennia.
2. In accordance with Financial Regulation 14.1 of the Pan American Health Organization, the Pan American Sanitary Conference or the Directing Council shall appoint an External Auditor of international repute to audit the accounts of the Organization. The term of office shall be four years, covering two budgetary periods, and may be extended once for an additional two years.
3. In August 2022, a note verbale was sent to all Member States, Participating States, and Associate Members. The note verbale described in detail the process to be followed in order to nominate an External Auditor for the 2024-2025 and 2026-2027 biennia. The deadline for the receipt of submissions was 31 January 2023.
4. The Pan American Sanitary Bureau (the Bureau) received one nomination from the Government of Chile nominating its Comptroller General of the Republic (Contraloría General de la República de Chile). The Bureau considers that the nomination meets the requirements specified in the note verbale contained in the Annex of Document CSP30/16.¹
5. All the documentation available for the nomination is being forwarded to PAHO's Audit Committee for review and advice.
6. The nomination, along with any comments made by the Audit Committee, will be submitted to the PAHO Governing Bodies in 2023 for the consideration of the Member States. During the 60th Directing Council, the representative of the audit entity proposed will be invited to make a summary presentation of their proposal to assist the Directing

¹ Available at: https://www.paho.org/sites/default/files/csp30-16-e-update-external-auditor_0.pdf.

Council in the selection process. The Directing Council will then appoint the External Auditor, in accordance with its Rules of Procedure.

Action by the Subcommittee on Program, Budget, and Administration

7. The Subcommittee is invited to take note of the receipt of a valid nomination for External Auditor for the 2024-2025 and 2026-2027 biennia and provide any comments it deems pertinent.

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