



PAN AMERICAN HEALTH ORGANIZATION  
WORLD HEALTH ORGANIZATION



## **46th DIRECTING COUNCIL**

### **57th SESSION OF THE REGIONAL COMMITTEE**

*Washington, D.C., USA, 26-30 September 2005*

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*Provisional Agenda Item 5.6*

CD46/26 (Eng.)  
20 July 2005  
ORIGINAL: ENGLISH

#### **APPOINTMENT OF THE EXTERNAL AUDITOR**

1. In Resolution CD44.R15, the 44th Directing Council (2003) appointed the holder of the Office of the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland, Sir John Bourn, as External Auditor of the accounts of PAHO for the financial period 2004-2005. As the audit of the Organization's 2004-2005 accounts will be completed in April 2006, it is necessary for the 46th Directing Council to appoint an External Auditor for future financial periods, so that the auditing of PAHO's accounts can go forward without interruption.
2. Financial Regulation 14.1, which governs the appointment of the External Auditor of PAHO, states: "The Conference or the Directing Council shall appoint an External Auditor(s) of international repute to audit the accounts of the Organization. Auditor(s) appointed may be removed only by the Conference or the Directing Council."
3. The Director proposes that the holder of the Office of the Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland be appointed External Auditor of PAHO for the 2006-2007 financial period. Sir John Bourn, the present Comptroller and Auditor General of the United Kingdom has confirmed to the Director his willingness to be proposed for the reappointment for the next biennium.
4. The Directing Council may wish to consider the following resolution:

*Proposed resolution*

**APPOINTMENT OF THE EXTERNAL AUDITOR**

***THE 46th DIRECTING COUNCIL,***

Satisfied with the services of the present External Auditor, Sir John Bourn, holder of the Office of Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland, and noting his expressed willingness to continue to serve as External Auditor of the Pan American Health Organization,

***RESOLVES:***

1. To express its thanks to Sir John Bourn for the work he has performed for the Organization in his audit of the accounts for the financial period 2004-2005.
2. To appoint the holder of the Office of Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland External Auditor of the accounts of the Pan American Health Organization for the 2006-2007 financial period and to request that he conduct his audit in accordance with the principles set forth in Article XIV of the PAHO Financial Regulations, with the provision that, should the need arise, he may designate a representative to act in his absence.
3. To request the Director to submit to the 47th Directing Council a call for bids from qualified external auditors of international repute to be considered for appointment as the External Auditor of the accounts of the Pan American Health Organization for the 2008-2009 and 2010-2011 financial periods in accordance with Financial Regulation 14.1.

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