

58th DIRECTING COUNCIL

72nd SESSION OF THE REGIONAL COMMITTEE OF WHO FOR THE AMERICAS

Virtual Session, 28-29 September 2020

Provisional Agenda Item 5.7

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UPDATE ON THE APPOINTMENT OF THE EXTERNAL AUDITOR OF PAHO FOR 2022-2023

1. The audit of an organization by an external entity is one of the key instruments to ensure transparency and oversight in its operations. In accordance with Regulation 14.1 of the Financial Regulations, the Pan American Sanitary Conference or Directing Council appoints an External Auditor of international repute to audit the accounts of the Pan American Health Organization (PAHO).
 2. The current External Auditor of PAHO, the National Audit Office of the United Kingdom of Great Britain and Northern Ireland, was appointed by the 29th Pan American Sanitary Conference for the 2018-2019 and 2020-2021 biennia. The appointment of the National Audit Office will expire upon completion of the audit of the 2021 financial period.
 3. Best practices recommend that External Auditors hold a time-limited appointment to ensure transparency and objectivity while taking into consideration the efficiency of the audit process. The duration of the appointment is at the discretion of the Conference or Council. However, previous practice has been to appoint the External Auditor for two biennia, with the option of reappointment for an additional period, conditional upon satisfactory completion of the Auditor's mandate as well as a willingness to be reappointed.
 4. Therefore, taking due note of best practices with regard to the provision of external oversight services, as well as the satisfactory work of the current External Auditor, the Director recommends extension of the appointment of the National Audit Office of the United Kingdom of Great Britain and Northern Ireland for an additional biennium, 2022-2023. The extension of the appointment will ensure continuity and effectiveness in the audit of the Organization.
 5. During 2022, the Pan American Sanitary Bureau will issue a *note verbale* to Member States, Participating States, and Associate Members in accordance with established procedures, requesting nominations for an auditor of international repute to be
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considered by the Governing Bodies for appointment as the External Auditor of PAHO for the 2024-2025 and 2026-2027 biennia.

Action by the Directing Council

6. The Directing Council is invited to take note of the report and make any recommendations it deems pertinent to the Directing Council regarding the reappointment of the National Audit Office of the United Kingdom of Great Britain and Northern Ireland as the External Auditor of PAHO for the 2022-2023 biennium.

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