

We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statements are correct",

adding, should it be necessary:

"subject to the observations in our report".

10. The Board of Auditors shall have no power to disallow items in the accounts, but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which it entertains doubt as to legality or propriety.

Annex B

Joint system of external audit

1. In principle there should be a panel of external auditors of the United Nations and the specialized agencies composed of persons having the rank of Auditor-General (or its equivalent in the various Member States).

2. Such a panel should consist of the auditors appointed by the United Nations and the specialized agencies, chosen by common consent for a period of three years in such a manner that the members of the panel would not exceed six in number, and bearing in mind the location of the specialized agencies, the ability of the governmental audit staffs to undertake the total audit load within the appropriate time-limits, and the desirability of securing continuity of audit.

3. Each organization should select one or more members of the panel to perform its audit. Payments of salaries, fees or *honoraria* should be a matter for settlement between the parties directly concerned.

4. Each auditor (or the auditors) performing an audit should sign his (or their) own report or reports.

5. Members of the panel selected to perform the audit should be requested to take appropriate steps, in particular by meeting together annually, to co-ordinate their audits and to exchange information on methods and findings. The panel of auditors should be invited to submit from time to time any observations or recommendations which it might wish to make on the co-ordination and standardization of the accounts and financial procedures of the United Nations and the specialized agencies.

6. Cost of the annual meetings of active members of the panel should be borne by the participating organizations.

348 (IV). Appointments to fill vacancies in the membership of the United Nations Staff Pension Committee

The General Assembly

1. *Appoints* the persons named below as members and alternate members of the United Nations Staff Pension Committee, in accordance with the provisions of article 20 of the Regulations for the United Nations Joint Staff Pension Fund:

Members:

Mr. R. T. Cristobal;
Mr. E. de Holte Castello;
Mr. N. I. Klimov;

¹³ See *Official Records of the fourth session of the General Assembly, Annex to the Fifth Committee*, document A/1009.

Alternates:

Miss Carol C. Laise;
Dr. A. Nass;
Mr. P. Ordonneau;

2. *Declares* these members and alternate members to be appointed for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

349 (IV). Appointment to fill a vacancy in the membership of the Investments Committee

The General Assembly

Confirms the appointment by the Secretary-General of Mr. Ivar Rooth as a member of the Investments Committee for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

350 (IV). Headquarters of the United Nations

The General Assembly

1. *Takes note* of the Secretary-General's report¹³ on the Headquarters of the United Nations;

2. *Decides* that the Headquarters Advisory Committee, established by General Assembly resolution 182 (II)¹⁴ of 20 November 1947, shall be continued with the existing membership;

3. *Requests* the Secretary-General to report to the fifth regular session of the General Assembly on the progress of the construction of the Headquarters;

4. *Draws* the Secretary-General's attention to the observations and suggestions made by the representatives of Member States during the discussion of the Secretary-General's report on the United Nations Headquarters at the fourth regular session of the General Assembly.

*255th plenary meeting,
24 November 1949.*

351 (IV). Establishment of a United Nations Administrative Tribunal

A

The General Assembly

Resolves that the following Statute shall be adopted for the United Nations Administrative Tribunal to come into force on 1 January 1950:

STATUTE OF THE UNITED NATIONS ADMINISTRATIVE TRIBUNAL

ARTICLE 1

A Tribunal is established by the present Statute to be known as the United Nations Administrative Tribunal.

ARTICLE 2

1. The Tribunal shall be competent to hear and pass judgment upon applications alleging **non-observance of contracts of employment of**

¹⁴ See *Official Records of the second session of the General Assembly, Resolutions*, page 151.