

STANDING COMMITTEE ON PROGRAMMES AND FINANCE

Twenty-eighth Session

**REAPPOINTMENT OF THE EXTERNAL AUDITOR
FOR THE THREE-YEAR PERIOD 2022–2024**

REAPPOINTMENT OF THE EXTERNAL AUDITOR FOR THE THREE-YEAR PERIOD 2022–2024

Background and introduction

1. The appointment of the IOM External Auditor is governed by Article 12 of the Financial Regulations, which states the following:

12.1 The Council shall appoint External Auditors of international repute who shall audit the accounts of the Organization in accordance with the principles set out in the Annex to these Regulations and with such other directives as the Council may give.

12.2 The cost of such audit shall be a charge on the funds of the Organization.

2. Since 1992, the External Auditors have been appointed for a three-year period, renewable normally for up to two additional terms to ensure continuity. For the nine-year period from 1992 through 2000, the Austrian Court of Audit was appointed for three successive terms. For the nine-year period from 2001 through 2009, the Auditor General of Norway was appointed for three successive terms. For the six-year period from 2010 through 2015, the Comptroller and Auditor General of India was appointed for two successive terms and did not subsequently seek to renew his appointment for a third term.

3. In November 2015, the Council adopted Resolution No. 1312 appointing the Auditor General of Ghana for a three-year term from 2016 through 2018. In November 2018, the Auditor General of Ghana was reappointed as the External Auditor of the Organization for the years 2019, 2020 and 2021 via Resolution No. 1371, adopted by the Council at its 109th Session. As the second term of the External Auditor will expire at the end of 2021, an External Auditor needs to be appointed for the next three-year term.

4. The Director General wishes to inform the membership that the Auditor General of Ghana has expressed an interest in serving a third term for the years 2022, 2023 and 2024. The Administration, in consultation with the Chairperson of the IOM Council Bureau, therefore proposes that the Auditor General of Ghana continue his functions for another three-year term, in line with past practice.

5. Taking into account the fact that the membership of the Organization is increasing, and that other Member States have expressed an interest in undertaking audit services for the Organization free of charge, the Administration further proposes that the next appointment of External Auditors from 2025 should be for a three-year period, limited to a renewal of only one additional term of three years.

Recommendation to reappoint the External Auditor

6. A draft Council resolution has been prepared by the Administration and is attached as an annex to the present paper. By adopting the draft resolution, the Council would decide that the Auditor General of Ghana be reappointed for the years 2022, 2023 and 2024. It is proposed that the Standing Committee on Programmes and Finance make a recommendation to the Council that the draft resolution be adopted.

Annex

**DRAFT RESOLUTION ON THE
REAPPOINTMENT OF THE EXTERNAL AUDITOR**

(Submitted by the Secretariat to the Council for consideration
under item **xx** of the provisional agenda)

The Council,

Recalling its Resolution No. 1312 of 25 November 2015 concerning the appointment of External Auditors,

Having taken into account the comments and recommendations of the Standing Committee on Programmes and Finance (S/28/4),

1. *Decides* that the Auditor General of Ghana be hereby reappointed as the External Auditor of the Organization for the years 2022, 2023 and 2024;
 2. *Further decides* that next appointment of External Auditors from 2025 onwards should be for a three-year period and limited to a renewal of only one additional term of three years.
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