



**WORKING PAPER**

**ASSEMBLY — 37TH SESSION**

**ADMINISTRATIVE COMMISSION**

**Agenda Item 73: Appointment of External Auditor**

**APPOINTMENT OF THE EXTERNAL AUDITOR OF ICAO FOR THE FINANCIAL YEARS  
2011, 2012 AND 2013**

(Presented by the Council of ICAO)

**EXECUTIVE SUMMARY**

This paper provides information on the decision by the Council to re-appoint the First President of the Cour des Comptes as External Auditor of ICAO for 2011, 2012 and 2013 and recommends that the same fee as charged for the current triennium be maintained.

**Action:** The Assembly is invited to approve the re-appointment of the First President of the Cour des Comptes as External Auditor of ICAO for 2011, 2012 and 2013 at the same fee as charged for the preceding triennium.

<i>Strategic Objectives:</i>	This working paper relates to Supporting Implementation Strategy 4.
<i>Financial implications:</i>	The costs of the services of the External Auditor for the next triennium will be USD 690 000 and has been provided for in the Budget for 2011-2012-2013.
<i>References:</i>	Doc 9902, <i>Assembly Resolutions in Force</i> (as of 28 September 2007) Doc 7515, <i>The ICAO Financial Regulations</i>

## 1. INTRODUCTION

1.1 Article XIII of the Financial Regulations provides that the Council shall appoint an External Auditor, subject to confirmation by the Assembly.

## 2. BACKGROUND

2.1 The Council, at the 16th meeting of its 181st Session approved the appointment of Mr. Philippe Séguin, the First President of the Cour des Comptes of France as the External Auditor of ICAO for the accounts of the financial years 2008, 2009 and 2010. In a previous Session (176th), it had been approved that the services of the External Auditor were limited to a fixed term of three years with the possibility of one three-year extension.

## 3. APPOINTMENT BY THE COUNCIL

3.1 The Council, at the 2nd meeting of its 189th Session, considered the appointment of the External Auditor of ICAO for the financial years 2011, 2012 and 2013 and approved the re-appointment of the First President of the Cour des Comptes as External Auditor for a further three years at the same level of fees as charged for the current triennium, subject to the confirmation of the 37th Session of the Assembly.

3.2 Mr. Didier Migaud took office as First President of the Cour des Comptes, on 23 February 2010 succeeding Mr. Philippe Séguin who passed away 7 January 2010.

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## APPENDIX

### DRAFT RESOLUTION FOR ADOPTION BY THE 37TH SESSION OF THE ASSEMBLY

Resolution 73/1

#### **Appointment of the External Auditor**

*The Assembly:*

1. *Notes* that:
  - a) the Financial Regulations provide that, subject to confirmation by the Assembly, the Council shall appoint an External Auditor to the Organization; and
  - b) the Council approved the extension of appointment to the First President of the Cour des Comptes as External Auditor of ICAO for 2011, 2012 and 2013 for the same fee as charged for the current triennium.
2. *Confirms* the action taken by the Council in appointing Mr. Didier Migaud, First President of the Cour des Comptes, as the External Auditor of ICAO for the financial years 2011, 2012 and 2013.

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