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Rapport du Secrétaire général

Partie III : Questions administratives et statutaires

h) Amendement à l'article 12 g) et à l'article 26 des Statuts et au paragraphe 11 des Règles de financement

I. Introduction

1. Sont présentés ici les amendements aux Statuts et Règles de financement ainsi qu'au Règlement financier de l'Organisation dont l'Assemblée générale est saisie à sa vingt-deuxième session pour approbation.
2. Les raisons motivant la révision des Statuts ont été présentées aux membres de l'Organisation à la vingt et unième session de l'Assemblée générale [A/21/8(II)(e)], laquelle, suivant la recommandation du Conseil exécutif et aux termes de sa résolution A/RES/661(XXI), a demandé au Secrétaire général « de préparer un amendement à l'article 26 des Statuts afin de réduire à un le nombre de Commissaires aux comptes et de le soumettre pour approbation à la vingt-deuxième session de l'Assemblée générale ».
3. Avant que l'Assemblée générale n'approuve officiellement lesdits amendements, elle a désigné, dans sa résolution A/RES/661(XXI), un seul Commissaire aux comptes pour la période 2016-2017. Les états financiers de l'OMT de l'exercice clos le 31 décembre 2015 [CE/103/7(b)] ont donc été vérifiés en 2016 par un seul Commissaire aux comptes, contrairement aux années précédentes. En effet, auparavant, les états financiers annuels étaient vérifiés par deux Commissaires aux comptes, sauf pour la période 2014-2015, lorsqu'ils ont été vérifiés, exceptionnellement, par trois Commissaires aux comptes.

II. Amendements proposés

4. La résolution A/RES/661(XXI) de l'Assemblée générale et les amendements proposés aux Statuts, Règles et Règlements dans le présent document visant à ramener à un le nombre de Commissaires aux comptes de l'Organisation permettent à l'OMT d'adhérer au principe de « l'audit unique » adopté par la majorité des organismes des Nations Unies. La plupart des institutions spécialisées des Nations Unies ont un seul Commissaire aux comptes. L'ONU et certaines autres organisations apparentées ont un Comité



des commissaires aux comptes, dont les membres assument conjointement la responsabilité (audit unique) de la fonction de vérification externe des comptes.

5. Les amendements proposés aux Statuts [articles 12 g) et 26], Règles de financement (paragraphe 11) et Règlement financier (article 15.1) sont exposés à l'annexe au présent document (les amendements sont en gras, en italique et soulignés).

6. Pour mettre en adéquation les textes statutaires de l'Organisation avec l'amendement proposé, il faut amender les articles et les règles ci-après du Règlement intérieur du Conseil exécutif, du Règlement financier et des Règles de gestion financière en remplaçant les termes « Commissaires aux comptes » par « Commissaire aux comptes », comme indiqué à l'annexe :

- a) Règlement intérieur du Conseil exécutif : article 6.7 ;
- b) Règlement financier : articles 13.4, 14.6, 15.2, 16.2, 16.3, 16.4, 16.5, 17.1, 17.2 du Règlement financier et articles 1, 1 e), 2, 3, 4, 5, 5 b), 5 h), 5 i), 6, 7, 8, 9 et 10 de son annexe I ; et
- c) Règles de gestion financière : règle VIII.

III. Suites à donner par l'Assemblée générale

7. L'Assemblée générale est invitée à :

a) Approuver les amendements aux Statuts [article 12 g) et article 26] et aux Règles de financement (paragraphe 11) comme suit :

a. « Article 12 g) : élire le Commissaire aux comptes sur la recommandation du Conseil » ;

b. « Article 26 : 1. Les comptes de l'Organisation sont examinés par un Commissaire aux comptes élu par l'Assemblée pour une période de deux ans sur la recommandation du Conseil. Le Commissaire aux comptes est rééligible.

2. Le Commissaire aux comptes, en plus de ses fonctions d'examen des comptes, peut présenter les observations qu'il juge nécessaires concernant l'efficacité des procédures financières et la gestion, le système de comptabilité, le contrôle financier intérieur et, d'une façon générale, les conséquences financières des pratiques administratives. » ; et

c. Annexe, Règles de financement « Paragraphe 11 : Les comptes de l'Organisation pour l'exercice financier écoulé sont communiqués par le Secrétaire général au Commissaire aux comptes ainsi qu'à l'organe compétent du Conseil.

Le Commissaire aux comptes fait rapport au Conseil et à l'Assemblée. »

b) Rappeler que ces amendements prendront effet à la date à laquelle interviendra leur ratification conformément à l'article 33 des Statuts ;

c) Approuver l'amendement au Règlement financier (article 15.1 du Règlement financier) présenté à l'annexe au présent document et adapter en conséquence les articles et les règles nécessaires du Règlement intérieur du Conseil exécutif, du Règlement financier et des Règles de gestion financière, respectivement, comme exposé à l'annexe au présent document, en remplaçant

les termes « Commissaires aux comptes » par « Commissaire aux comptes », étant entendu que ces amendements n'entreront en vigueur qu'à la date de prise d'effet des amendements mentionnés plus haut aux Statuts et aux Règles de financement.

Annexe. Texte amendé des Statuts, Règles de financement, Règlement financier, Règles de gestion financière et Règlement intérieur du Conseil exécutif, en regard du texte actuel des Statuts, Règles de financement, Règlement financier, Règles de gestion financière et Règlement intérieur du Conseil exécutif

A. Amended Articles 12 (g) and 26 of the Statutes, paragraph 11 of the Financing Rules and regulation 15.1 of the Financial Regulations

Present Statutes	Proposed Statutes (amendments shown <i>in block underlined italics</i>)
<p>Article 12 (g)</p> <p>The Assembly may consider any question and make recommendations on any matter within the competence of the Organization. Its functions, other than those which have been conferred on it elsewhere in the present Statutes, shall be: (g): to elect the Auditors on the recommendation of the Council.</p>	<p>Article 12 (g)</p> <p>The Assembly may consider any question and make recommendations on any matter within the competence of the Organization. Its functions, other than those which have been conferred on it elsewhere in the present Statutes, shall be: (g): to elect the <i>Auditor</i> on the recommendation of the Council.</p>
<p>Article 26</p> <ol style="list-style-type: none"> 1. The accounts of the Organization shall be examined by two Auditors elected by the Assembly on the recommendation of the Council for a period of two years. The Auditors shall be eligible for re-election 2. The Auditors, in addition to examining the accounts, may make such observations as they deem necessary with respect to the efficiency of the financial procedures and management, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices. 	<p>Article 26</p> <ol style="list-style-type: none"> 1. The accounts of the Organization shall be examined by <i>an Auditor</i> elected by the Assembly on the recommendation of the Council for a period of two years. The <i>Auditor</i> shall be eligible for re-election. 2. The <i>Auditor</i>, in addition to examining the accounts, may make such observations as they deem necessary with respect to the efficiency of the financial procedures and management, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices.
<p>Annex Financing Rules paragraph 11</p> <p>The accounts of the Organization for the last financial year shall be transmitted by the Secretary-General to the Auditors and to the competent organ of the Council.</p> <p>The Auditors shall report to the Council and to the Assembly.</p>	<p>Annex Financing Rules paragraph 11</p> <p>The accounts of the Organization for the last financial year shall be transmitted by the Secretary-General to the <i>Auditor</i> and to the competent organ of the Council.</p> <p>The <i>Auditor</i> shall report to the Council and to the Assembly.</p>

Present Financial Regulation	Proposed Financial Regulation (amendments shown <i>in block underlined italics</i>)
Regulation 15	Regulation 15
The Assembly shall elect from among its Full Members, on the recommendation of the Council, two External Auditors to audit the accounts of the Organization.	The Assembly shall elect from among its Full Members, on the recommendation of the Council, <u><i>an External Auditor</i></u> to audit the accounts of the Organization.

B. Amended articles of the Rules of Procedure of the Executive Council, the Financial Regulations and the Detailed Financial Rules to replace the words Auditors/External Auditors by Auditor/External Auditor:

Present Rules of Procedure of the Executive Council	Proposed Rules of Procedure of the Executive Council (amendments shown <i>in block underlined italics</i>)
Rule 6.7	Rule 6.7
The Chairman shall invite the Chairmen of the subsidiary organs of the Council and representatives of the Regional Commissions to participate in Council sessions. He may also invite the Auditors.	The Chairman shall invite the Chairmen of the subsidiary organs of the Council and representatives of the Regional Commissions to participate in Council sessions. He may also invite the <u><i>Auditor</i></u> .
Present Financial Regulation	Proposed Financial Regulation (amendments shown <i>in block underlined italics</i>)
FR 13.4	FR 13.4
The Secretary-General may, after full investigation, authorize the writing off of losses of cash, stores, and other assets, provided a statement thereof is submitted to the External Auditors with the accounts.	The Secretary-General may, after full investigation, authorize the writing off of losses of cash, stores, and other assets, provided a statement thereof is submitted to the External <u><i>Auditor</i></u> with the accounts.
FR 14.6	FR 14.6
The financial statements for each financial year of the financial period shall be submitted by the Secretary-General to the External Auditors elected under regulation 15 by 31 March following the end of that financial year.	The financial statements for each financial year of the financial period shall be submitted by the Secretary-General to the External <u><i>Auditor</i></u> elected under regulation 15 by 31 March following the end of that financial year.
FR 15.2	FR 15.2
The External Auditors shall be elected for a two-year term of office. Their term of office shall be renewable.	The External <u><i>Auditor</i></u> shall be elected for a two-year term of office. Their term of office shall be renewable.

<p>FR 16.2</p> <p>In addition to auditing, the External Auditors may make any observations they consider necessary with respect to the efficiency of the financial procedures and administration, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices. They shall carry out their duties in accordance with the provisions of Article 26 (2) of the Statutes.</p>	<p>FR 16.2</p> <p>In addition to auditing, the External <u>Auditor</u> may make any observations they consider necessary with respect to the efficiency of the financial procedures and administration, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices. They shall carry out their duties in accordance with the provisions of Article 26 (2) of the Statutes.</p>
<p>FR 16.3</p> <p>The External Auditors shall be independent and solely responsible for the conduct of the audit.</p>	<p>FR 16.3</p> <p>The External <u>Auditor</u> shall be independent and solely responsible for the conduct of the audit.</p>
<p>FR 16.4</p> <p>The Council may request the External Auditors to perform certain specific examinations and submit separate reports on the results.</p>	<p>FR 16.4</p> <p>The Council may request the External <u>Auditor</u> to perform certain specific examinations and submit separate reports on the results.</p>
<p>FR 16.5</p> <p>The Secretary-General shall provide the External Auditors with the facilities they may require in the performance of the audit.</p>	<p>FR 16.5</p> <p>The Secretary-General shall provide the External <u>Auditor</u> with the facilities they may require in the performance of the audit.</p>
<p>FR 17.1</p> <p>The External Auditors shall submit a report on the audit of the financial statements and relevant schedules, which shall include such information as they deem necessary.</p>	<p>FR 17.1</p> <p>The External <u>Auditor</u> shall submit a report on the audit of the financial statements and relevant schedules, which shall include such information as they deem necessary.</p>
<p>FR 17.2</p> <p>The report of the External Auditors shall be transmitted to the Council, together with the audited financial statements, in accordance with any directions given by the Assembly. The Council shall examine the financial statements and the audit reports and shall forward them to the Assembly with such comments as it deems appropriate.</p>	<p>FR 17.2</p> <p>The report of the External <u>Auditor</u> shall be transmitted to the Council, together with the audited financial statements, in accordance with any directions given by the Assembly. The Council shall examine the financial statements and the audit reports and shall forward them to the Assembly with such comments as it deems appropriate.</p>
<p>FR Annex I Art 1</p> <p>The External Auditors shall perform jointly and severally the audit of the accounts of the Organization, including all Funds in Trust, in order to satisfy themselves:</p>	<p>FR Annex I Art 1</p> <p>The External <u>Auditor</u> shall perform jointly and severally the audit of the accounts of the Organization, including all Funds in Trust, in order to satisfy themselves:</p>
<p>FR Annex I Art 1(e)</p> <p>that the procedures satisfactory to the External</p>	<p>FR Annex I Art 1(e)</p> <p>that the procedures satisfactory to the External</p>

Auditors have been applied to the recording of all assets, liabilities, surpluses and deficits.	<u>Auditor</u> have been applied to the recording of all assets, liabilities, surpluses and deficits.
FR Annex I Art 2	FR Annex I Art 2
The External Auditors shall be the sole judges as to the acceptance wholly or partly of certifications and representations by the Secretary-General and may proceed to such detailed examination and verification as they choose of all financial records, including those relating to supplies and equipment.	The External <u>Auditor</u> shall be the sole judges as to the acceptance wholly or partly of certifications and representations by the Secretary-General and may proceed to such detailed examination and verification as they choose of all financial records, including those relating to supplies and equipment.
FR Annex I Art 3	FR Annex I Art 3
The External Auditors shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the Auditors, necessary for the performance of the audit. The External Auditors shall respect the confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit.	The External <u>Auditor</u> shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the <u>Auditor</u> , necessary for the performance of the audit. The External <u>Auditor</u> shall respect the confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit.
FR Annex I Art 4	FR Annex I Art 4
The External Auditors shall have no power to disallow items in the accounts and financial statements but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which they entertain doubt as to legality or propriety. Audit objections to these or any other transactions, arising during the examination of the accounts, shall be communicated immediately to the Secretary-General.	The External <u>Auditor</u> shall have no power to disallow items in the accounts and financial statements but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which they entertain doubt as to legality or propriety. Audit objections to these or any other transactions, arising during the examination of the accounts, shall be communicated immediately to the Secretary-General.
FR Annex I Art 5	FR Annex I Art 5
The External Auditors shall express and sign an opinion on the financial statements. The opinion shall include the following basic elements	The External <u>Auditor</u> shall express and sign an opinion on the financial statements. The opinion shall include the following basic elements
FR Annex I Art 5 (b)	FR Annex I Art 5 (b)
a reference to the responsibility of the Secretary-General and the responsibility of the External Auditors;	a reference to the responsibility of the Secretary-General and the responsibility of the External <u>Auditor</u> ;
FR Annex I Art 5 (h)	FR Annex I Art 5 (h)
the name and position of the External Auditors;	the name and position of the External <u>Auditor</u> ;
Annex I Art 5 (i)	Annex I Art 5 (i)
should it be necessary, a reference to the report of the External Auditors on the financial statements.	should it be necessary, a reference to the report of the External <u>Auditor</u> on the financial statements.

<p>FR Annex I Art 6</p> <p>The report of the External Auditors on the financial statements should mention:</p>	<p>FR Annex I Art 6</p> <p>The report of the External <u>Auditor</u> on the financial statements should mention:</p>
<p>FR Annex I Art 7</p> <p>The External Auditors may make such observations with respect to their findings resulting from the audit and such comments on the Secretary-General's financial report as they deem appropriate to the General Assembly or to the Secretary-General.</p>	<p>FR Annex I Art 7</p> <p>The External <u>Auditor</u> may make such observations with respect to their findings resulting from the audit and such comments on the Secretary-General's financial report as they deem appropriate to the General Assembly or to the Secretary-General.</p>
<p>FR Annex I Art 8</p> <p>Whenever the scope of audit of the External Auditors is restricted, or whenever the External Auditors are unable to obtain sufficient evidence, they shall refer to the matter in their report, making clear the reasons for their comments and the effects on the financial position and the financial transactions as recorded.</p>	<p>FR Annex I Art 8</p> <p>Whenever the scope of audit of the External <u>Auditor</u> is restricted, or whenever the External <u>Auditor is</u> unable to obtain sufficient evidence, they shall refer to the matter in their report, making clear the reasons for their comments and the effects on the financial position and the financial transactions as recorded.</p>
<p>FR Annex I Art 9</p> <p>In no case shall be External Auditors include criticism in their report without first affording the Secretary-General an adequate opportunity of explanation on the matter under observation.</p>	<p>FR Annex I Art 9</p> <p>In no case shall be External <u>Auditor</u> include criticism in their report without first affording the Secretary-General an adequate opportunity of explanation on the matter under observation.</p>
<p>Annex I Art 10</p> <p>The External Auditors are not required to mention any matter referred to in the foregoing which, in their opinion, is insignificant in all respects.</p>	<p>Annex I Art 10</p> <p>The External <u>Auditor is</u> not required to mention any matter referred to in the foregoing which, in their opinion, is insignificant in all respects.</p>
<p>Present Detailed Financial Rules</p>	<p>Proposed Detailed Financial Rules (amendments shown <u>in block underlined italics</u>)</p>
<p>DFR VIII</p> <p>All funds and accounts of the Organization including the General Fund, the Voluntary Contribution Fund and Fund in Trust are subject to audit each year by the external auditors of the Organization.</p>	<p>DFR VIII</p> <p>All funds and accounts of the Organization including the General Fund, the Voluntary Contribution Fund and Fund in Trust are subject to audit each year by the external <u>auditor</u> of the Organization.</p>