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Sixteenth session  
Dakar, Senegal, 28 November – 2 December 2005  
Provisional agenda item 24

**ELECTION OF THE AUDITORS FOR THE PERIOD 2006-2007**

**Note by the Secretary-General**

In this document the Secretary-General conveys to the General Assembly, in accordance with Article 26 of the Statutes, information concerning the election of the Auditors for the period 2006-2007.

### **ELECTION OF THE AUDITORS FOR THE PERIOD 2006-2007**

1. It should be recalled that, with respect to the auditing of the accounts, Financial Regulation 15 provides the following:
  - “1. The Assembly shall elect from among its Full Members, on the recommendation of the Council, two Auditors to audit the accounts of the Organization.
  2. The Auditors shall be elected for a two-year term of office. Their term of office shall be renewable.”
2. In accordance with the procedure established in Detailed Financial Provision 7.01, once elected by the General Assembly, each of the two Member States entrusted with the audit of the Organization's accounts will be required to propose for this function a person who is a national of the Member State and who performs the function of controlling public accounts in his home country.
3. At its fifteenth session the General Assembly elected India and Spain for the posts of Auditor for the period 2004-2005.
4. It is recalled that Spain, the host country of the Organization, has in practice occupied one of the two posts of Auditor of WTO in recent years, as a convenient solution owing to the proximity and accessibility of the Auditor. It also represents a saving for the Organization, since in this case there is no cost involved. The other post of Auditor, also by election of the General Assembly, has been filled successively by Egypt, the Netherlands, Kenya, Romania, Guinea, Bangladesh, Sri Lanka, Chile, Poland and India.
5. By the date of this document the candidature of India for one of the two Auditor posts has been received, and Spain has expressed its willingness to continue to audit the Organization's accounts.
6. In an addendum to this document, the recommendation adopted by the Executive Council in this respect at its seventy-sixth session will be referred to the General Assembly.