



2017  
INTERNATIONAL YEAR  
OF SUSTAINABLE TOURISM  
FOR DEVELOPMENT



## General Assembly

Twenty-second session

Chengdu, China, 11-16 September 2017

A/RES/696(XXII)

### Report of the Secretary-General

#### Part III: Administrative and statutory matters

#### (h) Amendment to Article 12(g) and Article 26 of the Statutes, and paragraph 11 of the Financing Rules

Agenda item 10(III)(h)  
(document A/22/10(III)(h) rev.1)

##### *The General Assembly*

1. Approves the amendments to the Statutes (Article 12 (g) and Article 26) and to the Financing Rules (paragraph 11) with the following wordings:

(a) Article 12 (g): "to elect the Auditor on the recommendation of the Council";

(b) Article 26: "1. The accounts of the Organization shall be examined by an Auditor elected by the Assembly on the recommendation of the Council for a period of two years. The Auditor shall be eligible for re-election;

2. The Auditor, in addition to examining the accounts, may make such observations as the Auditor deems 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"; and

(c) Annex Financing Rules paragraph 11: "The accounts of the Organization for the last financial year shall be transmitted by the Secretary-General to the Auditor and to the competent organ of the Council

The Auditor shall report to the Council and to the Assembly".

2. *Recalls* that these amendments will take effect on the date when their ratification occurs in accordance with Article 33 of the Statutes; and

3. Approves the amendment to the Financial Regulations (Financial Regulation 15.1) as presented in the Annex of document A/22/10(III)(h) and consequently align the required rule, regulations, and detailed financial rule of the Rules of Procedure of the Executive Council, the Financial Regulations and

the Detailed Financial Rules respectively presented in the Annex of document A/22/10(III)(h) to replace the words Auditors/External Auditors by Auditor/External Auditor respectively with the understanding that such amendments will only come into force on the date of entry into force of the aforementioned amendments to the Statutes and the Financing Rules.

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