

INTERNATIONAL ATOMIC ENERGY AGENCY

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General Conference

SECOND REGULAR SESSION

Item 25 of the provisional agenda (GC(II)/35)

APPOINTMENT OF EXTERNAL AUDITORS Note by the Director General

Regulation 12.01 of the Financial Regulations of the Agency provides that:

"The General Conference shall appoint the External Auditors of the Agency from among the Auditors-General of Member States. There shall be three Auditors who shall be appointed for one, two and three years respectively in the first instance. Subsequently, the General Conference shall appoint each Auditor for a period of three years."

The Financial Regulations were approved by the Board of Governors on 24 October 1957 and it was accordingly not possible to implement regulation 12.01 during the first regular and special sessions of the General Conference.

To provide for the external audit of the Agency's accounts for the financial year of $1958^{\underline{l}/}$ and for subsequent years the Director General requests the General Conference at its second Session to appoint three external auditors in accordance with the Financial Regulations.

In conformity with the Financial Regulations of the Preparatory Commission the latter's accounts were audited by the external auditors of the United Nations and the auditors' report (GOV/76/Add.1) on them was considered and noted by the Board on 20 January 1958.