



International Civil Aviation Organization

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WORKING PAPER

ASSEMBLY — 42ND SESSION

ADMINISTRATIVE COMMISSION

Agenda Item 37: Appointment of External Auditor

APPOINTMENT OF THE EXTERNAL AUDITOR OF ICAO FOR THE FINANCIAL YEARS 2026, 2027 AND 2028

(Presented by the Council of ICAO)

EXECUTIVE SUMMARY

This paper reports on the action taken by the Council to appoint a new External Auditor for the financial years 2026, 2027 and 2028 and provides information on the results of the review, by a working group of the Council, of the nominations received from audit institutions from Member States for the position of External Auditor of ICAO.

Action: The Assembly is invited to:

- a) confirm the appointment of Mr. Pierre Moscovici, First President, Cour des comptes, France, as ICAO's External Auditor for the financial years 2026, 2027 and 2028; and
- b) adopt the attached draft Assembly Resolution.

<i>Strategic Goals:</i>	This working paper relates to Strategic Goals, High Priority Enablers and Supporting Enablers.
<i>Financial implications:</i>	The cost of services to be provided by the External Auditor will be CAN \$ 513,600 for the next triennium.
<i>References:</i>	Doc 10184 <i>Assembly Resolutions in force</i> (as of 7 October 2022) Doc 7515/17, <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 In Assembly Resolution A40-33, the Assembly confirmed the action taken by the Council in appointing Mr. Michel Huissoud, President of the Swiss Federal Audit Office (SFAO), as ICAO's External Auditor for the financial years 2020, 2021 and 2022 and in Assembly Resolution A41-33, the Assembly confirmed the action taken by the Council in appointing the President of the Swiss Federal Audit Office (SFAO) as the External Auditor of ICAO for the financial years 2023, 2024 and 2025 in accordance with Financial Regulation 13.1.

2.2 To ensure a rotation of the appointment of the External Auditor, the Council has set a time limit for the mandate of the External Auditor at a maximum of six years, comprised of an initial term of three years with the possibility of one extension, subject to a satisfactory performance assessment by the Council and successful negotiations about the terms and cost of a renewed appointment. Therefore, after two terms of three years ending in 2025, the nomination of a new External Auditor for the financial years 2026, 2027 and 2028 is required.

3. ACTION TAKEN

3.1 In June 2024, a State letter was issued seeking for nominations for the position of ICAO's External Auditor for the financial years 2026, 2027 and 2028. Nominations were received from 11 States, with 10 thereof being formally eligible. All applications were evaluated using a two-envelope system by a Working Group of the Council on the basis of evaluation criteria approved by the Council. As a result, three candidates were shortlisted and invited for individual interviews. Based on its evaluation, the Working Group recommended to the Council the appointment of an External Auditor for a three-year period commencing on 1 January 2026.

4. APPOINTMENT BY THE COUNCIL

4.1 The Council reviewed the evaluation of the nominations at its second meeting of the 234th Session. Taking into consideration the quality of services proposed by nominees and the cost of the audit services, the Council approved the appointment of Mr. Pierre Moscovici, First President, Cour des comptes, France, as the External Auditor of ICAO for the financial years 2026, 2027 and 2028. The Assembly is invited to formally endorse said decision of the Council by adopting the attached draft Resolution.

5. FINANCIAL IMPACT OF THE DECISION

5.1 The cost of the services of the External Auditor for the next triennium will be CAN \$ 513,600 and has been provided for in the Budget for 2026, 2027 and 2028.

APPENDIX

DRAFT RESOLUTION FOR ADOPTION BY THE 42ND SESSION OF THE ASSEMBLY

Resolution 42-xx

Appointment of 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 reviewed the nominations submitted by Member States in 2024 and approved on 10 March 2025 the appointment of Mr. Pierre Moscovici, First President, Cour des comptes, France, as ICAO's External Auditor for the financial years 2026, 2027 and 2028, in accordance with Financial Regulation 13.1.
2. *Expresses* its sincere appreciation to Mr. Michel Huissoud and Mr. Pascal Stirnimann respectively, President of the Swiss Federal Audit Office, for the high quality of their service to the Organization during their respective tenure (2020-2025) and for their effective and cooperative assistance during that period to the officials and organs of ICAO; and
3. *Confirms* the action taken by the Council in appointing Mr. Pierre Moscovici, First President, Cour des comptes, France, as ICAO's External Auditor for the financial years 2026, 2027 and 2028.

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