



WORKING PAPER

ASSEMBLY — 41ST SESSION

ADMINISTRATIVE COMMISSION

Agenda Item 53: Appointment of External Auditor

**APPOINTMENT OF THE EXTERNAL AUDITOR OF ICAO FOR THE FINANCIAL YEARS
2023, 2024 AND 2025**

(Presented by the Council of ICAO)

EXECUTIVE SUMMARY

This paper provides information on the decision by the Council to reappoint the President of the Swiss Federal Audit Office (SFAO) (Switzerland) as External Auditor of ICAO for 2023, 2024 and 2025.

Action: The Assembly is invited to approve the reappointment of the President of the Swiss Federal Audit Office (SFAO) (Switzerland) as External Auditor of ICAO for 2023, 2024 and 2025.

<i>Strategic Objectives:</i>	This working paper relates to all Strategic Objectives and all Supporting Implementation Strategies.
<i>Financial implications:</i>	The costs of the services of the External Auditor for the next triennium will be approximately CAD 507 000 and has been provided for in the Budget for 2023-2024-2025.
<i>References:</i>	Assembly Resolution A40-33 Doc 10140, <i>Assembly Resolutions in Force</i> (as of 4 October 2019) Doc 7515, <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 The Council, at the eighth meeting of its 217th Session, approved the appointment of the President of the Swiss Federal Audit Office (SFAO) (Switzerland) as the External Auditor of ICAO for the accounts of the financial years 2020, 2021 and 2022. In a previous session (176th), the Council had approved that the services of the External Auditor were limited to a fixed term of three years with the possibility of one three-year extension.

3. **APPOINTMENT BY THE COUNCIL**

3.1 The Council, at the fifth meeting of its 224th Session, considered the appointment of the External Auditor of ICAO for the financial years 2023, 2024 and 2025 and approved the reappointment of the President of the Swiss Federal Audit Office (SFAO) (Switzerland) as External Auditor for a further three years, subject to the confirmation of the 41st Session of the Assembly.

APPENDIX

DRAFT RESOLUTION FOR ADOPTION BY THE 41ST SESSION OF THE ASSEMBLY

Resolution xx/x: Appointment of the 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 approved the extension of appointment to the President of the Swiss Federal Audit Office (SFAO) (Switzerland) as External Auditor of ICAO for 2023, 2024 and 2025.
2. *Confirms* the action taken by the Council in appointing the President of the Swiss Federal Audit Office (SFAO) (Switzerland) as the External Auditor of ICAO for the financial years 2023, 2024 and 2025.

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