



联合国
粮食及
农业组织

Food and Agriculture
Organization of the
United Nations

Organisation des Nations
Unies pour l'alimentation
et l'agriculture

Продовольственная и
сельскохозяйственная организация
Объединенных Наций

Organización de las
Naciones Unidas para la
Alimentación y la Agricultura

منظمة
الغذية والزراعة
للأمم المتحدة

FINANCE COMMITTEE

Hundred and Sixty-first Session

Rome, 16 - 20 May 2016

FAO Audit Committee Membership

Queries on the substantive content of this document may be addressed to:

John Fitzsimon
Inspector General ad Interim
OIG
Tel: +3906 5705 4884

*This document can be accessed using the Quick Response Code on this page;
an FAO initiative to minimize its environmental impact and promote greener communications.
Other documents can be consulted at www.fao.org*



mq392

EXECUTIVE SUMMARY

- In accordance with its Terms of Reference, the FAO Audit Committee comprises five external members whose membership is agreed by Council on the recommendation of the Director-General and the Finance Committee. Members are selected on the basis of their qualifications as senior audit and/or investigation professionals. Due regard is paid in their selection to gender and geographic representation on the Committee. Up to December 2015 the Committee comprised three women and two men, from five different regions.
- Members serve for a three year period, which may be renewed for a maximum of three further years after the initial term at the discretion of the Director-General.
- In mid-2016 two members (from Africa and the Latin American and Caribbean regions) will have completed their initial three-year term and have confirmed that they will be available to serve a further term.
- Another member, from the European region, resigned from the Committee effective end of 2015 due to additional other work commitments. This reduced the Committee to two women and two men.
- The process of identifying candidates follows that of a number of other UN organizations. The Secretary of the Committee solicits candidates from the internal audit and investigation networks of the UN and other multilateral organizations, and from current members of the Committee. Through Committee members, candidates can be identified from among leaders within the global internal audit body who are from the national public and private sectors.
- Upon advice received from the outgoing Inspector General, taking into account the active and positive contributions of the two members whose current terms will complete in mid-2016, with the need to balance the Committee in terms of continuity and turnover, maintain the Committee's range of collective professional experience, and give due regard to its gender and geographical balance, the Director-General is recommending the extension of appointments for Ms Lesedi Lesetedi and Mr. Juan Manuel Portal Martinez, for a further three years, at which time they will have served on the Committee for six years.
- The process of identifying new candidates is ongoing and a recommendation regarding the appointment of a new Audit Committee Member will be submitted separately to the Finance Committee.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is invited to consider the document and make a recommendation to the Council regarding the extension of Audit Committee Members recommended by the Director-General.

Draft Advice

- **The Committee considered the document in which the Director-General recommended that Ms. Lestedi and Mr. Portal's terms on the Committee be extended for a further three years which will bring them to a total of six years on the Committee. Such extensions would be made by the Director-General effective from the date of approval by the Council.**
- **The Committee supported the Director-General's recommendation and agreed to submit to the Council its endorsement.**

I. INTRODUCTION

1. The FAO Audit Committee operates as an advisory panel to the Director-General and to the Office of the Inspector General (OIG). It provides the Director-General with assurance that audit functions are operating effectively and efficiently, in the context of risks to the Organization and coverage of the other FAO oversight functions (evaluation and external audit). The Audit Committee's Annual Report is also presented to the Finance Committee, accompanied by any comments from the Director-General. The current terms of reference were adopted following their consideration by the Finance Committee at its 148th session.

2. The Audit Committee consists of five external members, the Inspector General is Secretary ex-officio. Members are selected on the basis of their qualifications as senior audit and/or investigation professionals. These criteria were confirmed by the Finance Committee at its 147th session. The Committee elects its own Chairperson.

3. The Committee's terms of reference provide for appointments of an initial three-year period renewable up to six years. This term limit, established in line with a past JIU recommendation¹, combined with an appropriate staggering of membership, provides a reasonable balance between turnover and institutional knowledge within the Committee.

4. The terms of reference also state that Audit Committee members will be appointed by the Director-General, after having been agreed by the Council on the recommendation of the Director-General and Finance Committee².

Current Members of the Committee

5. The four current members of the Committee, and their present terms, are as follows:

- Ms. Lesedi Lesetedi (Botswana), Director of Internal Audit, Botswana International University of Science and Technology. Member since June 2013 and Chairperson since January 2016. Her current term finishes in June 2016;
- Mr Juan Manuel Portal Martinez (Mexico), Auditor Superior de la Federacion and prior to this chief internal audit executive of a number of Mexican public enterprises. Member since June 2013. His current term finishes in June 2016;
- Ms Eney Quinones (United States), retired, formerly Chief Compliance Officer at the European Bank for Reconstruction and Development. Member since June 2014. Her current term finishes in June 2017; and
- Mr Verasak Liengsrirawat (Thailand), retired, formerly Special Assistant to the IAEA Director General for Management, Head of IAEA's Programme Planning and Budgeting Unit and prior to this Director of IAEA's Office of Internal Oversight Services. Member since June 2014. His current term finishes in June 2017.

6. Ms Lesetedi and Mr Portal have been valuable contributors to the Committee's work and the Secretary of the Committee confirmed with them that they are available to serve a further three years.

7. A fifth member of the Committee, Ms Carolyn Dittmeier (Italy), resigned from the Committee effective at the end of 2015 due to additional work commitments. At the time of her resignation Ms Dittmeier was serving as Chairperson of the Committee, and the Director-General conveys his appreciation for her active and positive service since June 2012 as both member and Chairperson.

¹ JIU/REP/2010/5 paragraph 195.

² This accorded with action 2.92 of the Immediate Plan of Action (IPA) for FAO Renewal

Review of candidate identification process

8. At its 154th Session, the Finance Committee requested that for future appointments of Audit Committee members, the candidate identification process be reviewed, considering practices adopted in some other agencies within the United Nations System³. This was carried out by the Secretary of the Committee and reported to the Director-General prior to the current submission.

9. The Secretary of the Committee solicits candidates from the internal audit and investigation networks of the UN and other multilateral organizations, and from current members of the Committee. Through Committee members, candidates can be identified from among leaders within the global internal audit body who are from the national public and private sectors. For those candidates identified by this process, the Secretary reviews the curriculum vitae, checks references, discusses the role with the candidates and confirms their interest and availability.

10. The process of identifying candidates varies among UN organizations. Of the 16 other UN organizations which were identified as having advisory committees with similar mandates to the FAO Audit Committee⁴, five organizations follow an identification approach similar to FAO. Two other organizations are also similar in the selection process, except that they advertise or request member states for expressions of interest. There are nine organizations that advertise for expressions of interest and/or seek nominations through member states, whereby candidates are vetted by formal selection panels which include or are exclusively comprised of, member state representatives. These are usually accompanied by primary reporting lines to the governing bodies, for example the Independent Audit Advisory Committee reports to the UN General Assembly, and have broader selection criteria than that specified for the FAO Audit Committee. Given the mandate of the FAO Audit Committee and the very specific qualifications as senior audit and/or investigation professionals, maintaining the existing approach (which has served FAO well over the years) was considered cost-effective for the current vacancy.

Actions on Extensions and Appointments

11. Recent appointments to the Committee have ensured good gender and geographical balance as well as broad collective professional experience from national and international, public and private sector internal audit and investigation.

12. Taking into account the Committee's current composition and upon advice received from the outgoing Secretary/Inspector General, the Director-General is recommending:

- the extension of appointment of Ms Lesedi Lesetedi (Botswana) for a further period of three years, at which time she will have reached the maximum term; and
- The extension of appointment of Mr Juan Manuel Portal Martínez (México) for a further period of three years, at which time he will have reached the maximum term.

13. Summary curriculum vitae of Ms. Lesetedi, and Mr. Portal are attached.

14. The process of identifying new candidates for the Committee is ongoing and a recommendation regarding the appointment of a new Audit Committee Member will be submitted separately to the Finance Committee.

³ CL149/4, paragraph 34.

⁴ Information drawn from available UN-RIAS data supplemented by a 2016 survey conducted by the Audit Committee Secretary. Some UN organizations, mostly smaller ones, do not currently have an Audit Committee or similarly constituted oversight committees.

II. SUMMARY CURRICULUM VITAE

Ms. Lesedi Lesetedi

Since May 2009, Ms. Lesetedi has been Director of Internal Audit, Botswana International University of Science and Technology. Prior to her current position, she held leadership positions for over ten years in the internal audit functions of various Botswana government ministries and agencies. From 2005-2009 she was Chief Internal Auditor of the Botswana Unified Revenue Service. From 2003-2005 she was Internal Audit Head of the Botswana National Productivity Center. From 2001 to 2003, she was Head of Internal Audit for the Ministry of the State President. Ms Lesetedi served as the President and Chairperson of the Botswana Board of Governors of the Institute of Internal Auditors from 2004-2011. She was Chair of the African Federation of Internal Auditors (AFIIA) Governing Council for 2011-2013 and re-elected for another term up to 2015; Director at large for the Global Board of Directors of the Institute of Internal Auditors, the worldwide professional body, from 2011 to date; and International Secretary of this Board's Executive Committee for 2014-2015. She became a member of the IIA Standards Board for 2014-17, however starting from August 2015 transferred to the IIA Global Advocacy Committee. She is currently a member of the UNICEF Audit Advisory Committee.

Ms Lesetedi has an MSC in Internal Audit and Management from City University, London and a Bachelor of Commerce from the University of Botswana. She is a licentiate member of the Botswana Institute of Chartered Accountants and a Certified Internal Auditor.

Mr. Juan Manuel Portal Martinez

On 15 December 2009, with a vote of more than 90% of the Plenary of the Chamber of Deputies, Juan M. Portal was elected Senior Auditor of the Federation for the period 2010 - 2017. Before his appointment, he had served during the previous eight years as Special Auditor for Financial Compliance at the Supreme Audit Office of the Federation (ASF), charged, among other functions, with coordinating and supervising the conduct of financial, operational and legal compliance audits of inspected bodies. The Senior Auditor has a professional career spanning more than 40 years in the fields of auditing, oversight and control. Key positions in his career have included Internal Auditor of Liconsá, the Secretariat of Social Development and Petróleos Mexicanos. He was Director of Oversight and Evaluation of Internal Audits of the Public Sector in the Secretariat of the Comptroller General of the Federation.

CPC Portal is a public accountant graduate of the Faculty of Accounting and Administration of the Autonomous National University of Mexico. He pursued postgraduate studies in the D-1 Business Management Programme of the Pan-American Institute for Senior Business Management (IPADE), and has a Master's in Public Administration from the Institute of Higher Studies in Public Administration. His professional qualifications include Certified Public Accountant recognized by the Mexican Institute of Public Accountants; Certified Internal Auditor (CIA) with international recognition from the Institute of Internal Auditors; Certified Fraud Examiner (CFE) with international recognition from the Association of Certified Fraud Examiners; and Certified Internal Controls Auditor (CICA) with international recognition from the Institute for Internal Controls.

He was also awarded the Bradford Cadmus Memorial Award 2010 by the Institute of Internal Auditors (IIA), which is given to individuals for contributions to research, education, publications and other activities in the field of internal auditing. He is the first Latin American auditor to receive this honour. In 2015 he received the "Rafael Mancera Ortiz" prize, awarded by the Mexican Institute of Public Accountants for his distinguished career and professional achievements. In addition he was named "Accountant of the Year" by the Non-profit Alumni Association of the Faculty of Accounting and Administration (SEFCA) of the National Autonomous University of Mexico (UNAM).

Finally, in November 2015, he took over the OLACEFS Presidency (Organization of Latin American and Caribbean Supreme Audit Institutions).