

OVERVIEW OF FAO'S ADMINISTRATIVE STRUCTURE AND APPLICATIONS

Structure of the Organization

FAO operates through the Headquarters in Rome as well as a network of decentralized offices consisting of: five Regional Offices; 11 Sub-regional Offices; 84 fully-fledged FAO (country) Representations (excluding 15 hosted in Regional or Sub-regional Offices), of which 8 are Partnership and Liaison Offices; 37 FAO (country) Representations covered by multiple accreditation and four covered by National Correspondents (no FAO representative); six Liaison Offices; two Information Offices; and three other representation arrangements.

The operations of the Organization are carried out by 3,159 staff members (effective August 2018) in addition to Non-Staff Human Resource (NSHR) personnel. Staff members are spread throughout FAO locations as follows:

Headquarters	1,636
Decentralized Offices	1,523
Total	3,159

The organigram of FAO is attached to the Programme of Work and Budget 2018-2019 (see FAO website at <http://www.fao.org/3/a-ms278e.pdf>).

Structure of the Accounting Function

FAO's central accounting function is based in the Finance Division (CSF) at Headquarters. The Finance Division is organised as follows:

- Office of the Director
- Financial Reporting Unit
- Treasury and Investments Unit
- Trust Fund Liaison Unit
- Financial Operations Unit

In addition to the Finance Division, staff in other organizational units are directly involved in the accounting function. These include:

- Budget Holders and their administrative assistants, who are responsible for managing resources allocated to programmes and projects. Budget Holders approve transactions charged against budgets under their control;
- Staff in the Shared Services Centre (SSC) and other support units who provide support to Budget Holders and perform Personnel related functions;
- Staff in the Shared Services Centre (SSC) who perform payroll functions, and asset management and accounting;

- Staff at Regional Offices including Budget Holders, administrative assistants and accounting staff;
- Staff at FAO Representation Offices, Sub-Regional Offices and Liaison Offices.

Overview of Accounting Systems

FAO currently uses Oracle ERP systems, as well as a number of bespoke applications.

Accounting Standards

FAO adopted IPSAS (International Public Sector Accounting Standards) on 1 January 2014 for the preparation of its financial statements (Note: budget and donor reporting will however continue to be prepared under the existing modified accrual basis).

Audit Regime

The audit and oversight function in FAO is divided into two main areas – External Audit and Internal Audit.

The FAO Internal Audit (Office of the Inspector-General) functions under the direction of the FAO Director-General and receives guidance from the FAO Audit Committee. The Internal Audit function covers HQ systems and all field systems and locations. Selection of areas and activities to be examined is based on risk assessment, the organizational priorities and other critical factors. The Office carries out financial, as well as value-for-money audits, covering a variety of subjects, e.g. staffing and staff costs, procurement, cash management, payables and receivables, reporting etc. In addition the Office has a special group that handles investigations.