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منظمة
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FINANCE COMMITTEE

Hundred and Seventy-fifth Session

Rome, 18 - 22 March 2019

FAO Audit Committee Membership

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

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EXECUTIVE SUMMARY

- Membership of the FAO Audit Committee consists of five external members and a Secretary ex-officio. All members are appointed by the Council on recommendation of the Finance Committee following a selection process managed by the Director General. The Audit Committee terms of reference endorsed by the Council at its 159th session provides that members may be renewed up to a maximum of six years' service on the Committee.
- The FAO Audit Committee currently comprises three men and two women, with representation from five geographical regions. In anticipation of the end of tenure of two Members of the Audit Committee in June 2019, this document proposes to fill the resulting vacancies on the Committee.
- Following a vacancy announcement and interviews managed by a selection panel composed of FAO Senior Managers, in addition to ensuring that a variety of oversight experience is represented in the Committee, the Director-General is recommending the appointment to these future vacant positions of Ms Anjana Das (India) and Mr. Fayezul Choudhury (USA), for an initial period of three years, renewable thereafter up to a maximum of six years in total.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is invited to consider the document and make a recommendation to the Council regarding the appointment of two Audit Committee Members following the selection process managed by the Director-General.

Draft Advice

- **The Committee considered the document in which the Director-General proposed that Ms Anjana Das (India) and Mr. Fayezul Choudhury (USA) be appointed as members of the FAO Audit Committee for an initial period of three years. Such appointments would be made by the Council effective from 1 July 2019.**
- **The Committee supported the Director-General's proposal and agreed to submit the recommendation to the Council.**

INTRODUCTION

1. The Audit Committee serves as an expert advisory panel to assist the Director General and the Finance Committee on the internal control arrangements, risk management processes, financial reporting and internal audit, inspection, investigation and ethics functions of the Organization. The Audit Committee advises on these matters taking into consideration the Financial Rules and Regulations as well as policies and procedures applicable to FAO, and its operating environment. The Audit Committee provides advice and information to the Governing Bodies in these areas, through its annual reports and as appropriate, updates to the Finance Committee during the intervening period. Revised terms of reference were endorsed by the Council at its 159th session.

2. The Audit Committee consists of five external members, and the Inspector General is Secretary ex-officio. Members are selected on the basis of their qualifications and relevant experience at senior level in the areas of: oversight including audit, investigation and ethics, financial management, governance, risk and controls. Due regard is paid in their selection to gender and geographic representation in the Committee. The Committee elects its own Chairperson.

3. The Committee's revised terms of reference provides that new members serve for an initial period of three years renewable up to six years. Ms Lesedi Letesedi (Botswana) and Mr Juan Manuel Portal Martinez (México), who were members of the Committee since June 2013 will end their term in June 2019. The present proposal is made to fill the resulting vacancies on the Committee.

Current Members of the Committee

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

- Ms Lesedi Letesedi (Botswana), former Director of Internal Audit, Botswana International University of Science and Technology. Member since June 2013. Her current term, which is not renewable, ends in June 2019;
- Mr Juan Manuel Portal Martinez (México), Auditor Superior de la Federación. Member since June 2013. His current term, which is not renewable, finishes in June 2019;
- Ms Enry Quinones (USA), former Chief Compliance Officer at the European Bank for Reconstruction and Development (EBRD). Member since June 2014. Her current term, which is not renewable, finishes in June 2020;
- Mr Verasak Liengsriwat (Thailand), retired former Director of the Office of Internal Oversight Services of the International Atomic Energy Agency (IAEA). Member since June 2014. His current term, which is not renewable, finishes in June 2020; and
- Mr Gianfranco Cariola (Italy), Group Chief Audit Executive of Ferrovie dello Stato Italiane spa, former Chief Audit Executive of RAI spa and Senior Vice President - Head of Audit Plans, Methodologies & ICS of ENI spa. Member since December 2017. His current term, which is renewable, finishes in December 2020.

Actions on Appointments

5. In December 2018, the Organization advertised online for the appointment of members of the FAO Audit Committee. The deadline for applications was set to 21 January 2019. Based on the applications received, Senior Management, taking into consideration qualifications and relevant experience at senior level in the areas of: oversight including audit, investigation and ethics, financial management, governance, risk and controls, established a short list of ten candidates to be interviewed. A panel selection chaired by the Deputy Director-General (Operations) and comprised of the Legal Counsel, the Inspector General, the Director-General's Senior Adviser for Human Resources (HR) and an HR Officer serving as Secretary to the Panel, interviewed candidates from 25 to 27 February 2019.

Based on the Panel's report, the Director-General, in consideration of the candidates' experience in oversight, is recommending the appointment of:

- Ms Anjana Das (India) - Executive Secretary, UN Board & Panel of External Auditors.
 - Mr. Fayezul Choudhury (USA) - Former Chief Executive Officer, International Federation of Accountants (IFAC), and Former Vice President, Corporate Finance and Risk Management, World Bank.
6. Summary curriculum vitae of Ms. Anjana Das and Mr. Fayezul Choudhury are attached.

SUMMARY CURRICULUM VITAE

Ms. Anjana Das

Educational Qualifications

- Certified Internal Auditor (CIA), 2010 with Institute of Internal Auditors (IIA);
- Fellow, Canadian Comprehensive Auditing Foundation (CCAF), Ottawa 1991-92;
- Qualified for Indian Civil Service (1981);
- Qualified for Supreme Audit Institution (SAI) in Management, Accounts and Audit (1982);
- Masters (Humanities), Jawaharlal Nehru University, New Delhi (1980).

Date of Birth: 26 June 1958

Nationality: Indian

Executive Secretary, UN Board & Panel of External Auditors, DM, UNHQs, NY (2012 onwards)

Managing the entire operation for the Board & Panel of External Auditors (11 Auditor Generals and heads of Supreme Audit Institutions) in the entire UN system involving multiple stakeholders: Organising their annual sessions, engaging with Clients across the UN system, servicing governing committees (ACABQ, Fifth Committee) and Member states in all matters relating to External audit. This involves providing quality assurance through a technical review of the reports and managing the operations to ensure that reports are produced, published and discussed. Managing the budget and audit fee structure for the Operation. Several initiatives launched in managing the timelines of reports, rationalising the production process, embedding the paperless method of work in all sessions and reorganising the Secretariat digitally and the Board's archives in a central library.

Previous Experience

Deputy Director, Division for Oversight Services, UNFPA (2009-2012)

Supporting the Director, Division for Oversight Services, in implementing his mandate to provide internal audit, evaluation and investigation services to UNFPA.

Providing assurance to the Executive Board and Member states that the operations of UNFPA are functioning within an acceptable level of risk; supporting and facilitating the work of the Audit Committee.

Internal Audit - OIOS, UN Headquarters - New York, 2000-2009

Covered DESA, OCHA, ODA, DPI, the five Regional Commissions and their liaison office in NY, OSAA, OHRLLS, INSTRAW and the financial management of the General Trust Funds related to these departments.

Led audit teams to the OCHA operations responding to emergencies including Indonesia (Tsunami), Pakistan (earthquake), Southern Sudan (a peace initiative with the Lord Resistance Army), Central Emergency Response Fund in NY and participated in several assignments which included the audit of Sudan (political emergency).

Authored the OIOS report to the GA on the audit and investigative reviews of the tsunami relief operations conducted by the UN Secretariat, funds and programmes and specialized agencies which raised the issues relating to lack of coordination among audit services of the different agencies. This report along with initiatives from UNDG helped redirect the issue of coordination between audit services with the HLCM and the CEB.

On behalf of the UNDG Audit Working Group, I led an inter-agency coordinated risk assessment of Myanmar Emergency Operations.

Internal Financial Adviser, NRCD & NAEB, Ministry of Environment, National Government, New Delhi, India 1994-97

Internal financial adviser to the National River Conservation Directorate (NRCD) (National River cleaning programme/project in conjunction with State governments with a total cumulative value of \$ 500 million); <http://www.envfor.nic.in/nrcd/nrcd.html>

Internal financial adviser to the National Afforestation and Eco-Development Board (NABB) (National afforestation programme/project in conjunction with State governments); <http://www.envfor.nic.in/>

Member of the Steering committee for review/approval of projects for the Indo-Canadian Environment Fund (ICEF);

Assisted the Secretary, Ministry of Environment in the Screening committee for the review/approval of projects for the Montreal Protocol Fund (Ozone depletion).

Other Ad hoc International assignments

Led the External Audit of UNEP (United Nations Environment Programme) & GEF (Global Environment Facility), Nairobi, 1999;

Workshop on Waste Water Treatment Plants, Japan, 1995; In house report on Waste Water Management in Japan, 1995, for the Ministry of Environment & Forest, India;

Workshop on Sustainable Development, Zeist, Netherlands, 1995; Workshop report on Sustainable Household Consumption Patterns, 1995 at Zeist for Government of Holland;

Several training courses attended at KPMG, New York and other institutes on Risk Assessment, Performance Audits, Cost benefit analysis, Management, Forensic Audit throughout my career.

General Management within the Development Administration of India (Civil Service) 1981-2000

Managed Audit offices with large numbers of staff. Responsible for technical outputs, budget, training, promotions, transfers, postings, staff relations etc.;

Worked at all levels of the national government ranging from district to city, state and central government; exposed to a large number of department-types and geographical regions.

SUMMARY CURRICULUM VITAE

Mr. Fayezul Choudhury

Chief Executive Officer, International Federation of Accountants (IFAC), New York (2013 to 2018)

IFAC is a public interest organization which represents the global accounting profession. Members are some 175 national accounting bodies in 130 countries, and the 24 largest international audit networks.

IFAC's key activities are:

- Support for independent standards setting under public interest oversight for audit and assurance, ethics, education and public sector accounting.
- Promote, monitor and support the adoption and implementation of global standards for the accountancy profession in some 130 countries
- Partner with international development agencies to help promote the capacity of the accounting profession in emerging economies
- Advocate, in the public interest, for the importance of sound financial reporting, governance and internal control as an essential underpinning for effective capital markets, promoting financial flows, strengthening organizations and advancing economic development

As the IFAC CEO :

Reporting to the board of directors, overall responsibility for development and execution of IFAC's strategy, budget, risk management and work plans; and for effective management of human, financial and operational capital

Principal management interlocutor and secretary to the IFAC Board and its committees Planning and Finance, Audit, Governance, and Nominations.

Various positions in the World Bank Group, Washington DC (1985 to 2011)

The World Bank is the premier multilateral development bank with balance sheet assets in excess of US

\$ 400 billion. It comprises the International Bank for Reconstruction and Development, International Development Association, International Finance Corporation and Multilateral Investment Guarantee Agency.

Last two assignments at the World Bank were as:

- Controller and Vice President, Strategic Resource Management (2000-2008); and
- Vice President, Corporate Finance and Risk Management (2008-2010).

Key responsibilities in these two assignments included:

- Accounting policy, preparing financial statements, maintaining effective internal controls, and liaising with internal and external auditors for the IBRD and IDA
- World Bank spokesperson on global accounting and auditing issues, including advocating internationally and nationally for adoption and implementation of global standards
- Strategic planning, budgeting and performance reporting for IBRD and IDA
- Balance sheet management of the IBRD and IDA -capital adequacy and pricing

- Enterprise risk management and credit risk
- Primary management interlocutor with the Audit Committee and Budget Committee
- Chair, President's Diversity and Inclusion Advisory Group

Various roles at Price Waterhouse, London, UK

- Public accounting and auditing (1974-1978)
- Management consulting group (1978 - 1985)

Professional Representation Activities

- Member , Governance and Nominating Committee, International Integrated Reporting Council (2015 - 2018)
- Member, International Public Interest Oversight Board over standards relating to audit and assurance, ethics, and education for the accountancy profession (2005 -2008)
- Member, Iraq Advisory and Monitoring Board, under UN Security Council mandate (2004-2007)
- Member, Standards Advisory Council, International Accounting Standards Board (2001 - 2004)
- Chair, Global Steering Committee, International Forum for Accountability Development (2001- 2003)

Volunteer Activities

- Member, Audit and Evaluation Advisory Committee, United Nations Development Program (2015-present)
- Board Member and Treasurer, and member of Audit and Governance Committee, Partnership for Transparency Fund, which advances citizen-led approaches to improve governance, increase transparency, and reduce corruption in developing countries (2009 - present)
- Trustee, Chair of Audit Committee and member of Nominating Committee of World Learning, a global NGO empowering people and strengthening institutions through education, sustainable development, and exchange programs (2004 -2011)

Awards

- 100 Most Influential People in Accounting- various years including 2017, 2018 (Accounting Today)
- Lifetime Achievement Award for Contributions to Global Accountancy Profession-2018 (International Accounting Bulletin/The Accountant)
- Lifetime Achievement Award for Contributions to Diversity and Inclusion -2011(World Bank)

Nationality, Academic and Professional Qualifications, Personal Information

- Multiple citizenships: United States, United Kingdom and Bangladesh
- MA (Hons), Engineering Science and Economics, Jesus College, University of Oxford Fellow of the Institute of Chartered Accountants of England and Wales
- Executive Development Program : Harvard/Stanford/INSEAD Business Schools Married; Date of birth February 22, 1954