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FINANCE COMMITTEE

Hundred and Fifty-ninth Session

Rome, 26 - 27 October 2015

**Appointment of the WFP External Auditor for the Term
1 July 2016 - 30 June 2022**

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EXECUTIVE SUMMARY

- As the term of the current WFP External Auditor ends in June 2016, a selection process was established to appoint a new External Auditor.
- This document describes the selection process that was followed and presents the recommendation of the Evaluation Panel for the appointment of the WFP External Auditor for the term 1 July 2016 – 30 June 2022.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to review the Evaluation Panel's recommendation for appointment of the External Auditor and recommend its approval by the Executive Board.

Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee noted that the selection process for the appointment of the WFP External Auditor was compliant with the one approved by the Executive Board and recommended that the appointment of the Cour des Comptes of France as the WFP External Auditor for the term 1 July 2016 to 30 June 2022 be approved by the Executive Board.**



**World Food
Programme**

**Executive Board
Second Regular Session**

Rome, 9–13 November 2015

RESOURCE, FINANCIAL AND BUDGETARY MATTERS

Agenda item 5

For approval

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APPOINTMENT OF THE WFP EXTERNAL AUDITOR FOR THE TERM 1 JULY 2016–30 JUNE 2022

NOTE TO THE EXECUTIVE BOARD

This document is submitted to the Executive Board for approval.

The Secretariat invites members of the Board who may have questions of a technical nature with regard to this document to contact the Executive Board Bureau.

DRAFT DECISION^{*}

The Executive Board appoints the Cour des Comptes of France as the WFP External Auditor for the term 1 July 2016 to 30 June 2022.

The total annual remuneration of the External Auditor shall be USD 380,000, inclusive of fees and all other costs and expenses, to be paid in quarterly instalments.

The Board authorizes the Board President to sign the contract between WFP and the Cour des Comptes of France on its behalf.

* This is a draft decision. For the final decision adopted by the Board, please refer to the Decisions and Recommendations document issued at the end of the session.

INTRODUCTION

1. At its 2014 Second Regular Session, the Board approved the process for the selection and appointment of the WFP External Auditor for the term 1 July 2016–30 June 2022, based on the 2009 process (WFP/EB.1/2009/6-C/1). The Audit Committee would “provide, upon request of the Executive Board, advice on the selection of the External Auditor, including the costs and scope of the services to be provided” (WFP/EB.2/2011/5-B/1/Rev.1, para 3e).
2. This paper presents the recommendation of the Evaluation Panel on the Selection and Appointment of the WFP External Auditor for the Term 1 July 2016–30 June 2022.

TENDER PROCESS

3. The 2015 Bureau was constituted as the Evaluation Panel in February 2015, in accordance with the process approved by the Board. Throughout the process, the Evaluation Panel benefited from the advice of the Audit Committee and the support of a technical group from the Secretariat.
4. On 6 March 2015, the Board President issued the request for proposals on behalf of the Board. Rome-based representatives of States Members of the United Nations and the Member Nations of the Food and Agriculture Organization of the United Nations (FAO) were invited to forward the request to the Auditors General or officials holding equivalent positions in their countries. The deadline for reply was 27 May 2015.
5. Five proposals were received by the deadline. The WFP Tender Opening Panel opened the proposals on 2 June 2015 and found all five proposals met the procedural requirements. A sixth proposal received after the submission date was declared invalid.

TECHNICAL AND FINANCIAL EVALUATIONS

6. Evaluation Panel members received the five technical proposals, along with the advice of the Audit Committee, on 12 June 2015. Each Evaluation Panel member awarded scores to the technical proposals using the rating system approved by the Board which assessed staff qualifications, training and experience, audit approaches, quality controls and communication proposals (WFP/EB.2/2014/5-C/1).
7. Evaluation Panel members were highly consistent in their scoring and agreed that all five candidates were technically valid. The financial proposals were then reviewed by the technical group and the Audit Committee and declared valid. The Evaluation Panel agreed to interview all five short-listed candidates and invitations for interviews were sent on 8 July 2015.

ORAL PRESENTATIONS AND INTERVIEWS

8. The interviews took place at WFP Headquarters on 21 and 22 July 2015. The Evaluation Panel met in advance to review its interview guide and scoring sheets to ensure consistency in approach and procedure for all candidates: oral presentations were limited to 15 minutes, and the questions were put to the candidates in the same order by the same Panel members. The Audit Committee and the technical group attended the interviews as observers.

FINAL OVERALL RATING

9. Following the interviews, the Evaluation Panel discussed the bids in detail, consulting with the Audit Committee representative. On the basis of the technical scores, financial proposals and oral presentations the Panel made its final evaluation and agreed unanimously that the best overall bid was that of the Cour des Comptes of France.

COST OF SERVICES OF THE COUR DES COMPTES OF FRANCE

10. The bid of the Cour des Comptes of France refers to total fixed annual remuneration in the amount of USD 380,000, inclusive of fees and all other costs and expenses, to be paid in quarterly instalments.
11. The Cour des Comptes of France has stated that it will not increase its fees during the time of its appointment. The fees include audit work carried out at WFP Headquarters and selected field offices. Management and support work carried out at WFP Headquarters in Rome and at Cour des Comptes headquarters in Paris will be supplied at no cost.
12. Any increase in the total annual remuneration of USD 380,000 would require prior authorization from the Board, on the basis of detailed justification by the External Auditor.

RECOMMENDATION

13. Having followed the prescribed selection procedures, the Evaluation Panel recommends that the Board appoint the Cour des Comptes of France as the WFP External Auditor for the term 1 July 2016–30 June 2022.

The Evaluation Panel expresses its appreciation for the support received from the Audit Committee and the WFP technical group.