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Food and Agriculture  
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Продовольственная и  
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منظمة  
الغذية والزراعة  
للأمم المتحدة

## FINANCE COMMITTEE

### Hundred and Eightieth Session

Rome, 18 - 22 May 2020

### Revised Charter of the Office of the Inspector General - Proposed further amendments to the provisions on Report Disclosure

1. Paragraphs 58 to 61 of the Revised Charter of the Inspector General contain the provisions on report disclosure. Under the Revised Charter, the executive summaries of audit reports are publicly disclosed, whereas the full reports remain confidential internal documents. Upon request for a specific report, the full report shall be made available to FAO Members under condition of confidentiality.
2. In a number of cases, FAO Members seek access to the full report, as they need information at a more detailed level than what is disclosed in the executive summary. Such information need may stem from Members' governance and oversight role or from Members' needs, as donors, to obtain assurance on their contributions to specific programmes and operations.
3. Unlike Member States and the European Union, FAO's institutional resource partners do not have access to the full report, although they may have similar assurance needs.
4. In 2019, institutional resource partners contributed some 26 percent of total voluntary contributions mobilized: They are likely to assume an increasingly important role in FAO's voluntary funded activities and in the FAO Investment Centre. This applies to United Nations entities, the World Bank and other International Financing Institutions (IFIs), the Global Environment Facility (GEF) and other institutional resource partners.
5. The World Bank and other partners have stressed that access to audit reports is required to obtain information about the adequacy of fiduciary assurance function for the activities funded, for which they are accountable towards their constituencies. They have pointed out that a number of other United Nations organizations do already make their audit reports available to them.
6. In the view of OIG and of Senior Management, it is desirable to adopt a clear policy and a transparent process, which will allow satisfying donors' assurance needs, while ensuring confidentiality of audit information. Such a policy would facilitate FAO's collaboration with the International Financing Institutions and other institutional resource partners. As institutional resource partners do not have a governance role to play in FAO, their access should be limited to audit reports directly relevant to their voluntary contributions provided, i.e. audits covering programmes and operations co-funded by the resource partner concerned.

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7. It is therefore suggested to include, after paragraph 59 of the current document, the following paragraph:

*“59a. Upon written request from an institutional resource partner for a specific audit report covering programmes and operations co-funded by the requester, the institutional resource partner may be granted access to the full report. The request shall contain the partner’s commitment to treat the report received as confidential and not to publicly disclose any information contained therein.”*