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الغذية والزراعة
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FINANCE COMMITTEE

Hundred and Fifty-fourth Session

Rome, 26 - 30 May 2014

FAO Audit Committee Membership

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EXECUTIVE SUMMARY

- Membership of the FAO Audit Committee is fully external agreed by the Council on the recommendation of the Director-General and Finance Committee. Members are selected on the basis of their qualifications as senior audit and/or investigation professionals. In selecting new members, due regard is to be paid to gender and geographic representation in the Committee. The revised Audit Committee terms of reference endorsed by the Finance Committee at its 148th 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 four geographical regions. In mid 2014 the current terms of three members will expire. In the case of two of these members, they will reach six years of service at the end of their current terms.
- Upon advice received from the Inspector General, taking into account the professional criteria and considerations of gender and geographic balance, and additionally to ensure at least one member of the Committee has their primary professional experience at senior level in investigation, the Director-General is recommending the extension of Ms Carolyn Dittmeier's appointment for a further three years and, to replace the other two members whose terms are expiring, the appointment of Ms. Eney Quinones and Mr. Verasak Liengsrirawat, in each case 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 new Audit Committee Members recommended by the Director-General.

Draft Advice

- **The Committee considered the document in which the Director-General recommended that Ms Carolyn Dittmeier's appointment be extended for a further three years, and that Ms Eney Quinones and Mr Verasak Liengsrirawat be appointed as new members of the FAO Audit Committee, in each case for an initial period of three years, to replace the two current members who will be reaching six years of service at the end of their current term in mid 2014, and that these new appointments be renewable thereafter up to a maximum of six years in total. Such appointments would be made by the Director-General effective from the date in June 2014 agreed by the Council.**
- **The Committee supported the Director-General's recommendation and agreed to submit to the Council its endorsement.**

I. INTRODUCTION

1. The Audit Committee serves as an expert advisory panel to assist the Director-General on the internal control arrangements, risk management processes, financial reporting and internal audit, inspection and investigation 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 annual report of the Audit Committee is also presented to the Finance Committee, accompanied by any comments of the Director General thereon. Revised terms of reference were endorsed by the Finance Committee at its 148th 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 as senior audit and/or investigation professionals and these criteria were re-confirmed by the Finance Committee at its 147th session. 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.

Current Members of the Committee

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

- Mr Claus Andreasen (Denmark), former Director, Division of Internal Oversight Services of UNRWA (retired). Member since February 2008. His current term finishes in June 2014 at which time he will have served for six years on the Committee;
- Mr Adnan Khan (Pakistan), Sudan Country Director WFP (and former Inspector General and Director of Oversight of WFP). Member since February 2008. His current term finishes in June 2014 at which time he will have served for six years on the Committee;
- Ms Carolyn Dittmeier (Italy), Director of Internal Audit of Poste Italiane S.p.A. Member since June 2012. Her current term, which is renewable, finishes in June 2014;
- Ms Letesi Letesedi (Botswana), Director of Internal Audit, Botswana International University of Science and Technology. Member since June 2013. Her current term, which is renewable, finishes in June 2016;
- Mr Juan Manuel Portal Martinez (México), Auditor Superior de la Federación. Member since June 2013. His current term, which is renewable, finishes in June 2016.

Actions on Appointments

5. Taking into account the term limits in the Committee's terms of reference, two vacancies will arise on the Committee in mid 2014, and one other member's current term will complete and require consideration for extension.

6. Upon advice received from the Inspector General, taking into account the professional criteria and considerations of gender and geographic balance, and additionally to ensure at least one member of the Committee has their primary professional experience at senior level in investigation, the Director-General is recommending extension of the appointment of Ms Carolyn Dittmeier (Italy) for a further three years and, to replace the other two members whose terms are expiring, the appointment to one of the vacancies that will arise in mid 2014 of Ms Enery Quinones (United States) and Mr. Verasak Liengsrirawat (Thailand), in each case for an initial period of three years, renewable thereafter up to a maximum of six years in total.

7. Summary curriculum vitae for Ms Dittmeier, Ms. Quinones and Mr Liengsrirawat are attached.

II. SUMMARY CURRICULUM VITAE

Ms. Carolyn Dittmeier

Ms. Dittmeier was the Director of Internal Audit for Poste Italiane S.p.A. through 2013 and is now in charge of Group Risk Governance.

She joined Poste Italiane in 2002 with a focus on change management, implementing a major restructuring and streamlining of the internal audit department. She is responsible for systematic reporting and assurance on internal governance for the Board, and promotion of continuous improvement initiatives by working with middle and top management with a focus on cost beneficial solutions in support of the company's business and governance objectives.

Prior to joining Poste Italiane, from 1999 – 2002, Ms. Dittmeier was Associate Partner, KPMG responsible for Corporate Governance Services, during which time she launched a consulting service regarding internal control and risk governance, serving primarily multinational entities. This involved benchmarking a wide variety of financial systems and organizational strategies in governance.

From 1987 – 1999 she was with the Montedison Group, first as Head of Group Financial Reporting, with responsibility for coordinating overall financial reporting requirements of approximately 20 sub-holdings with 800 subsidiaries worldwide, regarding the various international stock exchange listings. From 1995, Ms Dittmeier was Head of Internal Auditing for the Group, reporting to the CEO and to the Audit Committee, coordinated the strategic internal audit plan, risk based, implementing a strategy of decentralized internal audit functions within the main subsidiaries.

From 1986 to 1987, Ms Dittmeier was Financial Manager for Spa Iniziative Industriali, in charge of due diligence analyses. She started her career with KPMG's Philadelphia, US practice in 1978 conducting financial auditing, reaching Senior Manager position in 1986.

Ms Dittmeier has a long record of leadership in the internal audit profession. Since 2007 she has been a member of the Global Board of Directors of the Institute of Internal Auditors (IIA), the worldwide professional body, and is Vice-Chair for Professional Certifications. She was President of the European Confederation of Institutes of Internal Auditing for 2011-2012, maintaining relations with the European Commission and European organizations regarding Corporate Governance. She was President of the Institute of Internal Auditors, Italy in 2004-2010, coordinating among other things thought leadership projects in the areas of efficiency and effectiveness of internal control systems, and submissions on legislation relevant to this. Since 2010 she is also a Professor for Luiss University teaching Corporate Governance and Internal Auditing, and has authored *Internal Auditing, Chiave della Corporate Governance* (Egea 2007, 2011). The IIA Research Foundation has published her research paper in the area of a Comprehensive Assessment Methodology for Enterprise Risk Management in 2014.

In relation to her expertise in risk and controls, Ms Dittmeier is also currently an independent member of the Board of Directors of Autogrill Spa, a multinational corporation headquartered in Italy. Ms Dittmeier, an Italian national, is an Italian Revisore ufficiale; a US Certified Public Accountant and an IIA Certified Internal Auditor. She is also certified in Risk Management Assurance (CRMA). She has a Bachelors Degree, cum laude from the Wharton School, University of Pennsylvania.

Ms. Eney Quinones

Ms. Eney Quinones is the Chief Compliance Officer at the European Bank for Reconstruction and Development (EBRD).

She joined the EBRD in June 2004 and as Head of the Compliance Office is responsible for ensuring that the highest standards of integrity are applied throughout all activities of the EBRD.

The Compliance Office, which is also the anti-money laundering office of the Bank, provides a range of advice and assistance to all Bank departments in assessing and evaluating integrity and reputational risks relating to proposed, as well as on-going, Bank transactions.

Her office conducts Bank-wide integrity and anti-money laundering training courses, advises on actual or potential conflicts of interest in respect to the Bank's handling of operations and investments, and investigates instances of staff misconduct as well as allegations of fraud and corruption in Bank financed projects. The Bank's Independent Recourse Mechanism which provides redress for complaints by local groups adversely affected by EBRD financed projects, is also managed by the Compliance Office.

Ms Quinones represents the EBRD in the Financial Action Task Force, the OECD Anti-Corruption Network for Transition Economies, MoneyVal, Transparency International's Steering Committee on the Business Principles for Countering Corruption, and numerous other international fora.

Prior to joining the EBRD, Enery Quinones was Head of the Anti-Corruption Division in the Organisation for Economic Co-operation and Development (OECD). Having played a key role in developing the OECD's anti-bribery instruments, she then developed and oversaw the implementation of the first international mechanism to monitor compliance among States Parties to a multinational anti-corruption treaty, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

Before becoming head of the anti-corruption division, Ms Quinones worked on international investment issues, including the negotiations for a Multilateral Agreement on Investment. She has also worked on legal matters for the Nuclear Energy Agency and the International Energy Agency.

A United States national, Ms Quinones received her university degree in economics from New York University and her Juris Doctor from Harvard Law School.

Mr. Verasak Liengsrirawat

Mr Liengsrirawat is a retired former Director of the Office of Internal Oversight Services of the International Atomic Energy Agency, and has served in recent years on a number of UN agency Audit Committees.

From 2002-2008 he was Special Assistant (D2) to the IAEA Director General for Management, and in his last year before retirement also Head of IAEA's Programme Planning and Budgeting Unit. In his role as Special Assistant, his key areas of responsibility included oversight services, programme planning and formulation, budget and finance, human resource management, information and communications technology, facilities management, security and general services, and reform efforts.

From 1998-2002 Mr Liengsrirawat was Director of IAEA's Office of Internal Oversight Service, managing the evaluation, internal audit and investigation services of the Agency.

From 1991-1998 he was with UNICEF, for the last 18 months as Chief of the Finance and Administration Center of the Supply Division in Copenhagen, from 1991-1997 as Senior Internal Auditor, and in earlier years in various internal audit roles at the United Nations.

He has served on the UNESCO, UNDP, and most recently the UNHCR and UNFPA Audit Committees.

Mr Liengsrirawat is an Associate Member, American Institute of Certified Public Accountants (NY) and a Retired Member of the Institute of Internal Auditors. A Thai national, he has a Masters Degree in Business Administration from Baruch College, City University of New York and a Bachelors Degree in Business Administration from saint Francis College, New York.

