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**Executive Board
Annual Session**

Rome, 8–12 June 2009

RESOURCE, FINANCIAL AND BUDGETARY MATTERS

Agenda item 6

For approval

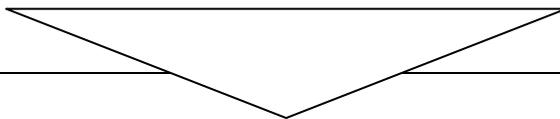


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NOTE ON THE PROCESS FOR THE SELECTION AND APPOINTMENT OF THE EXTERNAL AUDITOR FOR THE TERM 1 JULY 2010–30 JUNE 2016

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NOTE TO THE EXECUTIVE BOARD



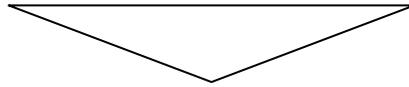
This document is submitted to the Executive Board for approval.

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

Should you have any questions regarding matters of dispatch of documentation for the Executive Board, please contact Ms. C. Panlilio, Administrative Assistant, Conference Servicing Unit (tel.: 066513-2645).

DRAFT DECISION*



The Board requests the Bureau to develop a recommendation on the arrangements for the appointment of the External Auditor and present it at an informal consultation of the Board after receiving the advice of the Audit Committee, the FAO Finance Committee, and the United Nations Advisory Committee on Administrative and Budgetary Questions.

The Board further requests the Bureau to submit to it, after considering input provided during the informal consultation, the final text of the recommendation for approval by correspondence. Approval will occur under the procedure that is laid out in WFP Rule of Procedure IX.8, modified to allow the Bureau to perform the functions that are otherwise attributed in that Rule to the Executive Director, *mutatis mutandis*.

* 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.

BACKGROUND

1. At its 2009 First Regular Session, the Executive Board decided that the WFP External Auditor would, from then, be appointed through a competitive selection process for a non-renewable six-year term (see WFP/EB.1/2009/6-C/1). At the same session, the Executive Board also decided that one of the functions of the Audit Committee would be to “advise and make recommendations to the Executive Board in relation to the arrangements for the appointment of the External Auditor under the Programme’s Financial Regulations” (see WFP/EB.1/2009/6-B/1, Annex I). The term of office of the current WFP External Auditor is due to expire on 30 June 2010.
2. The Executive Board Bureau started reviewing the process after the First Regular Session and the Audit Committee will be advising the Bureau on the selection arrangements for the new External Auditor.

PROPOSED WAY FORWARD

3. Given that the term of office of the new External Auditor will start on 1 July 2010, the appointment of the External Auditor should be approved at the First Regular Session of the Board in 2010. In order to complete the selection process in a timely manner, certain measures, such as the launching of an invitation to submit bids for the external auditor position, will need to be taken before the Second Regular Session of 2009. It is proposed that the Bureau, after receiving the advice of the Audit Committee, recommend to the Board a process and timeline for the appointment of the External Auditor, drawing on the process that the Board approved in 1998 (WFP/EB.1/98/4-A) and 2000 (WFP/EB.A/2000/5-A).
4. The Bureau’s proposed arrangements would be submitted for discussion at an informal consultation with the Board, to be held in early August 2009, following consideration by the FAO Finance Committee and the United Nations Advisory Committee on Administrative and Budgetary Questions in July. After being revised to reflect input received from the Board during the informal consultation, the Bureau would then submit the proposed arrangements to the Board for approval by correspondence under the procedure that is laid out in Rule of Procedure IX.8, modified to allow the Bureau to perform the functions that are otherwise attributed in that Rule to the Executive Director, *mutatis mutandis*.
5. This approach would allow the External Auditor selection process to begin on time, with a view to submitting a final recommendation for approval by the Board at its First Regular Session in February 2010.