

## Independent Expert Oversight Advisory Committee

The Executive Board,

Having discussed the modalities for the establishment of an independent expert oversight advisory committee in the light of the views expressed by the Programme, Budget and Administration Committee of the Executive Board,<sup>1</sup>

1. DECIDES to establish an Independent Expert Oversight Advisory Committee reporting to the Programme, Budget and Administration Committee of the Executive Board and APPROVES its terms of reference as annexed;
2. DECIDES that the initial membership of the Independent Expert Oversight Advisory Committee will be appointed by the Executive Board at its 126th session in January 2010;
3. REQUESTS the Director-General to propose candidates for membership of the Independent Expert Oversight Advisory Committee to the Executive Board at its 126th session, as provided for in the terms of reference of the Committee.

### ANNEX

#### TERMS OF REFERENCE

##### PURPOSE OF THE COMMITTEE

1. As an independent advisory committee established by the Executive Board of WHO, and reporting to the Programme, Budget and Administration Committee, the purpose of the Independent Expert Oversight Advisory Committee is to advise the Programme, Budget and Administration Committee, and, through it, the Executive Board, in fulfilling their oversight advisory responsibility and, upon request, to advise the Director-General on issues within its mandate.

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<sup>1</sup> See documents EB124/3, EB125/3 and EB125/11.

## **FUNCTIONS**

2. The functions of the Committee shall be:
  - (a) to review the financial statements of WHO and significant financial reporting policy issues, including advice on the operational implications of the issues and trends apparent;
  - (b) to advise on the adequacy of the Organization's internal controls and risk management systems, and to review management's risk assessment in the Organization and the comprehensiveness of its ongoing risk management processes;
  - (c) to exchange information with, and review the effectiveness of, the Organization's internal and external audit functions, as well as to monitor the timely, effective and appropriate implementation of all audit findings and recommendations;
  - (d) to advise on the appropriateness and effectiveness of accounting policies and disclosure practices and to assess changes and risks in those policies;
  - (e) to provide, upon request, advice to the Director-General on the matters under points (a) to (d) above;
  - (f) to prepare an annual report on its activities, conclusions, recommendations and, where necessary, interim reports, for submission to the Programme, Budget and Administration Committee by the Chairman of the Independent Expert Oversight Advisory Committee.

## **COMPOSITION**

3. The composition of the Committee and the qualifications of its members shall be as follows:
  - (a) The Committee shall comprise five members of integrity and objectivity and who have proven experience in senior positions in the areas covered by these terms of reference.
  - (b) Following consultations with Member States, the Director-General shall propose to the Executive Board candidates for membership of the Committee. Members of the Committee shall be appointed by the Executive Board. No two members shall be nationals of the same State.
  - (c) Members shall provide their services free.
  - (d) Members must be independent. They shall serve in their personal capacity and cannot be represented by an alternate attendee. They shall neither seek nor accept instructions in regard to their performance on the Committee from any government or other authority external to or within WHO. All members will be required to sign a declaration of interest and a confidentiality agreement in accordance with WHO practice in this respect.
  - (e) Members shall collectively possess relevant professional financial, managerial and organizational qualifications and recent senior-level experience in accounting, auditing, risk management, internal controls, financial reporting, and other relevant and administrative matters.

- (f) Members shall have an understanding and, if possible, relevant experience in the inspection, investigative processes, monitoring and evaluation.
- (g) Members should have or acquire rapidly a good understanding of WHO's objectives, governance structure and accountability, the relevant regulations and rules, and its organizational culture and control environment.
- (h) Committee membership should have a balanced representation of public and private-sector experience.
- (i) At least one member shall be selected on the basis of his or her qualifications and experience as a senior oversight professional or senior financial manager in the United Nations system or in another international organization.
- (j) In the selection process, due regard shall be given to geographical representation and gender balance. In order to retain the most equitable geographical representation, membership should be rotated among the WHO regions to the extent possible.

#### **TERM OF OFFICE**

- 4. The term of office shall be four years, non-renewable, except that the term of office for two of the initial members shall be two years, renewable once only for four years. The Chairman of the Committee shall be selected by its members. He or she shall serve in this capacity for a term of two years.

#### **ADMINISTRATIVE ARRANGEMENTS**

- 5. The following arrangements shall apply:
  - (a) Members of the Committee not resident in the Canton of Geneva or neighbouring France shall be entitled to the reimbursement of travel expenses in accordance with WHO procedures applying to members of the Executive Board.
  - (b) The Committee shall meet at least twice per year.
  - (c) The quorum for meetings of the Committee shall be three members.
  - (d) Except as provided for in its terms of reference, the Committee shall, *mutatis mutandis*, be guided by the rules of procedure of the Executive Board concerning the conduct of business and the adoption of decisions. The Committee may propose amendments to its terms of reference for consideration by the Executive Board, through the Programme, Budget and Administration Committee.
  - (e) The Committee may decide at any time to obtain independent counsel or outside expertise if necessary and shall have full access to all WHO files and archives, which shall be treated on a confidential basis.
  - (f) The WHO Secretariat will provide secretariat support to the Committee.

Second meeting, 23 May 2009

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