

The World Health Organisation

Proposal External Audit 2004-2005 / 2006-2007



The Netherlands Court of Audit
The Hague, 24 January 2003

Contents

1 Introduction.....	1
2 The Netherlands Court of Audit.....	2
2.1 <i>Mission</i>	2
2.2 <i>National audits</i>	2
2.3 <i>International audits and activities</i>	3
3 Audit approach	4
3.1 <i>Focus and strategy</i>	4
3.2 <i>Audit scope</i>	4
3.3 <i>Main steps</i>	5
3.4 <i>Products</i>	6
3.5 <i>Areas of special attention</i>	6
3.6 <i>Integrity audit</i>	7
3.7 <i>Evaluating performance reporting</i>	7
3.8 <i>Collaboration with other national audit offices</i>	7
4 Audit planning	8
4.1 <i>Audit visits</i>	8
4.2 <i>Audit team</i>	9
4.3 <i>Estimated time requirement</i>	10
5 Audit budget.....	11
6 Conclusion	12

Annex 1	Curriculum Vitae President.....	13
Annex 2	The Netherlands Court of Audit.....	14
Annex 3	National audits	16
Annex 4	International audits and activities.....	18
Annex 5	Audit team	20

1 Introduction

The World Health Organization (WHO), the United Nations specialised agency for health, was established on 7 April 1948. The objective of the WHO is the attainment by all people of the highest possible level of health. The Government of the Netherlands considers the WHO to be a very important organisation of the UN, because of the scope of its objectives, its worldwide operations and the scale of its activities.

In May 2003 the World Health Assembly will appoint an External Auditor for the financial periods 2004-2005 and 2006-2007, in accordance with Regulation 14.1 of the WHO's Financial Regulations. The WHO has, therefore, invited member states to nominate candidates for the position of External Auditor for these financial periods (Geneva, 4 September 2002, Ref C.L.30.2002).

According to the terms of reference, the External Auditor shall issue a report on the audit of the biennium financial report prepared by the Director-General. The External Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls, and in general, the administration and management of the WHO. The External Auditor shall be the Auditor-General of a Member State.

The Netherlands Court of Audit (Algemene Rekenkamer) is honoured to nominate its President, Ms S.J. Stuiveling, for this position. Ms Stuiveling has been a Member of the Board of the Netherlands Court of Audit since 1984 and was nominated President in 1999. Her Curriculum Vitae is enclosed in annex 1.

2 The Netherlands Court of Audit

2.1 Mission

The Netherlands Court of Audit is the Supreme Audit Institution (SAI) for the national Government in the Netherlands. It is an independent High Council of State, with a Board consisting of a President and two other Members. The Members of the Board are appointed for life by Royal decree. The Court derives its statutory base from the Constitution and the more detailed framework of the Government Accounts Act.

As stipulated in its mission statement the Netherlands Court of Audit aims to audit and improve the regularity, efficiency, effectiveness and integrity with which the State and associated bodies operate. It also audits compliance with the Netherlands' obligations under international agreements. As part of this process, it passes on the results of its audits, as well as its accumulated experience, to the Government, the Parliament and those responsible for the bodies audited. This information is, as a rule, also available to the public. It consists of audit findings, opinions and recommendations concerning questions of organisation, management and policy.

Another task of the Netherlands Court of Audit is to contribute to sound public administration through cooperation and knowledge exchange, both within the Netherlands and internationally.

The Netherlands Court of Audit sees quality, reliability and usefulness as the hallmarks of its work, and independence, efficiency and effectiveness as the hallmarks of its working methods. It strives to be a transparent organisation, continually investing in the quality of its staff and procedures.

The Court has formulated a code of conduct, applicable for the Board and all staff members. Details about the organisation of the Court are enclosed in annex 2 of this proposal.

2.2 National audits

Most audits of the Court at the national level are either regularity audits or performance audits. Within these audit categories the Court also conducts IT audits, integrity audits and environmental audits. The scope

of the audits varies, but often encompasses decentralised bodies which are executing statutory duties and/or are financed by the State.

More detailed information about these audit activities can be found in annex 3.

2.3 International audits and activities

The Netherlands Court of Audit has a long history of involvement in international audits and related activities. In the second half of the last century the Court held positions on the Board of Auditors of the United Nations, The North Atlantic Treaty Organisation (NATO) and the European Launching Development Organisation (ELDO). The Court has been engaged as external auditor by various European and UN organisations.

Recently the Court acted as external auditor of the World Trade Organisation (WTO) and contributed to the audit of the United Nations High Commissioner for Refugees (UNHCR) in support of the British National Audit Office. Currently the Court is undertaking the external audit of the Kosovo Consolidated Budget, as governed by the United Nations Interim Administration Mission in Kosovo (UNMIK).

Internationally the Court not only engages in audit activities, but also in cooperation projects with other Supreme Audit Institutions, especially in developing countries. The Court has conducted projects in Rwanda, Yemen, Indonesia and Eastern Europe. In addition the Court is involved in a long term programme supporting the English-speaking African countries within the framework of the INTOSAI Development Initiative. Programme activities include capacity building in areas such as regularity audits, IT audits, performance audits and management skills.

Finally the Court is also an active member of the International Organisation of Supreme Audit Institutions (INTOSAI). A more comprehensive overview of the international activities of the Court is enclosed in annex 4.

In sections 3 and 4 of this proposal we present our audit approach and proposed audit planning for the 2004-2005 and 2006-2007 biennia.

3 Audit approach

3.1 *Focus and strategy*

Reliable support systems are the starting point for a true and fair view of the financial statements. The management of an organisation is responsible for the fact that its organisation is under control and managed on the principles of good governance. Keywords are accountability and transparency.

The Netherlands Court of Audit aims to contribute to this end through a well-balanced combination of financial and performance audit activities. Our audit approach can be characterised as a system-based analytical audit approach. Important elements of this approach are risk analysis, the evaluation of management control systems and a review of the internal audit function. By using the work of the internal controls and the internal audits as much as possible, the Court believes that the audit work will be performed in a effective and efficient manner.

The financial audit, which will be at the core of our task, will be carried out in accordance with generally accepted international audit standards, the Financial Regulations of the WHO and the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialised Agencies and the International Atomic Energy Agency. The audit will result in an opinion on the financial statements as required.

3.2 *Audit scope*

The scope of our audit will encompass the financial management and the financial statements of the WHO, The International Agency for Research on Cancer (IARC) and the Joint United Nations Programme on HIV/AIDS. Apart from opinions on the financial statements, we will issue interim and biennium audit reports.

Within our mandate, we will carry out performance audits in relevant areas, in accordance with our audit approach as explained in section 3.7 and annex 3. An important element in this approach will be the evaluation of performance management and reporting by the WHO. Although the Netherlands Court of Audit, as the independent external auditor, will be responsible for selecting areas of audit attention, the Court will welcome suggestions from the Audit Committee.

3.3 *Main steps*

In summary our audit approach consists of five phases:

1. Gathering information
2. Risk analysis
3. Internal audit evaluation
4. Audit tests
5. Finalisation and reporting

The starting point of our audit will be to gather information about the organisation, its environment and its processes. The purpose of this phase will be to acquire a thorough understanding of the WHO, in particular its strategy, objectives, developments and plans, in order to identify the (strategic) risk areas. The outcome will be set out in an audit memorandum, which will be presented to the Audit Committee.

Once the memorandum has been presented, we will develop the risk assessment and analyse how the risks are covered by internal control measures. As far as possible, and notwithstanding our own responsibilities, we will draw upon existing instruments of internal control and internal audit. In that respect we fully recognise the important role of the Internal Audit and Oversight Unit at the WHO. At a national level the Court has vast experience in reviewing internal audit units at the Dutch ministries, thereby implementing the principles of 'single auditing' where possible. The Court believes that this approach contributes significantly to the effectiveness and efficiency of audits and reduces unnecessary duplication of audit procedures. The audit approach will, therefore, include a review of the Internal Audit and Oversight Unit and an evaluation of its audit reports. We note that the present external auditor has performed a review of the internal audit function and has placed reliance on the audit results. The Court believes this provides a promising basis for its own assessment.

In the next phase of the audit we will prepare a detailed plan for our own audit tests and select areas of attention for performance evaluation. We will conduct dual purpose tests wherever possible, thereby combining compliance and substantive testing. We will focus on areas of high materiality and/or risk. Whenever substantive testing is necessary the use of computer assisted auditing techniques and sampling techniques will be considered. Statistical expertise is available within the Netherlands Court of Audit to support the audit team, as required.

The finalisation of the audit will include the audit work on the financial statements and the final evaluation of the audit observations, on the basis of which the audit report will be prepared.

In all phases the management of the WHO will be given the opportunity to respond to the reports and the recommendations included therein.

3.4 Products

The products of our audit will include audit opinions on the biennial accounts for 2004-2005 and 2006-2007 of the:

- World Health Organisation;
- International Agency of Research on Cancer (IARC);
- United Nations Programme on HIV/AIDS (UNAIDS).

In addition the Court will submit an interim audit report at the end of the first year of both biennia. A final audit report will be issued at the end of each biennium. All audit reports will include an audit action list with recommendations.

On request the Court can deliver additional products. The costs of such additional activities will be estimated in advance and are not included in the audit budget of this proposal.

3.5 Areas of special attention

In the process of preparing this proposal the Netherlands Court of Audit analysed the WHO's financial report for the 2000-2001 period and the reports of the external auditor thereupon. On the basis of this preliminary analysis we identified some areas requiring special attention, including inter alia:

- arrears in contributions;
- imprest accounts and unliquidated obligations;
- control over country programmes and local cost subsidies.

With reference to the country programmes the Court would like to note that it has long experience in auditing decentralised operations with varying levels of autonomy. The evaluation of monitoring, supervision and audit arrangements are important parts of its work in this area.

The current external auditor has already included a series of recommendations in his audit reports. The Court believes that these

recommendations are valuable for the WHO and would welcome their implementation. The Court will look at the follow up of the audit recommendations of the outgoing auditor.

The Court considers it to be its duty to draw attention to new and urgent issues flowing from its own audit. However, the Court is aware of the adverse effects of an overload of recommendations that could result in distracting the auditee from implementing the major improvements. Therefore the Court has a policy of prioritisation in its audit reports, focussing on the areas it considers to be of major concern.

3.6 Integrity audit

The promotion of integrity in the public sector is part of the mission of the Court. It has accumulated significant experience in the evaluation of arrangements to prevent occurrences of fraud, corruption, conflicts of interests or other breaches of integrity. The Court will employ its knowledge in this field as appropriate.

3.7 Evaluating performance reporting

Currently many governments and non-profit organisations are in the process of upgrading their structure of budgeting and reporting. The objective is to integrate financial and performance information. The reporting structure should not only demonstrate that money has been spent in accordance with regulations, but also that the objectives for which the money was spent were met in an efficient way (value for money). Evaluating performance reporting can easily be integrated within the framework of a financial audit. The Court believes that the WHO could benefit from the developments in performance reporting and the experience of the Court in this specific area, obviously with due regard for the current accounting policies and formats of the WHO.

3.8 Collaboration with other national audit offices

In conducting the audit we will encourage audit contributions from other Supreme Audit Institutions (SAIs). We have experience in conducting joint programmes in the context of the Intosai Development Initiative. The Netherlands Court of Audit has a close relationship with the SAIs of the English-speaking African countries. If elected to the post, we will further investigate opportunities for cooperation with sister institutions, especially during the field visits to developing countries.

4 Audit planning

4.1 Audit visits

Due to the world-wide operations of the WHO, the Court envisages that audit visits will have to be conducted covering all regional offices, the IARC and the African Programme for Onchocerciasis Control (APOC), in addition to visits to the WHO headquarters and UNAIDS in Geneva. We expect to visit the regional offices and APOC at least once per biennium. The IARC and the WHO itself will be visited more frequently. To promote efficiency we will not locate one of our staff members permanently at the WHO headquarters in Geneva. Modern (electronic) means of communication and the relatively short distance, as well as the availability of low cost flights between The Hague and Geneva make it unnecessary to do so.

Based on these presumptions the proposed schedule for the audit visits of the first biennium (2004-2005) can be outlined as follows:

- **Planning visit (first half of 2004).**
This visit includes a general introduction, preliminary evaluation and risk analysis, a basic agreement on the collaboration with the Internal Audit and Oversight unit and the planning of the interim audits and field visits. In addition we will arrange a meeting with the outgoing auditor in order to obtain relevant (audit) documentation such as audit plans, reports and closing memoranda. This visit will result in a planning memorandum presented to the Audit Committee.
- **Interim audits at the WHO headquarters (2 in the second half of 2004).**
The review of internal controls and internal audits will be the main activity in this phase. The required information will include documentation on the internal control structure and the plans and reports of the internal audit unit. Upon completion of the interim audits a report will be submitted, including observations and recommendations and, if necessary, adaptations to the audit approach and/or planning.
- **Audit visits of the regional offices (3 in 2004 and 3 in 2005).**
The visits will cover all six regional offices and will be scheduled in consultation with the WHO staff at the respective locations.

We will endeavour to conduct these field visits in co-operation with sister institutions in the respective countries.

- Audit visits of the IARC (interim audit in 2004 and final audit in 2005).
These visits include all audit activities necessary to be able to issue an opinion on the financial statements of the IARC.
- Interim audits of the WHO headquarters and UNAIDS (3 visits in 2005).
The main part of our audit work will be compliance and substantive testing and the review of internal audit progress. In conjunction with these audit activities we will evaluate the performance monitoring and reporting of WHO and related entities.
- Final audit of the first biennium.
Our work in this final phase will consist mainly of substantive testing, confirmation of balance sheet items, evaluating compliance with accounting standards and preparation of the final audit report and audit opinion.

For the second biennium our approach will in general be the same as in the first biennium. However based on the experience acquired during the first biennium we will most probably be able to add more value to the audit, for example through enhanced performance audit activities.

4.2 Audit team

To conduct the audit the Court will form an audit team of approximately eight qualified staff members. In annex 5 of this proposal the Court has included brief CVs of the audit director, audit managers and senior auditors who will be involved in this audit. The team will be completed by experienced staff members recruited from a pool that the Court has established for international activities. Whenever the need arises, the Court will provide specialist resources, for example statistics experts, in support of the audit team.

The Court envisages that a team of 4 to 6 auditors will visit the WHO headquarters in Geneva on a frequent basis with a duration of 2 or 3 weeks per visit. The regional offices will be visited by smaller teams of about two auditors once per biennium (duration approximately 2 weeks).

Naturally the audit director and audit managers can be contacted by email or telephone whenever they are not on location at the WHO.

Reference is made to annex 2 for more general information on the Court's staff and their qualifications.

4.3 Estimated time requirement

On the basis of our audit approach and the information provided by the WHO or accessible on the internet, the Court has prepared a preliminary planning, including an estimate of the time needed for the various audit activities per biennium.

Our estimates per biennium can be summarised as follows:

Audit activity	Days	Months
Planning, analytical procedures, risk analysis	180	9,0
Evaluation of internal audit and oversight	120	6,0
Evaluation of internal controls and audit testing	850	42,5
Evaluation of performance management and reporting	200	10,0
Financial statements, finalisation, reporting	300	15,0
Total	1.650	82,5

This summary shows that the Court estimates a total of 82,5 audit months for the biennium 2004-2005, as well as the biennium 2006-2007.

Although the estimates have been carefully prepared, the Court cannot eliminate the possibility that unexpected circumstances may require additional audit efforts and budget. In such an unlikely event, the Court will in a timely manner start consultations to resolve this as efficiently as possible.

5 Audit budget

The Court has calculated a total audit fee for both biennia on the basis of the estimated time requirements and the expected schedule of audit visits to the WHO's regional offices and programmes. This results in a total audit fee of \$ 1,360,250¹ for each biennium on a full cost recovery basis. The proposed audit fee is based on rates prescribed for 2003 by the Dutch Ministry of Finance.

The fee includes secretarial and ancillary costs. Travel expenses to the WHO headquarters in Geneva and all other locations are included in the fee. It is assumed that the WHO will provide the necessary office accommodation and facilities at its headquarters and in its other offices free of charge.

As a billing procedure we propose to send a progress claim to the WHO every three months, in accordance with current practice.

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Total number of days	Fee per day	Total fees	Expenses	Total
1.650	\$ 665	\$ 1,097,250	\$ 263,000	\$ 1,360,250

Exchange rate 29 January 2003: € 1 = \$ 1,08

6 Conclusion

The Court would regard it as a great honour to be elected as External Auditor of the World Health Organisation for the two biennia 2004-2005 and 2006-2007.

This audit proposal has been prepared to cover all requirements as stipulated in the request for nominations.

These include:

- a curriculum vitae of our president and information about the Netherlands Court of Audita as an organisation, including audit specialties that can be of benefit to the WHO (section 1 and 2, as well as annex 1 and 2);
- information about the national and international activities of the Court (section 2 and annex 3 and 4);
- a description of the audit approach of the Netherlands Court of Audit (section 3);
- an audit planning, including estimates for the number of audit months required for each biennium and the composition of the audit team (section 4 and annex 5);
- the proposed audit budget (section 5).

An indication of the nature, extent and timing of the information requests of the Court can be derived from the schedule of audit visits. Should the Court be elected to the post, requests for information will be elaborated into more detail. Advance notice will be given, especially in case the of substantial information requests.

On completion of its appointment, the Court will of course be prepared to respond to information requests of the incoming auditor.

Finally, the Court would like to express its willingness to respond to any further queries that may arise with respect to its proposal. Such questions can be addressed to Mr P.J. Rozendal, deputy director; tel: + 31 70 3424414; fax: + 31 70 3424217; email: p.rozendal@rekenkamer.nl

Annex 1 Curriculum Vitae President

Ms Saskia J. Stuiveling (1945) was appointed President of the Netherlands Court of Audit in 1999. She has been a Member of the Board of the Court since 1984.

Ms Stuiveling studied law and graduated in 1972 from the School of Management of Erasmus University, Rotterdam in the field of Public Administration.

Prior to her membership of the Board of the Netherlands Court of Audit she held various posts in government, including Secretary of State for Home Affairs, Member of the Upper House of the Dutch Parliament and Senior Policy Adviser to the Mayor of Rotterdam. As Secretary of State, she was specifically responsible for financial affairs, the larger municipalities and decentralisation.

From 1996 to 2002 she served as Chairperson of the INTOSAI Working Group on Environmental Auditing. INTOSAI is the global network of Supreme Audit Institutions.

Outside the Netherlands Court of Audit she holds a number of voluntary positions in the fields of development cooperation, the arts and public health. Until recently she was vice-president of the board of the Dutch PLAN and of PLAN International Board (PLAN is an international NGO focused on children, working in 42 developing countries). She was active in building up its financial and operational accountability.

She is Eisenhower Exchange Fellow 1986, Companion of the Order of the Dutch Lion (1991) and Commander in the Order of Merit Bernardo O' Higgins (Chile, 1991).

Annex 2 The Netherlands Court of Audit

Official title, role and function

The Netherlands Court of Audit (Algemene Rekenkamer) is an independent High Council of State, consisting of a Board which is made up of a President and two members. The members of the Board are appointed for life by Royal decree and can only be removed from office by the Supreme Court on grounds of proven misbehaviour or incapacity. The Netherlands Court of Audit is the Supreme Audit Institution for the national Government in the Netherlands. It derives its statutory base from the country's constitution, which stipulates that the Court of Audit examines the State's revenues and expenditures and approves its financial statements. The tasks and mandate of the Court are elaborated in the Government Accounts Act.

Standards

The Netherlands Court of Audit performs its audits according to internationally recognised auditing standards. These are elaborated in our manuals for regularity and performance audits. The Netherlands Court of Audit also has its own Code of Conduct, applicable to the Board and all staff members.

Number of staff and general qualifications

The Netherlands Court of Audit has a highly qualified staff of 330 officers, of whom 200 are auditors, senior auditors, project managers and audit specialists. Nearly all of them have a university degree in Economics, Accountancy, Public Administration, Law, or Social Sciences. The Netherlands Court of Audit has 22 certified accountants and 10 IT Audit specialists. Most of the project managers and senior staff are also experienced in various types of performance audits. All certified accountants are members of the Netherlands Institute of Certified Accountants (Royal NIVRA).

Continuing professional education

One of the priorities of the Netherlands Court of Audit is the continuous education of its staff. About 4% of the total working time of the Netherlands Court of Audit is dedicated to training. All new officers attend an induction training programme in the first year of their career at the Court. Moreover there is a special training budget for each individual officer. Dutch certified accountants are obliged to follow courses

annually in order to keep their licence. These courses are organised externally.

International audits and activities

The mission of the Netherlands Court of Audit includes the aim to contribute to sound public administration through cooperation and knowledge exchange, both within the Netherlands and internationally. The Netherlands Court of Audit has a department which takes care of the coordination and monitoring of international activities. In its international projects the Court usually deploys staff members who are actively engaged in its regular audit work. The Court has established a pool of approximately 50 staff members with particular qualifications for international projects. All staff members in the pool are at least fluent in English. Examples of international audits and activities are presented in annex 4.

Website

More information on the Netherlands Court of Audit can be obtained from our website on:

- www.algemene-rekenkamer.nl/english.

Annex 3 National audits

Regularity auditing

Every year the Court assesses whether the government's revenues and expenditures of the previous year were regular. Contributions, taxes and other ministerial revenue must have been collected in accordance with the rules, and Ministries' expenditure must correspond with the allocation of the funds in the national budget. The total annual revenue and expenditure exceed € 225 billion. It is the Court's statutory duty to carry out this 'regularity audit' every year.

Regularity audits of central government include:

- a) Audits of financial management.
- b) Reviews of internal audit departments. Each ministry has an audit department examining the accounts and financial statements. To ensure that this audit work can be used in support of the regularity audit (single audit approach), each audit department is reviewed yearly.
- c) IT audits.
- d) Appraisal of the yearly accounts of the ministries, not only evaluating the financial information and the regularity, but also the performance information and 'in control statements'.

Many important statutory duties in the Netherlands, such as medical care, education, public transport and social security, are carried out by independent legal entities. Together these 'legal entities with statutory duties' spend about € 109 billion of public money each year. The Court believes the responsible ministers have to arrange supervision to ensure that the legal entities:

- manage public money adequately;
- spend the money regularly, and
- carry out their public duties properly.

The Court performs yearly surveys to assess the progress made in these respective areas.

Performance auditing

The Court recognises the importance of the efficient and effective development and implementation of government policy. Its performance audits are accordingly carried out in three steps:

1. It first determines whether the goals of a policy are clear and considers whether the minister has adequate information to monitor the realisation of the policy.
2. It then investigates whether the policy has been implemented as intended”-“has the planned policy performance been achieved? Policy performance comprises the instruments (schemes, subsidies, campaigns and the like) available to a ministry.
3. It finally checks whether the right amount of resources has been used to achieve the results (efficiency) and whether the intended result was indeed realised (effectiveness).

The Court believes that the first step is very important, especially to achieve permanent improvements in performance management. This step is also the most suitable for integration within the framework of a financial audit.

In its selection of subjects for performance audits, the Court gives priority to policies that affect basic public needs:- safety, income, care, education, housing and the environment. Care-related audits are focused on the healthcare system, for example accessible health care for elderly and disabled (2002) and the role of care administration offices (2001); or healthcare policies, for example personal medical aids in the health sector (2001).

Auditing European subsidies

Each year, the Netherlands receive approximately €2 billion from the European Union in the form of subsidies. The funds are granted to ministries, provinces, municipalities and also directly to Dutch enterprises and individuals. The Court monitors these funds and investigates whether the Netherlands applies them in accordance with the regulations.

Annex 4 International audits and activities

The Netherlands Court of Audit conducts external audits of international organisations. The Court and its staff have a long and substantial experience in auditing and advising the United Nations and other international organisations. The Court also engages in joint audits with other SAIs, for example the audit of the F16 project, and development cooperation activities. In addition it exchanges information, knowledge and experience with other SAIs.

International audits

Experience with international auditing includes participation in the United Nations Board of Auditors (from the mid '50s up to the early '60s), membership of the Board of Auditors of the European Launching Development Organisation (ELDO, 1970 - 1973, 1980 - 1983) and of NATO (1971-1974, 1980-1983, 1986-1989 and 1993-1996). From 1976 to 1981 the Court of Audit was also represented on the UN Panel of External Auditors and chaired the Panel in 1981.

The Court has been external auditor for the following organisations:-

- Western European Union (WEU, 1981-1985);
- International Atomic Energy Agency (IAEA, 1976-1981);
- European Centre for Nuclear Research (CERN, 1984-1987);
- European Patent Organisation (EPO, 1994-1999);
- United Nations High Commissioner for Refugees (UNHCR, 2000-2001), assisting the British National Audit Office;
- World Trade Organisation (WTO, 1997-2002).

The Court is currently the external auditor of the Kosovo Consolidated Budget (1999-2002), as governed by the United Nations Interim Administration Mission in Kosovo (UNMIK).

Other international activities

The Court is involved in cooperation activities, especially with SAIs in developing countries. This includes inter alia projects in:

- Yemen, at the request of the United Nations Development Programme (UNDP);
- Rwanda, in cooperation with the SAI of Sweden;
- Indonesia.

The Court also participates in programmes of the Organisation for Economic Co-operation and Development (OECD) and the European

Commission (EC) to support the improvement of governance and management in Central and Eastern European countries.

In Africa the Court is conducting a long term programme of support to the English-Speaking African Countries within the framework of the Intosai Development Initiative (IDI). Programme activities include capacity building in areas such as regularity audits, IT audits, performance audits and management skills.

Finally, the Netherlands Court of Audit is also an active member of the International Organisation of Supreme Audit Institutions (Intosai). International appreciation for this active role has often been expressed. Since the 1986 Congress of INTOSAI until the Congress of Intosai 2002 the Court chaired the INTOSAI Working Group on Environmental Auditing with up to 35 member SAI from all continents.

Annex 5 Audit team

In this annex the Court has included a brief curriculum vitae of the staff members who will be involved in the audit of the WHO, if the Netherlands Court of Audit is been elected as external auditor.

Mr Piet J. Rozendal (1952) is Deputy Director of Audit Directorate II at the Netherlands Court of Audit. He acts as Liaison Officer for the European Union and is responsible director for the activities of the Court relating to the external audit of international organisations.

He holds a degree in Social Sciences and has been an employee of the Court since 1989, after a career in the field of performance audits and policy evaluation.

Mr Hans G.L. Benner RA RE (1959) holds a masters degree in business economics from the Erasmus University of Rotterdam. He has been a certified accountant since November 1985 and is also a registered IT Auditor.

He has been employed at the Netherlands Court of Audit since 1982 and has vast experience as a project manager with different types of audits. These include regularity audits, certification audits, financial management audits, integrity audits, performance audits and IT audits.

His international experience encompasses inter alia the following projects:

Intosai Development Initiative (IDI): since 1997 he has been a member of the Technical Working Group IT auditing of the Assembly of English-Speaking African Supreme Audit Institutions. This also includes involvement as a trainer and course leader in the development and delivery of IT audit courses in Mauritius, Tanzania, Zimbabwe, South Africa and Lesotho.

United Nations High Commissioner for Refugees (UNHCR): he participated in the audit of the 2000 accounts of the UNHCR, including a field visit to Pakistan to conduct a financial and performance audit of UNHCR offices in Islamabad and Peshawar, including the local implementing partners.

United Nations Interim Administration Mission in Kosovo (UNMIK): since 2001 he has been the audit manager for the audit of the Kosovo Consolidated Budget, as governed by UNMIK.

European Union: since 2002 he has been a member of a working group of EU SAIs on the protection of the interests of the Community against fraud and corruption.

Mr H.F.M. Schouren RA (1950) studied at the School for Higher Economic and Administrative Education and the Royal NIVRA (the Dutch professional institute for certified accountants).

He has been a certified accountant since 1985.

In his professional career he has worked for a private audit firm and the Central Audit Department of the Ministry of Finance. Since 1986 he has conducted several regularity, IT and performance audits as a Senior Auditor of the Netherlands Court of Audit, including audits of the Dutch Pensions Fund for Civil Servants. He has also contributed to the internal audits of the Court.

His international experience includes the following projects:

Intosai Development Initiative (IDI): since 1997 he has been a member of the Technical Working Group Regularity auditing of the Assembly of English-Speaking African Supreme Audit Institutions. This includes contributions to the development, modification and delivery of Regularity audit courses in various African countries including Tanzania and Uganda.

United Nations High Commissioner for Refugees (UNHCR): he participated in the audit of the 2000 accounts of UNHCR, including a field visit to Pakistan to conduct a financial and performance audit of UNHCR offices in Islamabad and Peshawar, including the local implementing partners.

United Nations Interim Administration Mission in Kosovo (UNMIK): since 2001 he has been a member of the audit team for the audit of the Kosovo Consolidated Budget, as governed by UNMIK.

Drs. Alida A.M. de Haan (1964) Holds a master degree in Human Geography of the University of Utrecht. Furthermore she did several special courses at different universities in the Netherlands in the field of development corporations such as Monitoring and evaluation techniques in developing countries, Civil engineering in developing countries, Urban and Regional planning in Africa and Asia and Principles of financial economic and social cost-benefit analyses for developing countries.

She has been employed as research assistant in the private sector and as consultant at the Ministry of Foreign Affairs at the Directorate General of International Cooperation in The Hague. Since 1998 she holds a senior position at the Netherlands Court of Audit and conducts audits on Financial management at the Ministries of Transport, Infrastructure & Water management and Housing, Spatial Planning & Environment. More over she also conducts performance audits on the policy field of the ministries mentioned.

She have gained international experience in several development cooperation projects in Ghana, Ivory Coast, Cambodia, Costa Rica and Cameroon. On behalf of the Netherlands Court of Audit she conducted a training in Financial Management and Internal Auditing in the Office of the Auditor General of Rwanda.

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