

Appointment of the External Auditor

Report by the Director-General

CORRIGENDUM

Additional and updated information regarding the appointment of the External Auditor¹ is contained in the material attached. Kindly replace Annex 4, the portion specified of Annex 6 and the summary table in Annex 8, as described below:

- **Attachment 1:** The Note Verbale to the Director-General from the Permanent Mission of the Republic of Ghana to the United Nations Office and other International Organizations in Geneva, dated 5 May 2011, replaces the information provided in Annex 4 of A64/35. It informs the Director-General that the Auditor-General wishes to withdraw his candidature for the post of External Auditor for WHO for the period 2012–2015.
- **Attachment 2:** The Note Verbale from the Permanent Mission of the Republic of the Philippines to the United Nations and other International Organizations in Geneva, dated 2 May 2011, submits the curriculum vitae of Ms Maria Gracia M. Pulido-Tan, who was appointed Chairperson of the Philippine Commission on Audit (COA) on 5 April 2011. The curriculum vitae of Ms Pulido-Tan replaces that of Mr Reynaldo A. Villar in Annex 6 of A64/35.
- **Attachment 3:** The updated summary table of nominations with proposed audit fees replaces the material provided in Annex 8 of A64/35.

¹ See document A64/35.

Attachment 1

ANNEX 4



GHANA PERMANENT MISSION

GENEVA

SC/GE/WH.3

The Permanent Mission of the Republic of Ghana to the United Nations Office and other International Organizations in Geneva presents its compliments to the Director-General of the World Health Organization and with reference to the candidature of the Auditor General of Ghana, for the post of External Auditor for WHO for the period 2012 – 2013 and 2014 – 2015, has the honour to inform that the Auditor General wishes to withdraw his candidature for the period under consideration and will therefore not contest in the elections to be held during the 64th World Health Assembly.

The Permanent Mission of the Republic of Ghana to the United Nations Office and other International Organizations in Geneva avails itself of this opportunity to renew to the Director-General of the World Health Organization the assurances of its highest consideration.



Geneva, 5 May 2011.

The Director-General
World Health Organization
Geneva

Attachment 2

ANNEX 6



MISYON NG PILIPINAS SA MGA NAGKAKAISANG
BANSA AT IBA PANG SAMAHANG PANDAIGDIG

PHILIPPINE MISSION TO THE UNITED NATIONS
AND OTHER INTERNATIONAL ORGANIZATIONS

GENEVA, SWITZERLAND
47, AVENUE BLANC
TEL. 022 716 19 30
FAX 022 716 19 32

No. 0165 /EPG-2011

The Permanent Mission of the Republic of the Philippines to the United Nations and Other International Organizations in Geneva presents its compliments to the World Health Organization (WHO) and, with reference to the former's Note No. 0061/EPG-2011 dated 14 February 2011 regarding the candidature of the Philippine Commission on Audit (COA) for the post of WHO External Auditor for 2012-2015, has the honor to submit the curriculum vitae of Ms. Maria Gracia M. Pulido-Tan as the new COA Chairperson. She was appointed as COA Chairperson on 5 April 2011 vice Mr. Reynaldo A. Villar.

The Permanent Mission of the Republic of the Philippines to the United Nations and Other International Organizations in Geneva avails itself of this opportunity to renew to the World Health Organization the assurances of its highest consideration.

Geneva, 2 May 2011



WORLD HEALTH ORGANIZATION
Geneva

*Curriculum Vitae*¹

MA. GRACIA M. PULIDO-TAN

Chairperson

Philippine Commission on Audit

External Auditor

Food and Agriculture Organization of the United Nations

Tel. Nos: (632) 931-9220; 0917-819-9993

E-mail: cmgptan@coa.gov.ph

PROFESSION

Attorney-at-Law

Certified Public Accountant

CORE COMPETENCIES

Legal, Finance, Governance and Administration expertise acquired from 28 years of professional work (in the Philippines, United States of America, People's Republic of China and the Kyrgyz Republic) as private law and accounting practitioner, Government official, professor, lecturer, author and international consultant

- Providing strategic advice and support in law, capacity development, strategic planning, partnership building, and economic reform measures;
- Developing and implementing corporate strategy and management systems;
- Reviewing, analyzing, and formulating policy measures, administrative processes, rules and regulations;
- Developing finance framework, revenue generating schemes, and resource mobilization programs;
- Managing project teams and undertaking performance monitoring, results-based reporting, and communication;
- Employing high level relational and communication skills.

¹ The material in this section is reproduced as presented by the candidate.

PROFESSION and WORK HISTORY**A. National/Government Sector**

- *Chairperson, Philippine Commission on Audit (5 April 2011 to present)*
- *Professor, University of the Philippines*
 - Mandatory Continuing Legal Education, UP Law Center and other MCLE providers (2005 to present; on call)
 - Income, Business and Transfer Taxes; Tax Remedies and Procedures College of Law (2001 – 2008)
 - Taxation Committee, UP College of Law Faculty (2010)
- *Consultant, Ways and Means Committee, Senate of the Philippines (2006)*
- *Undersecretary, Revenue Operations Group, Department of Finance, Manila, Philippines (May 2003-February 2005)*
 - Undersecretary-in-Charge
 - Bureau of Internal Revenue
 - Bureau of Customs
 - One-Stop Shop and Duty Drawback Center
 - Capital Market and Financial Institutions Tax Reforms
 - Securitization and SPAV Law Implementing Regulations
 - Chairperson, Task Force on Revenue Measures
 - Representative – LEDAC Legislative Working Group
 - Chairman, BIR Rulings Review Committee
 - Representative/Presenter, “Financial Blueprint of the Philippines in the Next 6 Years,” Philippine Investment Seminar organized by the Embassy of the Republic of the Philippines in Japan, Japan Business Federation, ASEAN-JAPAN Centre, Tokyo (2004)
 - Country Representative, ASEAN Member Countries’ International Tax Regimes – the Promotion of Economic Growth and Regional Investment,” ASEAN-Australian Development Cooperation Program, Bali (2004)
 - Country Representative, 13th Tax Conference, Asian Development Bank Institute/Japan Ministry of Finance/Organization for Economic Cooperation and Development, Tokyo (2003)

- *Expert Witness*, Philippine International Air Terminals Company, Inc. v. Government of the Philippines, ICC Case No. 12610/TE/MW/AVH, Philippine Build-Operate-Transfer Laws
- *Commissioner, Presidential Commission on Good Government*, Mandaluyong City, Philippines (October 2002-May 2003)
 - In-Charge of Research and Finance
 - Asset Management
 - Government Nominee Director, United Coconut Planters Bank and Independent Realty Corporation

B. International

- *External Auditor, Food and Agriculture Organization of the United Nations* (5 April 2011 to present)
- *Team Leader and International Project Management Specialist, Tax Administration Reform and Modernization Project for the Kyrgyz Republic*, Asian Development Bank/ Kyrgyz Republic (2008-2009)
- *Legal Consultant, Electronic Governance for Efficiency and Effectiveness*, Canadian International Development Agency / BearingPoint, Inc. Philippines (2007-2008)
- *International Tax Administration Specialist, China Tax Reform Project*, Asian Development Bank /People's Republic of China (2005-06)
- *Tax Specialist, KPMG Peat Marwick Main & Co.*, New York City, USA (1987)

C. Private Sector

- *Independent Director, Asia United Bank*, Philippines (2007 to 4 April 2011)
- *Independent Director, Rural Bank of Angeles*, Philippines (2010 to 4 April 2011)
- *Partner, Tan & Venturanza Law Offices*, Pasig City, Philippines (1988-October 2002)
 - Tax and Estate Planning
 - Corporations and Special Projects
 - Investments and Doing Business
 - Property Transactions and Development
 - Partner in Charge for Finance, Training and Professional Development

- *Associate, Sycip Salazar Feliciano & Hernandez*, Makati City, Philippines (1982-1986)
 - Tax and Corporations
 - Banking and Finance
 - Labor Standards and Litigation

EDUCATION and TRAINING

Master of Laws (Tax), New York University (1987)

- Gerald L. Wallace Scholar

Bachelor of Laws, University of the Philippines (1981)

- Seventh Place, Class of 1981
- College Scholar
- Member, Order of the Purple Feather
- Member, Editorial Board, Philippine Law Journal
- Team Captain, 1980 Jessup Moot Court Competition in International Law, Washington, D.C., U.S.A.

B.S. in Business Administration & Accountancy, University of the Philippines (1977)

- College Scholar
- UP-Government Scholar
- Staff Member, Philippine Collegian

Other Trainings, International Taxation and Wealth Transfer

- International Bureau of Fiscal Documentation (Amsterdam)
- International Bar Association (London)
- American Bar Association (Washington, DC)

PROFESSIONAL MEMBERSHIPS

International Bar Association (London, United Kingdom)

- Individual Tax and Estate Planning, Wills, Trusts and Succession
- Membership and Marketing, Committee N
- Practice Management and Technology

American Bar Association (USA)

- International Associate, Sections on Taxation, International Law and Practice, and Law Practice Management

Tax Management Association of the Philippines

- President, 1997
- Representative to various technical working groups of the Philippine Bureau of Internal Revenue

Asia-Oceania Tax Consultants Association (Japan)

- Vice President, 1997

Philippine Institute of Certified Public Accountants

Integrated Bar of the Philippines

U.P. Women Lawyers' Circle

- Trustee and Treasurer, 2008 to present

PAPERS, LECTURES AND CONFERENCES

International Consultant, Philippines, "Estate Planning for US Citizens," authored by Michael Galligan, Esq., New York, USA, Thomson Reuters (Oct. 2009)

New York State Bar Association International Law and Practice Section

- Panelist, "Comparative Estate Law – Funds and Families Moving Across Borders," Singapore (2009)
- Panelist, "Cross Border Estate Planning From A Western Pacific Perspective," Shanghai (2006)

International Law Practicum (Journal of the New York State Bar Association's International Law & Practice Section), USA

- Author, "Estate Planning Considerations Under Philippine Law," 1 International Law Practicum, Vol. 20 (Spring 2007)

Asia- Oceania Tax Consultants' Association

- Speaker, "AOTCA: Catalyst for Best Practice in Tax Administration," Shanghai (2008)

- Speaker, *"The Use of Fiscal Policies to Attract Foreign Investments,"* Hong Kong (2006)

U.P. Law '81 Tax Lectures, Manila (2006)

- Lecturer, *"Taxation of Mergers and Acquisitions"*
- Lecturer, *"Estate Planning Techniques"*

International Tax Services Group, Boston (Sept. 2010)

- Speaker, *"The Challenges of Tax Reform"*

Ministry of Finance, People's Republic of China (2006)

- Lecturer, *"Effective Tax Administration,"* PROC Tax Officials Conference, Guilin, China

Philippine Institute of Certified Public Accountants Summit, Cebu (2005)

- Speaker, *"Tax Measures for Economic Growth"*

Non-Performing Assets Conference, Manila (2004)

- Speaker, *"Philippine Situationer and Non-Performing Assets Impact on the Philippine Economy"*

Philippine Association of Management Accountants, Manila (2004)

- Speaker, *"Enhancing Values for Strategic Leadership"*

Association of Certified Public Accountants in Public Practice, Manila (2003)

- Speaker, *"The Professional Responsibility of Public Accountants in Fiscal Deliverance"*

International Wealth Transfer Practice Conference, London (2002)

- Speaker, *"Estate Planning Techniques for Latin American, Middle Eastern and Asian Clients"*

International Bar Association

- Panel Chair, *"Customary and Statutory Succession,"* Durban, South Africa (2002)
- Panel Chair and Speaker, *"Offshore Trusts,"* Cancun, Mexico (2001)

World Women Lawyers Conference, London (2001)

- Speaker, *"Restrictions on Transfer of Assets in a Regime of Forced Heirship"*
- Speaker, *"Women and Children in the Family: The View from the Philippines"*

Asia-Oceania Tax Consultants Association Conference, Taipei (1999)

- Speaker, "*The Philippine Income Tax System*"

First National CPA-Lawyers Convention, Cagayan de Oro (1998)

- Speaker, "*The Role of CPA-Lawyers in Tax Practice*"

Attachment 3

ANNEX 8

SUMMARY TABLE OF NOMINATIONS WITH PROPOSED AUDIT FEES

Nominating country	Name and title of nominated candidate	Number of auditing months per annum for WHO	Number of auditing months per annum for the associated entities	Proposed yearly audit fees for WHO (US\$; rounded figures)	Proposed yearly audit fees for the associated entities (US\$; rounded figures)	Total audit fees proposed over the appointment period 2012–2015 (US\$)
France	Mr Didier Migaud, President, Cour des Comptes	20 ¹	16 ¹	287 170	126 223	1 653 572
Germany	Prof. Dr Dieter Engels, President, German Supreme Audit Institution	68 ¹	6 ¹	490 000 (2012–2013) 499 800 (2014–2015)	49 000 (2012–2013) 49 980 (2014–2015)	2 177 560
Malaysia	Mr Tan Sri Dato' Setia Ambrin Buang, Auditor-General of Malaysia	32 ¹	14 ¹	475 000 (2012–2013) 498 750 (2014–2015) including unconsolidated entities	Not provided	1 947 500
Philippines	Ms Maria Gracia M. Pulido-Tan, Chairperson, Philippine Commission on Audit (COA)	39 ¹	18 ¹	449 000 (2012–2013) 454 000 (2014–2015) including unconsolidated entities	Not provided	1 806 000
Spain	Mr Manuel Núñez Pérez, President, Court of Audit (Tribunal de Cuentas)	67 ¹	15 ¹	376 100	84 200	1 841 200

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¹ This includes both on-site work at WHO offices and the related support provided by each national audit office.