

Distr.: General 8 May 2023

Original: English

**Industrial Development Board Fifty-first session** Vienna, 3-6 July 2023

**Programme and Budget Committee** Thirty-ninth session Vienna, 15-17 May 2023 Item 14 of the provisional agenda **Appointment of an External Auditor** 

# Candidates for the appointment of an External Auditor

## **Report by the Director General**

The present report provides information on the candidatures received for the appointment of an External Auditor as of 3 March 2023.

In its decision GC.18/Dec.7, the General Conference decided in 2019 to appoint 1. the Auditor General of the Russian Federation as the External Auditor for UNIDO for a period of two years, from 1 July 2020 to 30 June 2022, under the terms of reference specified in the Financial Regulations of UNIDO.

2. General Conference decision GC.6/Dec.18 requested the Director General to invite proposals from Member States for the appointment of an External Auditor. Accordingly, Member States were requested to submit such proposals to the Programme and Budget Committee for consideration. In compliance with that decision, a note verbale dated 3 February 2023<sup>1</sup> was sent to Member States, asking them to inform the Director General by 1 March 2023 of their interest in providing the services of an External Auditor. The proposals thus received are to be submitted to the Programme and Budget Committee at its thirty-ninth session, to be held from 15 to 17 May 2023.

As of 3 March 2023, the following candidatures were received for the 3 appointment of an External Auditor:

Mr. Ali Hassan Rashwan	Undersecretary at the Accountability State Authority of Egypt
Mr. Girish Chandra Murmu	Comptroller and Auditor General of India
Ms. Nancy Gathungu	Auditor General of Kenya
Mr. Muhammad Ajmal Gondal	Auditor General of Pakistan

<sup>1</sup> Note verbale reference: CU 2023/22/UNIDO/PMO/EA.

For reasons of sustainability, this document has not been printed. Delegates are kindly requested to refer to electronic versions of all documents.



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Mr. Jaehae Choe	Chairman of the Board of Audit and Inspection of the Republic of Korea
Ms. Enriqueta Chicano Jávega	President of the Court of Audit of Spain
Mr. Charles Kichere	Controller and Auditor General of Tanzania
Mr. Metin Yener	President of the Court of Accounts of Türkiye

4. The compilation of replies received, including the completed standardized form "Proposal for appointment of External Auditor", will be brought to the attention of the Committee for its consideration in a conference room paper to be issued prior to the session, thus facilitating the decision-making process.

5. An information note dated 3 March 2023 was circulated to Permanent Missions containing a copy of the relevant communications concerning the candidatures, which are also reproduced in the annex to the present document.

## Action required of the Committee

6. The Committee may wish to propose to the Industrial Development Board that it recommends to the General Conference the appointment of one of the candidates as External Auditor for UNIDO, for a period of two years, beginning 1 July 2024. The appointment would fall under the terms of reference specified in article XI (and annex) of the Financial Regulations of UNIDO. The travel and other costs related to the regular audit work are to be borne by the External Auditor. UNIDO provides a fixed fee, as approved in the programme and budgets.

## Annex

**Communications concerning candidatures for the appointment of an External Auditor by 3 March 2023**<sup>2</sup>

A. Communications concerning the candidature of Mr. Ali Hassan Rashwan, Undersecretary at the Accountability State Authority of Egypt

### Permanent Mission of Egypt to UNIDO

28/2/2023

UN/077/23

The Permanent Mission of the Arab Republic of Egypt presents its compliments to the Secretariat of the United Nations Industrial Development Organization (UNIDO) and with reference to the note verbal No. CU2023/22/UNIDO/PMO/EA dated 3 February 2023, regarding the proposals for the appointment of an External Auditor for the period of the two years beginning on 1 July 2024, the Permanent Mission has the honour to enclose herewith the nomination in this regard.

The Permanent Mission of the Arab Republic of Egypt avails itself of this opportunity to renew to the Secretariat of the United Nations Industrial Development Organization the assurances of its highest consideration.

### [Initialled]

[Stamp of the Embassy of the Arab Republic, Permanent Mission to the United Nations, Vienna]

The Secretariat of the United Nations Industrial Development Organization (UNIDO) Vienna International Centre Vienna.

<sup>&</sup>lt;sup>2</sup> These communications are reproduced in the form in which they were received by the Secretariat.

## **B.** Communications concerning the candidature of Mr. Girish Chandra Murmu, Comptroller and Auditor General of India

### Permanent Mission of India to UNIDO

Vien/161/02/2023/01, February 27, 2023

The Permanent Mission of India to the United Nations and other International Organizations in Vienna presents its compliments to the Secretariat of United Nations Industrial Development Organization (UNIDO) and has the honour to refer to the DG UNIDO's Note No. CU 2023/22/UNIDO/PMO/EA dated 3 February 2023 inviting proposals from Member States for the appointment of an External Auditor for UNIDO.

The Permanent Mission of India to the United Nations and other International Organizations in Vienna has the honour to forward the candidature of the Comptroller & Auditor General of India for appointment as the External Auditor for UNIDO for a period of two years, beginning on 1 July 2024. The detailed proposal is enclosed.

The Permanent Mission of India to the United Nations and other International Organizations (UNIDO) in Vienna avails itself of this opportunity to renew to the Secretariat of the United Nations Industrial Development Organization the assurances of its highest consideration.

[Signed] [Stamp of the Permanent Mission of India]

The Secretariat of the United Nations Industrial Development Organization Vienna

## C. Communication concerning the candidature of Ms. Nancy Gathungu, Auditor General of Kenya

### Permanent Mission of Kenya to UNIDO

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The Permanent Mission of the Republic of Kenya presents its compliments to the Director-General of the United Nations Industrial Development Organization (UNIDO) and has the honour to refer to latter's note, Reference: CU 2023/22/UNIDO/PMO/EA, dated 3 February 2023, addressed to the Cabinet Secretary for Foreign and Diaspora Affairs of Kenya, inviting Member States to submit proposal for appointment as External Auditor of UNIDO, in accordance with decision GC.6/Dec.18, adopted in 1995 by the sixth session of the UNIDO General Conference.

The Permanent Mission hereby wishes to inform of Kenya's interest, and formally submit the duly completed form contained the details of Ms. Nancy Gathungu, Auditor-General of the Republic of Kenya, and Kenya's endorsed candidate for the position of External Auditor of UNIDO for the specified period and under the specified terms of reference. The Permanent Mission requests the esteemed Director-General of the United Nations Industrial Development Organization (UNIDO) to bring the attached proposal to the attention of the Programme and Budget Committee at its thirty-ninth session.

The Permanent Mission of the Republic of Kenya avails itself of this opportunity to renew to the Director-General of the United Nations Industrial Development Organization (UNIDO) the assurances of its highest consideration.

Vienna, 1<sup>st</sup> March 2023

[Initialled]

[Stamp of the Mission Permanente of the Republic of Kenya, Vienna]

Director-General of the United Nations Industrial Development Organization (UNIDO) Vienna

# D. Communication concerning the candidature of Mr. Muhammad Ajmal Gondal, Auditor General of Pakistan

### Permanent Mission of Pakistan to UNIDO

No. 3-3/2023, 28 February 2023

The Permanent Mission of the Islamic Republic of Pakistan to the International Organizations in Vienna presents its compliments to the United Nations Industrial Development Organization (UNIDO) and with reference to the Secretariat's note verbale No. CU2023/22/UNIDO/PMO/EA dated 3 February 2023 has the honour to announce the candidature of Pakistan for the appointment of External Auditor to the Industrial Development Board of the UNIDO for the term 2024-2025. Duly filled-in form is attached.

It would be appreciated If the above proposal may be considered at the 39<sup>th</sup> Session of the Program and Budget Committee (15–17 May 2023).

The Embassy of the Islamic Republic of Pakistan avails itself of this opportunity to renew to the United Nations Industrial Development Organization (UNIDO), the assurances of its highest consideration.

[Initialled]

[Stamp of the Permanent Mission of Pakistan to the International Organization, Vienna]

United Nations Industrial Development Organization (UNIDO) Vienna International Centre (VIC), 1400 Vienna Email: pmo@unido.org

## E. Communication concerning the candidature of Mr. Jaehae Choe, Chairman of the Board of Audit and Inspection of the Republic of Korea

Permanent Mission of the Republic of Korea to UNIDO

KPM-2023-022

The Permanent Mission of the Republic of Korea to the International Organizations in Vienna presents its compliments to the Secretariat United Nations Industrial Development Organization (UNIDO) and with reference to the latter's note CU 2023/22/UNIDO/PMO/EA dated 3 February 2023 regarding the appointment of an External Auditor, has the honour to inform the latter of the proposal for the appointment of Dr. CHOE Jaehae as External Auditor of the for the two-year term beginning 2024.

As a member and significant contributor to the UNIDO, the Republic of Korea believes that Dr. Choe is sufficiently competent and experienced in assuming the position of the External Auditor of the UNIDO.

The Permanent Mission of the Republic of Korea has further the honour to enclose herewith the proposal for the appointment of External Auditor.

The Permanent Mission of the Republic of Korea to the International Organizations in Vienna avails itself of this opportunity to renew to the Secretariat of the United Nations Industrial Development Organization (UNIDO) of its highest consideration.

[signed]

[Stamp of the Permanent Mission of the Republic of Korea, Vienna]

Vienna, 28 February 2023 Encl.: As stated

## F. Communication concerning the candidature of Ms. Enriqueta Chicano Jávega, President of the Court of Audit of Spain

### Permanent Mission of Spain to UNIDO

Courtesy translation

H.E. Mr. Gerd Müller Director-General of the United Nations Industrial Development Organization Vienna, Austria

27 February 2023

#### Dear Director-General

I am writing to inform you that Spain is presenting the candidature of the Court of Audit for the External Audit of the United Nations Industrial Development Organization (UNIDO) for the period between 1 July 2024 and 30 June 2026; its elections will be held at the thirty-ninth session of the Programme and Budget Committee from 15 to 17 May.

The Spanish Court of Audit is the supreme auditing body of the accounts and economic management of the State, as well as of the Spanish public sector. Since 1989, it has also accumulated extensive experience in the external audit of various international organizations and projects, such as the Organization for Security and Cooperation in Europe (OSCE), the International Organization of Supreme Audit Institutions (INTOSAI), the European Particle Physics Laboratory (CERN) and the European Molecular Biology Laboratory (EMBL). He has been a member of the college of Auditors of the European Organisation for the Safety of Air Navigation (EUROCONTROL Agency) and in 2018 he completed a 6-year mandate as external auditor of the Pan American Health Organization (PAHO).

The Auditors of the Spanish Court of Audit stand out for their high qualifications and experience in international audits and their extensive knowledge of both the International Public Sector Accounting Standards (IPSAS) and the International Standards on Auditing of the International Organization of Supreme Audit Institutions (ISSAIs). The independence of its members and staff, as well as the organization, procedural and budgetary independence with which it is endowed, is expressively included in national legislation (Article 136 of Spanish Constitution, Organic Law 2/1982 and Law 7/1988 on the Functioning of the Court of Audit), thus guaranteeing its impartiality, objectivity and high technical solvency.

The Spanish Court of Audit verifies that public economic-financial activity complies not only with the principles of legality, efficiency and economy, but also because this was established by national regulations in 2015-with the principles of transparency, environmental sustainability and gender equality. In this sense, it is committed, to the achievement of the Sustainable Development Goals of the 2030 Agenda, making it a pioneer in incorporating this commitment into the audit of international organizations.

I am convinced that this experience accumulated by the Spanish Court of Audit over more than four decades makes you the ideal candidate for the post of External Auditor of UNIDO.

I would like to take this opportunity to send you my warmest regards

José Manuel Albares

Spanish Minister of Foreign Affairs, European Union and Cooperation

## G. Communication concerning the candidature of Mr. Charles Kichere, Controller and Auditor General of Tanzania

### Permanent Mission of the United Republic of Tanzania to UNIDO

Ref. No. TZV. 158/663/02/64

The Permanent Mission of the United Republic of Tanzania to the United Nations Office and other International Organizations in Vienna presents its compliments to the Secretariat United Nations Industrial Development Organization (UNIDO) and has the honour to submit the proposal for the appointment of Tanzania as the External Auditor of the UNIDO, for the period of two years.

The Permanent Mission further wishes to attach a letter from the United Republic of Tanzania National Audit Office.

The Permanent Mission of the United Republic of Tanzania to the United Nations Office and other International Organizations avails itself of this opportunity to renew to the Secretariat of the United Nations Industrial Development Organization (UNIDO) the assurances of its highest consideration.

[signed]

[Stamp of the Embassy and Permanent Mission of the United Republic of Tanzania, Vienna]

Austria, 28 February 2023 Secretariat, United Nations Industrial Development Organization, Vienna, Austria

## H. Communication concerning the candidature of Mr. Metin Yener, President of the Court of Accounts of Türkiye

### Permanent Mission of Türkiye to UNIDO

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The Permanent Mission of the Republic of Türkiye to the Office of the United Nations and other International Organizations in Vienna presents its compliments to the Secretariat United Nations Industrial Development Organization (UNIDO) and with reference to the Latter's Note No/ CU 2023/22/UNIDO/PMO/EA dated 3 February 2023, has the honour to enclose herewith the nomination form of the President of the Turkish Court of Accounts Mr. Mein Yener for appointment as External Auditor of UNIDO for a period of two years beginning on 1 July 2024.

The Permanent Mission of the Republic of Türkiye to the Office of the United Nations and other International Organizations in Vienna avails itself of this opportunity to renew to the Secretariat of the United Nations Industrial Development Organization (UNIDO) the assurances of its highest consideration.

[signed]

[Stamp of the Permanent Mission of the Republic of Türkiye, Vienna]

Vienna, 28 February 2023 Encl.: As stated