Executive Board Bureau

President: Ms. María Eulalia Jiménez (El Salvador)
Vice-President: Ms. Laurie Tracy (United States of America)
Member: Mr. Mohammad Mejbahuddin (Bangladesh)
Member: Mr. Gebrehiwot Redai (Ethiopia)
Member: Mr. Lubomir Micek (Slovakia)
Rapporteur: Ms. Mitzi Gurgel Valente da Costa (Brazil)

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Agenda item 13


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Agenda
The Executive Board adopted the agenda as proposed (Annex I).

5 February 1998

Election of the Bureau of the Executive Board and appointment of the Rapporteur
In accordance with the rules of procedure and methods of work adopted by the Board in 1996, the Executive Board elected Ms. María Eulalia Jiménez (El Salvador, List C) as President for a one-year term from the date of election.

The Board elected Ms. Laurie Tracy (United States of America, List D) as Vice-President. The representatives of Bangladesh, Mr. Mohammad Mejbahuddin (List B); of Ethiopia, Mr. Gebrehiwot Redai (List A); and of Slovakia, Mr. Lubomir Micek (List E) were elected members of the Bureau, as representatives of the other three WFP electoral lists.

In keeping with the established methods of work, the Board appointed Ms. Mitzi Gurgel Valente da Costa (Brazil) Rapporteur of the First Regular Session of 1998.

5 February 1998

1998/EB.1/1 Progress report on WFP’s implementation of the World Food Summit Plan of Action
In decision 1997/EB.3/3, the Board agreed that the suggested format for reporting follow-up to the Plan of Action for the period up to the end of 1997 to the FAO Committee on World Food Security (CFS) was appropriate, and that the report would be presented to the CFS by the end of January 1998. In accordance with that decision, the Board took note of the report (WFP/EB.1/98/3) that had been submitted to the CFS Secretariat.

5 February 1998

1998/EB.1/2 Procedures for the selection and appointment of the External Auditor
The Board, having considered the document on procedures for the selection of the WFP External Auditor (WFP/EB.1/98/4-A), approved the procedures and criteria for selection and appointment of the External Auditor beyond 2001, as stated in paragraphs 5 to 7 of the aforementioned document and detailed below:

“PROCEDURES FOR THE SELECTION AND APPOINTMENT..."
The process for the selection will commence in the year preceding the two biennia to which the appointment relates. It will comprise the following stages:

**Stage 1 - Invitation**

The Bureau of the Board will invite eligible external auditors to submit technical and financial proposals for the audit of WFP’s financial statements for two biennia. The external auditors eligible are the Auditors-General or officials holding an equivalent title of States Members of the United Nations or FAO. The range of selection will be drawn widely from States Members of the United Nations or FAO.

**Stage 2 - Receipt and opening of proposals**

The receipt and opening of proposals will be performed in accordance with existing WFP tender receipt and opening procedures. Once the proposals are opened, these are to be turned over to the Bureau of the Board.

**Stage 3 - Evaluation of proposals**

The Bureau of the Board will constitute itself into an Evaluation Panel to short-list valid proposals. It may draw upon the WFP Secretariat to assist in the evaluation process.

**Stage 4 - Solicitation of comments from FAO Finance Committee and the ACABQ**

Results of the short-listed proposals will be submitted to the FAO Finance Committee and the ACABQ for their comments. Auditors-General or their representatives who have been short-listed may be requested to make an oral presentation to the Bureau of the Board of their proposals, if appropriate. Taking into consideration the comments of the FAO Finance Committee and the ACABQ, the Bureau of the Board will present its report and recommendation to the Board.

**Stage 5 - Appointment**

On the basis of the evaluation and recommendation of its Bureau, the Board will decide upon the appointment and approve it, by consensus or secret ballot.

The Bureau of the Board may further prepare detailed procedures to be followed in selection and evaluation.

**CRITERIA FOR EVALUATION**

The criteria for the selection and appointment of the WFP External Auditor will be:

- Independence - demonstrated autonomy from other institutions of the government, integrity, objectivity in the discharge of duties and responsibilities, ability to self-determine scope of audit.

- Qualifications of officials and staff - conformity to the auditing standards of the United Nations Panel of External Auditors and ethics governing their work; professional qualifications, skills, and size of work force; membership in internationally recognized accounting or auditing bodies such as the International Organization of the Supreme Audit Institutions (INTOSAI), the International Federation of Accountants (IFAC), etc.; and proficiency in at least two WFP official languages.
– Training and experience - existence of a programme for a continuing professional education for staff; experience in the audit of United Nations organizations or other national or international non-governmental organizations; and staff adequately trained in modern trends of auditing and with extensive audit experience.

– Audit approach and strategy - comprehensive work plans to ensure adequate audit coverage of all WFP resources; performance of financial and compliance audits as well as economy, efficiency and value-for-money audits; and collaboration with WFP’s internal audit to optimize the use of limited audit resources.

– Audit reports - timely communication of audit results presented to management through comprehensive management letters and audit reports. The audit reports should be accurate, complete, balanced, fair and constructive.

– Cost - most competitive fees.”

The Board also agreed that a rating system of the selection criteria would have to be developed.

5 February 1998

1998/EB.1/3 Revision of the annex to WFP’s Financial Regulations - revised wording of the audit opinion of the External Auditor

The Board considered the document on Revised wording of the audit opinion of the External Auditor (WFP/EB.1/98/4-B) and approved the proposed provisions of the annex to WFP’s Financial Regulations, as given in paragraph 6 of said document. The Board encouraged the External Auditor to continue making a statement in the audit opinion to the effect that his/her examination includes a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as he/she considers necessary in the circumstances.

In addition, regarding the accounting policies referred to in the new wording, the Board recommended that the accounting policies be based on accounting principles which follow best practice.

5 February 1998

1998/EB.1/4 Evaluation reports

The Board took note of the reports below and
endorsed the Secretariat’s plan to integrate in the future work of WFP the recommendations and lessons learned.

The Board recommended that early discussions on the use of food aid as an instrument for development be initiated, with a view to carrying out a policy review.

a) **Summary review of experiences on food assistance and natural resources**

The Board took note of the summary review of experiences on food assistance and natural resources (WFP/EB.1/98/5/3) and urged the Secretariat to take the necessary steps to apply the lessons learned in the design of future programmes and activities. The Board stressed the importance of coordinating technical inputs with other agencies, and those of FAO and IFAD, in particular.

b) **Mid-term evaluation of project Burkina Faso 3326.01 - Rural development**

While pointing out the late presentation of the report on project Burkina Faso 3326.01 (WFP/EB.1/98/5/1), the Board noted that the Government has already made efforts to overcome many shortcomings identified in the evaluation report. The need to further improve the targeting of beneficiaries and activities was acknowledged by the Secretariat.

c) **Summary report on a theoretical study of WFP assistance to indigenous communities in Latin America**

The Board concluded that the report (WFP/EB.1/98/5/2) outlined useful lessons learned, which should be incorporated into a policy paper for future interventions targeting indigenous peoples.

It was also recommended that the participation of beneficiaries in the process of planning and execution of productive activities be further encouraged. Moreover, the Board recommended, as a follow-up to the United Nations commitment to indigenous peoples, that WFP intensify its efforts to
collaborate with other agencies—in particular with the World Bank and IFAD.

6 February 1998

1998/EB.1/5  **Country Programme—Guatemala**

The Board approved the Country Programme for Guatemala (WFP/EB.1/98/6).

6 February 1998

1998/EB.1/6  **Country Strategy Outline—Dominican Republic**

The Board considered the Country Strategy Outline for the Dominican Republic (WFP/EB.1/98/7), and endorsed the strategy contained therein, in the understanding that it will not be followed by a Country Programe.

6 February 1998

1998/EB.1/7  **Protracted refugee and displaced person project for Executive Board approval—Angola 5602.02**

The Board approved project Angola 5602.02—Food assistance to displaced and war-affected persons (WFP/EB.1/98/8/1).

6 February 1998

1998/EB.1/8  **Protracted refugee and displaced person project for Executive Board approval—Iran 5950**

The Board approved project Iran 5950—Food assistance and support for repatriation to Iraqi and Afghan refugees in Iran (WFP/EB.1/98/8/2).

6 February 1998

1998/EB.1/9  **Protracted refugee and displaced person project for Executive Board approval—Uganda 5623.01**

The Board approved project Uganda 5623.01—Assistance to Sudanese refugees in Uganda (WFP/EB.1/98/8/3).

6 February 1998
1998/EB.1/10 Progress reports on approved projects

The Board took note of the progress reports on the following approved projects submitted by the Executive Director:

Kenya 2669.01—Arid lands food for work (WFP/EB.1/98/9/1)

Chad 3499.01—Assistance for the development of education and training (WFP/EB.1/98/9/2)

Benin 5208—School canteens and assistance to education sector (WFP/EB.1/98/3)

Benin 5215—Multi-purpose rural development and support to food security (WFP/EB.1/98/9/4)

Senegal 3867.01—Community public works and sanitation programme (WFP/EB.1/98/5)

6 February 1998

1998/EB.1/11 Report on emergency assistance

The Board took note of the information provided by the Secretariat on current emergency assistance.

6 February 1998

1998/EB.1/12 Summary of the work of the Third Regular Session of 1997 of the Executive Board

The Board endorsed the summary of its Third Regular Session of 1997.

6 February 1998

1998/EB.1/13 Confirmation of WFP’s General Rules

At its Second Regular Session of 1997, the Board decided to approve provisionally the proposed General Rules, and to confirm them after the final approval of the proposed General Regulations by the United Nations General Assembly and the FAO Conference (1997/EB.2/5).

The General Regulations of WFP were approved by the United Nations General Assembly at its Fifty-second Session in December 1997 and by
the FAO Conference at its Twenty-ninth Session in November 1997.

Accordingly, the Board confirmed WFP’s General Rules.

6 February 1998

1998/EB.1/14 Confirmation of WFP’s Financial Regulations

At its Third Regular Session of 1997, the Board approved the text of the proposed Financial Regulations of WFP, effective 1 January 1998. Since the proposed Financial Regulations contained provisions that were inconsistent with those of the General Regulations, the Board considered appropriate that the Financial Regulations be adopted on a provisional basis only, and confirmed once the General Regulations were approved by the United Nations General Assembly and the FAO Conference (1997/EB.3/5).

The General Regulations of WFP were adopted by the United Nations General Assembly at its Fifty-second Session in December 1997 and by the FAO Conference at its Twenty-ninth Session in November 1997.

Accordingly, the Board confirmed WFP’s Financial Regulations.

6 February 1998
ANNEX I

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2. Election of the Bureau of the Executive Board and appointment of the Rapporteur
3. Policy issues: Progress report on WFP’s implementation of the World Food Summit Plan of Action
4. Resource and financial matters
   a) Procedures for the selection and appointment of the External Auditor
   b) Revision of the annex to the new Financial Regulations - revised wording of the audit opinion of the External Auditor
5. Evaluation reports
   – Burkina Faso 3326.01 - Rural development
   – Food assistance and natural resources
   – WFP assistance to indigenous communities in Latin America

Operational matters

6. Country Programmes
   Guatemala

7. Country Strategy Outlines
   Dominican Republic

8. Protracted refugee and displaced person projects for Executive Board approval
   – Angola 5602.02 - Food assistance to displaced and war-affected persons
   – Iran 5950.00 - Food assistance and support for the repatriation of Iraqi and Afghan refugees in Iran
   – Uganda 5623.01 - Assistance to Sudanese refugees in Uganda

9. Reports of the Executive Director on operational matters: Progress reports on approved projects
   – Benin 5215.00 - Multi-purpose rural development and support to food security
   – Benin 5208.00 - School canteens and assistance to education sector
   – Chad 3499.01 - Assistance for the development of education and training
   – Kenya 2669.01 - Arid lands food for work
   – Senegal 3867.01 - Community public works and sanitation programme

10. Report on emergency assistance

11. Summary of the work of the Third Regular Session of 1997 of the Executive Board

12. Other business

13. Verification of the adopted decisions and recommendations
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<td>- Summary report on a theoretical study of WFP assistance to indigenous communities in Latin America</td>
<td>WFP/EB.1/98/5/2</td>
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<td>- Kenya 2669.01</td>
<td>WFP/EB.1/98/9/1</td>
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Other documents

- Information for participants WFP/EB.1/98/INF/1
- Revised provisional list of documents WFP/EB.1/98/INF/2/Rev.1
- Provisional timetable WFP/EB.1/98/INF/3
- Offices and telephone numbers WFP/EB.1/98/INF/4
- Provisional list of participants WFP/EB.1/98/INF/5
- List of planned and prepared Country Strategy Outlines and Country programmes WFP/EB.1/98/INF/6
- Update on Outstanding balance of commitments WFP/EB.1/98/INF/7
- Revised list of MOUs and Letters of agreement signed by WFP and other organizations/entities WFP/EB.1/98/INF/8/Rev.1

Explanatory note

The following conventions have been used in the preparation of this list:

(A) Arabic
(E) English
(F) French
(S) Spanish

* Re-issued for technical reasons
# ANNEX III

## LIST OF PARTICIPANTS

**Members of the Executive Board**

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<td>Algeria</td>
<td>Ms. H. Yahia-Cherif</td>
</tr>
<tr>
<td>Angola</td>
<td>H.E. A. Abreu; Ms. T. Rocha; Mr. K.K. Mateva; Mr. E. De Carvalho; Mr. F. Cristóvaõ</td>
</tr>
<tr>
<td>Australia</td>
<td>Ms. C. Walker</td>
</tr>
<tr>
<td>Bangladesh</td>
<td>H.E. M. Zamir; Mr. M. Mejbahuddin</td>
</tr>
<tr>
<td>Belgium</td>
<td>H.E. J. De Montjoye; Mr. G. Mombaerts; Ms. J. Gentile</td>
</tr>
<tr>
<td>Brazil</td>
<td>Ms. M. Gurgel Valente Da Costa</td>
</tr>
<tr>
<td>Burundi</td>
<td>Mr. F. Nyabenda</td>
</tr>
<tr>
<td>Cameroon</td>
<td>H.E. M. Tabong Kima; Mr. T. Ndive Mokake; Mr. P. Moumié</td>
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<tr>
<td>Canada</td>
<td>Mr. M.G. Pilote; Mr. R. Rose; Mr. J. Devlin</td>
</tr>
<tr>
<td>China</td>
<td>H.E. T. Zhengping; Mr. L. Zhengdong; Mr. Z. Zhongjun; Mr. W. Zhanlu; Mr. L. Yutong</td>
</tr>
<tr>
<td>Cuba</td>
<td>H.E. J. Nuiry Sánchez; Ms. A.M. Navarro</td>
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<tr>
<td>Denmark</td>
<td>Mr. L.-H. Worsøe</td>
</tr>
<tr>
<td>El Salvador</td>
<td>Ms. M.E. Jiménez; Ms. N.C. Ramirez; Mr. E. Vides</td>
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<tr>
<td>Ethiopia</td>
<td>Mr. G. Redai</td>
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<tr>
<td>Finland</td>
<td>Ms. R. Koukku-Ronde; Ms. K. Kortteinen; Ms. A. Huhtamäki; Ms. S. Toro</td>
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<tr>
<td>Germany</td>
<td>Mr. K.G. Dilg; Mr. R.-M. Mohs; Ms. K. Mehlhart</td>
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<tr>
<td>India</td>
<td>H.E. K.P. Fabian; Mr. B. Singh; Mr. C.S. Mohapatra</td>
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<tr>
<td>Indonesia</td>
<td>Mr. I.N. Ardha</td>
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<tr>
<td>Iran, Islamic Republic of</td>
<td>Mr. M. Ebrahimi; Mr. A. Hadji-Arab; Mr. M. Azarsa; Mr. A. Sadreddini Mehrjardi</td>
</tr>
<tr>
<td>Japan</td>
<td>Mr. K. Toru; Mr. Y. Endo</td>
</tr>
<tr>
<td>Jordan</td>
<td>Mr. D. Haddad; Mr. A. Arabyat</td>
</tr>
<tr>
<td>Mexico</td>
<td>Mr. J. Robles Aguilar; Ms. C. Jaber De Blancarte</td>
</tr>
</tbody>
</table>
Netherlands: Mr. E.J.N. Brouwers; Mr. A. M.M. Van der Vorst
Nigeria: Mr. B. M. Ukpong; Mr. P.C. Okoh
Norway: Ms. T. Kongsvik; Mr. A. Danevad
Pakistan: H.E. A. Ayub
Paraguay: Mr. R.R. Inchausti Valdez
Russian Federation: H.E. V.A. Zvezdin; Mr. V.I. Nazarenko; Mr. N. Ryghov
Saudi Arabia: Mr. B. Al-Shalhoob
Senegal: H.E. M. Balla Sy; Mr. A. Diouf
Sierra Leone: H.E. U. Bundu Wurie; Mr. M. Adami
Slovakia: Mr. L. Micek
Sweden: Ms. D. Alopaeus-Ståhl; Ms. U.-B. Croner
Switzerland: Mr. T. Erni; Mr. H.-F. Morand; Mr. I.N. Marineck
Tunisia: Mr. A.J. Ben Ajmia; Mr. N. Dridi
United States of America: Mr. D. Sheldon; Ms. L. Tracy; Ms. L.G. Conner; Mr. T. Lavelle

**Observer States**

Argentina: Mr. A. Fernandez
Austria: Mr. E. Zimmerl
Burkina Faso: H.E. B. Damiba; Mr. A.A. Yameogo
Cape Verde: Mr. E.J. Silva
Chile: H.E. P. Medrano Rojas
Costa Rica: Ms. Y. Gago
Côte d'Ivoire: H.E. E.K. Nouama; Mr. S. Sia Bi
Cyprus: Mr. A. Roushias
Ecuador: Mr. C. Larrea
Egypt: H.E. N. Abdel-Latif; Mr. M. Khalifa; Ms. N. El Achry
Eritrea: Mr. Y. Tensue
France: H.E. A. Frassetto; H.E. L. Dominici; Mr. J.-L. Rysto
Ghana: H.E. N.E. Aanaa; Mr. M.I. Seidu
Greece: Mr. D.A. Kyvetos
Guatemala: Ms. R. Claverie de Sciolli; Ms. T. Solares; Ms. R. Peralta de Hegel
Guinea: Mr. S. Deen Bangoura
Haiti: Ms. S. Percy
Holy See: H.E. Mons. Alois Wagner; Mr. V. Buonomo; Mr. L. Bernardi; Mr. G. Tedesco;
Honduras: Ms. M.R. De Titta; Mr. M. Borjas
Hungary: Ms. M. Kovács
Ireland: Mr. D. Beehan
Italy: H.E. L. Fontana-Giusti; Mr. F. Ginocchio
Kazakhstan: Mr. B. Sadykov
Kenya: Mr. P.K. Chepkwony
Lesotho: Ms. M. Ranooe
Madagascar: Mr. R. Rabe; Mr. Monja
Mauritania: H.E. M.O. Moctar Neche; Mr. S.O. Tar; Mr. A. O. Mohamed; Mr. T.O. Mohamed Ahid
Morocco: H.E. A. Afailal
Niger: Ms. H. Ibrahim
Portugal: Mr. P. Pinto da Silva
Republic of Korea: Mr. K-C. Lee; Mr. J-H. Kwon
Romania: Mr. G. Apostoiu; Mr. D. Mihail
South Africa: H.E. K.N. Ginwala; Mr. J.A. Thomas
Spain: Mr. I. Trueba; Mr. J. Piernavieja Niembro
Sri Lanka: H.E. U. Pethiyagoda; Mr. D. Kulatilleke
Sudan: Mr. M.S.M. Ali Harbi
Thailand: Mr. K. Prasutsangchan
Turkey: Mr. O. Gücük
Uganda: H.E. V. Kirabokyamaria
United Kingdom: Mr. A. Beattie; Ms. S. Dunn
Uruguay: H.E. F.H. Paolillo
Viet Nam: Ms. P.T. Cúc
Yemen: Mr. A. Al-Hawri
Zimbabwe: Mr. B. Mugobogobo

Other organizations
Commission of the European Communities: Ms. S. Gualandi; Mr. D. Taylor; Ms. A. Uustalu

United Nations, specialized agencies and its organizations
UN: Mr. S. De Mistura; Ms. K. Miranda-Saleme
FAO: Mr. D.A. Harcharik; Mr. A. Regnier; Mr. G. Moore; Mr. M.M. Bamba; Mr. M. Fitzpatrick; Mr. P. Kastanias; Mr. A. Rashid; Mr. M. Smart
ILO: Mr. W. Schiefelbusch
UNESCO: Ms. A. Bouya
WHO: Ms. M. Mokbel Genequand
IFAD: Ms. M. Van Offelen
UNDP: Mr. E. Bonev
UNHCR: Mr. J. Upadhyay

Observers from non-governmental organizations
Caritas Internationalis: Ms. P. Wohlrab; Mr. K. Zelenka
Norwegian Refugee Council: Mr. O.H. Metlias