

# WIPO

世 界 知 识 产 权 组 织  
日 内 瓦



WO/GA/38/2

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## 世界知识产权组织大会

第三十八届会议(第19次例会)  
2009年9月22日至10月1日，日内瓦

### WIPO 审计委员会自 2008 年以来的报告

*由审计委员会编拟*

1. 要回顾的是，WIPO 审计委员会（下称“委员会”）在 2008 年 12 月举行的第十一届会议上决定对其成立以来的工作和业务进行一次评估。

2. 本文件附件是“WIPO 审计委员会工作和业务评估”，由委员会在 2009 年 8 月 18 日至 21 日举行的第十四届会议上通过，并提交给计划和预算委员会。

3. 请大会注意“WIPO 审计委员会工作和业务评估”的内容及本附件第 72、74 和 76 段中所述其各项建议。

[后接附件]

## 附件

## 一、导言

1. 审计委员会（下文亦称“委员会”）在 2008 年 12 月举行的第十一届会议上主动决定，按照公共和私营部门的最佳建议做法，在 2009 年对其成立以来的工作和业务进行一次评估，并向 2009 年 9 月的计划和预算委员会（PBC）会议和大会会议提出报告。

2. 本报告向计划和预算委员会成员作出。本报告也抄送其他 WIPO 成员国和总干事。

3. 本报告的宗旨是通过对委员会 2006 年 1 月开始工作起至 2009 年 6 月委员会第十三届正式会议（含）这一期间的工作和业务进行一次评估，向成员国通报有关情况。

报告的范围

4. 本报告的范围包括：审计委员会成立的背景与环境；联合国系统和其他机构的治理与监督结构；审计委员会在会议形式与次数、提交的报告以及与成员国和秘书处互动方面开展业务的情况；审计委员会执行职责范围的情况，包括所提报告与建议的结果；最后是审计委员会目前的组成和所涉继任问题。

方法

5. 本次审查以下列为依据：

- (i) 以下各方对一份根据审计委员会职责范围<sup>1</sup>编拟的问卷作出的答复：审计委员会成员；成员国代表；WIPO 官员和外聘审计员<sup>2</sup>。
- (ii) 审计委员会成员与各地区集团协调员及计划和预算委员会各位副主席举行的一次会议。
- (iii) 对联合国系统内 21 个组织进行的两项调查：一项调查涉及现有的和拟采用的监督机制<sup>3</sup>；另一项涉及组织治理结构<sup>4</sup>。

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<sup>1</sup> 见第四节。

<sup>2</sup> 为更好地对其业务进行评估，并根据其“帮助成员国发挥监督作用，更好地行使对 WIPO 各项业务负有的管理责任”的任务（文件 WO/GA/34/15），委员会还决定应当与其利益攸关者进行协商。职责范围问卷被发给：大会、WIPO 协调委员会及计划和预算委员会各位主席和副主席；各地区集团协调员；WIPO 总干事及委员会与之有互动的其他 WIPO 官员。附于问卷供参考、但也可填写的，是联合王国国家审计局（NAO）和德勤华永事务所（D&T）的两份问卷。

- (iv) 审计委员会成员对联合王国国家审计局（NAO）和德勤华永事务所（D&T）编拟的两份问卷的答复<sup>5</sup>。

6. 这些原型问卷被认为具有该领域的最新水平，选用它们是为了帮助审计委员会进行调查和分析。审计委员会意识到问卷中出现的问题和术语并非都适用于联合国环境。因此，对问卷和相关答复进行解释时应予注意。

7. 审计委员会收到的已填问卷视为机密，未作印发。发出的问卷和收到答复数见下表 1：

表 1：对问卷的答复

问卷发放对象	发出的问卷数	答复数
成员国	16	2
WIPO 官员	8	2
外聘审计员	1	1
审计委员会成员	9	9
合 计	32	14

## 二、背 景

### 成立WIPO审计委员会的原因和理由

8. WIPO 成员国大会在 2005 年 9 月的第四十一届会议上作出了一项决定，按计划  
和预算委员会工作组的建议批准成立审计委员会，并批准了其职责范围（文件  
A/41/10）。

9. 审计委员会成立时正值本组织的一段困难时期，各项内部控制和WIPO内部审  
计与监督司（IAOD，内审司）当时明显存在不足。成员国根据联合检查组报告“审查

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<sup>3</sup> 参见附录一。

<sup>4</sup> 参见附录二。

<sup>5</sup> 参见附录三。

世界知识产权组织的管理和行政工作：预算、监督及相关问题”<sup>6</sup>的调查结果和建议，对本组织管理上可能存在的不足也有关注。这些关注和建立一个此种监督机构的必要性反映在“关于成立世界知识产权组织审计委员会的提案”<sup>7</sup>中。此外，外聘审计员工作范围的主要重点是财务审计而非管理审计。最后，全世界私营部门和公共部门以及联合国系统中为一个组织建立一类新外部监督机构的情况越来越多，成立这样一个委员会符合这种趋势。

### 委员会的组成

10. 计划和预算委员会在 2006 年 1 月的第九届会议上，经过地区集团协调员对候选人进行挑选，按经批准的审计委员会职责范围，根据资格和地域分配选出了七名成员。两个地区集团，即拉丁美洲和加勒比国家地区集团与中欧和波罗的海国家地区集团未提出候选人。按审计委员会职责范围的规定，七名当选成员以“联合国系统内高级监督专业人员或高级管理人员”<sup>8</sup>的资格为依据，选出了另外两名成员。

11. 大会在第三十四届会议（第 18 次例会）上，批准了经修订的职责范围<sup>9</sup>。

12. 委员会在 2008 年 12 月第十一届会议上主动决定在 2009 年对其工作和业务进行一次评估之后，计划和预算委员会在其 2008 年 12 月的第十三届会议上建议：

- “(i) 延长审计委员会所有委员的任务授权，至 2010 年 1 月；并
- (ii) 审查审计委员会的轮换程序和规模，争取在 2009 年会议上就相关的修改达成一致意见；并 [……]”<sup>10</sup>

这项建议获得大会核准<sup>11</sup>。

### 委员会面临的困难

13. 审计委员会曾不得不面对一些困难，其中包括：

- 九名委员来自不同的职业、教育和文化环境，互不认识；
- 除每年四次在日内瓦举行会议以外，成员散布世界各地所带来的通信问题；

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<sup>6</sup> 文件 JIU/REP/2005/1。

<sup>7</sup> 文件 A/41/10。

<sup>8</sup> 文件 A/41/10。

<sup>9</sup> 文件 WO/GA/34/15。

<sup>10</sup> 文件 WO/PBC/13/10。

<sup>11</sup> 文件 A/46/12。

- 对 WIPO 缺乏了解；
- 秘书处的援助有限，主要在后勤和行政方面，不在实质事项方面；
- 主席和委员会各名委员承担的工作量重；
- 本组织缺乏监督文化；
- 与成员国互动有限。

### 成绩要点

14. 尽管存在上述困难，但审计委员会借助专长和资格上的均衡搭配，所处理的多数事项让成员国感到满意，审计委员会多数建议得到成员国的采纳即为证明，尤其是与逐岗位审查（D2D）、新建筑项目（NCP）和内部审计与监督司（IAOD）有关的建议。

15. 2006 年至 2009 年 6 月之间，审计委员会举行了十三次常会，处理了大量管理问题，还按委员会职责范围的规定，连续处理新建筑项目和逐岗位审查等长期项目，以及内审司和其他项目。

16. 下表 2 列出了在审查所涉期间提交给审计委员会并得到委员会详细审查的文件数一览。

表 2：文件数一览

会议届数	新建筑项目	逐岗位审查 (战略调整计划)	财务条例与细则/内部控制/IPSAS	预算与财务	采购	内审司	信通技术/ERP	人力资源	其他	共计
1	5	2	1	3	2				2	15
2	2	3								5
3	2	4	2			2				10
4	5	3	2			2				12
5	8	3	1		4	6				22
6		4	3			1				8
7	15	3	6			5	1			30
8	9	4	1			1				15
9	10	4	3		1	11				29
10	13	2	1	4		10	1	1		32
11	17			1	1	11				30
12	15		5	13		16				49
13	8	1	2	1		10			2	
合计	109	33	27	22	8	75	2	1	4	281

17. 下表 3 是在审查所涉期间审计委员会所提建议数一览。

表 3: 建议数一览

会议届数	新建筑项目	逐岗位审查 (战略调整计划)	内审司	财务条例与细则/内部控制/IPSAS	预算与财务	采购	信通技术/ERP	人力资源	其他	共计
1	11	13	2						2	28
2	1	6	2							9
3	3		1							4
4	10	1	5	8						24
5	4		8			4				16
6		3	6	10						19
7	3	7	5	3			7			25
8	4	2	11				11	2		30
9	1	6	11	1	2	5	2	3		31
10	3		4	10						17
11	5		3		1	1	2			12
12	1		10							11
13		2			2	2				
合计	46	40	68	32	5	12	22	5	2	226

18. 建议数因先前建议未得到执行，审计委员会不得不予以重申而在某种程度上多于实际数。

19. 与秘书处就新建筑项目进行的互动有条有理，发挥了积极作用。

20. 逐岗位审查方面，由于选举新总干事前的过渡期、技能和能力的欠缺以及秘书处在落实审计委员会从第六届会议开始历次会议所提建议<sup>12</sup>上的耽搁，进程没有所期望的那样顺利。继 2007 年普华永道报告之后，审计委员会曾关注组织改进的各项方案（后成为“组织改进计划”（OIP）），接下来新总干事任命之后，审计委员会开始得到关于“战略调整计划”（SRP）（取代组织改进计划）的通报。

21. 审计委员会在内审司和信息与通讯技术（ICT）方面也遇到了类似的缺乏进展。

<sup>12</sup> 文件 WO/AC/6/2 第 24 段，随后经 WIPO 大会第三十四届会议（第 18 次例会）（2007 年 9 月 25 日至 10 月 3 日）决定核准（文件 WO/GA/34/16 第 34 段）“(a) 秘书处应根据普华永道公司最终报告中建议的并经秘书处在其报告（WO/GA/34/12）中认可的路线和优先重点，全面制定组织改进综合计划。由于这一计划不仅复杂，而且还可能跨越多年，因此应当以“SMART C”（具体、可衡量、可实现、现实、及时和一致）为依据；(b) 秘书处应制定落实该计划的路线图，指明组织上和资源上的需求。该路线图应在委员会订于 2007 年 12 月头一周举行的会议上审查”。

22. 审计委员会在审查这些不同项目时，采用了一种标准方法：审阅有关文件；听取不同 WIPO 官员和其他有关方面的介绍，再进行公开讨论。审计委员会评议之后，协商一致作出结论和建议。

23. 此外，审计委员会会见了外聘审计员、大会和协调委员会主席以及 WIPO 工作人员代表大会主席。审计委员会还举行了四次关于 WIPO 计划的情况报告会：发展议程两次，PCT 和技术援助与能力建设各一次。委员会还两次会见世界气象组织（WMO）审计委员会主席，五次会见现任总干事。审计委员会主席定期与总干事见面，并两次会见计划和预算委员会主席及外聘审计员。审计委员会主席和审计委员会成员参加了这一期间举行的计划和预算委员会各次常会和非正式会议及大会各次会议。

24. 审计委员会编拟了 13 份报告，计划和预算委员会截至目前对其中 10 份进行了审查并表示了支持，其建议得到大会核准。

25. 下表 4 是审计委员会所发报告及计划和预算委员会/大会审查（如果有）日期一览表。

表 4：计划和预算委员会/大会对报告的审查情况

报告文号	日期	计划和预算委员会/ 大会审查日期
WO/AC/1/2	06 年 5 月 5 日	未审查
WO/AC/2/2 <sup>13</sup>	06 年 7 月 7 日	06 年 7 月 11 日
WO/AC/3/2	06 年 11 月 2 日	未审查
WO/AC/4/2	07 年 4 月 13 日	07 年 6 月 25 日
WO/AC/5/2	07 年 7 月 20 日	07 年 9 月 11 日
WO/AC/6/2	07 年 9 月 5 日	07 年 9 月 11 日
WO/AC/7/2 <sup>14</sup>	07 年 12 月 18 日	08 年 9 月 22 日
WO/AC/8/2	08 年 2 月 29 日	08 年 9 月 22 日
WO/AC/9/	08 年 5 月 30 日	08 年 9 月 22 日
WO/AC/10/2	08 年 10 月 30 日	08 年 12 月 10 日
WO/AC/11/2	08 年 12 月 5 日	08 年 12 月 10 日
WO/AC/12/2 <sup>15</sup>	09 年 4 月 23 日	
WO/AC/13/2	09 年 6 月 29 日	

<sup>13</sup> 文件载有审计委员会主席的口头报告。

<sup>14</sup> 文件 WO/AC/7/2、WO/AC/8/2 和 WO/AC/9 仅得到大会审查。

<sup>15</sup> 文件 WO/AC/12/2 和 WO/AC/13/2 定于 2009 年 9 月审查。

26. 表中显示了审计委员会报告印发日期与计划和预算委员会审查（如果有）日期之间的间隔。最短的间隔是报告印发后一个月内得到审查，在 13 例中仅有 3 例。下文第三章将讨论这一问题。

## 成 果

27. 在审查所涉的三年半中，审计委员会的工作产出主要是提交给成员国的各项报告，其中尤其是审计委员会提出的具体建议（参见上表 3）。就成果而言，审计委员会工作的价值并非始终有形可见。但是，值得指出的是，审计委员会：

- (i) 监督了普华永道关于 WIPO 人力与财政资源逐岗位评估报告的任务范围和报告编写，该报告仍是组织改进的一项重要依据。
- (ii) 引入了风险登记表的概念，由 WIPO 建筑委员会和项目领航员在新建筑项目中用于实用。这一做法是 WIPO 更大范围的企业风险管理制度的一个先例。
- (iii) 提高了人们对缺少监督文化以及缺少问责制和责任制的认识。
- (iv) 监督了内审司章程的采用以及一项可认可的内部审计计划的启动。
- (v) 确保交成员国批准的新财务条例与细则互相一致。

28. 很明显，尚未执行的审计委员会建议是正在进行的工作，要继续进行，因此不论成员国用何种方式重组本历年结束时生效的审计委员会成员组成，要有连续性因素。

## 三、联合国系统的治理与监督结构

### 基本情况

29. 在联合国系统的组织中，成员国在不同的理事机构中行使立法和监督职能。所有联合国组织的通行做法是设立一个由全体成员国组成的大会，某些组织还包括其他利益攸关者。这些组织设立其他层次的中小规模理事机构处理方案和行政/财务问题也很常见。

30. 监督/审计委员会在其所属的实体中，不论是公共实体还是私营实体，是治理的一个组成部分，因为它们的任务就是为其“董事会”的决策过程提供帮助。因此，审查 WIPO 审计委员会的任务规定和责任，必须放在 WIPO 治理的大环境中，不能孤立进行。



31. 在对 WIPO 治理进行的评估中，审计委员会对若干其他联合国组织的治理结构进行了研究。几乎所有被调查的组织都设有执行委员会或理事会，并设有负责预算和行政事务的委员会。包括 WIPO 在内的 21 个组织中，12 个的执行理事会成员数小于等于 41 个成员，最常见的数字是 36 个。整体上，有 16 个组织的执行理事会由少于 54 个成员组成。多数组织还设有负责财政、行政和方案事务的委员会，典型构成为 12 至 16 个成员，一年开会数次。WIPO 没有这种小型理事机构。WIPO 的计划和预算委员会有 54 个成员，协调委员会有 83 个成员。后两者通常每年举行一次正式届会。

## 定 义

32. 监督本身是治理制度的一部分，向成员国提供以下方面的保证：(a)各项活动的进行符合立法授权；(b)资金完全入帐；(c)各项活动的进行和管理以最高效和有效的方式进行，即资源使用，包括人力资源和财政资源，做到最经济；以及(d)工作人员，包括高级官员，遵守专业、操守和正直之最高标准。

33. 在一个组织中，成员国把其部分监督责任委托给秘书处，尤其是各种内部控制机制。成员国还把部分监督责任委托给外部监督机构，通常是外部审计员，委托给监督/审计委员会的也越来越多。

34. 监督结构，包括联合国系统内的监督结构，分为内部监督机制和外部监督机制。

35. 内部监督机制的一个例子是内部审计与监督部门，如 WIPO 的内审司。内部监督的首要目标是对组织的各项业务进行系统和独立的审查，就内部控制与管理做法的适当性提出咨询意见，协助行政首长履行管理责任。这种审查尤其包括管理审计、对被指控违反控制制度和程序的行为进行调查、对被指控的欺诈行为进行调查，并对各种计划和活动进行评价。非常重要的一点是，要牢记内部审计与监督部门是一个组织的一部分，但不是其管理层的一部分。尽管向组织的行政首长报告工作，但业务是独立的。虽然它执行行政首长的指令，但履行一些法定职能时依据的是组织的各种规章，其活动计划的规划与执行也独立进行。

36. 关于外部监督机制，在联合国系统中，这些机制是成员国建立的监督机构，接受成员国的问责。外部监督包括外部审计，以及联合国行政和预算问题咨询委员会 (ACABQ)、联合检查组 (JIU) 和各种监督/审计委员会等其他机制。外部审计由外部审计员代表成员国直接执行，外部审计员根据各组织的规章选出。外部审计员来自成员国本国的审计机构。具体而言，两年期决算需要得到外部审计员的核证，外部审计员在执行任务时必须独立行事。

37. 进一步的区分是业务监督机制和审查监督机制。业务监督机制以其自行收集的原始数据作为分析和报告的依据。此类机构的例子有：全联合国系统的联合检查组（JIU），联合国审计委员会（BOA），以及 WIPO 外聘审计员。另一方面，审查监督机构使用已编制、有时是专为其编制的的数据、报告和资料，但加上自己的审查和分析，然后提出意见和建议。外部审查监督机构的例子有：纽约联合国的 ACABQ 或方案和协调委员会（CPC），以及 WIPO 审计委员会。

38. 近年出现了一类新的负责一个联合国组织的外部监督机构，例如联合国独立审计事务咨询委员会（IAAC）和 WIPO 审计委员会。

39. 这类新型监督机构具有以下五种具体性质：

- 外 部
- 独 立
- 专 家
- 审 查
- 咨 询

#### WIPO 审计委员会：地位与范围

40. 经过上文 A 节和 B 节的回顾，可以看出，审计委员会是一个外部、独立和专家机构，因为审计委员会成员由成员国选出，是有关领域的专家（会计、公共财政、公共行政、审计、联合国监督机构的经历以及对联合国系统组织的了解），以个人身份独立于成员国服务。它是一个审查机构，因为它不具有业务性，与联合检查组（JIU）等不同。最后，它具有咨询性，因为它向成员国提供咨询，但没有成员国专有的决策权，也没有组织管理层专有的管理权。这五种性质——外部、独立、专家、审查和咨询——是审计委员会据以存在和行使职能的基本原则。

41. 传统上，审计委员会被授予的任务多数是对会计和内部控制进行监督。但在联合国系统中，对帐目和有关编程序的审查被交给外部审计员，这在最近批准的新《WIPO 财务条例与细则》（FRR）中也得到确认。此外，对风险管理进行监督现在是监督/审计委员会工作的一项重要特点。还应当指出，监督/审计委员会正在被委以越来越广的任务<sup>16</sup>。就 WIPO 而言，鉴于监督机制的欠缺，成员国赋予审计委员会的任务较广，包括了管理问题和具体项目<sup>17</sup>。

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<sup>16</sup> 例如，美国总审计局现已成为总问责局，以更清楚地显示其任务不限于简单的查帐。

<sup>17</sup> 2005 年联合检查组关于 WIPO 的报告（JIU/REP/2005/1）中亦有说明。

## 先例和趋势

42. 从审计委员会自己的研究（参见附录一）中可以看出，联合国系统还有 14 个组织已成立或正在成立监督/审计委员会。在成员的挑选、任命和报告方面：

- (a) 3 个由成员国选出成员，向成员国报告工作；
- (b) 9 个由行政首长选出和任命成员，向行政首长报告工作；
- (c) 3 个由行政首长选出成员，向行政首长和成员国报告工作。

43. 就联合国秘书处而言，新成立的独立审计事务咨询委员会（IAAC）是联合国大会的一个附属机构，协助大会履行监督责任。同样，国际农业发展基金（IFAD）1982 年成立的审计委员会是执行委员会的一个小组委员会，协助其行使对基金财务行政的控制。

## 结 论

44. 审计委员会的研究证实了 WIPO 治理结构与联合国其他组织相比的相对弱点。审计委员会认为，目前的情况不能在委员会自身和成员国之间进行有规律的有效互动。

45. 因此，成员国应当考虑建立一个更能发挥作用的新理事机构，开会次数应多于计划和预算委员会，成员可为 12 至 16 个。

46. 鉴于联合国秘书处、IFAD 和 WIPO 的监督/审计委员会之间存在的许多相似之处，成员国可以考虑给予审计委员会类似地位，作为计划和预算委员会/大会的一个附属机构，或者作为上文第 45 段中建议新设的一级理事机构的附属机构。

## **四、对 WIPO 审计委员会执行职责范围情况的审查**

47. 下文以表格形式（表 5）提供的审查意见，以利益攸关者和审计委员会成员提出的意见为依据。

48. 如上文所述并见表 1，成员国和 WIPO 官员对职责范围问卷的答复很有限，令人遗憾。但是，各地区集团协调员及计划和预算委员会各位副主席在 2009 年 6 月 16 日与审计委员会代表会见中提出了内容详实的意见，非常有用，弥补了问卷答复有限的缺憾。

49. 下表 5 中列出的意见既反映了审计委员会在审查所涉期间开展的工作，在有关的地方，也反映了委员会正在进行的工作。

表 5: 职责范围和意见

审计委员会职责范围 <sup>18</sup>	意见
<b>B. 职能与责任</b>	
<p>2. WIPO 审计委员会是一个独立的专家咨询和外部监督机构，目的在于帮助成员国发挥监督作用，更好地行使对 WIPO 各项业务负有的管理责任。其任务授权如下：</p>	<p>审计委员会职责范围第 2 条仍然有效。</p> <p>WIPO 成员国对审计委员会在管理及行政问题上的工作和所提建议的价值持普遍的认可态度。但是，需要在审计委员会和成员国（PBC）之间开展更为频繁和有效的双向交流。关于治理问题的调查结果显示，联合国系统中的通行做法是：理事机构开会次数多于计划和预算委员会，成员数量也少（在 12-16 个之间）。</p> <p>审计委员会认为：(i) 秘书处有必要更好地认识外部监督能够助成员国一臂之力的作用；(ii) 审计委员会有必要更好地认识知识产权背景和挑战；并且(iii) 审计委员会和秘书处有必要更好地互动。</p>
<p>(a) 通过以下手段，促进内部控制：</p> <p>(i) 对管理层的行动进行定期评价，以维持和进行适当、有效的内部控制；</p> <p>(ii) 通过执行审查职能，帮助尽量维持财务管理和处理任何不规范行为的最高标准；</p> <p>(iii) 审查《财务条例》的执行情况和有效性；</p> <p>(iv) 审查管理层对风险的评估和对策；</p> <p>(v) 审查诸如道德、财务公开、防止欺诈和渎职范围内的制衡方案。</p>	<p>审计委员会的主要职能之一是促进内部控制。本组织缺乏内部控制政策和成文制度，虽然委员会自身提出了对政策和成文制度的要求，但实行中进展缓慢，审计委员会在该领域的工作存在困难。</p> <p>实行新的《财务条例与细则》（FRR）是向着建立适当的内部控制所迈出的重要一步，但是除非建立一个适当制度，包括落实企业资源规划（ERP）在内，否则它们将仍然仅仅是政策声明。</p> <p>从财务的角度来看，该领域的审计属于内部审计员和外聘审计员的职责范围，而审计委员会愿意并将根据这两个审计机构的审计结果，主要致力于战略和内部控制相关问题的管理方面。</p> <p>虽然新建筑项目的风险管理取得良好进展，但是仍然没有一个全组织范围的风险管理制度。</p> <p>委员会在第四、第六、第九、第十以及第十一届会议上都敦促秘书处制定一项道德政策。2009 年 6 月，在时间很紧的情况下，审计委员会接到总干事通知，要求其就拟议的财务公开/利益申报政策（文件 WO/CC/61/4）提出评论意见。审计委员会在 2009 年 6 月 12 日的信中提出了意见，但协调委员会在 2009 年 6 月 15 日和 16 日召开的会议上讨论该事项时，意见未转给协调委员会。</p> <p>建立防止欺诈制度是需要审计委员会审议的另一个领域。在调查领域，审计委员会关注该职能相对于管理层的独立性。</p>
<p>(b) 通过以下手段，注重监督资源：</p> <p>(i) 审查和监督 WIPO 内部</p>	<p>如表 2 和表 3 所示，自审计委员会成立以来内审司（IAOD）的活动就是</p>

<sup>18</sup> 文件 WO/GA/34/15。

<p>审计职能的有效性；</p> <p>(ii) 与外聘审计员交换信息和看法，包括其审计计划；</p> <p>(iii) 促进内部和外部审计职能之间活动的有效协调；</p> <p>(iv) 确认审计和监督安排在当年之内执行并完成，按大会要求提供必要的监督水平。</p>	<p>其关注重点之一。</p> <p>在 WIPO 建立一个运行适当的内审司以及培养问责文化的进度缓慢。内审司的工作成效由于人员征聘缓慢以及频繁的人员调动而受到影响。虽然最近某些领域发布了一些有价值的管理审计报告，但是缺乏问责文化也通过下面的情况体现出来：一些管理者认为自己被建议“淹没”；尽管委员会持续关注但落实监督建议的问题仍未解决。</p> <p>审计委员会强调了内部审计独立于管理层的重要性，特别是调查职能。内审司是本组织的一部分，但不是管理层的一部分。审计委员会认为，管理层应当强调并传播内审司独立运作的原则。委员会将继续监督内审司实际的独立性，包括调查职能的独立性。</p> <p>成员国和 WIPO 官员都注意到，尽管审计委员会就建立紧密合作采取了一些措施，但审计委员会和外聘审计员之间只是偶尔进行互动。</p> <p>《财务条例与细则》所附的外部审计职责范围没有提到外聘审计员需要与审计委员会进行合作。</p> <p>外聘审计员、内审司和审计委员会之间尚未建立三边合作与协调，这仍然是审计委员会需要进一步努力解决的问题。</p> <p>由行政首长签署的内部控制年报是一种标准的问责形式。WIPO 不存在这样的内部控制安排。无论如何，即使 WIPO 将来建立这种形式，由于缺乏充分运作的内审司以及明确定义并正常运行的内部控制制度，审计委员会也无法确认审计和监督安排是否得以执行和完成。</p>
<p>(c) 通过以下手段，监督审计绩效：</p> <p>(i) 监督管理层及时、有效和适当地对审计建议作出反应；</p> <p>(ii) 监督审计建议的落实；</p> <p>(iii) 根据《财务条例》的要求，监督财务报表的提交及其内容。</p>	<p>审计委员会每 6 个月审查一次监督建议的状态。审计委员会提出了一些改进建议，包括排定优先次序（管理层抱怨建议过多，自己被“淹没”）。但落实这些建议是管理层的责任。秘书处应当设计建立一套由审计委员会进行审查的跟进制度。</p> <p>审计委员会在第十届会议上审查了 2007 年财务报表和财务管理报告<sup>19</sup>的内容，并提出了一系列建议。</p>
<p>(d) 计划和预算委员会可以不时地要求审计委员会审查或监督具体活动和项目，比如：</p> <ul style="list-style-type: none"> <li>- 新建筑项目，</li> <li>- WIPO 逐岗位评估，以及</li> <li>- 任何其他重大项目。</li> </ul>	<p>审计委员会与新建筑项目团队之间的合作富有成效，其中包括管理层和项目领航员采用风险登记表。</p> <p>关于逐岗位审查，秘书处在落实审计委员会的建议时碰到了一些困难，部分原因在于过渡期以及秘书处缺乏技能和能力。成员国感谢并采纳了审计委员会的主要建议，即建立一个统一的组织改进计划（OIP）以及用于实施该计划的路线图，路线图中显示组织和资源需求。组织改进计划被战略调整计划（SRP）所取代。然而审计委员会仍认为，到目前为止秘书处的工作与其建议和大会决定不符。成员国希望审计委员会继续监督主要项目，包括新设的项目，例如自愿离职计划。</p>

<sup>19</sup> 文件 WO/AC/10/2 第 17 至 20 段。

<p>(e) 审计委员会应酌情就属于审计委员会职责范围内的问题，向计划和预算委员会提出建议。</p>	<p>见表 3 和表 4。</p>
<p><b>C. 成员和资格</b></p>	
<p>3. 审计委员会应设九名成员，由计划和预算委员会选举产生。</p> <p>4. 该九名成员的首次任期为任命时起三年。为更换成员，计划和预算委员会将选举三名自 2009 年起任职的新成员，此后每年轮换三分之一的成员，轮换时应考虑保持连续性和尊重地理分配的必要性。任何成员的任期均不得超过六年。只要总任期不超过六年，前审计委员会成员可以再次被任命为审计委员会成员。</p> <p>5. 审计委员会成员将选出一名主席和一名副主席。</p> <p>6. 在提名候选人供计划和预算委员会选择时，成员国应确保这些候选人拥有相关资格和经验，例如审计、会计、风险管理、法律事务及其他财务和行政方面的相关资格和经验；遴选程序应以专业知识以及地理分配和轮换作为指导原则。</p> <p>7. 审计委员会应共同拥有以下权能：</p> <p>(a) 掌握与本组织业务相关的技术或专业问题方面的知识；</p> <p>(b) 具有管理类似规模的组织的经验；</p> <p>(c) 了解本组织开展业务所处的更广泛的相关环境，其中包括其目标、文化和结构；</p> <p>(d) 深入了解本组织的治理环境和问责结构；</p> <p>(e) 具有联合国系统高级别的监督或管理经验。</p> <p>8. 新成员应拥有，或通过参加 WIPO 秘书处经与成员国磋商和有成员国参与的情况下举办的分阶段入门培训班，应获得有关本组织的目标、结构、文化及其所适用的相关</p>	<p><i>更详细的评论意见请见第五节——成员。</i></p> <p>WIPO 审计委员会有 9 名成员：其中 7 名由计划和预算委员会选出，2 名由这 7 名选出。联合国系统中类似的审计/监督委员会的成员数量在 9 名到 4 名之间不等。修改后的职责范围规定全部 9 名成员都应当由计划和预算委员会选出。</p> <p>在联合国系统中，监督/审计委员会并不总是外部的，也并不总是选出的。对于 11 个仅有 4 到 5 名成员的监督/审计委员会来说，应当指出的是，在很多情况下，成员是由行政首长挑选或任命的。11 例中，有 8 个的监督/审计委员会向行政首长报告工作。因此，这样的监督/审计委员会更多地是发挥内部管理手段的功能，不是向成员国汇报的外部独立的监督机构。</p> <p>经验显示，大部分新成员都可能不熟悉本组织的工作。审计委员会主动要求就下列主题召开信息介绍会：发展议程；专利合作条约（PCT）；以及技术援助和能力建设部门。审计委员会还与管理者及负责审计委员会议程项目的 WIPO 其他官员举行了会晤。</p>

<p>规则的知识。</p>	<p>总干事同意审计委员会提出的关于让委员会成员访问 WIPO 内部网，让成员能够始终跟上本组织新动态的建议。</p> <p>现有成员目前已经对 WIPO 业务获得了较好的认识。但是，审计委员会认为，对于任何新成员，必须要在正式会议时间之外，根据其背景和专业知识的为其设计专门的培训计划。</p>
<p><b>D. 会议和法定人数</b></p>	
<p>9. 审计委员会将每季度定期召开正式会议。</p> <p>10. 出席委员会会议的法定人数最少必须有五名审计委员会成员。</p> <p>11. 审计委员会可以邀请 WIPO 秘书处官员或其他人参加会议。</p>	<p>普遍认为每季度举行一次会议是适当的，这与多数其他联合国机构的做法相符。每次会议的时间长度灵活，由会议议程决定。</p> <p>如果审计委员会的组成发生了改变，则法定人数也将相应调整。</p> <p>审计委员会认为，为行使其监督职能，它必须能够无障碍地与本组织所有工作人员和顾问接触，能够无障碍地查阅记录。</p>
<p><b>E. 报告和审查</b></p>	
<p>12. 审计委员会应定期向成员国报告其工作。尤其是，在每次正式会议之后，委员会应编拟一份报告，分发给计划和预算委员会。</p> <p>13. 成员国将每三年对审计委员会的任务规定、运作情况和成员资格进行一次审查。但是，成员国保留要求将此项审查列入计划和预算委员会任何一次会议议程的可能性。</p>	<p>每届会议结束之后，审计委员会准备一份详细报告。报告发给所有成员国，并公布在 WIPO 网站上。如表 4 中所示，有时计划和预算委员会在数月之后才正式审议这些报告的内容。</p> <p>如上所述，成员国可以考虑像其他联合国组织一样，建立一个规模更小、更能发挥作用的理事机构。这样还能让成员国定期接收和讨论审计委员会报告。</p> <p>上一次审议是在 2007 年。成员国定于 2010 年再进行一次这样的审议。为此目的，成员国可以利用提交给 2009 年 9 月计划和预算委员会以及大会的本评估报告。</p> <p>在联合王国国家审计局和德勤华永的问卷（见附录三）中，有些主题没有包含在审计委员会的职责范围内。审计委员会将予以保留，作为 2010 年审议审计委员会职责范围时的未来参考。</p>
<p><b>F. WIPO 秘书处的支持</b></p>	
<p>14. WIPO 秘书处应向审计委员会提供援助。根据问责和透明的原则，这种援助应来自 WIPO 内部审计与监督司以外的部门。后勤和技术援助的职能应包括：(a) 后勤和行政支援。这需要筹备和参加审计委员会会议，帮助编拟报告草案；(b) 按照审计委员会可能提出的要求，从事审计委员会会议筹备的实质性和技术性工作，其中可能包括研究和背景立场文件。</p>	<p>到目前为止审计委员会得以行使其职能，要归功于其成员的奉献和自愿工作。在此需要回顾的是，所有成员履行职能都是无偿的，要么利用自己的时间，要么是雇主允许脱产。</p> <p>基于审计委员会的工作量以及需要确保更加恰当的实质性及技术性工作，需要加强给予审计委员会的支持。</p> <p>如果减少委员会成员人数，将要求提供更多实质性支持，并可能需设立专职秘书处。</p>
<p><b>G. 预算</b></p>	
<p>15. 在两年期预算中，WIPO 应专为审计委员会单列一项预算拨</p>	<p>目前用于技术咨询工作的资金有限，每年约 20,000 瑞郎。虽然目前为止因为审计委员会内部具有的能力并没有使用这笔资金，但建议在未来的预算</p>

<p>款，每年为其按职责范围的规定进行经批准的活动和相关开支，即：召开四次每次为期四天的正式会议、审计委员会成员出席计划和预算委员会和其他需要出席的会议提供相关的费用、秘书性及实质性支助和外部咨询。</p> <p>16. 审计委员会成员的开支将由 WIPO 根据 WIPO 财务细则与条例支付。</p>	<p>中保留这一准备金。另建议寻找专业技能，供委员会开展研究和实质性工作时使用。</p>
<p><b>H. 信息要求</b></p>	
<p>17. 在每次正式会议之前，WIPO 秘书处应为审计委员会提供与其议程有关的信息，以及其他任何相关信息。</p>	<p>尽管委员会充分理解由于业务需要以及优先级不同，秘书处可能不得不在最后一刻才提交文件，但有多次由于文件提交过晚，成员无法进行审议和予以适当评价，影响了委员会的工作。</p>

## 五. 成员

### 导 言

50. 根据成员国批准的审计委员会职责范围，审计委员会应由九名成员组成。计划和预算委员会在其第十届会议（2006 年 1 月 11 日至 13 日）上，根据个人和集体的资格和技能以及地域分配选出七名成员。此后不久，这七名当选成员又遴选了另外两名成员。

51. WIPO 大会（2007 年 9 月 24 日至 10 月 3 日）批准的经修订的职责范围中规定：“该九名成员的首次任期为任命时起三年”；“计划和预算委员会将选举三名自 2009 年起任职的新成员，此后每年轮换三分之一的成员，轮换时应考虑保持连续性和尊重地理分配的必要性。”<sup>20</sup>

52. 在其第十一届会议（2008 年 12 月 1 日至 4 日）上，审计委员会决定于 2009 年对其工作和业务进行一次评估，并将结论提交给计划和预算委员会。审计委员会还提醒计划和预算委员会和大会即将需要在 2009 年 1 月之前选举出三名新成员。

53. 但是，考虑到过渡期及计划和预算委员会会议的推迟，在听取了总干事的建议之后，计划和预算委员会和随后的大会决定：

“(i) 延长审计委员会所有委员的任务授权，至 2010 年 1 月；并

<sup>20</sup> 文件 WO/GA/34/15。



- (ii) 审查审计委员会的轮换程序和规模，争取在 2009 年会议上就相关的修改达成一致意见；并……”<sup>21</sup>

54. 即将于 2009 年 9 月召开的计划和预算委员会及大会计划讨论该事项，就审计委员会未来的规模和轮换程序做出决定。

55. 作为本次评估活动的一部分，审计委员会已经审查过成员问题。就此，审计委员会编拟了一份联合国系统中监督/审计委员会有关情况的草表。表中显示了委员会的名称和成立日期、成员、作用和宗旨、职能/活动、届会、报告和秘书处、预算和人员编制等。该草表已经寄给已设立或正在设立监督/审计委员会的联合国各组织，以供验证和更新。附录一列出了最终的表格。

56. 在简要分析最终表格之前，有必要指出并强调几个对监督/审计委员会成员人数有直接影响的因素。这些因素包括：

- (i) 成员个人的技能和资格；
- (ii) 委员会向成员国报告工作的，由成员国提名并遴选拥有资格和技能的个人，同时考虑委员会作为一个整体的集体资格要求；
- (iii) 委员会向行政首长报告工作的，由行政首长遴选具有资格和技能的个人；
- (iv) 地域分配；
- (v) 轮换；
- (vi) 秘书处在后勤和行政方面的支持以及实质性专业支持，这对总预算有影响；以及
- (vii) 有关组织的治理结构。

#### 对联合国系统中监督/审计委员会进行的审查

57. 回到附录一关于联合国系统各组织监督/审计委员会的表格，在目前查明已经设立或拟设立的 15 个监督机构中：

- (i) 2 个机构有 4 名成员（内部监督/审计委员会，向行政首长报告工作）；

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<sup>21</sup> 文件 A/46/12。

- (ii) 9 个机构有 5 名成员（内部/外部监督/审计委员会），其中 6 个机构向行政首长报告工作，3 个机构向成员国报告工作；
- (iii) 1 个机构有 6 名成员（内部监督/审计委员会，向行政首长报告工作）；
- (iv) 3 个机构有 9 名成员（外部监督/审计委员会，向成员国报告工作，包括 WIPO）。

58. 成员由一个组织的行政首长挑选任命且向他/她本人报告工作（15 例中有 9 个如此）的，监督机构事实上是又一个层次的内部监督。因此，这种监督/审计委员会并不是为成员国服务的外部独立咨询监督机构。

59. 在某些组织中，例如联合国秘书处及其下属的各基金和方案以及专门机构，有其他层次的监督机构，包括联合国的行政和预算问题咨询委员会（ACABQ）及方案和协调委员会（CPC），以及各专门机构的小型财务与计划委员会等机构。这类理事机构的成员组成从十二到十六个不等。WIPO 既没有“执行委员会”，也没有小型的财务与计划委员会/理事机构。

60. 需要补充说明的是，不同组织中的秘书处支持也大相径庭，有些组织只有一名非全时一般事务级支持人员，有些组织则设有专职秘书处，既有专业级工作人员，也有司长级工作人员，联合国独立审计事务咨询委员会即是如此。

61. 此外，联合国系统内成员国地区集团划分也不尽相同。有些组织有五个地区集团，但有些如 WIPO 却有七个。

62. 本节和上文 A 节所阐述的几点对于 WIPO 监督/审计委员会未来的职能和结构都有影响。

### 任择方案与影响

63. 顾及上述信息，在对过去三年半的工作进行回顾和分析之后，并考虑到利益攸关者对问卷的回复以及与地区集团协调员的互动，审计委员会就成员问题提出以下几种可能的任择方案/情形：

- (i) 任择方案一：*九名成员*
  - 维持现有成员水平
  - 保留“人数的安全性”这一理念，这样无论个人还是集体层面无法获得技能和资格良好搭配的风险就得以减轻
  - 方便平等的地域分配和专业技能的提供

- (ii) 任择方案二：七名成员
  - 在较低程度上保留了“人数的安全性”这一理念
  - 为平等的地域分配提供了可能性
- (iii) 任择方案三：五名成员
  - 在提名和遴选成员时要格外谨慎，以便确保技能和资格的良好搭配
  - 不保留“人数的安全性”这一理念
  - 无法实现充分的地域代表性
  - 比任择方案一和二要求更多的实质性专业秘书处支持

64. 关于审计委员会的秘书处支持问题，成员国最初认为，审计委员会应当由一个常设秘书处为其提供行政性和实质性支持。但后来成员国决定，审计委员会应当由一名非全时一般事务工作人员提供支持。不过根据其经验，审计委员会认为需要实质性的专业支持，这种支持不仅仅涉及行政和后勤事项，也涉及收集信息和开展研究，以便最大程度地利用审计委员会的时间和运作效率。审计委员会没有使用其预算中规定用于非常具体的技术专业知识的“顾问”一项。审计委员会的一些成员无偿承担了为保证审计委员会运作而必不可少的实质性工作。

65. 关于费用，在本组织 2006/7 两年期支出中，审计委员会占了大约 0.15% (508,000 瑞郎)；2008 年支出中，审计委员会占了 0.12% (332,000 瑞郎)。这些支出中约 25% 与口译费用有关。此外，非全时一般事务支持的费用由另一条预算项目吸收。

66. 应当指出的是，WIPO 审计委员会的成员并不为其工作获得报酬或酬金，有些成员在审计委员会正式会议以外继续工作。

67. 尽管费用是决定审计委员会构成的一个关键因素，最重要的还是审计委员会的成本效益。

68. 关于轮换，考虑到职责范围规定每名个人成员最长服务期为 6 年，自 2010 年 1 月开始：

- (i) 任择方案一 - 九名成员：至少三名成员必须更换；
- (ii) 任择方案二 - 七名成员：两名成员必须离职，两名成员可能需要更换；

- (iii) 任择方案三 - 五名成员：四名成员必须离职，一名成员可能需要更换。

## 结 论

69. 审计委员会不就成员人数建议具体的方案，将这一问题留给成员国决定。轮换方案可以在决定人数后制定。

## 六. 结论和建议

70. 所有各方（成员国、秘书处和审计委员会成员）都一致认为，*在 WIPO 继续设立一个外部的独立和咨询监督/审计委员会符合本组织的利益，亦是必要的。*

71. “审计”一词无法全部反映内部或外部监督/审计委员会执行的职能范围。为与联合国其他组织保持一致，应当修改目前 WIPO 审计委员会的名称，以反映这一事实。

72. *建议将 WIPO 审计委员会的名称改为 WIPO 独立咨询监督委员会 (IAOC)。*

73. WIPO 审计委员会是为成员国设立的一个咨询监督机制。审计委员会与成员国之间的互动较为零散，且与每年召开一次会议的计划 and 预算委员会不同步。别的联合国组织有一层规模更小、更能发挥作用的理事机构，更为频繁地召开会议与监督机构互动，并对其报告采取行动。

74. *建议成员国考虑在 WIPO 内部成立一个更能发挥作用的新理事机构，比计划和预算委员会更频繁地召开会议，成员数量可在十二到十六之间。*

75. 联合国和 IFAD 的监督/审计委员会（参见上文第 43 段和第 46 段）是其各自立法机构的附属机构。

76. *建议成员国指定 WIPO “独立咨询监督委员会 (IAOC)” 为计划和预算委员会/大会或建议成立的更小理事机构的附属机构（第 45 段）。*

77. 联合国系统中外部监督机构的构成各不相同，通常与指定的地区集团相一致。正如本报告中所显示的，不应该孤立地看待成员的人数，而应当与以下因素通盘考虑：

- 个人和集体需具备的技能和资格；
- 成员国的提名和遴选/选举；
- 地域分配和轮换；

- 秘书处支持，包括所涉财务问题；以及
- 组织的治理制度。

78. 另外一个因素与审计/监督委员会的性质和职能有关。在一些联合国组织中，成员由行政首长任命，并向行政首长报告工作，从而将委员会变成一个内部管理工具，而不是外部监督机构。审计委员会认为，用这样一个机构代替向成员国报告工作的外部独立监督机构是不可行的。

79. 审计委员会在上文中介绍了联合国系统各组织中普遍存在的三种模式（九名、七名或五名成员）。考虑到上述所有因素，考虑成员问题时一定要非常谨慎。

80. *审计委员会不就成员人数建议具体的方案，留给成员国决定。*

81. 本报告表 5 列出了其他更具体的结论和建议，总结如下：

- (a) 审计委员会认为：(i) 秘书处有必要更好地认识外部监督能够助成员国一臂之力的作用；(ii) 审计委员会有必要更好地认识知识产权背景和挑战；并且(iii) 审计委员会和秘书处有必要更好地互动。
- (b) 现有成员目前已经对 WIPO 业务获得了较好的认识。但是，审计委员会认为，对于任何新成员，必须要在正式会议时间之外，根据其背景和专业知识的为其设计专门的培训计划。
- (c) 审计委员会认为，为行使其监督职能，它必须能够无障碍地与本组织所有工作人员和顾问接触，能够无障碍地查阅记录。
- (d) 审计委员会认为，管理层应当强调并传播内审司独立运作的原则。
- (e) 秘书处应为落实监督建议设计建立一套由审计委员会进行审查的跟进制度。
- (f) 须为审计委员会提供更强有力的秘书处支持。可能需要专业知识。
- (g) 为在 2010 年对审计委员会职责范围做计划中的审查，建议利用联合王国国家审计局（NAO）和德勤华永（D&T）的自我评估问卷（附录三）。

[后接附录一、二和三(原文照录)]

## UN System Oversight/Audit Committees

*This table contains data collected by the WIPO Audit Committee  
The data was verified by 12 organizations. It is to be considered as work in progress*

<i>Organization</i>	<i>Title &amp; Date Established</i>	<i>Membership</i>	<i>Role/Purpose and Reporting</i>	<i>Functions/ Activities</i>	<i>Sessions</i>	<i>Secretariat</i>
UN Secretariat  (also covers UNCTAD, UNEP, UN-HABITAT and OHCHR)	Independent Audit Advisory Committee  Established Feb. 2006 (Res. A/RES/60/248)	Members: 5  Status: Non-staff members  Elected by GA based on recommendations by GA's Fifth Committee (Administrative and Budgetary)	<u>Role/Purpose</u> : Subsidiary body of the General Assembly that serves in an expert advisory capacity and assists the Assembly in fulfilling its oversight responsibilities  <u>Reporting</u> : Reports to General Assembly. Annual reports and reports on specific issues published on UN website	<u>General</u> : Advise GA on: scope, results and effectiveness of audit as well as other o/sight functions; measures to ensure compliance of management with audit and other o/sight recs; <u>Internal oversight</u> : Examine OIOS workplan (taking into account workplans of the other o/sight bodies, with the Under-Sec-Gen for IOS and advise GA thereon; Review budget proposal of OIOS, taking into account its workplan, and make recs to GA through ACABQ; the formal report of IAAC should be made available to GA and ACABQ prior to their consideration of the budget; Advise GA on effectiveness, efficiency and impact of audit activities and other oversight functions of OIOS; <u>Management of risk and internal controls</u> : Advise GA on quality and overall effectiveness of risk management procedures; Advise GA on deficiencies in internal control framework of UN; <u>Financial reporting</u> : Advise GA on operational implications for UN of issues and trends apparent in fin. statements of the Org. and reports of Board of Auditors; Advise GA on appropriateness of accounting policies and disclosure practices and assess changes and risks in those policies; <u>Other</u> : Advise GA on steps to increase and facilitate cooperation among United Nations oversight bodies.	up to 4 per year	Dedicated Secretariat with autonomy similar to that of ACABQ and ICSC Secretariats
<b>UN Funds and Programs</b>						
UNDP	Audit Advisory Committee  Established 2006 (replacing former Management Review and Oversight Committee est.	Members: 5  Status: Non-staff members  Appointed by the Administrator	<u>Role/Purpose</u> : To assist the Administrator in fulfilling his/her responsibilities regarding financial management and reporting, internal and external audit matters, risk management arrangements, and systems of internal control and accountability. To advise the	(a) Advise the Administrator on all issues arising from its activities under these terms of reference and make appropriate recommendations to him/her; b) Review and advise the Administrator on policies significantly impacting financial management and reporting, the internal audit function, and the effectiveness of UNDP's systems of internal control and accountability; c) Review and advise the Administrator on UNDP's financial statements and reports; d) Promote the understanding and effectiveness of the audit and investigation functions within UNDP, and provide a forum to discuss internal control and matters raised by the internal and external audits; e)	At least 4 per year	Associate Administrator 1 x P5 1 x G4 part time

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Organization	Title & Date Established	Membership	Role/Purpose and Reporting	Functions/ Activities	Sessions	Secretariat
	1996)		<p>Administrator, taking into consideration the Financial and Staff Regulations and Rules as well as policies and procedures applicable to UNDP and its operating environment.</p> <p><u>Reporting:</u> Annual Report submitted to the Administrator, which is presented to the Executive Board for information. Report published on the UNDP website</p>	<p>Monitor and advise on risk management arrangements; f) Review and provide comments on the OAI strategy and annual workplans; g) Review and advise the Administrator on the budget of OAI; h) Review and provide comments on the OAI annual report to the Executive Board; i) Review and advise the Administrator on the appointment, performance evaluation, and dismissal of the Director of OAI; j) Discuss BOA audit work plans; k) Consider all relevant reports and management letters by OAI and BOA, including reports on UNDP's financial statements; l) Consider the risk and control implications of audit reports and highlight, as necessary, audit issues that may need further investigation with due considerations to confidentiality and due process; m) Monitor the implementation by management of OAI and BOA audit recommendations; n) Advise on UNDP's fraud prevention policy, code of ethics and whistleblower policy; and o) Prepare and submit an annual report on its activities to the Administrator that is also presented to the Executive Board for information</p>		
UNFPA	<p>Audit Advisory Committee</p> <p>Established: 2006</p>	<p>Members: 5</p> <p>Status: Non-staff members</p> <p>Appointed by Executive Director</p>	<p><u>Role/Purpose:</u> To assist Executive Director. To further enhance accountability and transparency within the Organization</p> <p><u>Reporting:</u> Annual Report submitted to the Executive Director. Report published on the UNFPA website. Reports verbally to the Executive Director after each AAC meeting. Prepares AAC Minutes.</p>	<p>The Audit Advisory Committee (AAC) shall assist the Executive Director in fulfilling the Executive Director's responsibilities for financial management and reporting, external audit matters, risk management, the systems of internal control and accountability, and the oversight process (hereinafter referred to as internal audit, evaluation, and investigative functions). The primary role of the AAC is to advise the Executive Director taking into account the organization's process for monitoring compliance with the Rules and Regulations adopted by the UNFPA's Governing Bodies.</p>	<p>In 2008 7 meetings (3 x in-person and 4 x tele-conference)</p>	<p>Provided by Exec. Director's Office and Division of Oversight Services. No specific staff members assigned to AAC</p>

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Organization	Title & Date Established	Membership	Role/Purpose and Reporting	Functions/ Activities	Sessions	Secretariat
UNICEF	UNICEF Audit Advisory Committee	Members: 5 Status: Non-staff members Appointed by Executive Director	<u>Role/Purpose:</u> To assist the Executive Director and Executive Board in discharging their governance and oversight responsibilities for UNICEF operations  <u>Reporting:</u> Annual Report submitted to the Executive Director. Minutes of meetings confidential. Annual Report made available to the Executive Board	To provide assurance over the functioning of the UNICEF oversight system, by helping to: a) ensure review of the quality of financial reporting, governance, risk management and internal controls in UNICEF; b) ensure management takes appropriate action on audit recommendations; c) ensure the independence, effectiveness and objectivity of the internal audit/oversight and external audit functions; and d) strengthen communication among stakeholders, external and internal auditors and management.	4 per year	Support provided by OIA Secretariat. 1 x P5 part-time and 1 x G6 part-time
UNHCR	Oversight Committee Established: 1997	Members: 6 Status: 3 x non-staff and 3 x staff members	<u>Role/Purpose:</u> To assist the High Commissioner in overseeing the financial and operational management of the Office, to monitor the independence and effectiveness of the internal oversight functions and to ensure that oversight findings and recommendations are adequately addressed.  <u>Reporting:</u> Reports to the High Commissioner. Reports not published.	The latest Terms of Reference (August 2008) of the Committee state that its core responsibilities are to ensure that UNHCR's risks are appropriately identified; that the UNHCR oversight functions, including audit, inspections, investigations and evaluation, design and implement coordinated plans to mitigate the identified risks; that plans are implemented as approved; and that there is accountability in the management of the organization. In the discharge of its responsibilities, the Committee reviews the activities of all oversight bodies within UNHCR with a view to optimizing their complementarities and cooperation; monitors the status of implementation of oversight recommendations; and, as necessary, takes steps to ensure their adequate implementation. (Extract UN document A/AC.96/1055* Oct. 2008 page 22 §83) <sup>1</sup>	4 per year	Secretary: Audit Coordinator
WFP	Audit Committee Reconstituted June 2004 External as of	Members: 5 Status: External Members Appointed by Executive	<u>Role/Purpose:</u> An independent advisory body reporting to the Executive Board and the Executive Director.	<i>Since 2004:</i> 1) Appraise adequacy of audit plans, scope and effectiveness of audit services and suggest potential audit areas; 2) Coordinate with external auditor the scope and approach of internal audits, assess the implications of findings on existing policies, systems, procedures, oversee implementation of recommendations; 3) Ensure audits are undertaken in accordance with acceptable auditing standards; 4) recommendations to ED; 5) Evaluation of audit and other issues,		Secretariat: Assistance provided by the WFP Secretariat for logistical and administrative support, and



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Organization	Title & Date Established	Membership	Role/Purpose and Reporting	Functions/ Activities	Sessions	Secretariat
	Jan. 2007	Director	<p><u>Reporting:</u></p> <p><i>As of 2009:</i> Submits Annual report on the Audit Committee's work for the Executive Director and for presentation to and consideration by the annual session of the Executive Board each year. The report will include an annual performance evaluation of its work. Periodically review the adequacy of its terms of reference and mandate where appropriate recommending changes to the Executive Board for approval.</p> <p>Annual Report published on WFP website</p>	<p>identification of those needing refinement; 6) Review of final draft of response prepared by FS to ensure adequacy and recommending to ED appropriate action/follow-up (FS = office responsible for liaison with external auditor)</p> <p><i>Proposed new ToR 2009 - Principles approved by Executive Board</i>a) Advise on all issues arising from its activities under these Terms of Reference and make appropriate recommendations to the Executive Director and/or the Executive Board.b) Review and advise on policies significantly affecting accounting and financial reporting issues; and the effectiveness of the Programme's internal controls, internal audit function and operational procedures.c) Review and advise on the Programme's risk management strategy, processes and issues.d) Review and advise on the Programme's financial statements and reports.e) Promote the understanding and effectiveness of the audit function within the Programme, and provide a forum to discuss internal control and risk management issues, operational procedures and matters raised by internal and external audits.f) Provide comments on the work plans of the internal and external audit functions for consideration in their ongoing review.g) Consider all relevant reports by the internal and external auditors, including reports on the Programme's financial statements and management letters. The Programme is responsible for the fair presentation of financial statements including adequate disclosure.h) Consider the risk and control implications of reports from OSDI in terms of its mandate and refer audit issues to the investigations unit as appropriate, with regard to due process and privacy considerations.i) Monitor the implementation by management of internal and external audit recommendations.j) Review and advise on the Programme's arrangements for its employees and external parties to raise concerns, in confidence, about allegations of wrongdoing in the management and conduct of operations.k) Advise on WFP's fraud prevention policy, code of ethics and whistleblower policy.l) Prepare and submit an annual report on its activities for the Executive Director and for presentation to the Executive Board for consideration and discussion. m) Provide commentary on the performance of internal and external auditors.n) Advise and make recommendations to the Executive Board in relation to the arrangements for the appointment of the External Auditor under the Programme's Financial Regulations.</p>		<p>technical preparation of reports and related documents for the Audit Committee meetings and discussions.</p> <p>1 x D1 1 x G7 and 2 x G5. Personnel are involved as and when required to prepare for the Audit Committee meetings and discussions.</p> <p><i>Proposed 2009.</i> Secretariat: a member or members of the Programme's staff designated by the Executive Director, to report directly to the Chairperson on matters relating to the work of the Audit Committee.</p>

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Organization	Title & Date Established	Membership	Role/Purpose and Reporting	Functions/ Activities	Sessions	Secretariat
<b>UN Specialized Agencies</b>						
FAO	<p>Audit Committee</p> <p>Established: April 2003 (Staff members)</p> <p>Reconstituted January 2008 (Non-staff members)</p>	<p>Members: 5</p> <p>Status: non-staff members</p> <p>Appointed by Director General</p>	<p><u>Role/Purpose:</u> Provide advice to the Director-General and the Inspector General on planning, performance and reporting of the work of the Office, among others.</p> <p><u>Reporting:</u> <i>Extract Annual Activity Report 2008, Office of the Inspector General:</i> "It is expected that the Audit Committee's Chairperson will present the Committee's 2008 Annual Report addressed to the Director-General directly to the Finance Committee's 2009 May session."</p>	<p><i>Extract Annual Activity Report 2008, Office of the Inspector General:</i> "The Committee continued to address the rate of implementation of internal audit recommendations, suggested ways to improve audit resolution and continued to stress the importance of implementing internal audit recommendations. The Committee also reviewed the Organization's response to the recommendations on audit matters in the report of IEE, followed progress on implementing recommendations from the external Quality Assurance Review of the Office in 2007, and provided direction on the Office's risk analysis and resulting audit plan for 2008-2009. With regard to investigations, the Committee assessed FAO's procedures relating to fraud allegations, monitored timely investigation of cases and disciplinary action taken, ensured that the details of fraud cases are used to strengthen internal controls, and stressed the importance of issuing investigation guidelines. The Committee also monitored the Office's regular reporting and provided advice on the revision of the Office's Charter."</p>	3 in 2008	Secretary ( <i>ex-officio</i> ): Inspector-General
ICAO	<p>Advisory Group on Evaluation and Audit</p> <p>Established: June 2008</p>	<p>Members: 5</p> <p>Status: non-staff members</p> <p>Appointed by:the Council for a three-year period</p>	<p><u>Role/Purpose:</u> Advisory to the Council</p> <p><u>Reporting:</u> Reports to the Council. Annual Report and special working papers presented to the Council</p>	<p>Provide guidance to the Council on the Organization's audit, risk management and internal control processes. Consider the planned activities and results of both the internal audit/evaluation function, and the external audit function; and review how management have responded to, and implemented recommendations. Review of the audited financial statements, internal audit reports, risk assessment processes and internal controls; evaluate the overall efficiency and effectiveness of the external auditor and the internal audit service, and review their proposed fees/terms or budgets. Ascertain whether processes for assessing and managing risk within the Organization are adequate and operating effectively; review and evaluate the timeliness and adequacy of actions taken by management to implement agreed recommendations of the internal and external auditors and other bodies such as the JIU and make recommendations to the Council thereon; make recommendations to the Council regarding the appointment and remuneration of the External Auditor; and ensure that appropriate written procedures relating to internal control are in place such as financial disclosure procedures and the procedures</p>	<p>Approx. 3 per year (2 full days per meeting) plus e-mail exchanges and phone conferences</p>	<p>Assistance provided by ICAO Secretariat via the Office for Programmes Evaluation, Audit, and Management Review (EAO): a) logistical and admin. support in preparation of meetings and working papers, which may include research Travel expenses are covered by their respective Member State</p>

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Organization	Title & Date Established	Membership	Role/Purpose and Reporting	Functions/ Activities	Sessions	Secretariat
				for handling allegations from whistleblowers; and recommend special investigations relating to internal control as necessary.		
IFAD	Audit Committee  Established: April 1982	Members: 9  Status: non-staff members  Elected by Executive Board	<u>Role/Purpose:</u> Sub-committee of Executive Board with role to assist the Executive Board exercise control over financial administration of the Fund  <u>Reporting:</u> Reports to Executive Board. Reports published on IFAD's website	Review draft annual financial statements. External Auditor: Nominate EA to the Exec. Board, following review of the scope, costs and contractual terms; Review detailed scope, design and results of audit in private sessions with Ext. auditor; Satisfy itself that Ext Aud. Recs are promptly acted on by Management; Commission special investigations from the external auditor where it sees fit; Every five years, review the case, from first principles, for rotating the appointment of the external auditor. Internal Audit Function: Satisfy itself that the int. audit function is effective and efficient, and that audit reports are promptly acted on by Management. Other: Review application to Fund of new or revised accounting standards and principles; Conduct a triennial review of the level of the General Reserve; Conduct a triennial review of the risks faced by the Fund and its risk-management procedures, satisfying itself, <i>inter alia</i> , that the internal control and risk-management systems established by Mgt in the areas of investment and procurement effectively safeguard the Fund's assets; Report to Exec. Board on any matters arising from above ToR and submit such conclusions and recs; and Undertake other tasks, within scope of above ToR, remitted to it by Exec. Board	4 per year	Office of the Controller
ILO	Independent Oversight Advisory Committee  Established: March 2008	Members: 5  Status: non-staff members  Appointed by Governing Body	<u>Role/Purpose:</u> Assist Governing Body fulfil its governance and oversight responsibilities  <u>Reporting:</u> Reports to Programme, Financial and Administrative Committee (PFAC). Reports published on ILO's website.	Review operation and effectiveness of Fin. Regs and Rules; Review management's risk assessment and ensure that risk management process is comprehensive and ongoing; confirm audit arrangements have been conducted and delivered during year to provide the necessary levels of assurance required by DG and the Gov. Body; Monitor the timely, effective and appropriate responses to internal and external audit recommendations; Provide advice to DG on issues within mandate of the Committee; Prepare an annual report, which shall be presented by the Chairperson to the March session of the PFAC. Committee may also report key findings and matters of importance to the PFAC at any other session.	2 per year	
IMO	<i>No Oversight/Audit Committee</i>					

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Organization	Title & Date Established	Membership	Role/Purpose and Reporting	Functions/ Activities	Sessions	Secretariat
ITU	<i>No Oversight/Audit Committee</i>					
UNESCO	Oversight Advisory Committee 2000	<p><u>Current and Proposed 2009</u></p> <p>Members: 4</p> <p>Status: non-staff members</p> <p>Appointed by the Director General</p>	<p><u>Role/Purpose:</u></p> <p><i>Since 2005:</i> “To ensure IOS professional independence and assess the adequacy of IOS resources” (ref: 174 EX/Decision 28)</p> <p><i>Proposed 2009:</i> Advisory to Director-General to assist Director-General in fulfilling his/her oversight responsibilities, including on the effectiveness of risk management, internal control, and other internal oversight related matters with respect to the Organization's operation.</p> <p><u>Reporting:</u></p> <p><i>Proposed 2009:</i> Reports to the Director General and provides annual summary report to Executive Board with Director-General's comments thereon.</p>	<p><i>Since 2005:</i> 3 main functions: 1) help strengthen oversight strategies and priorities by reviewing workplans of Internal Oversight Service, providing proposals for audits/evaluation activities to address risks; 2) Review of implementation of recommendations; 3) Review of plans of external auditors, outcome and follow-up to their recommendations. Systematic and independent review of programme implementation and operations: a) audit (Assessment of effectiveness and adequacy of external and internal annual audit and evaluation coverage with emphasis on high risk areas); b) evaluation; c) inspection; d) management improvements (Monitor internal controls, performance measurements; Review systemic org. issues arising from audit and evaluation reports; monitor risk management and the taking of corrective action; financial/policy implications of audit/evaluation recommendations; Establishment of key management monitoring indicators; Review performance on quarterly basis); e) investigations (to pursue allegations of violations of regulations, rules or pertinent admin issuances, Review investigation findings of presumptive or actual mismanagement, incl. irregularities and fraud; monitor follow-up responsibilities).</p> <p><i>Proposed 2009:</i> Internal oversight 1. To advise on the adequacy and effectiveness of the Internal Oversight Service (IOS) and its strategies, priorities and work plans and suggest potential areas to address the Organization's risks; 2. To review and discuss with Management the internal control and risk management issues that may arise from IOS oversight activities; 3. To review and advise on the IOS charter, authority, operational independence and resource requirements to carry out effectively IOS responsibilities; 4. To advise on the implementation by Management of IOS recommendations. Management of risk 5. To review and discuss with Management the Organization's policies and practices with respect to risk assessment and risk management and internal control systems; 6. To advise the Director-General on the quality and overall effectiveness of risk management policies and procedures; Internal controls 7. To advise Management on potential weaknesses in the internal control framework of UNESCO; 8. To review and discuss with Management the policies significantly impacting accounting and financial reporting issues, use of resources and the effectiveness</p>	<p><i>Current:</i></p> <p>At least 3 x per year</p> <p><i>Proposed 2009:</i></p> <p>1 per year mandatory plus maximum as required</p>	<p>Secretary: Director IOS 1 x P2 part-time 1 x G6 part-time</p>

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<i>Organization</i>	<i>Title &amp; Date Established</i>	<i>Membership</i>	<i>Role/Purpose and Reporting</i>	<i>Functions/ Activities</i>	<i>Sessions</i>	<i>Secretariat</i>
				of the Organization's internal controls; 9. To stay informed on the reports of the External Auditor and the state of implementation of his/her recommendations.		
UNIDO	<i>No Oversight/Audit Committee</i>					
UPU	Internal Audit Committee	Members: 4  Status: Staff Members	<p><u>Role/Purpose:</u></p> <p>To examine the proposals and recommendations of the Internal Auditor and determine how they should be followed up; to follow up the proposals and recommendations of the External Auditor and the responses of the Finance Directorate; where necessary, to follow up the proposals and recommendations of the Joint Inspection Unit; to consider other agenda items relating to financial and operational oversight.</p> <p><u>Reporting:</u></p> <p>Reports to Director General</p>	In accordance with the provisions of the Charter of Internal Auditing, to ensure the independence of the Internal Auditor, take account of risk assessments, and follow up on the proposals and/or recommendations made by auditors.	At least once every six months	Secretary: Internal Auditor
UNWTO	<i>No Oversight/Audit Committee</i>					
WHO	<i>Proposal 2009:</i> Independent Expert Oversight Advisory Committee	<i>Proposal 2009:</i> Members: 5  Status: non-staff members  Members	<p><u>Role/Purpose:</u></p> <p><i>Proposal 2009:</i> To advise the Program, Budget and Administration Committee, and, through it, the Executive Board, in fulfilling their oversight advisory responsibility and, upon</p>	<i>Proposal 2009:</i> The functions of the Committee shall be: (a) to review the financial statements of WHO and significant financial reporting policy issues; (b) to advise on the adequacy of the Organization's internal controls and risk management systems, and to review risk assessment in the Organization and the comprehensiveness of existing process for risk management; (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)	<i>Proposal 2009:</i>  At least 2 per year	<i>Proposal 2009:</i>  The WHO Secretariat will provide Secretariat support

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Organization	Title & Date Established	Membership	Role/Purpose and Reporting	Functions/ Activities	Sessions	Secretariat
		proposed by Director-General for appointment by Executive Board	request, to advise the Director-General on issues within its mandate.  <u>Reporting:</u>  <i>Proposal 2009: Report to Program, Budget and Administration Committee</i>	to provide, upon request, advice to the Director-General on the matters under points (a) to (c) above; (e) to prepare an annual report on its activities, conclusions, recommendations and, where necessary, interim reports, for submission to the Program, Budget and Administration Committee by the Chairman of the Independent Expert Oversight Advisory Committee.		
WIPO	Audit Committee  Established: 2006	Members: 9  Status: non-staff members  Elected by the Program and Budget Committee	<u>Role/Purpose:</u>  An independent, expert advisory and external oversight body to assist Member States in their role of oversight and for better exercise of their governance responsibilities with respect to the various operations of WIPO  <u>Reporting:</u>  Submits reports to the Program and Budget Committee, which transmits to the General Assembly.  Quarterly meeting reports and Biennium Report published on the WIPO website	(a) Promoting internal control by: (i) Systematic appraising of management's actions to maintain and operate appropriate and effective internal controls; (ii) Contributing, through its scrutiny function, to the maintenance of the highest possible standards of financial management and the handling of any irregularities; (iii) Reviewing the operation and effectiveness of the Financial Regulations; (iv) Reviewing management's assessment and approach to risk; (v) Reviewing arrangements for checks and balances in areas such as ethics, financial disclosure, fraud prevention and misconduct. (b) Focusing assurance resources by: (i) Reviewing and monitoring the effectiveness of WIPO's internal audit function; (ii) Exchanging information and views with the external auditor, including his audit plan; (iii) Promoting effective coordination of activities between the internal and external audit function; (iv) Confirming audit and assurance arrangements have been conducted and delivered during the year to provide the necessary levels of assurance required by the General Assembly. (c) Overseeing audit performance by: (i) Monitoring the timely, effective and appropriate responses from management with regard to audit recommendations; (ii) Monitoring the implementation of audit recs; (iii) Monitoring the delivery and content of financial statements in accordance with the requirements of the Financial Regulations. (d) The Program and Budget Committee may from time to time request the Audit Committee to review or oversee particular activities and projects, such as: - the New Construction Project, - the WIPO desk-to-desk assessment, and- any other major project. (e) The Audit Committee shall make recommendations to the Program and Budget Committee on issues within the terms of reference of the Audit Committee, as it considers appropriate	4 per year (4 full days per meeting) and representation at PBC and GA	Assistance provided by WIPO Secretariat outside Internal Audit and Oversight Division: (a) logistical and admin. support and (b) substantive and technical work in preparation for Audit Committee meetings, which may include research and background position papers, and others, as may be requested by the Audit Committee.  G6 part-time

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<i>Organization</i>	<i>Title &amp; Date Established</i>	<i>Membership</i>	<i>Role/Purpose and Reporting</i>	<i>Functions/ Activities</i>	<i>Sessions</i>	<i>Secretariat</i>
WMO	Audit Committee	Members: 9 + 2 alternate  Status: non-staff members  5 members elected by Executive Board  4 Financial Experts proposed by the Secretary-General and appointed by the President of WMO	<u>Role/Purpose:</u>  To appraise the Executive Council of the Secretary-General's actions to maintain and operate appropriate and effective internal controls and to review, agree and approve the audit plans, arrangements for and reports of internal and external audit.	(a) Systematic appraisal of the actions of the Secretary-General to maintain and operate appropriate and effective internal controls;(b) Encourage the development of an anti-fraud culture through its scrutiny function;(c) Review the operation and effectiveness of the Financial Regulations;(d) Review the Secretary-General's assessment and approach to risk;(e) Take note of the audit plans, arrangements for, and reports of Internal and External Audit;(f) Encourage liaison between the internal and external audit functions;(g) Review how the audit and assurance arrangements have been conducted and delivered during the year to provide the necessary levels of assurance required by the Executive Council and Congress;(h) Make observation on the timeliness, effectiveness and appropriateness of responses from the Secretary-General with regard to audit recommendations;(i) Monitor the delivery and content of financial statements in accordance with the requirement of financial regulations;(j) Review the manner in which the audit recommendations have been implemented.	3 per year	Office of the Assistant Secretary-General
<b>Other International Organizations</b>						
IAEA	<i>No Oversight/Audit Committee</i>					
WTO	<i>No Oversight/Audit Committee</i>					

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## UN System Governance

*This table contains data collected by the WIPO Audit Committee  
The data was verified by 10 organizations. It is to be considered as work in progress.*

Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
UN Secretariat	192	General Assembly	192	1 per year plus resumed session following year	Fifth Committee (Administrative and Budgetary)	192	Responsibilities for administrative and budgetary matters. Among others, based on the reports of the Fifth Committee, the General Assembly considers and approves the budget of the Organization	1 per year plus resumed sessions	9-10 months per year
					Advisory Committee on Administrative and Budgetary Questions (ACABQ)	16	Major functions: (a) to examine and report on the budget submitted by the Secretary-General to the General Assembly; (b) to advise the General Assembly concerning any administrative and budgetary matters referred to it; (c) to examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies; and (d) to consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.	1 per year	
					Committee for Programme and Coordination (CPC)	34	Main subsidiary organ of the Economic and Social Council and the General Assembly for planning, programming and co-ordination.	1 per year	
<b>UN Funds and Programs</b>									
UNDP	--	UNDP Executive Board	36	3 per year	ACABQ (Advisory Committee on Administrative and	16	Examine and report on the budget submitted by the SG to the GA, advise the GA on administrative and budgetary matters, examine the administrative budgets of the specialized agencies ; and to consider and report to the GA on the auditors' reports on the accounts of the	Ongoing	



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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
					Budgetary Questions)		UN and specialized agencies.		
UNFPA	--	UNFPA Executive Board	36	3 per year	ACABQ (Advisory Committee on Administrative and Budgetary Questions)	16	Examine and report on the budget submitted by the SG to the GA, advise the GA on administrative and budgetary matters, examine the administrative budgets of the specialized agencies ; and to consider and report to the GA on the auditors' reports on the accounts of the UN and specialized agencies.	Ongoing	
UNICEF	--	Executive Board	36	3 per year	ACABQ (Advisory Committee on Administrative and Budgetary Questions)	16	Examine and report on the budget submitted by the SG to the GA, advise the GA on administrative and budgetary matters, examine the administrative budgets of the specialized agencies ; and to consider and report to the GA on the auditors' reports on the accounts of the UN and specialized agencies.	Ongoing	
UNHCR	--	Executive Committee	76	1 per year	ACABQ (Advisory Committee on Administrative and Budgetary Questions)  Sub-Committee on Administrative and Financial Matters	16	Examine and report on the budget submitted by the SG to the GA, advise the GA on administrative and budgetary matters, examine the administrative budgets of the specialized agencies ; and to consider and report to the GA on the auditors' reports on the accounts of the UN and specialized agencies.	Ongoing	
WFP	--	Executive Board	36	3 per year	ACABQ (Advisory Committee on Administrative and Budgetary Questions)	16	Examine and report on the budget submitted by the SG to the GA, advise the GA on administrative and budgetary matters, examine the administrative budgets of the specialized agencies ; and to consider and report to the GA on the auditors' reports on the accounts of the UN and specialized agencies.  Provide advisory functions to the Executive Board on	Once a year  At least twice a year	Approx. 1 day  Approx. 2 days

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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
					FAO Finance Committee	11	strategic, administrative, budgetary, and financial matters.		
<b>UN Funds and Programs</b>									
FAO	188	Conference of Member States	188	1 per year	Programme Committee	11	The Programme Committee assists the Council in carrying out its duties regarding the development and implementation of the Organization's programme of activities. The functions of the Programme Committee are enumerated in Rule XXVI of the General Rules of the Organization. Members of the Programme Committee are elected during the one-day Council immediately following the Conference.	at least 2 per year	2-5 days
		Council of Member States	49	4 per biennium	Finance Committee	11	The Finance Committee assists the Council in exercising control over the financial administration of the Organization. Its functions are enumerated in Rule XXVII of the General Rules of the Organization. The Finance Committee holds concurrent sessions with the Programme Committee in the exercise of their respective mandates. Members of the Finance Committee are elected during the one-day council immediately following the Conference	at least 2x/year	5 days
ICAO	190	Assembly	190	1 in 3 years	Finance Committee	17	Ensure that the amounts voted or otherwise authorized are properly spent and that the most efficient and economical method of carrying out the approved programs is observed; deal with any matter referred to it by the Council.	3 per year	<sup>1</sup> / <sub>2</sub> day sessions as needed
		Council	36	3 per year	Human Resources Committee(created in 2008)		HRC provides policy advice to Council that would promote fairness, equity, integrity, efficiency, effectiveness and transparency. It ensures that such advice reflects best practice in terms of non-discrimination on grounds of equitable geographical representation, gender equality, ethnicity, religion, or disability. Provides advice to Council on: recruitment, talent and career management, separations, and good	3 per year	<sup>1</sup> / <sub>2</sub> day sessions as

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<i>Organization</i>	<i>Member States Party</i>	<i>Governing Body/Bodies</i>			<i>Subsidiary Organs dealing with Administration and/or Budgetary Issues</i>				
		<i>Organ</i>	<i>Members</i>	<i>Sessions</i>	<i>Organ</i>	<i>Members</i>	<i>Functions/Responsibilities</i>	<i>Sessions</i>	<i>Duration</i>
							governance. It should also advise Council on an appropriate accountability framework and a process for oversight to assure the Council that the developed policy is delivered in accordance with the principles above. Specific oversight responsibility: HRC provides advice to the Secretary General on the method and requirements for specific appointments of the principal executives of the Secretariat and reports to the Council in the implementation and outcome of the appointment process.		needed

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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
IFAD	165	Governing Council	165	1 per year	Replenishment Consultation (Budgetary)		Additional contributions to IFAD's core resources have been made through a Consultation on the Replenishment of IFAD's Resources. The Replenishment Consultation is also an important forum for Member States to discuss and make recommendations on the Fund's policy direction and consult with the IFAD's management. The Consultation consists of all Member States from Lists A and B; List C selects Consultation representatives from its membership. Upon conclusion, the Consultation submits a report on the results of its deliberation, and any recommendations, to the Governing Council, with a view to adopting such resolutions as may be appropriate.	1 per 3 years 5 sessions per year	2 days per session
		Executive Board	38 (18 + 18 Alternate)	3 per year	Evaluation Committee	9	The Evaluation Committee is a sub-committee of the Executive Board. The purpose of the Committee was foreseen as studying and reporting on the evaluation activities of the Fund aimed at drawing, from completed projects, lessons which may be relevant to the improvement of the design, implementation or evaluation of future projects. As with the Audit Committee, its membership distribution was revised at the Sixty-First Session of the Executive Board, again to fall in line with the new membership distribution of the Executive Board. It is also now composed of nine Members from the 36 Members on the Executive Board at the time. As with the Audit Committee, the Evaluation Committee Members are elected by the Executive Board itself for a three-year term of office. The Evaluation Committee meets formally three times a year. The committee may also hold informal meetings if and when required.	4 per year plus informal sessions	1 day per session

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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
ILO	182	International Labour Conference  The Governing Body	182  56	1 per year  3 per year	Programme, Financial and Administrative Committee	71		2 per year	12 days per session
IMO	168 + 3 associate	Assembly  Council	168 + 3  40	1 per bienn.  2 per year	None				
ITU	191	Plenipotentiary Conference Council	191  46	1 per 4 years  1 per year	Two committees at PP: - Budget Control Committee - Administration and Management Committee  One Committee at Council: the Standing Committee on Administration and Management.	PP and its committees: 191 ITU Member States  Council Committee open to all Council Members	Budget Control Committee: determines the organization and the facilities available to the delegates, examines and approves the accounts for expenditure incurred throughout the duration of the Conference and reports to the Plenary Meeting on the estimated total expenditure of the Conference and on the estimated costs entailed by the execution of the decisions of the Conference (N°71 and 73 of the General Rules).  Administration and Management Committee: examines relevant reports and proposals on the general management of the Union, in particular those relating to financial and human resources and including relevant parts of the reports submitted by the Council on reform; prepares draft financial policies and a draft financial plan for 2012-2015 and recommends to the Plenary all appropriate decisions related to the management of the Union's activities; and transmits to the Committee dealing with policy and legal issues matters requiring amendments to the Constitution and Convention.  Council Standing Committee on administration and management: considers staff matters and financial matters.	At each PP: 1 per year during Council Session	PP Committees and Council Standing Committee: determined at each PP and Council session respectively

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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
UNESCO	193	General Conference (GC)	193	once every 2 years	Group of Expert on Financial and Administrative matters (reports to F&A Commission)  Finance and Administrative Commission (F&A Commission)	12	Mandate and working methods of the Group of Experts: 1. (a) to assist the Finance and Administrative Commission in its work with a view to increasing its effectiveness; (b) to examine from a strictly technical point of view the administrative and financial aspects of the documents and issues that the Finance and Administrative Commission refers to it; (c) to raise no matters of policy during its work; 4. Decides that the Group of Experts shall normally meet one week before each of the sessions of the Executive Board; 5. Renews its decision to finance the expenses of the Group of Experts, including the cost of travel and subsistence allowances for experts not living in Paris whose expenses are not borne by their respective governments, from the budget of the Executive Board; 6. Invites Member States to take the necessary steps for the experts designated as members of the group to attend meetings regularly; 7. Requests the Director-General to provide every assistance to facilitate the work of the Group.	usually one week before each of the sessions of the Executive Board	3-4 days
		Executive Board	58	twice every year (+1 in the year of GC)					
UNIDO	172	General Conference	171	1 per bienn.	Program and Budget Committee	27	To assist the Board in the preparation and examination of the work programme, the budget and other financial matters.	1 per year	2-3 days
		Industrial Dev. Board	53	3 per bienn.					

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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
UPU	191	Universal Postal Congress	191	1 per year	Committee on Finance & Administration		Budget by programme based on the strategic plan; Consideration of the Union's biennial budget (article 102, § 6.4 of the General Regulations); Consideration of the Union's biennial Financial Operating Report (article 38 of the Financial Regulations); Consideration of the External Auditor's report (article 37 of the Financial Regulations); Amendments to the Financial Regulations; Consideration of other financial questions within the CA's competence; 2004 Bucharest Congress Resolutions and Decisions: C 21, C 66, C 75 and C 77–C 81.	1 per year	1 day per session
		Council of Administration	41	1 per year					
UNWTO	154	General Assembly	191	1 per bienn.	Programme Committee	11			
		Executive Council	[31]	2 per year	Committee on Budget and Finance	12			
WHO	193	World Health Assembly	193	1 per year	Programme, Budget and Administration Committee of the Executive Board	7	An auxiliary advisory body of the Executive Committee with responsibility for aspects of Program, Budget and Administration. It reviews and as appropriate, makes recommendations to the Executive Committee in these areas. The Subcommittee consists of seven Members, four of whom have terms of office running concurrently with those of their membership on the Executive and three designated annually by the Director of the Pan American Sanitary Bureau in consultation with the President of the Executive Committee in order to seek balanced and adequate geographical distribution. The Subcommittee holds at least one public session a year on dates to be decided by the Executive Committee. Additional sessions may be convened in the years when the Program Budget of the Organization is being considered	1 per year with additional sessions during budget years	1-3 days
Executive Board	34	2 per year							

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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
WIPO	184	General Assembly	176	1 per year	Program and Budget Committee	54	The "Program and Budget Committee" refers to the Committee constituted by the General Assembly to deal with program, budget, personnel resources, premises, and Finance. As per document WO/GA 23/4, the mandate of the PBC is as follows: The Committee shall examine any question arising in connection with the audited accounts, proposals for the budgets of WIPO and the financing thereof. The Committee will examine any financial question which may be referred to it by the Assembly or submitted to it by the Director General. It can make recommendations to the Assembly or to the Director General on any matter bearing financial consequences. The Committee shall meet at least once a year. NOTE: at present 53 Member States of WIPO are Members of the PBC.	1 per year plus 1 informal per bienn.	3-5 days
		Conference	184	1 per year					
		Coordination Committee	83	1 per year					
		Assemblies of the Member States of Each of the Unions	various	1 per year					
WMO	182	Congress	182	1 per 4 years	Financial Advisory Committee	open to all	Purpose. To provide advice from WMO Members to Congress and the Executive Council in a transparent fashion on: (a) The affordability, sustainability and implementation of the results-based budget; (b) Financial matters of the Organization; Functions (a) To advise on the adequacy of the linkage between results-based budget and the WMO Strategic Plan; (b) To advise on the adequacy of regular and extrabudgetary resource allocations against expected results; (c) To advise on financial matters, such as proportional contributions and Financial Regulations and any surplus; (d) To advise on the overall budget level, taking into account issues of affordability and sustainability; (e) To consider the reports of the External Auditor, the Audit Committee and other relevant bodies as necessary in the deliberation of these functions.	prior to Exec. Council and Congress	
		Executive Council	37	1 per year					
<b>Other International Organizations</b>									
IAEA	146	General Conference	146	1 per year					



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Organization	Member States Party	Governing Body/Bodies			Subsidiary Organs dealing with Administration and/or Budgetary Issues				
		Organ	Members	Sessions	Organ	Members	Functions/Responsibilities	Sessions	Duration
		Board of Governors	35	5 per year					
WTO	153	Ministerial Conference  General Council	191  *	1 per bienn.  */year	Committee on Budget, Finance and Administration		To examine any questions arising in connection with the audited accounts, proposals for the budgets of the WTO and [of the International Trade Centre UNCTAD/WTO, and] the financing thereof. To study any financial and administrative questions which may be referred to it by the Ministerial Conference or the General Council, or submitted to it by the Director-General, and undertake such other studies as may be assigned to it by the Ministerial Conference or the General Council.”		

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QUESTIONNAIRES

Assessment of the Work and the Operations of the WIPO Audit Committee

1. Introduction

This document has been prepared by the WIPO Audit Committee (“the Committee”) pursuant to a decision taken by the Committee at its eleventh meeting (December 5 to 8, 2008) to undertake an assessment of its work and operations (document WO/AC/11/2).

The document is being sent to: the Chairs and Vice Chairs of the WIPO General Assembly, Coordination Committee and Program and Budget Committee; WIPO Regional Coordinators; the WIPO External Auditor; and, WIPO officials who have interacted extensively with the Committee.

2. Questionnaire for Stakeholders

The Committee would welcome your input into this assessment. To this end, you are kindly requested to provide comments within the framework of the ToR of the WIPO Audit Committee as itemized in the following pages. Comments and suggestions of a general nature may be provided on page 6.

3. Questionnaires for Audit Committee Members (Optional for Stakeholders)

Two technical questionnaires to be completed by WIPO Audit Committee members are being sent to you primarily for information. However, should you wish to provide additional feedback, you are welcome to use the questionnaires as a tool by responding to any questions you find pertinent.

4. Procedure for Reply

It would be appreciated if you could return your responses to the Secretariat by mail or by e-mail to <[nicola.lander@wipo.int](mailto:nicola.lander@wipo.int)> by Friday, May 22, 2009.

## I. QUESTIONNAIRE FOR STAKEHOLDERS

Please review the terms of reference of the WIPO Audit Committee itemized below and, within this framework, provide (a) any comments you may have on the functioning of the WIPO Audit Committee to date and (b) any forward-looking suggestions. Comments and suggestions of a general nature may be provided on page 6.

	Comments/Suggestions
<p><b>B. FUNCTIONS AND RESPONSIBILITIES</b></p> <p>2. The Audit Committee of WIPO is an independent, expert advisory and external oversight body. It aims to assist Member States in their role of oversight and for better exercise of their governance responsibilities with respect to the various operations of WIPO. Its mandate is as follows:</p>	
<p>(a) Promoting internal control by:</p> <ul style="list-style-type: none"><li>(i) Systematic appraising of management's actions to maintain and operate appropriate and effective internal controls;</li><li>(ii) Contributing, through its scrutiny function, to the maintenance of the highest possible standards of financial management and the handling of any irregularities;</li><li>(iii) Reviewing the operation and effectiveness of the Financial Regulations;</li><li>(iv) Reviewing management's assessment and approach to risk;</li><li>(v) Reviewing arrangements for checks and balances in areas such as ethics, financial disclosure, fraud prevention and misconduct.</li></ul>	
<p>(b) Focusing assurance resources by:</p> <ul style="list-style-type: none"><li>(i) Reviewing and monitoring the effectiveness of WIPO's internal audit function;</li><li>(ii) Exchanging information and views with the external auditor, including his audit plan;</li><li>(iii) Promoting effective coordination of activities between the internal and external audit function;</li><li>(iv) Confirming audit and assurance arrangements have been conducted and delivered during the year to provide the necessary levels of assurance required by the General Assembly.</li></ul>	

<p>(c) Overseeing audit performance by:</p> <p>(i) Monitoring the timely, effective and appropriate responses from management with regard to audit recommendations;</p> <p>(ii) Monitoring the implementation of audit recommendations;</p> <p>(iii) Monitoring the delivery and content of financial statements in accordance with the requirements of the Financial Regulations.</p>	
<p>(d) The Program and Budget Committee may from time to time request the Audit Committee to review or oversee particular activities and projects, such as:</p> <ul style="list-style-type: none"><li>- the New Construction Project,</li><li>- the WIPO desk-to-desk assessment,</li></ul> <p>and</p> <ul style="list-style-type: none"><li>- any other major project.</li></ul>	
<p>(e) The Audit Committee shall make recommendations to the Program and Budget Committee on issues within the terms of reference of the Audit Committee, as it considers appropriate.</p>	
<p><b>C. MEMBERSHIP AND QUALIFICATIONS</b></p> <p>3. The Audit Committee shall have nine members elected by the Program and Budget Committee.</p>	
<p>4. The nine members shall have an initial period of office of three years from appointment. The Program and Budget Committee will elect, as part of the renewal of the members, three new members effective 2009 with a third of the membership to be rotated annually thereafter bearing in mind the need for continuity and respect for geographical distribution. No member shall serve more than six years. Former members of the Audit Committee may be reappointed to the Audit Committee subject to not serving more than six years in aggregate.</p> <p>5. The members of the Audit Committee shall select a Chair and Deputy Chair.</p>	

<p>6. Member States in nominating candidates for election by the Program and Budget Committee shall ensure that the candidates possess relevant qualifications and experience, for example, in auditing, accounting, risk management, legal affairs, and other financial and administrative matters; expertise as well as geographical distribution and rotation should guide the selection process.</p>	
<p>7. The Audit Committee should corporately possess the following competencies:</p> <ul style="list-style-type: none"><li>(a) Technical or specialist knowledge of issues pertinent to the Organization's business;</li><li>(b) Experience of managing similar sized organizations;</li><li>(c) Understanding of the wider relevant environments in which the Organization operates, including its objectives, culture and structure;</li><li>(d) Detailed understanding of the Organization's governance environment and accountability structures;</li><li>(e) Oversight or management experience at senior level in the United Nations system.</li></ul>	
<p>8. New members should have or should acquire by a structured induction program organized by the WIPO Secretariat in consultation and with the participation of Member States an understanding of the objectives of the Organization, its structure and its culture, and the relevant rules governing it.</p>	
<p><b>D. MEETINGS AND QUORUM</b></p> <p>9. The Audit Committee will meet regularly every quarter in formal meeting.</p> <p>10. A minimum of five members of the Audit Committee are required to be present for a meeting of the Committee to be quorate.</p> <p>11. The Audit Committee may invite officials of WIPO Secretariat or others to attend meetings.</p>	

<p>E. REPORTING AND REVIEW</p> <p>12. The Audit Committee shall keep Member States informed of its work on a regular basis. In particular, following each of its formal meetings the Committee shall prepare a report for circulation to the Program and Budget Committee.</p>	
<p>13. Member States will review, every three years, the mandate, functioning and membership of the Audit Committee. However, Member States retain the possibility to ask for this review to be put on the Agenda of any session of the Program and Budget Committee.</p>	
<p>F. SUPPORT BY THE WIPO SECRETARIAT</p> <p>14. Assistance shall be provided to the Audit Committee from the WIPO Secretariat. This assistance shall be outside of the Internal Audit and Oversight Division of WIPO, in accordance with the principles of accountability and transparency. Functions of such logistical and technical assistance shall include: (a) logistical and administrative support. This would entail preparing for and attending Audit Committee meetings and assisting with preparing draft reports; (b) substantive and technical work in preparation for Audit Committee meetings, which may include research and background position papers, and others, as may be requested by the Audit Committee.</p>	
<p>G. BUDGET</p> <p>15. In its biennial budget WIPO shall provide a specific budget allocation for the Audit Committee, providing for costs on an annual basis associated with the approved activities and related expenditures as provided in the terms of reference, namely four formal meetings of four days each, attendance by Audit Committee members to the Program and Budget Committee and other meetings as required, secretarial and substantive support, and external consultancies.</p>	

<p>16. Expenses for members of the Audit Committee will be paid by WIPO in accordance with WIPO's financial rules and regulations.</p>	
<p>H. INFORMATION REQUIREMENTS</p> <p>17. Well in advance of each formal meeting, the WIPO Secretariat shall provide the Audit Committee with documents and information related to its Agenda, and any other relevant information.</p>	

Any comments or suggestions of a general nature may be made here.

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II. QUESTIONNAIRES FOR  
WIPO AUDIT COMMITTEE MEMBERS  
(OPTIONAL FOR STAKEHOLDERS)

Two assessment questionnaires, developed for Audit Committees by Deloitte & Touche LLP for the private sector, and by the National Audit Office of the United Kingdom for the public sector respectively are reproduced here.

A. DELOITTE & TOUCHE LLP

Scale: 1 Significant improvement needed 2 Needs improvement 3 Satisfactory 4 Strong 5 Very strong							
Composition & Quality		Rating					Comments
1	Potential board members are identified and nominated by a variety of sources, with explicit consideration being given to the candidate's qualifications for serving on the audit committee.	1	2	3	4	5	
2	Sources acting independent of management (e.g. independent board members assisted by an outside search firm) have been utilized to identify qualified audit committee members.	1	2	3	4	5	
3	Members have the appropriate predefined qualifications and expertise to meet the objectives of the audit committee's charter, including the appropriate financial literacy qualifications.	1	2	3	4	5	
4	Audit committee members have differing perspectives due to a diversity of experiences and backgrounds.	1	2	3	4	5	
5	The audit committee demonstrates important qualities, such as integrity, credibility, trustworthiness, industry knowledge, willingness to actively participate, ability to constructively handle conflict, interpersonal skills, and proactiveness.	1	2	3	4	5	
6	The audit committee acts independently.	1	2	3	4	5	
7	The audit committee reviews its charter annually or as needed and determines whether its responsibilities are adequately described and comply with any new corporate governance regulations, guidelines or emerging practices.	1	2	3	4	5	
8	The audit committee has developed a comprehensive continuing education program to enhance its members' understanding of relevant auditing, accounting, regulatory, and industry issues.	1	2	3	4	5	



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Scale: 1 Significant improvement needed 2 Needs improvement 3 Satisfactory 4 Strong 5 Very strong							
9	New audit committee members are provided with an orientation program to educate them on the company and their responsibilities.	1	2	3	4	5	
10	The audit committee, in conjunction with the nominating committee (or its equivalent) as appropriate, creates a succession plan for audit committee members and the audit committee chair.	1	2	3	4	5	
Understanding the Business, Including Risks		Rating					Comments
11	The audit committee understands and considers the pressures on management that may impact the quality of financial reporting, such as earnings targets, compensation plans, and performance measures.	1	2	3	4	5	
12	The audit committee understands and considers the significant risks faced by the company, including management's process for identifying risks and mitigating these risks. Examples include (but are not limited to): • Regulatory requirements • Concentrations (e.g. suppliers and customers) • Competitive trends • Financing/liquidity needs • Financial exposures • Business continuity • Company reputation	1	2	3	4	5	
13	Management provides the audit committee with benchmarking information that compares the company's financial performance and ratios with industry competitors, and provides explanations for areas that differ significantly.	1	2	3	4	5	
Process & Procedures		Rating					Comments
14	The audit committee regularly reports to the board of directors.	1	2	3	4	5	
15	The audit committee dedicates sufficient time and resources to execute its responsibilities.	1	2	3	4	5	
16	The audit committee develops a calendar and agenda to ensure that it meets the responsibilities outlined in the charter.	1	2	3	4	5	
17	Each member has the ability to influence the agenda in order to proactively address emerging issues.	1	2	3	4	5	
18	The audit committee, and especially the chair, encourages input on the meeting agenda from management, the internal auditor, the external auditor, and the board of directors.	1	2	3	4	5	
19	The agenda and related information (e.g. prior meeting minutes, press releases, financial statements) are circulated in advance of meetings, allowing members	1	2	3	4	5	

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Scale: 1 Significant improvement needed 2 Needs improvement 3 Satisfactory 4 Strong 5 Very strong							
	time to study and understand the information.						
20	Meetings are held at least quarterly and are scheduled with enough time to cover all agenda topics. These meetings include private executive sessions, and private time with management, internal audit, and external audit.	1	2	3	4	5	
21	Members promote open dialogue, which allows for in-depth discussion.	1	2	3	4	5	
22	The written materials provided to audit committee members are appropriately balanced in terms of relevance and volume (e.g. the materials are not too voluminous and detailed nor are they too brief.)	1	2	3	4	5	
23	The audit committee takes an active role in the assessment of management's procedures for publicizing and enforcing its code of conduct.	1	2	3	4	5	
24	The audit committee proactively oversees the company's whistleblower process.	1	2	3	4	5	
25	The audit committee responds appropriately when possible material violations of securities laws or alleged breaches of fiduciary duties are discovered.	1	2	3	4	5	
Communications and Information		Rating					Comments
26	The audit committee sets a "tone at the top" that promotes corporate ethics, quality financial reporting, and strong internal controls.	1	2	3	4	5	
27	Members have an open line of communication with other Board members.	1	2	3	4	5	
28	The audit committee fosters an open, cooperative relationship with management, internal audit, and external audit.	1	2	3	4	5	
29	For matters that require specialized expertise, the audit committee consults and/or engages external parties as appropriate, and communicates with the board and other committees as needed.	1	2	3	4	5	
30	The audit committee receives information from management related to changes in the company or business on a timely basis.	1	2	3	4	5	
31	The audit committee receives and analyzes information from management on significant industry trends, analyst estimates and variations from budget.	1	2	3	4	5	
32	Members are made aware of all communications received from governmental or regulatory agencies or similar parties relating to areas of alleged violations or	1	2	3	4	5	

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<b>Scale: 1</b> Significant improvement needed <b>2</b> Needs improvement <b>3</b> Satisfactory <b>4</b> Strong <b>5</b> Very strong							
	alleged non-compliance and related action plans, if needed.						
33	Members periodically visit company locations and conduct on-site meetings with key members of management.	1	2	3	4	5	
<b>Oversight of the Financial Reporting Process, Including Internal Controls</b>		<b>Rating</b>					<b>Comments</b>
34	The audit committee considers the quality, not just the acceptability, of financial accounting and reporting, including the transparency of disclosures.	1	2	3	4	5	
35	The audit committee reviews and understands the selection of the company's accounting policies.	1	2	3	4	5	
36	The audit committee understands management's process of developing and summarizing quarterly financial information and how this process differs from the annual process.	1	2	3	4	5	
37	The audit committee has a process for the review of significant issues, if any, with management and the external auditors prior to quarterly and annual earnings releases.	1	2	3	4	5	
38	The audit committee understands the process used by management to identify related-party transactions, the business need for such transactions, and considers the transparency of the related-party disclosures.	1	2	3	4	5	
39	The audit committee has a process to review and discuss earnings releases, including pro forma or non-GAAP information, and other financial information or earnings guidance given to analysts and ratings agencies.	1	2	3	4	5	
40	The audit committee reviews and understands the processes related to financial statement certifications made by the CEO and CFO.	1	2	3	4	5	
41	The audit committee receives sufficient information to review, understand, and assess the organization's system of internal controls, (e.g. financial reporting and disclosure controls, operations controls, and compliance controls).	1	2	3	4	5	
42	The audit committee understands the locations, processes, activities, etc., included in management's scope of internal control testing and believes that the scope is adequate to support management's internal control assessment as required by Section 404 of the Sarbanes-Oxley Act.	1	2	3	4	5	
43	The audit committee understands the internal control testing conducted by management, the internal auditors, and	1	2	3	4	5	

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<b>Scale: 1</b> Significant improvement needed <b>2</b> Needs improvement <b>3</b> Satisfactory <b>4</b> Strong <b>5</b> Very strong						
	external auditors and assesses the process of reasonably detecting internal control issues or fraud.					
44	The audit committee makes inquiries of the external auditor, the internal auditor and management on the depth of experience and sufficiency of staff in the finance and internal audit organizations.	1	2	3	4	5
45	The audit committee reviews the management recommendation letters written by the internal and external auditors to ensure that all significant matters raised are properly addressed.	1	2	3	4	5
46	The audit committee reviews managements' action plans and timelines to address internal control deficiencies, if any, and obtains updates on corrective actions, if needed.	1	2	3	4	5
47	If there are instances of repeat comments from auditors and others about internal controls, the audit committee takes appropriate actions to ensure timely resolution.	1	2	3	4	5
48	Adjustments to the financial statements that resulted from the audit process are reviewed by the audit committee, whether or not they were recorded by management.	1	2	3	4	5
49	The audit committee is consulted when circumstances arise that result in management seeking a second opinion on an accounting or auditing matter.	1	2	3	4	5
<b>Oversight of Audit Functions</b>						
50	The audit committee obtains an understanding of the coordination of work between the internal and external auditor, and ensures that the respective roles of both are balanced and appropriately address their different areas of responsibility.	1	2	3	4	5
51	The audit committee periodically reviews the internal audit charter, audit plan, budget, and staff quality and continuity.	1	2	3	4	5
52	The audit committee adopts a process to assess both the compliance effectiveness and the value of service of the internal audit department.	1	2	3	4	5
53	The audit committee establishes and manages the process for the selection, appointment, evaluation, compensation, and retention of the internal audit director.	1	2	3	4	5
54	The audit committee determines the reporting relationships of the internal audit director.	1	2	3	4	5

Scale: 1 Significant improvement needed 2 Needs improvement 3 Satisfactory 4 Strong 5 Very strong						
55	The audit committee establishes and manages the process for the selection, appointment, oversight, evaluation, retention and preapproval of services of the external auditors.	1	2	3	4	5
56	The audit committee reviews the appropriateness of the audit fees paid to the external auditor.	1	2	3	4	5
57	The audit committee reviews management representation letters to the external auditor and inquires about any difficulties obtaining the representations.	1	2	3	4	5
58	The audit committee considers the level and nature of non-audit services provided by the external auditor in determining the external auditor's independence.	1	2	3	4	5

## B. NATIONAL AUDIT OFFICE OF THE UNITED KINGDOM

Section I: Good Practice Principles for Audit Committees				
<b>Principle 1: The Role of the Audit Committee</b>				
The Audit Committee should support the Board and the Accounting Officer by reviewing the comprehensiveness of assurances in meeting the Board and Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.				
1	Has the role of the Audit Committee been clearly defined and communicated to all Audit Committee members?	Y	N	N/A
2	Have all executive responsibilities, and making or endorsing of decisions been excluded from the roles and responsibility of the Audit Committee members?	Y	N	N/A
3	Does the Audit Committee follow up recommendations regarding its effectiveness?	Y	N	N/A
4	Does the Audit Committee's role include monitoring the Executive's processes for assessing business risks and the financial implications?	Y	N	N/A
5	Does the Executive report to the Audit Committee on how key business risks and their financial implications are being dealt with?	Y	N	N/A
6	Does the Audit Committee consider whether each of the significant business risks is owned and properly managed by a member of the Executive?	Y	N	N/A
7	Have the Audit Committee agreed their Terms of Reference with the Board?	Y	N	N/A
8	Are the Terms of Reference in line with good practice e.g. HM Treasury's Audit Committee Handbook?	Y	N	N/A
9	Are the Terms of Reference reviewed at least annually by the Board and the Audit Committee to ensure that the work of the Audit Committee is aligned with the business needs?	Y	N	N/A

<u>Additional Comments</u>				
<u>Conclusions</u>				
Do we achieve <b>Principle 1: The Role of the Audit Committee</b> – Does the Audit Committee support effectively the Board and the Accounting Officer by reviewing the completeness of assurances to satisfy their needs, and by reviewing the reliability and integrity of these assurances?				
What do we need to do to enhance the Audit Committee?				
<b>Principle 2: Membership, Independence, Objectivity and Understanding</b>				
The Audit Committee should be independent and objective; in addition each member should have a good understanding of the objectives and priorities of the organisation and of their role as an Audit Committee member.				
10	Is the Chair of the Audit Committee different from the Chair of the Board?	Y	N	N/A
11	Are all the Audit Committee members' independent non-executive Board members?	Y	N	N/A
12	If there are insufficient non-executive Board members to form the Audit Committee, have independent external members been appointed to the Audit Committee?	Y	N	N/A
13	If there are sufficient non-executives on the Board, is there rotation onto the Audit Committee?	Y	N	N/A
14	Are independent external members appointed for an appropriate period of time (e.g. 3 years)?	Y	N	N/A
<i>Relationship with the Executive</i>				
15	Do Executive members of the organisation attend Audit Committee meetings, participate in discussions, and provide information to the Audit Committee as and when the Audit Committee deems it necessary?	Y	N	N/A
<i>Other Participants</i>				
16	Does a representative from the sponsoring body attend the Audit Committee meetings (e.g. if an Executive Agency, does a member of the Sponsoring Department attend the meeting)?	Y	N	N/A

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17	Does the Accounting Officer, Finance Director, Head of Internal Audit and the External Auditor routinely attend the Audit Committee, or attend at the request of the Audit Committee members?	Y	N	N/A
18	Are the numbers attending the Audit Committee meetings sufficient to deal adequately with the agenda, but not too many to blur issues?	Y	N	N/A
<i>Conflict of Interest</i>				
19	Is the first agenda item of every meeting a request from the Audit Committee members to declare any potential conflict of interest with any of the business items on the Audit Committee's agenda?	Y	N	N/A
20	In instances where there is a declaration of interest in any of the agenda business items, are appropriate actions taken, e.g. is the member asked to leave the meeting while the business item is been discussed?	Y	N	N/A
21	In instances where the conflict of interest is likely to last for a long time, has the Audit Committee member been asked to relinquish their membership?	Y	N	N/A
22	Are the Audit Committee members required to declare their interest in a register of interest?	Y	N	N/A
<i>Terms of Appointment</i>				
23	Have all Audit Committee members received a letter of appointment that clearly sets out:	Y	N	N/A
	a) their appointment and purpose;	Y	N	N/A
	b) the support and training that they will receive;	Y	N	N/A
	c) the commitment required;	Y	N	N/A
	d) their remuneration;	Y	N	N/A
	e) their appraisal;	Y	N	N/A
	f) conflict of interest procedures;	Y	N	N/A
	g) expected conduct;	Y	N	N/A
	h) duration of appointment and how often it may be renewed; and	Y	N	N/A
i) termination conditions?	Y	N	N/A	
24	Do all members of the Audit Committee have a clear understanding of what is expected of them in their role, including time commitments?	Y	N	N/A
25	Do all members of the Audit Committee have a clear understanding of how their individual performances will be appraised, including a clear understanding of what would be regarded as unsatisfactory performance and the criteria which would indicate the termination of their membership?	Y	N	N/A

<u>Additional Comments</u>				
<u>Conclusions</u>				
Do we achieve <b>Principle 2: Membership, Independence, Objectivity and Understanding</b> – Is the Audit Committee suitably independent and objective, and does each member have a good understanding of the objectives, priorities and risks of the organisation, and of their role on the Audit Committee?				
What do we need to do to enhance the Audit Committee?				
<b>Principle 3: Skills</b>				
The Audit Committee should corporately own an appropriate skills mix to perform its functions well.				
26	Are there formal assessment criteria for the appointment of the Audit Chair, including attitudes to non-executives, strength of personality, experience of chairing, and time commitment?	Y	N	N/A
27	Do the Chairs of the Audit Committee and the Board and the other non-executive members consult widely before making recommendations on membership of the Committee?	Y	N	N/A
28	Do the assessment criteria of Committee members include knowledge, experience, skills, personal qualities, and time available? NB: The Audit Committee Handbook suggests that all Audit Committee members should have, or acquire as soon as possible after appointment:	Y	N	N/A
	a) understanding of the objectives of the organisation and current significant issues for the organisation;	Y	N	N/A
	b) understanding of the organisation's structure including key relationships such as that with a sponsoring department or major partner;	Y	N	N/A
	c) understanding of the organisation's culture;	Y	N	N/A
	d) understanding of any relevant legislation or other rules governing the organisation; and	Y	N	N/A
e) broad understanding of the government environment, particularly accountability structures and current major initiatives.	Y	N	N/A	



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29	Does at least one member of the Audit Committee have recent and relevant financial experience that allows them to engage effectively with financial and management accounts reporting?	Y	N	N/A
30	Does the Audit Committee at least annually review their skills base to check that they have the necessary skills required to be an effective Committee?	Y	N	N/A
31	Does the Audit Committee set down requirements for areas of collective understanding, including: a) accounting;	Y	N	N/A
	b) risk management;	Y	N	N/A
	c) audit;	Y	N	N/A
	d) technical or specialist issues pertinent to the organisation's business;	Y	N	N/A
	e) experience of managing similar sized organisations;	Y	N	N/A
	f) understanding of the wider environments in which the organisation operates; and	Y	N	N/A
	g) detailed understanding of the government environment and accountability structures?	Y	N	N/A
<i>Additional Skills</i>				
32	Do the Audit Committee members feel empowered to co-opt members for a period of less than 1 year to provide specialist skills that the members do not have to be an effective Committee?	Y	N	N/A
33	Do the Audit Committee members feel empowered to procure specialist advice at reasonable approved expense to the organisation, on an ad-hoc basis to support them in relation to particular pieces of Committee business?	Y	N	N/A
<i>Training and Development</i>				
34	Is there an induction checklist for new Audit Committee members that details key things that they must do e.g. site visits, meetings with Board, Risk Manager, Internal Audit and External Auditors?	Y	N	N/A
35	Do all new members of the Audit Committee attend an induction training course for Audit Committee members run by the National School of Government or other sector related organisation?	Y	N	N/A
36	Do new Audit Committee members visit important business locations?	Y	N	N/A
37	The Audit Committee ensures that new members have sufficient knowledge of the business to identify the key risk areas and to challenge both line management and internal and external auditors on critical and sensitive issues.	Y	N	N/A
38	Does the Audit Committee make recommendations to the Board on the Committee's training needs?	Y	N	N/A
39	Does the Audit Committee benchmark itself, in some way, against other Audit Committees?	Y	N	N/A

<u>Additional Comments</u>				
<u>Conclusions</u>				
Do we achieve <b>Principle 3: Skills</b> – Does the Audit Committee contain or have at its disposal an appropriate mix of skills to perform its functions well?				
What do we need to do to enhance the Audit Committee?				
<b>Principle 4: Scope of Work</b>				
The scope of the Audit Committee's work should be defined in its Terms of Reference, and encompass all the assurance needs of the Board and Accounting Officer. Within this, the Audit Committee should have particular engagement with the work of Internal Audit, the work of External Auditor, and Financial Reporting Issues.				
40	Does the Audit Committee consider the independence and effectiveness of Internal Audit?	Y	N	N/A
41	Does the Audit Committee consider that the experience, expertise and professional standard of the Internal Audit team are appropriate for the size, complexity, and inherent risk of the organisation?	Y	N	N/A
42	Does the Audit Committee consider that the scope of Internal Audit work, the available resources at its disposal, and their access to information and people allow it to address significant risks within the organisation?	Y	N	N/A
43	Does the Audit Committee make suggestions to Internal Audit regarding risk and problem areas that the audit could address in the short and long term?	Y	N	N/A
44	Does the Audit Committee review and approve the Internal Audit plan before they commence any work?	Y	N	N/A
45	Does the Audit Committee receive regular progress reports on studies/work undertaken by Internal Audit?	Y	N	N/A
46	Does Audit Committee receive the Internal Audit report once Internal Audit has completed any planned and approved work?	Y	N	N/A
47	Does the Audit Committee review management response to issues raised by the work of Internal Audit, and monitor what progress management have made on Internal Audit's recommendations?	Y	N	N/A
<i>Relationship with External Audit</i>				

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48	Where relevant, does the Audit Committee consider the independence and effectiveness of the External Auditors?	Y	N	N/A
49	Does the Audit Committee periodically obtain the views of the External Auditor on the work and effectiveness of the Audit Committee?	Y	N	N/A
50	Does the Audit Committee consider if the External Auditors have the correct experience and expertise to manage the audit effectively?	Y	N	N/A
51	Is the Audit Committee informed by the External Auditors as to their compliance with applicable UK ethics guidance?	Y	N	N/A
52	Does the Audit Committee consider the External Auditor's Audit Strategy before they commence work?	Y	N	N/A
53	Does the Audit Committee seek specific assurance regarding the External Auditor's quality assurance procedures when considering their Audit Strategy?	Y	N	N/A
54	Do the External Auditors inform the Audit Committee of key developments and issues at key stages of the audit?	Y	N	N/A
55	Does the Audit Committee make suggestions to the External Auditors regarding risk and problem areas the audit could address in the short and long term?	Y	N	N/A
56	Where relevant, does the Audit Committee review the audit fees?	Y	N	N/A
57	Does the Audit Committee discuss and consider why unadjusted errors in the draft financial statements detected by the External Auditors are not corrected?	Y	N	N/A
58	Does the Audit Committee consider the Management Letter from the External Auditors and other relevant reports (e.g. the NAO's Value for Money work)?	Y	N	N/A
59	Does the Audit Committee review management's response to the Management Letter and monitor the progress made by management on the recommendations in the Management Letter?	Y	N	N/A
<i>Relationship Between Internal Audit and External Auditors</i>				
60	Does the Audit Committee consider the effectiveness of relationships between Internal Audit and the External Auditors?	Y	N	N/A
61	Does the Audit Committee consider whether there are areas where joint working between Internal Audit and the External Auditors would be beneficial?	Y	N	N/A
62	Does the Audit Committee seek confirmation from Internal Audit and the External Auditors on the extent of co-operation between them?	Y	N	N/A
63	Does the Audit Committee consider whether Internal Audit and the External Auditors work together effectively to address significant risks to the organisation?	Y	N	N/A
<i>Fraud</i>				
64	Does the Audit Committee consider whether effective anti-fraud and corruption policies and procedures are in place and operating effectively?	Y	N	N/A
65	Does the Audit Committee consider whether arrangements have been established to deal with situations of suspected or actual fraud?	Y	N	N/A

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66	Does the Audit Committee consider whether there is a code of conduct and its distribution to employees?	Y	N	N/A
67	Does the Audit Committee consider whether management arrangements for whistle blowing are satisfactory?	Y	N	N/A
<i>Statement On Internal Control (SIC)</i>				
68	Does the Audit Committee consider whether corporate governance is treated as a compliance exercise or is being used to provide benefit to the organisation?	Y	N	N/A
69	Does the Audit Committee consider whether the system of internal reporting gives early warning of control failures and emerging risks?	Y	N	N/A
70	Does the Audit Committee consider whether the SIC is meaningful, and what evidence underpins it?	Y	N	N/A
71	Does the Audit Committee review whether internal controls detailed in the SIC adequately address the material risks to the organisation?	Y	N	N/A
72	Does the Audit Committee approve the SIC?	Y	N	N/A
73	Does the Audit Committee ensure that the SIC appropriately discloses action to deal with material problems that have arisen in year?	Y	N	N/A
74	Does the Audit Committee ensure that they receive details on the operation of internal control, including any failures to implement recommendations accepted by the Executive Board from Internal Audit and the External Auditors?	Y	N	N/A
75	Does the Audit Committee satisfy itself that the system of internal control has operated effectively throughout the reporting period?	Y	N	N/A
76	Does the Audit Committee consider whether financial control, including the structure of delegations, enables the organisation to achieve its objectives and it achieve good value for money?	Y	N	N/A
77	Does the Audit Committee monitor whether the organisation's procedures for identifying and managing business risk have regard for the relevant legislation and regulation?	Y	N	N/A
<i>Financial Reporting</i>				
78	Does the Audit Committee review the first draft of the annual accounts before the External Auditors start work on them?	Y	N	N/A
79	Before the Accounting Officer signs off the accounts do the Audit Committee consider:	Y	N	N/A
	a) that the accounting policies in place comply with relevant requirements, particularly the Treasury's Financial Reporting Manual and Accounts Direction;	Y	N	N/A
	b) that there has been a due process in preparing the accounts and annual report and whether that process is robust;	Y	N	N/A
	c) whether the accounts and annual report have been subjected to sufficient review by management and by the Accounting Officer and/or Board;	Y	N	N/A
	d) that when new or novel accounting treatments arise, whether appropriate advice on accounting treatment has been taken;	Y	N	N/A

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	e) whether there is an appropriate anti-fraud policy in place and whether losses are suitably recorded;	Y	N	N/A
	f) whether suitable processes are in place to ensure accurate financial records are kept;	Y	N	N/A
	g) whether suitable processes are in place to ensure regularity and propriety is achieved; and	Y	N	N/A
	h) whether issues raised by the External Auditors have been given appropriate attention?	Y	N	N/A
80	Does the Audit Committee consider whether there is a risk of the accounts being qualified by the External Auditors?	Y	N	N/A
81	If the accounts have been qualified, does the Audit Committee consider the action taken by the Board to deal with the causes of the qualification?	Y	N	N/A
82	Does the Audit Committee satisfy itself that the annual financial statements represent fairly the financial position of the organisation, regardless of the pressures on executive management?	Y	N	N/A
83	Before the Accounting Officer signs off the Letter of Representation, does the Audit Committee review it and give particular attention to non-standard issues of representation?	Y	N	N/A
84	Does the Audit Committee review the Annual Report and the Financial Statements before signature by the Accounting Officer?	Y	N	N/A
<u>Additional Comments</u>				
<p><u>Conclusions</u></p> <p>Do we achieve <b>Principle 4: Scope of Work</b> – Is the scope of the Audit Committee suitably defined and does it encompass all the assurance needs of the Board and Accounting Officer?</p> <p>What do we need to do to enhance the Audit Committee?</p>				

<b>Principle 5: Communication</b>				
The Audit Committee should ensure it has effective communication with the Board, the Head of Internal Audit, the External Auditor, and other stakeholders.				
85	Does the Audit Committee send regular reports or provide oral updates to the Board which they review at their meetings?	Y	N	N/A
86	Does the Audit Committee provide an Annual Report to the Board, timed to support preparation of the Statement on Internal Control?	Y	N	N/A
87	Does the Annual Report of the Audit Committee present the Committee's opinion about:	Y	N	N/A
	a) the comprehensiveness of assurances in meeting the Board and Accounting Officers needs;	Y	N	N/A
	b) the reliability and integrity of these assurances;	Y	N	N/A
	c) whether the assurance available is sufficient to support the Board and Accounting Officer in their decisions taken and their accountability obligations;	Y	N	N/A
	d) the implication of these assurances for the overall management of risk;	Y	N	N/A
	e) any issues the Audit Committee considers pertinent to the Statement of Internal Control, and any long term issues the Committee thinks the Board and/or Accounting Officer should give attention to;	Y	N	N/A
	f) financial reporting for the year;	Y	N	N/A
	g) the quality of both Internal and External Audit and their approach to their responsibilities; and	Y	N	N/A
	h) the Audit Committee's view of its own effectiveness, including advice on ways in which it considers it needs to be strengthened or developed?	Y	N	N/A
<u>Additional Comments</u>				
<u>Conclusions</u>				
Do we achieve <b>Principle 5: Communication</b> – Does the Committee engage effectively with Financial and Performance Reporting issues, and with the work of internal and external audit? And does the Audit Committee communicate effectively with the Accounting Officer, the Board and other stakeholders?				
What do we need to do to enhance the Audit Committee?				

<b>Section II: The Role of the Chair: Good Practice</b>				
The Chair of the Audit Committee has particular responsibility for ensuring that the work of the Audit Committee is effective, that the Committee is appropriately resourced, and is maintaining effective communication with stakeholders.				
	<i>Agenda Setting</i>			
88	Should the Board Secretary be different from the Audit Committee Secretary?	Y	N	N/A
89	Does the Chair of the Audit Committee meet with the Committee Secretary before every meeting to discuss and agree the business for the meeting?	Y	N	N/A
90	Are inputs on Any Other Business formally requested in advance from Committee members and attendees?	Y	N	N/A
91	Are outline agendas planned one year ahead to cover core activities and specific issues on a cyclical basis?	Y	N	N/A
92	Does the agenda exclude executive business so that there is no overlap with the work of the Board whilst linking to the main elements of the organisation's business?	Y	N	N/A
93	Can special meetings be organised to allow quick response to emergencies?	Y	N	N/A
94	Are the meetings set for a length of time which allows all business to be conducted, yet not so long that the meeting becomes ineffective?	Y	N	N/A
95	Does the Chair encourage full and open discussion and invite questions at the Audit Committee meetings?	Y	N	N/A
	<i>Attendance</i>			
96	Do the Terms of Reference include rules for a quorum?	Y	N	N/A
97	Are attendance records maintained and reviewed annually by the Board?	Y	N	N/A
98	Are the Audit Committee meetings rotated between locations, where relevant, to give the members the opportunity to see various operating sites?	Y	N	N/A
	<i>Communication</i>			
99	Does the Chair of the Audit Committee have open lines of communication with the Board, Head of Internal Audit and the External Auditors?	Y	N	N/A
100	Does the Chair have bilateral meetings at least annually with: the Accounting Officer, Head of Internal Audit and the External Auditors?	Y	N	N/A
101	Does the Chair encourage all Committee members to have regular interface with the organisation and its activities to help them understand the organisation, its objectives and business needs and priorities?	Y	N	N/A
102	Do reports to the Audit Committee communicate relevant information at the right frequency, time, and in a format that is effective?	Y	N	N/A
103	Does the Audit Committee issue guidelines concerning the format and content of the papers to be presented to the Committee?	Y	N	N/A
	<i>Monitoring Actions</i>			
104	Does the Chair or the Secretariat ensure that all action points from Committee meetings are appropriately actioned?	Y	N	N/A

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105	Does the Chair or the Secretariat ensure that members who have missed a meeting are appropriately briefed on the business conducted in their absence?	Y	N	N/A
106	Is a report on matters arising made and minuted at the Audit Committee's next meeting?	Y	N	N/A
107	Does the Chair ensure that the Training needs of the Audit Committee members are identified and addressed?	Y	N	N/A
108	Does the Chair ensure that the Committee members are provided with appropriate appraisal of their performance as a Committee member?	Y	N	N/A
109	Does the Audit Committee Chair seek appraisal of their own performance from the Accounting Officer or Chair of the Board?	Y	N	N/A
110	Does the Chair ensure that there is a periodic review, at least annually, of the overall effectiveness of the Audit Committee and its Terms of Reference?	Y	N	N/A
<i>Appointments</i>				
111	Is the Chair involved in the appointment of new Committee members, including providing advice on the skills and experience required of the new individual?	Y	N	N/A
<p><u>Additional Comments</u></p>				
<p><u>Conclusions</u></p> <p>Do we meet <b>Good Practice: the Role of the Chair</b> – Is the Committee appropriately resourced, work planned in advance as far as possible, and effective communication with stakeholders maintained?</p> <p>What do we need to do to enhance the Audit Committee?</p>				
<p><b>Section III: Committee Support: Good Practice</b></p> <p>The Audit Committee should be provided with appropriate Secretariat support to enable it to be effective. This is more than a minute taking function – it involves providing pro-active support for the work of the Committee and helping its members to be effective in their role.</p>				
<b>Does the Audit Committee Secretariat:</b>				
112	Meet with the Chair of the Audit Committee to prepare agendas for meetings?	Y	N	N/A



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113	Commission papers as necessary to support agenda items?	Y	N	N/A
114	Circulate meeting documents to all Committee members, Internal Audit and External Auditors in good time before each meeting e.g. at least one week before the meeting?	Y	N	N/A
115	Arrange for Executives / senior management to be available as necessary to discuss specific agenda items with the Audit Committee during meetings?	Y	N	N/A
116	Keep records of meetings providing draft minutes for the Audit Chair's approval?	Y	N	N/A
117	Send the minutes of all Audit Committee meetings to Committee members, Head of Internal Audit, External Auditors, Board, and the Accounting Officer on a timely basis e.g. within one week of the meeting?	Y	N	N/A
118	Ask for confirmation that the minutes are a true and fair representation of a summary of the business taken by the Audit Committee?	Y	N	N/A
119	Ensure that the minutes clearly states all agreed action, when they will be done by the responsible owner, and any advice given from any stakeholders?	Y	N	N/A
120	Ensure action points are being taken forward between meetings?	Y	N	N/A
121	Support the Chair in the preparation of Audit Committee reports to the Board?	Y	N	N/A
122	Arrange the Chairs' bilateral meetings with: the Accounting Officer, the Head of Internal Audit, Director of the External Auditors, and in NDPBs, with the Chair of the Board?	Y	N	N/A
123	Keep the Chair and members in touch with developments and relevant background information about developments in the organisations?	Y	N	N/A
124	Maintain a record of when members' terms of appointment are due for renewal or termination?	Y	N	N/A
125	Ensure that appropriate appointment processes are initiated when required?	Y	N	N/A
126	Ensure that new members receive appropriate induction training, and that all members are supported in identifying and participating in ongoing training?	Y	N	N/A
<u>Additional Comments</u>				

Conclusions

Do we meet **Good Practice: Support for the Committee** – Does the Committee receive appropriate support from its secretariat?

What do we need to do to enhance the Audit Committee?

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