



Governing Body

352nd Session, Geneva, 28 October–7 November 2024

Programme, Financial and Administrative Section

PFA

Audit and Oversight Segment

Date: 8 October 2024

Original: English

Seventh item on the agenda

Appointments to the Independent Oversight Advisory Committee

Purpose of the document

In this document, the Governing Body is invited to approve the appointment of three new members of the Independent Oversight Advisory Committee and the extension of the appointment of one member for one extra year and of two members for a second term (see the draft decision in paragraph 13).

Relevant strategic objective: None.

Main relevant outcome: Enabler B: Improved leadership and governance.

Policy implications: None.

Legal implications: None.

Financial implications: None.

Follow-up action required: None.

Author unit: Office of the Treasurer and Financial Comptroller (TR/CF).

Related documents: [GB.350/PFA/6](#); [GB.350bis/PFA/2](#); [GB.350bis/PV](#).

1. In March 2024, the Independent Oversight Advisory Committee (IOAC) submitted its 16th annual report ¹ to the 350th Session of the Governing Body which highlighted the issue of the rotation of Committee members given that the mandatory rotation of three of five members at the end of 2024 may have an impact on the seamless transfer of knowledge within the Committee. The Governing Body took note that the Committee would propose amendments to its terms of reference to address this issue.
2. In June 2024, at its 350th *bis* Session, the Governing Body approved the proposed amendments to the IOAC's terms of reference, including Option A for changing the membership replacement cycle, ² as follows:

Option A (2-1-0): replace two members in year 1, then one member in year 2. Year 3 would have no changes, with a new selection process for the next period. As an interim impact, this requires the extension of one existing IOAC member for one year.
3. Following the Governing Body's approval of the amended membership replacement cycle, the three outgoing IOAC members agreed among themselves on whom would be proposed to the Governing Body for an extension of one extra year.
4. As a result, the following three members are to be replaced:
 - Ms Malika Aït-Mohamed Parent (France/Switzerland), from 1 January 2025;
 - Mr Verasak Liengsiriwat (Thailand), from 1 January 2025;
 - Ms Marian McMahon (Canada), from 1 January 2026.
5. The following two members are eligible and have expressed their willingness to continue serving on the Committee for a second three-year term:
 - Mr Gonzalo Castro de la Mata (Peru/United States of America);
 - Mr Marcel Jullier (Switzerland).
6. At the beginning of 2024, and in accordance with the selection and appointment procedures outlined in the IOAC's terms of reference, the Office placed job advertisements on the ILO's public website and official LinkedIn account, communicated the selection process to all Member States and used the Bureau for Workers' Activities, the Bureau for Employers' Activities and the ILO field structure to further disseminate the information to the social partners for broader circulation. An independent consultancy firm was then engaged to screen 87 of the applications received and to interview a selection of the candidates once their curricula vitae had been scrutinized. The consultancy firm presented a shortlist of 11 candidates for consideration by the Governing Body selection panel. The selection panel requested the current members of the IOAC to undertake a technical assessment of the shortlisted candidates and provide a written report.
7. The Governing Body selection panel, comprising a representative of the Government group Chairperson and representatives of regional groups, the Employers' group and the Workers' group, met in August 2024 to review the report of the consultancy firm as well as the technical assessment report presented by the IOAC. The selection panel noted that the IOAC membership selection process and the evaluation methodology used by the consultancy firm

¹ GB.350/PFA/6.

² GB.350*bis*/PV, para. 34.

were transparent, robust and thorough and that the inputs provided by the IOAC were useful, particularly with regard to the complementary skills and competences needed to conduct the Committee's work. The panel was able to seek clarifications and advice from the representatives of the consultancy firm and the Vice-Chairperson of the IOAC.

8. Referring to the terms of reference, the selection panel agreed that the criteria of paramount importance for the selection of IOAC members are professional competence, experience and integrity. It also discussed other considerations such as geographical distribution and gender balance. It noted that for the effective future functioning of the IOAC, expertise in International Public Sector Accounting Standards and information technology skills were important criteria for considering the replacement candidates.
9. The panel further deliberated on the independence criteria outlined in the IOAC's terms of reference, in particular with regard to the perceived, potential or actual conflicts of interest concerning some candidates. Based on thorough analysis of each scenario, and taking into account geographical and gender balance in the future membership of the Committee, the panel was able to reach consensus on the three candidates to be recommended for appointment and a further four candidates to be retained on a reserve list, whose selection in case of vacancies arising during the Committee's term would be subject to the approval of the Governing Body.
10. The recommended candidates are:
Proposed new members (in alphabetical order and then by effective dates):
 - Ms Lipika Majumdar Roy Choudhury (India), from 1 January 2025;
 - Ms Agnieszka Słomka-Gołębiowska (Poland), from 1 January 2025;
 - Mr Clyde M. MacLellan (Canada), from 1 January 2026.
 Reserve list (in alphabetical order):
 - Mr Tuncay Efendioğlu (Türkiye);
 - Mr Jayantilal M. Karia (Uganda);
 - Ms Maria Rios (Spain);
 - Mr Bolton Tarleh Nyema (Liberia).
11. The curricula vitae of candidates recommended for appointment and those to be kept on the reserve list are included in Appendices I and II to this document.
12. The Officers of the Governing Body have endorsed the recommendation of the selection panel which is now referred to the Governing Body for its final consideration and decision.

► Draft decision

13. The Governing Body decided to:

- (a) convey its appreciation to Ms Malika Aït-Mohamed Parent and Mr Verasak Liengsiriwat for their valuable contributions to the work of the Independent Oversight Advisory Committee (IOAC) during the periods 2019–21 and 2022–24;**
- (b) approve the extension of Ms Marian McMahon for an extra year from 1 January 2025 to 31 December 2025;**
- (c) appoint Ms Lipika Majumdar Roy Choudhury and Ms Agnieszka Słomka-Gołębiowska as members of the IOAC for a first term of three years commencing on 1 January 2025;**
- (d) appoint Mr Clyde M. MacLellan as a member of the IOAC for a first term of three years commencing on 1 January 2026;**
- (e) extend the appointments of Mr Gonzalo Castro de la Mata and Mr Marcel Jullier for a second term of three years commencing on 1 January 2025; and**
- (f) retain the candidatures of Mr Tuncay Efendioğlu, Mr Jayantilal M. Karia, Ms Maria Rios and Mr Bolton Tarleh Nyema on a reserve list.**

► Appendix I

Curricula vitae of candidates for appointment

Ms Lipika Majumdar Roy Choudhury

Gender	Female	Nationality	India
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Education

Qualifications
BA English (Honours), University of Calcutta
Diploma in International Economic Relations, Institut international d'administration publique, Paris
Diplôme d'études Supérieures Spécialisées (equivalent to MPhil), University of Paris
Languages: English, French

Professional experience

Organization	Location	Position	Years position held
United Nations Panel of Experts monitoring UN sanctions	Across Africa	Financial Expert, Panel Coordinator	2007–present
Government of India	India	Special Secretary to the Government of India; Director (Finance), Ministry of Steel; Commissioner, Chief Commissioner and Special Secretary, Union Ministry of Finance	1977–2014

Committee experience

Organization	Location	Role/Committee	Years position held
Department of Revenue	India	Member, Central Board of Indirect Taxes and Customs	Not specified

Ms Agnieszka Słomka-Gołębiowska

Gender	Female	Nationality	Poland
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Education

Qualifications
Fulbright Scholarship, invited by Nobel Prize winner Prof Oliver Williamson, Haas School of Business, University of California, Berkeley, United States
Institute for Sustainability Leadership, University of Cambridge, United Kingdom
Executive Program, Harvard Business School and IESE Business School
MA in Banking and Finance (with distinction), MA in Management, PhD in Economics, SGH Warsaw School of Economics
MBA programme, Francuskim Instytucie Zarządzani, Warsaw
Masters Studies in International Business, specialized in corporate governance, Copenhagen Business School
Languages: Polish, English, German

Professional experience

Organization	Location	Position	Years position held
Warsaw School of Economics	Poland	Full Professor in Corporate Governance	2005–present
Advisory Services	Not provided	Leadership, Diversity and Inclusion, Building Sustainable Business	2015–present
Industrial Development Agency	Not provided	Director, Privatization Department	2006–10
Westfälische Wilhelms-Universität	Germany	Professor Assistant, Department of International Economics	2003–04
Arthur Andersen	Not provided	Senior Consultant, Business Consulting	2000–02
Accenture	Copenhagen	Consultant	1998

Committee experience

Organization	Location	Role/Committee	Years position held
mBank (Commerzbank AG Group)	Poland	Chairwoman of the Board; Chair and Member, Executive Committee; Chair, Remuneration and Nomination Committee; Member, Risk Committee; Member, Audit Committee	2014–present
Sustainable Investment Forum Poland	Poland	Founder and Chair, Steering Committee	2023–present
Joint United Nations Programme on HIV/AIDS (UNAIDS)	Geneva	Member, Independent External Oversight Advisory Committee	2022–present
Pracuj	Europe	Non-Executive Director; Chair, Audit Committee	2021–present

Organization	Location	Role/Committee	Years position held
Ghelamco Invest (Ghelamco Group)	Europe	Non-Executive Director; Chair, Audit Committee	2020–present
World Food Programme	Rome	Member, Audit Committee	2017–23
Budimex (Ferrovia Group)	Poland	Non-Executive Director; Member, Audit Committee	2019–21
Bank BPH (GE Capital Group)	Poland	Non-Executive Director; Member, Remuneration, Audit and Investment Committee	2008–14
Bumar	Poland	Deputy Chair of the Board, Non- Executive Independent Director	2006–08

Mr Clyde M. MacLellan

Gender	Male	Nationality	Canada
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Education

Qualifications
Chartered Accountancy Diploma, recognized as a Fellow in 2013 BBA, Acadia University, Canada, 1983
Languages: English

Professional experience

Organization	Location	Position	Years position held
Public Sector Pension Investment Board	Canada	Not provided	Not provided
Public Service Pension Plan of Canada	Canada	Not provided	Not provided
International Criminal Police Organization (INTERPOL)	Not provided	Not provided	Not provided
Office of the Auditor General of Canada	Canada	Assistant Auditor General	1992–2020
Saint Mary's University	Halifax, Canada	Lecturer	1990–91
Deloitte & Touche	Halifax, Canada	Accountant	1983–89

Committee experience

Organization	Location	Role/Committee	Years position held
Canadian Public Sector Accounting Board	Canada	Chair of the Board	July 2020–present
Pan American Health Organization	Americas	Member, Audit Committee	2020–23
Habitat for Humanity	National capital region	Member, Finance Committee	2003–Present
Public Sector Accounting Board's Conceptual Framework	Canada	Chair, Task Force on Financial Indicators for Governments and Segmented Reporting for Senior Governments	2004–18
International Auditing and Assurance Standards Board	Canada	Member, Task Force on Using the Work of Internal Auditors	2009–11
Ottawa District Chartered Accountants Association	Ottawa	President and Member, Executive Committee	1996–2002
Executive Committee of the Office of the Auditor General of Canada	Not provided	Member	Not provided

► Appendix II

Curricula vitae of candidates retained on the reserve list

Mr Tuncay Efendioğlu

Gender	Male	Nationality	Türkiye
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Education

Qualifications

Certified Internal Auditor
 Certified Information System Auditor
 Certified Financial Services Auditor
 Certified Fraud Examiner
 Certification in Risk Management Assurance
 Certified in Control Self-Assessment
 UN Executive Leaders Programme, 2018 and 2022
 Chief Audit Executive Programme, 2015
 Master of Science in Economics, Athens University of Economics and Business, June 1997
 BSc Political Sciences, University of Istanbul, June 1989

Languages: Turkish, English, French, Greek, Italian (good), Spanish (basic)

Professional experience

Organization	Location	Position	Years position held
International Civil Aviation Organization	Montreal, Canada	Director-Chief, Office of Internal Oversight (OIO)	2017–present
World Intellectual Property Organization	Geneva	Acting Director, Head and Senior Internal Auditor, Internal Audit Section	2007–17
UN Operation in Côte d'Ivoire	Côte d'Ivoire	Resident Auditor	2005–07
Probank SA	Athens	Internal Audit Manager	2002–05
EFG Eurobank Ergasias	Athens	Senior Internal Auditor	2000–02
Ernst & Young	Athens	Senior Auditor	1997–2000
Isbank	Türkiye	Auditor	1992–94

Committee experience

Organization	Location	Role/Committee	Years position held
World Meteorological Organization	Geneva	Member (and former Chair), Audit and Oversight Committee	Present
UN Industrial Development Organization	Vienna	Member and Vice-Chair, Oversight Advisory Committee	Present
Institute of Internal Auditors	Not provided	Former Chair and member, Public Sector Guidance Committee	Not provided

Mr Jayantilal M. Karia

Gender	Male	Nationality	Uganda
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Education

Qualifications
MBA Financial Management, Accounting, Audit and Oversight and Marketing, Long Island University, New York, United States
Programming and Systems Design, New York University, New York, United States
BCom (Honours), Maharaja Sayajirao University of Baroda, India. Specialization in accounting, auditing and business law
Diploma in Co-operative Societies (Credit Unions), Maharaja Sayajirao University of Baroda, India
Certificate in Foundations of Organizational Ombudsman Practice, Baltimore, United States
Certificate in Mediation Tools for Ombudsmen, Baltimore, United States
Languages: English

Professional experience

Organization	Location	Position	Years position held
International Renewable Energy Agency	Abu Dhabi	Director, Administration and Management Services Division	2012–15
United Nations	New York, United States	Deputy Controller	2009–11
United Nations	New York, United States	Director of Accounts Division	1995–2009
United Nations	New York, United States	Officer-in-Charge, Peacekeeping Financing Division	2008–09
United Nations	New York, United States	Officer-in-Charge, Procurement Service	2005–06
United Nations	New York, United States	Deputy Executive Officer, Department of Administration and Management	1990–95
UN Postal Administration	New York, United States	Chief, Automated Systems and various other positions	1972–90

Committee experience

Organization	Role/Committee	Years position held
Association of Former International Civil Servants	Member, Governing Board	2015–present
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Chair, Oversight Advisory Committee	2017–23
UN Interregional Crime and Justice Research Institute	President, Board of Trustees	2012–22
United Nations Children's Fund (UNICEF)	Chair, Audit Advisory Committee	2017–23

Organization	Role/Committee	Years position held
World Health Organization	Member, Independent Expert Oversight Advisory Committee	2018–21
United Nations Development Programme	Member, Audit and Evaluation Advisory Committee	2011–17
International Advisory and Monitoring Board for Iraq	Alternate Representative of the Secretary-General	2003–11
International Federation of Accountants	Member, Program Oversight Committee, Professional Accounting Organization	2014–20

Ms Maria Rios

Gender	Female	Nationality	Spain
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Education

Qualifications MBA in Project Management Certified Public Accountant Certified Internal Auditor Certified Information Systems Auditor Lean Six Sigma Black Belt Services Certified member of the Board of Directors Sustainability Standards Certification (Global Reporting Initiative) Project Management Professional Credential Certified in Risk Management Assurance Certified in Control Self-Assessment Accreditation in Internal Quality Assessor Licensed as statutory auditor (Spanish CPA) MBA Project Management, Escuela de Posgrado CEU San Pablo, Spain, 2014 Economics and Business Administration, University of Zaragoza, Spain International Finance, Erasmus Scholar, Universität die Goettinger Sieben, Göttingen, Germany Languages: Spanish, English, French (moderate), German (moderate)
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Professional experience

Organization	Location	Position	Years position held
Inter-American Development Bank Group	Washington, DC	Senior Advisor to the Executive Vice President	2022–23
Inter-American Development Bank Group	Washington, DC	Principal, Oversight, Audit and Compliance	2013–present
Inter-American Development Bank Group	Washington, DC	Lead Oversight, Audit and Compliance Specialist	2006–13
Inter-American Development Bank Group	Washington, DC	Senior Oversight, Audit and Compliance Specialist	2003–06
Deloitte/Arthur Andersen	Spain	External Audit Manager	1995–2002

Committee experience

Organization	Location	Role/Committee	Years position held
Women in Leadership Executive Program, The George Washington University	United States	Member, Advisory Council	Not provided
International Consortium on Governmental Financial Management	United States	Member, Steering Committee	Not provided

Mr Bolton Tarleh Nyema

Gender	Male	Nationality	Liberia
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Education

Qualifications Certified Public Accountant, United States Certified Information Systems Auditor Master of Professional Accounting, University of Southern Mississippi MA International Relations with a concentration in Management and Development Economics, International University of Japan BBA Accounting, University of Liberia Languages: English
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Professional experience

Organization	Location	Position	Years position held
UNICEF Office of Internal Audit and Investigations	New York, United States	Deputy Director	2017–present
UNICEF Office of Internal Audit and Investigations	New York, United States	Director a.i.	2018–19
United Nations Office of Internal Oversight Services	New York, United States	Chief, Peacekeeping Audit Service	2015–17
United Nations Office of Internal Oversight Services	New York, United States	Chief, Peacekeeping Headquarters and Resident Audit Sections	2008–14
United Nations Office of Internal Oversight Services	New York, United States	Auditor	2001–08
African Development Bank	Abidjan, Cote d'Ivoire	Principal Auditor	1996–2001
Gardiner, Kamy & Associates, PC	Washington, DC	Manager	1992–96
Price Waterhouse	Tokyo	Consultant	1990–91
Price Waterhouse	Monrovia	Senior Auditor	1985–88

Committee experience

Organization	Location	Role/Committee	Years position held
N/A	N/A	N/A	N/A