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## Strengthening the Governance Role of Subsidiary Bodies of the Executive Board

### Note to Executive Board representatives

#### Focal points:

#### Technical questions:

Atsuko Hirose  
Secretary of IFAD  
Tel.: +39 06 5459 2254  
e-mail: a.hirose@ifad.org

#### Dispatch of documentation:

Deirdre McGrenra  
Chief  
Governing Bodies  
Tel.: +39 06 5459 2374  
e-mail: gb@ifad.org

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For: Review

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# Strengthening the Governance Role of Subsidiary Bodies of the Executive Board

## I. Introduction

1. At its September session in 2017, the Executive Board approved the document entitled "Third Executive Board retreat: Matrix of issues and actions to strengthen IFAD's governance",<sup>1</sup> highlighting the need to "strengthen the governance structure and practices to enable the Board to provide better strategic guidance, with particular attention to the manner in which subsidiary committees report to the Board."
2. The role of subsidiary bodies is to consider matters within their areas of expertise and report to the Board with guidance in the form of specific recommendations. This enables the Board to make sound, fully informed and strategic decisions based on highly specialized advice. In response to the mandate from the Board retreat – and with a view to identifying best practices and revising the committees' terms of reference and rules of procedure as needed – the Office of the Secretary undertook the exercises outlined below, working with Convenors and Friends and with the Audit and Evaluation Committees.<sup>2</sup>
  - (i) A benchmarking survey of committee procedures at other international financial institutions;
  - (ii) A stocktaking of how subsidiary bodies currently operate (rules of procedure, terms of reference, and feedback from staff and members on what works well and what could be improved); and
  - (iii) Discussion and reflection on the findings.
3. The results of the foregoing were captured in a discussion paper presented to the fourth Executive Board retreat in April 2018 for consideration. Members of the Audit and Evaluation Committees also made presentations at the retreat. Further discussions then took place within both committees during their June meetings. The position paper presented at the retreat by the Audit Committee is attached as annex I, the benchmarking study findings are summarized in annex II, and the survey itself is included in the appendix.
4. This document builds on the discussion paper presented to the Board at the April retreat. In addition, section III describes the steps taken and discussions held at and subsequent to the Board retreat, including during the June meetings of the Audit and Evaluation Committees in 2018.
5. The Executive Board is invited to take note of this document. In particular, the Board is invited to review and provide guidance on the action points listed in section III and the conclusions contained in section IV, which are intended to strengthen the governance role of subsidiary bodies to provide better strategic input to the Board.

## II. Background

### A. IFAD's governance structure

6. IFAD's governance structure is composed of the Governing Council, the Executive Board and subsidiary bodies, i.e. committees or other bodies that may be established directly by the Governing Council or by the Executive Board.
7. Governing Council. All the powers of the Fund are vested in the Governing Council. The Governing Council may delegate any of its powers to the Executive

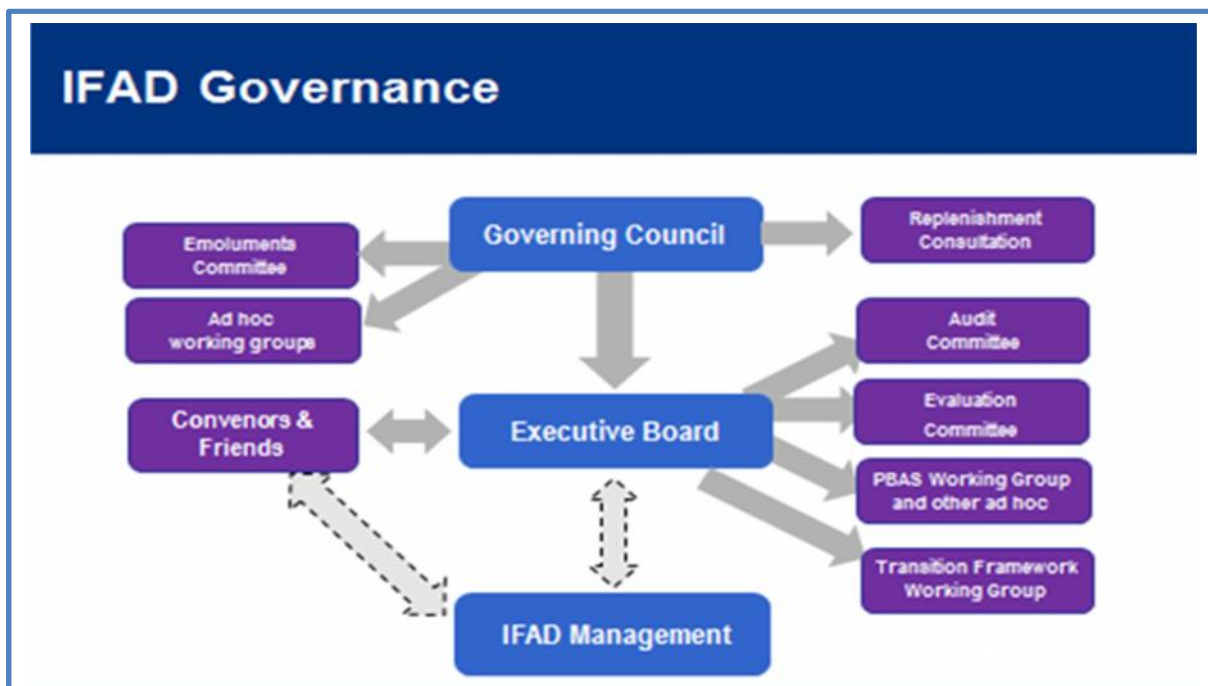
<sup>1</sup> See EB 2017/121/R.32.

<sup>2</sup> This matter was considered by the Evaluation Committee in October 2017 and March 2018, and by the Audit Committee in November 2017 and March 2018.

Board, apart from those specified as exceptions in the Agreement Establishing IFAD. All Member States are represented on the Governing Council by a Governor and an alternate.

8. Executive Board. The Executive Board is responsible for the conduct of the general operations of the Fund and provides strategic direction to Management on various policy and operational aspects. The Executive Board is composed of 36 members (18 members and 18 alternate members), elected from the Members of the Fund at the annual session of the Governing Council for a three-year term. The composition is distributed as follows: eight members and up to eight alternate members from List A; four members and up to four alternate members from List B; and six members and up to six alternate members from List C.
9. Executive Board subsidiary bodies. Currently, the Board has four subsidiary bodies. Two of these are permanent committees: the Evaluation Committee<sup>3</sup> and the Audit Committee,<sup>4</sup> and two are working groups formed to address issues arising from Board discussions: the Working Group on the Performance-based Allocation System and the Working Group on the Transition Framework. The representation of each List is the same for all subsidiary bodies and reflects the distribution of seats in the Executive Board. Thus, composition of each subsidiary body is four members from List A, two from List B and three from List C.
10. In addition, there exists an established informal forum of Convenors and Friends of the Executive Board, composed of representatives from each of the three sub-Lists.
11. The Fund's governance structure is shown in the figure below.

Figure – IFAD governance structure



<sup>3</sup> The Evaluation Committee currently conducts its business in accordance with the Revised IFAD Evaluation Policy (EB/2011/102/R.7/Rev.3, as amended in 2015) and the Terms of Reference and Rules of Procedure approved by the Board in 2011.

<sup>4</sup> Terms of reference and Rules of Procedure of the Audit Committee of the Executive Board: EB 2009/97/R.50/Rev.1.

## B. The role of subsidiary bodies of the IFAD Executive Board

12. An excerpt from the Rules of Procedure of the Executive Board in the text box below shows that the Board may form committees and other subsidiary bodies to address specific issues and report on them.

Excerpt from the Rules of Procedure of the Executive Board

### V. Subsidiary Bodies

#### RULE 11. Establishment, Reports, Rules of Procedure

1. The Board may establish committees and other subsidiary bodies from among its members and refer to them any question for study and report. The President, with the approval of the Board, shall appoint members of such bodies. Each committee shall elect its chairman.
2. Committees and other subsidiary bodies shall not vote but shall submit reports setting out the different views expressed in the body.
3. Unless the Board decides otherwise, these rules shall apply, *mutatis mutandis*, to the proceedings of committees and other subsidiary bodies.

13. Committees and other subsidiary bodies are thus expected to review and discuss issues relating to their mandate, and report back to the Board. Each chairperson shall attempt to secure consensus during the discussions in order to present to the Board, as far as possible, the unanimous views of each Committee. In the absence of consensus, the minority views and opinions are also presented.

## III. Discussions at the fourth retreat of the Executive Board and subsequent meetings of subsidiary committees

### A. Fourth retreat of the Executive Board (April 2018)

14. At its fourth retreat, the Board took note of the findings of the benchmarking study. The findings offered information, ideas, practices and experiences from eight comparators on a wide spectrum of issues related to the respective subsidiary bodies and their meetings: composition and structure, contribution to decision-making processes, ways to ensure effective reporting, and contribution to the strategic and governance roles of the Boards.
15. The Board also noted the position paper<sup>5</sup> prepared by the Audit Committee highlighting the various initiatives the Committee was undertaking to improve its efficiency and effectiveness.
16. The detailed results of the proceedings of the fourth retreat of the Executive Board are reflected in information note EB 2018/124/INF.3. The specific action points highlighted by members as key to enhancing the strategic governance role of the Board and its subsidiary bodies include:
- (i) Time management. Considering the large number of meetings and volume of associated documentation, a seminar could be organized on time management in a complex multilateral environment. Representatives also noted the importance of better time management during meetings, including allowing for breaks to hold informal consultations.
  - (ii) Reporting to the Board. Whether in written or oral form, reports should:
    - Provide strategic guidance to the Board, and not simply an account of what members said and how Management responded;

<sup>5</sup> EB Retreat Position Paper: Enhancing Audit Committee Effectiveness, annex I.

- Emphasize members' views on the issues discussed and not provide "pre-cooked" conclusions; and
  - Be dynamic and interactive – maybe in the form of PowerPoint presentations.
- (iii) Documentation. The timely delivery of documents of the subsidiary bodies is important. They should reach the Board in advance of the session to allow adequate time for review. The possibility of sharing a summary of issues by e-mail rather than through the Member States Interactive Platform should be explored. Reports should be concise and:
- Contain an accurate summary by the Chair and provide concrete key recommendations – this should be the responsibility of the respective Chairs;
  - Contain an executive summary highlighting key issues when applicable; and
  - Recommend topics for discussion by the Board.
- (iv) Communication. Tools such as WhatsApp groups could help ensure timely information-sharing within subsidiary bodies and among Lists, and allow Member States to seek clarification on various issues prior to formal meetings. This would be particularly helpful for Member States without a seat on a specific committee or working group. Improving reporting and communication would result in more efficient decision-making.
17. The priority areas highlighted above were further discussed by the Audit and Evaluation Committees at their June 2018 meetings. The Committees agreed on key action points and implementation modalities, to be shared with the Executive Board for feedback. These are explained in the following paragraphs.

#### B. Meetings of the Audit Committee and the Evaluation Committee in June 2018

18. The Audit and Evaluation Committees took note of the main outcomes of the Executive Board retreat, and the priorities outlined. In addition, at the Audit Committee's 149<sup>th</sup> meeting, the Chair agreed to focus on making the reports to the Board more useful by including an executive summary, while ensuring that the issues are reflected in all their complexity.
19. At its 101<sup>st</sup> session, the Evaluation Committee agreed that during its sessions the Chair would provide succinct conclusions for each item. The current practice of drafting minutes for review by members prior to sharing with the Executive Board would be maintained. The Chair's oral reports to the Board would aim to capture an average of five main issues arising from each session. The Chair would identify these issues from the minutes and share them with Committee members with a view to presenting a consensus position to the Board.

### IV. Conclusions

20. The action points reviewed by the Executive Board to strengthen the governance role of subsidiary bodies will be implemented, with progress reports to the Board as required.
21. In addition, the Board may consider requesting the Committees to share lessons learned from implementing the agreed action points at a future Board retreat.
22. The priority areas arising from Board discussions will be included in the retreat matrix of issues and actions to strengthen IFAD's governance.

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## Enhancing Audit Committee Effectiveness

# Enhancing Audit Committee Effectiveness

## Introduction

1. The role of the Audit Committee is to provide assurances to the Executive Board on the integrity, effectiveness and compliance with laws and regulations of the institution's financial administration, risk management systems and internal control framework.
2. Typically, the Audit Committee reviews the financial reporting and audit processes as well as the wider system of internal controls. The committee also reviews documents produced by Management that are directly or indirectly linked to financial and operational risks. The committee is also expected to engage with the external auditor.
3. The Audit Committee's client is the Executive Board, which delegates authority to the committee to review various audit and financial matters as described above. In addition to performing its duties in the most effective and efficient possible way, it is therefore essential that the committee establishes and maintains effective, open bidirectional communication with the Board.
4. The most significant limitation on the Audit Committee's ability to pursue intensive engagement with stakeholders in an international organization such as IFAD is the time constraints of its members, who are non-resident representatives of their countries, often for multiple institutions. The presence of only Member State representatives on the Committee ensures that it remains fully independent from Management and that the structure of the Committee complies with international auditing best practice.
5. Following the Executive Board retreat of April 2017, and further discussions at both the Convenors and Board level, the matrix of issues and actions to strengthen IFAD's governance was reviewed, and a new version was approved at the September 2017 session of the Board.<sup>6</sup> The matrix now includes the objective to better enable the Board to provide strategic guidance, with a focus on the manner in which subsidiary committees, including the Audit Committee, report to the Board.
6. The present paper, prepared by the Audit Committee, summarizes the results of discussions and reflections within the Committee on how the Committee can add to the Board's effectiveness, and how it can increase its own efficiency given the constraints it faces. In the context of IFAD's increased appetite for engaging in a more comprehensive and ambitious strategy in the coming years, such reflections are bound to be relevant and inputs from the Board are essential.
7. This paper, organized in two sections, recaps first of all recent initiatives already adopted or still under consideration with a view to increasing the Audit Committee's internal efficiency, which are expected to contribute to increased effectiveness. The second section contains some reflections to seek Executive Board feedback on how the Committee could further improve the quality and relevance of reporting to the Board. The annex lists some questions that may prove useful in order to facilitate a constructive discussion.

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<sup>6</sup> See document EB 2017/121/R.32. A task group was established in June 2017 to review the report of the retreat and revise the matrix.



## I. Enhancing the efficiency of the Audit Committee

### A. Recent initiatives

8. An increase in the Audit Committee's internal efficiency is, in the view of its members, welcome and necessary. The Committee is convinced that the expansion of IFAD's activity and evolving business model – with a larger programme of loans and grants (PoLG), increased decentralization and greater involvement with the private sector – together with possible further enhancements of the Fund's financial profile, will increase the Committee's and therefore individual members' workload significantly.<sup>7</sup> More efficiency in the way the Committee acquires and processes information will leave time to focus with the required level of insight on a wider number of issues.
9. In 2017 the Audit Committee met six times.<sup>8</sup> Members have also met twice in private sessions without the presence of Management.<sup>9</sup> In 2018 the Committee, so far, has held one extraordinary meeting on 31 January, followed by a private meeting of its members.
10. In addition to increased interaction among members, the Chair and individual members have increased their bilateral interaction with Management. Such meetings help enhancing Audit Committee effectiveness by clarifying issues, addressing concerns at an early stage, and monitoring, assessing and reviewing initiatives, processes and reports. On all occasions the Committee has greatly appreciated Management's availability and cooperative attitude. Committee members are regularly updated by the Chair on the content of his meetings with Management, and share information obtained bilaterally among themselves.
11. The Committee's engagement with the external auditor has also intensified over the last year. The Chair meets with the Deloitte team at least twice a year without Management,<sup>10</sup> in order to discuss findings and clarify technical issues. The Chair also meets with the Director of the Office of Audit and Oversight (AUO), and, if needed, with his team, to discuss issues related to the auditing activity. Increased contacts with AUO have led to greater Audit Committee involvement in the preparatory phase of the annual AUO workplan, which is currently approved by the President<sup>11</sup> rather than the Board.<sup>12</sup> Interaction on the workplan with AUO is important. Following a constructive exchange of views with the Director of AUO, beginning in 2018 all audits of IFAD Country Offices (ICOs) will increase their focus on human resource management and ICO oversight mechanisms.

<sup>7</sup> At the moment the Audit Committee is planning to hold five meetings in 2018, each with a very full agenda. In addition, as work begins on reviews already in the pipeline (concessional partner loan [CPL] related risk assessment, market borrowing assessment and others) the Committee's workload is bound to increase, and with it reporting activity to the Board. Moreover, the Committee is expected to provide preliminary assessments and reviews and follow closely the development of certain strategies and commitments (Operational Excellence for Results [OpEx], decentralization, CPLs, Transparency Action Plan); this activity may not yet be reflected in the 2018 work programme since it will depend on how these initiatives unfold.

<sup>8</sup> Four ordinary meetings and two extraordinary sessions.

<sup>9</sup> Once through a conference call and once in a physical meeting held at the Italian Treasury with two representatives connected via telephone.

<sup>10</sup> Once prior to the discussion of the audited financial statements and once prior to the presentation of the audit report on the previous year and audit workplan for the next. See Terms of Reference and Rules of Procedure of the Audit Committee of the Executive Board, para. 3.1(c) and 3.1(d).

<sup>11</sup> See para. 3.1(i)(i) of the Audit Committee Terms of Reference.

<sup>12</sup> The International Standards for the Professional Practice of Internal Auditing tend to see the approval of the audit plan by the Board as proof of independence of the internal audit function:

*"Standard 1110 – Organizational Independence: The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.*

*(...)*

*Organizational independence is effectively achieved when the chief audit executive reports functionally to the board. Examples of functional reporting to the board involve the board:*

*(...)*

- *Approving the risk based internal audit plan.*

*(...)"*

12. For the sake of efficiency, the pre-Audit Committee meeting that used to be held between the Chair and Management has been replaced, in some instances, with selected focused meetings between the Chair and managers in charge of specific issues.
13. Finally, in order to streamline the discussion of internal audit reports in closed session, the Committee has recently adopted an internal procedure that requires members to notify the Chair and the Office of the Secretary in advance when they wish to discuss specific audit reports. This is aimed at allowing sufficient time for AUO to prepare for a constructive, fruitful and, more than anything else, full discussion on selected reports.

## B. Initiatives currently under evaluation

14. The Audit Committee is currently evaluating the feasibility and opportunity of holding virtual meetings by conference call among its members before important documents are scheduled for discussion at Committee meetings. This may help to achieve a more focused debate with Management during physical meetings at IFAD. Sharing Member State positions in advance among Committee members – provided there are no specific impediments or opposition to doing so – would also allow for building up of a common Committee position on specific issues or documents under review, when deemed useful.
15. As a complement to the above, the Audit Committee is also considering the possibility of conducting an analysis of select documents by subgroup, subject to the agreement and availability of members. This could prove a more efficient process than the present one, whereby all documents are screened by all members (a process that would not be prejudiced, as the Committee members would retain their right to screen any document even if previously reviewed by a subgroup). Moreover, Committee members feel that it may be useful to explore the benefits of pursuing a dialogue on certain strategic documents with the Evaluation Committee, when appropriate.
16. A more efficient Audit Committee could also result from streamlining the process of gathering and presenting appropriate information on the performance of internal control and audit systems. To this end, during the second half of 2017 contacts with Senior Management intensified to explore the possibility of devising a strategic risk dashboard to support and complement the evaluation of certain controls on financial and non-financial risks managed by the organization. The regular consideration of a strategic risk register will enhance the Committee's ability to comment on the effectiveness of risk management across IFAD. This is a key Audit Committee function that at present is being addressed informally.
17. The intention is to place the dashboard at the disposal of the Executive Board, either in a condensed format or in full, according to the Board's preference.
18. Management is offering full support to the Committee on this project, which is expected to be completed, in its first version, by the end of 2018, when not only the current activity of identifying appropriate indicators will have concluded, but also when specific reviews on the risk profile of IFAD in its many dimensions will have been published.<sup>13</sup> The Audit Committee remains committed to devising a high quality dashboard together with Management.
19. Lastly, in order to measure and review current activities against internationally accepted principles, and identify practices that could be further improved, the Audit Committee is planning to implement a self-evaluation exercise during 2018.
20. To this end, with Management support, the Chair has already contacted the United Nations Independent Audit Advisory Committee Executive Secretary, in order to

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<sup>13</sup> Risk review following the introduction of CPLs and the Independent Office of Evaluation of IFAD corporate-level evaluation on IFAD's financial architecture.

explore the possibility to use a United Nations system-wide standardized self-assessment checklist. According to information received, although the majority (15 of 24) of the United Nations system audit committees conduct self-assessments, no standardized checklist has yet been devised and put into use. Audit Committee members are therefore currently reviewing other options to identify a suitable one.

## II. Enhancing Executive Board effectiveness through better Audit Committee reporting

21. While the Audit Committee's role and responsibilities in audit, control and risk oversight are quite broad and cover multiple topics, the frequency with which the Committee reports to the Executive Board is limited to three times per year (although, as noted above, the Committee can and does meet in extraordinary session when necessary).
22. Opportunities for the Audit Committee to update the Board and contribute to enhancing its effectiveness are limited to ordinary Board sessions. The Chair reports on the Committee's review of documents up for discussion or approval, and on topics discussed or reviewed at the last Committee meeting held before the Board session. There is time allowed for interaction, and any matters that require Board action are raised.
23. The Audit Committee has discussed internally which specific topics may require special attention and how the quality of information going to the Executive Board can be enhanced. The aim is to enable the Board to provide better strategic guidance to the Fund.
24. Such reflections would benefit from feedback and suggestions from Board representatives. The Audit Committee proposals contained in this section are therefore to be interpreted only as first steps to stimulate further thoughts and an exchange of opinions with both the Board and Management.
25. The Audit Committee has identified two broad areas where it can play a better role in facilitating the Executive Board's strategic guidance decisions:
  - (a) Risk governance; and
  - (b) Significant issues concerning financial statements or audits.
26. With reference to the first point above, the Committee's assessment of the adequacy of the risk management function is expected to significantly improve in quality with the introduction of the risk dashboard, which will consolidate all risk indicators and their status in a single instrument.
27. In this area, the Committee's contribution is to support the establishment of arrangements that may facilitate and enable the Executive Board to assess and manage risks from a strategic point of view through a better, clearer understanding of the enterprise-wide risk context and moderating initiatives.
28. Although still at the preparatory stage, a preliminary survey of the areas that could be progressively covered by the dashboard suggests that this instrument could consist of two sections, containing indicators on financial risks and selected operational risk indicators, respectively.
29. While the first would essentially include information on all risks that must comply with set limits, such as currency, liquidity and interest rate risks, the second would focus on the implementation of the PoLG, decentralization, the OpEx initiative, and IFAD's internal efficiency in general, with specific attention to administrative budget execution and human resources.
30. A good set of indicators does not need to be overly technical, but rather needs to focus on measures with high informational value. For the sake of efficiency, and as a starting point, data and information coming from a series of documents that are

customarily produced and separately circulated could be used. Information on operational risks governance, in particular, could be extracted from several monitoring frameworks already in place.

31. With reference to the second point, the number of options available to improve the quality of information on issues concerning financial statements and audits will increase with the recently approved enhancements to the disclosure and transparency framework. The Executive Board will, in fact, have a better and more detailed information at its disposal as a result of these enhancements, some of which could flow into the risk dashboard.
32. Moreover, the Board will have the opportunity to discuss internal audit reports in closed sessions upon request, and benefit directly from clarification supplied by AUO, with the guarantee that the same reports have already been reviewed by the Audit Committee.
33. Finally, the Audit Committee itself will have the opportunity to increase its level of insight into the adequacy of the financial control framework, leveraging the increased disclosure from investigations into cases of wrongdoing that can be provided by AUO upon request, as part of the enhancements to transparency provided by the new action plan. This information, when relevant, will be passed on in the appropriate way to the Executive Board for further discussion.

## Engagement with the Executive Board – Questions for interaction with the Executive Board and Management

- Is reporting from the Audit Committee Chair, taken as a whole, fair, balanced and understandable?
- Does it provide the necessary information for Executive Board and Management decision-making?
- Do Executive Board representatives have any suggestions on the format of Audit Committee Chair reporting?
- Do Executive Board representatives feel that there are areas that are unsatisfactorily addressed by the Audit Committee or that should be addressed more fully?
- How do Executive Board representatives perceive the communication lines between Board, the Audit Committee and Management? Are there sufficient opportunities for exchange? Do feedback loops work?
- What are the areas, in the opinion of Executive Board representatives, where the Audit Committee can add more value to IFAD?

## Benchmarking with other IFIs and United Nations agencies

1. The benchmarking exercise was undertaken to find out how committees and subsidiary bodies in other IFIs and United Nations agencies operate and report to their respective Boards. Nine comparator organizations were selected – five IFIs and four United Nations agencies (two of which were the other Rome-based food agencies). Eight agencies responded to the questionnaire; four were IFIs – the African Development Bank (AfDB), the Asian Development Bank (AsDB), the World Bank Group-International Development Association (IDA)<sup>14</sup> and the Inter-American Development Bank (IDB); and four were United Nations agencies: the World Food Programme (WFP), the Food and Agriculture Organization of the United Nations (FAO), the United Nations Educational Scientific and Cultural Organization (UNESCO), and the World Health Organization (WHO). The European Bank for Reconstruction and Development (EBRD) did not respond. The findings are provided in detail in the appendix.
2. The questionnaire was divided into three sections:
  - (a) Board subsidiary bodies – meeting structure
  - (b) Decision-making
  - (c) Reporting and records of sessions/meetings

### A. Findings

3. All the comparator IFIs have resident Boards; consequently, results in terms of frequency of meetings, related documentation and reporting to the Board are quite different from those of United Nations agency comparators and IFAD.

#### Structure of subsidiary body meetings

4. Under this section, the questions focused on the number of subsidiary bodies; frequency and length of meetings; how they are conducted; the role of the Chair and the committee in agenda-setting; and how they work with Management. The results were wide-ranging in terms of numbers of subsidiary bodies and approaches to their meetings.
  - The number of subsidiary bodies ranges from one (WHO) to seven (AfDB). FAO has three Council Committees; WFP has four; UNESCO five; IDA and IDB have five; and the AsDB has six. IDA has one subcommittee, while at IDB, other ad hoc working groups and committees may be formed as required. Membership in these bodies ranges from five to 10 on average (WFP, FAO [for some committees], AfDB, AsDB and IDA); from 11-15 (FAO [for some committees], WHO and IDB) and more than 15 for UNESCO.
  - The frequency of meetings also varies from twice a year to 10 per month. IFIs with resident Boards, such as IDB, may meet twice a week, while others meet twice a month. At IDA, meetings are held on an ad hoc basis throughout the year. For the non-IFI comparators, meetings range from two to 10 per year (WFP, UNESCO and WHO), and twice yearly (FAO, although extra meetings may be held as required).
  - For most comparators, subsidiary body meetings are held one to three weeks before the Board session, except for AsDB, IDA and IDB, where there is no specific schedule and committees meet on an ad hoc basis, or the meetings are scheduled throughout the month.
  - Except for FAO, the members of subsidiary bodies must be members of the Board. At FAO, WHO and UNESCO, members of the subsidiary bodies are appointed Member States; at WFP, AfDB, AsDB and IDA, they are appointed

<sup>14</sup> Information provided pertains only to IDA and not to the whole World Bank Group.

individuals. At IDB, the member can be either the individual or the Member State, depending on the subsidiary committee.

5. The role of the Chair in agenda-setting was another important element of the study. The results indicate that the level of their involvement also varies from organization to organization, and from subsidiary body to subsidiary body.
  - With the exception of IDB, where the Chair has full responsibility for managing the committee's work programme, subsidiary bodies are involved in agenda-setting for their meetings through the review and approval of their future work programmes, requests to add items to agendas of future meetings, and suggestions to include items for discussion under "other business".
  - The Chairs play a specific role in agenda-setting either by clearing the agenda or by participating in its development and ensuring all other issues raised by members at meetings are captured under other business or in future agendas.
  - As is the practice at IFAD, for six comparators (FAO, AfDB, WHO, UNESCO, IDA and IDB), the Chair holds an informal preparatory meeting with Management to go through the agenda items in advance of the formal meeting. While meetings of this kind are considered good practice, IDB and FAO noted that they are not mandatory. No such meetings are held at WFP.
6. All subsidiary bodies discuss and review both operational and strategic issues/documents.
7. Language parity. The principle of language parity is observed at subsidiary body meetings for all comparators, except for ADB and IDA, where business is conducted in English only. At WFP, two of the committees use English only, while the others use all the official languages of members. FAO, AfDB, WHO, UNESCO and IDB provide interpretation and translation in all the languages of the members of a given committee.
8. Time limit for interventions at meetings. Three of the comparators have a set time limit for interventions at meetings. While this may not be strictly enforced, AfDB applies a time limit for members to intervene at meetings – six minutes for most committees, and seven for one of the them; WHO applies a three-minute limit; and IDB allows four minutes. At UNESCO, it is at the discretion of the Chair to establish a time limit.

#### Decision-making

9. At all comparator organizations – and at IFAD – subsidiary bodies play an advisory role and have no decision-making power. They do not vote, but the Chair can report any differing viewpoints to the Board. The subsidiary bodies review documents and items referred to them within the context of their terms of reference, and present their findings, conclusions or recommendations to the Board through written or oral reports. One exception is the AfDB's Committee on Operations and Development Effectiveness (CODE), which approves country portfolio performance reviews.
10. Subsidiary bodies elect their Chairs (and at AfDB, also a vice-Chair) and approve their work programmes and their meeting agendas. In three cases (FAO, UNESCO and IDA), the Board may modify proposals presented to it by the subsidiary bodies.
11. Overall, there is greater alignment among the organizations on decision-making practices than on other aspects covered by the benchmarking exercise.

#### Reporting to the Board and official records

12. As is the case at IFAD, minutes are the official records of subsidiary body meetings at AfDB and IDB. For the other comparators, records take various forms: notes for

record and reports (WFP); reports, prepared as the official record (FAO, WHO and UNESCO); a Chair summary and annual report (AsDB); and Greensheets (written summaries of Board conclusions and discussions, which constitute the official record of meetings at AfDB).

13. Timeline for preparation of official records. Except for WHO and AsDB, there is a prescribed timeline for processing records of subsidiary body meetings. For instance, at WFP, this is done as soon as possible and a specific session is dedicated to drafting records and addressing comments. Similarly, FAO holds a drafting session on the last day, and the records are published four weeks before the next Council. At AfDB, minutes are drafted within 14 days of the meeting, 14 days are given for sharing of comments, and posting takes place within two days of approval. At IDB, draft minutes are prepared within two working days of each subsidiary body meeting, and the draft summaries of deliberations within 10 working days of each formal meeting.
14. Approval of official records. For some subsidiary bodies, the records are agreed at the end of the meeting itself (some WFP committees, FAO). At AfDB, AsDB, IDA and IDB, the minutes are circulated via e-mail for comments and clearance prior to the next meeting. This is also the practice at IFAD except that the minutes are shared on the Member States Interactive Platform. At WFP, FAO, AsDB, IDA and IDB, the Chair reviews and clears the records before they are shared with members for review. In one case – UNESCO – clearance of official records is entirely the responsibility of the Chair.
15. Comments from members on the official records of subsidiary body meetings are conveyed through follow-up emails. These comments are incorporated into the records, and resubmitted for approval.
16. Summing up of discussions. At AfDB, the Chair summarizes orally the issues discussed and agreed upon, as well as any divergent views at the end of each item. This helps members to clarify any issues immediately, and thus what is captured in the records is more or less already agreed. Consequently, the clearance and approval process is less cumbersome. In preparing a summary of discussions and reading it out to members for comments before the contents are adopted as conclusions, the Chair plays a key role in finalizing the official records.
17. Reporting to the Board. For WFP, FAO, AsDB and IDA, records are transmitted to the Board, similar to the procedure in place at IFAD for the Evaluation Committee and the Working Group on the Performance-based Allocation System. For AfDB, the records are distributed to the subsidiary body and Board members at the same time. At WHO and UNESCO, the records are not transmitted to the Board; for UNESCO this is because there are no official approved records and only decisions and recommendations are adopted at the plenary. For IDB, the minutes and summaries of deliberations are approved by the respective committees but they are not formally submitted to the Board. Should Board approval be required for a specific issue discussed by the Committee, the Chair submits a report containing recommendations for approval.
18. The Chair's role in reporting to the Board varies among comparators. At FAO and UNESCO, the Chair presents the records to the Board, while at WFP and IDA, the records are posted for the Board with no commentary from the Chair. At AsDB the Chair may report on a matter relevant to the Board, as required. At AfDB, the Chair presents a summary of the committee's key recommendations to the Board. At IDB, the Chair reports to the Board only when its approval is required on certain issues, otherwise minutes and summary deliberations of committee meetings are not presented to the Board.
19. The Board's level of involvement in subsidiary body records also varies. The Board discusses records in the case of WHO and IDA, as is the practice at IFAD. At AfDB,



the Board does not; however the records are presented for approval on a lapse-of-time basis. At WFP and IDB, records are provided only for information, while at FAO, records of council committees are presented for discussion and approval. At IDB, the Board may discuss recommendations contained in a report; however this is not a requirement. AsDB subsidiary body annual reports are presented to the Board for approval, and IDA committees present proposals to the Board for approval.

Contribution to strategic governance by subsidiary bodies

20. The question on how subsidiary bodies contribute to the strategic governance role of the Board yielded the following responses.
- By providing opinions focused on best practice.
  - Reports presented to the Board include recommendations on issues to be discussed by the Board.
  - Members of subsidiary bodies have specialized knowledge and thus make relevant recommendations to the Board (at AsDB, having specialized knowledge is a prerequisite to being a member of a subsidiary body).
  - Committees enable the Board to manage its business effectively by shortening time spent on issues that have already been discussed by the Committees. They submit draft decisions to the Board for consideration, and recommend items to the Board for approval.
  - Subsidiary bodies provide oversight for the organization by reviewing both operational issues and strategic issues related to finance, planning, programmes, and monitoring and evaluation.
21. Review of effectiveness of subsidiary bodies. As to whether subsidiary bodies review their own effectiveness through self-evaluations or external ones, only UNESCO reported conducting external evaluations on a regular basis. Independent external reviews of governance have been conducted periodically for FAO; and the WFP Audit Committee conducts self-evaluations. Although there are no such reviews at IFAD, IDA, IDB and AsDB, the AsDB Board conducts informal reviews of the effectiveness of subsidiary bodies. Such evaluations are envisaged at AfDB, but they have been infrequent.
22. Input and comments for performance evaluations of unit heads. The Audit Committee of WFP provides input and comments for the performance evaluation of the Inspector General and the Director of the Oversight Office, at FAO such evaluation reports are submitted to the appropriate Council Committee, and the AfDB Committee on Operations and Development Effectiveness for the performance of the Evaluator General to the Board of Directors. At IDB, the Audit Committee reviews the performance and effectiveness of the internal audit function and its Policy and Evaluation Committee may undertake an evaluation of the Director of the Office of Evaluation and Oversight. At IFAD, the Chair of the Evaluation Committee does this in consultation with Committee members and with the President of IFAD, who submits written comments. This is not the case for IDA, AsDB and WHO.
23. Review of frameworks/workplans of units in the organization. As is the practice at IFAD, the workplans of organizational units are reviewed by subsidiary bodies at WFP, AfDB, WHO, AsDB, IDB, and for FAO this is done if deemed appropriate. For example, the IDB Audit Committee and the Policy and Evaluation Committee consider the work programmes of the Office of Internal Audit and the Office of Evaluation and Oversight respectively, and recommend the work programmes to the Board.<sup>15</sup> Such reviews are not undertaken at UNESCO.

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<sup>15</sup> For details on how this is done in the other comparators, please refer to the appendix.

24. Report on the activities of subsidiary bodies. The following information was provided in response to questions about preparation and submission of reports on subsidiary body activities.
- At WFP, the Audit Committee presents an annual report on its activities to the Board in June.
  - At AfDB, the committees prepare annual reports that serve as a hand-over tool for the incoming committee.
  - At AsDB, IDA and UNESCO, the Board submits a report on its activities and those of the subsidiary bodies to the General Conference.
  - At IDB, the Chairs, at the end of their mandate, prepare an annual report identifying the committees' main achievements, and areas for further work. IFAD and FAO do not prepare such reports.
  - At FAO, annual reporting is not foreseen in the Basic Texts.

## B. Synthesis of lessons learned from the benchmarking study

25. The benchmarking study shows that IFAD's practices are well aligned with best practices in the comparator organizations. Nonetheless, the results provide an opportunity to reflect on other lessons, good practices, and experiences from the comparators that could complement the good practices already in place at IFAD. Some of these are provided below.
- Role of the Chair. The Chairs could play a crucial role within IFAD's subsidiary bodies in enhancing governance by summarizing the main elements of the discussions on each agenda item to ensure that members agree on the conclusions, while noting any differing viewpoints. This would facilitate effective reporting to the Board.
  - Subsidiary body effectiveness. Subsidiary bodies could review their effectiveness at least once during their standard three-year mandate, as is the practice at some of the comparator organizations. This would contribute to a smooth transition when the committee membership or Chairs changes, and would provide a way to keep track of the achievements of the committees.
  - Skills. In nominating members to the subsidiary bodies, Convenors could encourage their respective Lists to ensure that the proposed nominations possess the skill sets required for the specialized committee (as is the practice at AfDB and AsDB).
  - Reporting to the Board should be seen as an opportunity for the subsidiary bodies to focus on strategic issues of relevance to the Board discussion, rather than as a routine function. Subsidiary bodies should continue to ensure that their reports to the Board are fully agreed upon by all members. Where there are minority views, these should be equally well captured and presented.

## Results of the benchmarking study on the strategic role of Board's subsidiary bodies

Out of the nine targeted comparators, eight responded to the questionnaire. Responses were received from WFP, FAO, AfDB, AsDB, UNESCO, WHO, World Bank-IDA and the IDB. EBRD did not respond.

The results table below is divided into three sections as reflected in the Questionnaire – A. Board subsidiary bodies –meeting structure; B. Decision-making, and C. Reporting and records of sessions/meetings.

# Results table

## A. Board subsidiary bodies – Meeting structure

	IFAD	WFP	FAO	AfDB	WHO	ADB	UNESCO	World Bank-IDA	IDB
1. How many subsidiary bodies (committees, commissions, working groups) report to the Board?	Two permanent Committees report to the Board. However, there are working groups on different aspects that report to the Board – currently there is one.	Four: the Executive Board Bureau (EBB), which is a subset of the Executive Board comprised of the Convenors and Alternate Convenors of the five electoral Lists and is led by the Executive Board President; the WFP Audit Committee (AC), which is an external expert advisory committee; the FAO Finance Committee (FC), which is comprised of Member State representatives of FAO overseeing WFP financial and oversight matters; and the Advisory Committee on Administrative and Budgetary Questions (ACABQ), which is comprised of Member State representatives of the United Nations General Assembly (UNGA) overseeing WFP financial and oversight matters.	There are three Council Committees that report to the FAO Council: Programme Committee (PC), Finance Committee (FC), Committee on Constitutional and Legal Matters.	Seven standing committees.	One.	There are six Board committees: Audit, Budget Review, Compliance Review, Human Resources, Development Effectiveness and Ethics. There are two working groups of the Board the annual report working group and the board effectiveness working group.	Five.	Five committees, and one subcommittee.	Five standing Committees. Working Groups and other ad hoc committees are formed as needed and either report directly to the Board or through a Committee.

	IFAD	WFP	FAO	AfDB	WHO	ADB	UNESCO	World Bank-IDA	IDB
2. How often do they meet during the year?	The Audit Committee and the Evaluation Committee meet four times a year. Additional or special meetings may be held depending on the workload and the urgency of an item. The working groups plan their meetings as required.	The Audit Committee meets 3x/year (expert external advisory body so am including it as it is important, whether your definition matches or not). The FAO Finance Committee and the ACABQ meet, depending on when related documents are to be reviewed, anywhere between 2 and 3x/year. The Executive Board Bureau meet between 8 and 10x/year (it is a subset of the Board and sets the agenda, so again am including whether the definition matches or not).	The Council Committees normally hold two sessions per year. If required, the Committee may hold additional sessions on the call of its Chair or the Director-General or upon request submitted in writing to the Director-General by a majority of the Members of the Committee.	The frequency of meetings depends on the respective workloads. 2016 statistics show that the AMDB met 9 times, AUF1 -18, CAHR-3, CODE-36, CWHOLE-5, ECAM - 4, Joint AUF1/CAHR-2, and Joint AUF1/CODE-3.	Twice.	Board committees have an average of 8 to 12 meetings in a year.	Same as for the Board, twice a year.	They meet on an ad hoc basis throughout the year.	This varies depending on the workload of the Committee. Some Committees meet twice a month while others may meet up to twice a week.
3. Subsidiary bodies meetings are normally scheduled:	More than a week but less than three weeks before the Board. The June/July meetings are held months before the September Board.	Three weeks or more before the Board. For EBB monthly but for others three weeks or more except on occasion the ACABQ meets less than three weeks.	More than a week but less than three weeks before the Board.	Three weeks or more before the Board. The longer scheduling period is to accommodate the usual 14-day lead time for distribution of Board documents.	One week or less before the Board (immediately before the Board in January, and immediately before the Assembly in May).	There is no particular schedule.	Three weeks or more before the Board.	They are standing committees and we have a resident Board. So they meet on an ad hoc basis.	Committee meetings are scheduled throughout the month. Board meetings are once a week. Committees report to the Board once they have reached a conclusion on a specific issue through the submission of a Chair's report. Chair's reports

	IFAD	WFP	FAO	AfDB	WHO	ADB	UNESCO	World Bank-IDA	IDB
									must be circulated to the Board, at least three working days prior to the meeting.
4. On average, how many members comprise a subsidiary body? a. 5-10 b. 11-15 c. More than 15 (please specify number).	5-10	5-10 for EBB and AC 5 with Alternate Convenors making it 10 for EBB; for FC and ACABQ one from each of the electoral/regional groups plus Co-Chairs so between 7-14.	5-10 for the Committee on Constitutional and Legal Matters; and 11-15 for other Committees	5-10	11-15	5-10	More than 15	5-10	11-15
5. Must all the members of a subsidiary body be members of the Board	Yes	YES for EBB, FC and ACABQ; NO for AC as all are external.	No	Yes	Yes	Yes	Yes	Yes	Yes
6. Are members of a subsidiary body appointed individuals or Member States?	Member states	Individual for EBB, FC and ACABQ they are appointed ad personam accredited representatives to WFP, FAO or UNGA while AC are appointed by the Board.	Member State	Individual	Member State	Individual	Member State	Individual	Individual or Member State, depending on the subsidiary body
7. If a Member State can be a member of a subsidiary body, must it always be represented by the same individual?	No	n/a	Yes - however, a member of a subsidiary body can nominate a substitute member for a specific meeting	No	Yes	n/a	No	Yes	No
8. Who chairs the meetings?	Chair of the subsidiary body	Chair of the subsidiary body	Chair of the subsidiary body	Chair of the subsidiary body	Chair of the subsidiary body	Chair of the subsidiary body	Chair of the subsidiary body	Chair of the subsidiary body	Chair of the subsidiary body

	IFAD	WFP	FAO	AfDB	WHO	ADB	UNESCO	World Bank-IDA	IDB
9. Is the subsidiary body involved in agenda-setting for its meetings? If YES, how?	a. Review and approval of future work programmes b. Requests at meetings included in agenda of future meetings c. Suggesting items for discussion under Other business.	Yes. Review and approval of future work programmes; requests at meetings included in agenda of future meetings; suggesting items for discussion under Other business.	Yes - Review and approval of future work programmes	Review and approval of future work programmes.	Other: Agenda is determined by the ToRs of the subsidiary body, and developed in consultation with the Chair.	Review and approval of future work programmes, requests at meetings included in agenda for future meetings; suggesting items for discussion under other business.	The Chairs are consulted on the allocation of items.	Review and approval of future work Programmes.	The Chair is responsible for managing the committee's work program
10. Does the Chair of the subsidiary body have a specific role in agenda-setting? Please specify.	Yes, Chairs do have a role. They provide their comments to the annual Work Programme and provide clearance for presentation of agenda to the Committee for approval. They also provide their comments to agendas and clearance.	Yes to all in setting and clearing the agenda. Yes the Chair has to achieve consensus.	The Chair of the Council Committee liaises with Senior Management of the Organization and other subsidiary bodies, as appropriate, and may hold informal meetings ahead of the session.	Yes, the Chair takes the lead in setting the agenda of the committee. The work program and agenda for each committee reflects consultations between the members of the committee and management as well as the delivery of the work program of the Board. Thus, regular meetings of each committee shall be scheduled accordingly in collaboration with the Office of the Secretary-General of the Bank.	The Chair is consulted when Agenda is developed.	The Chair, in consultation with the members of the committee, sets the agenda of each meeting.	As above.	Yes, propose the agenda.	Yes, the Chair may set the priority and timing for agenda items. They may also decide to add items or postpone them.
11. What kind of issues and documents are discussed/reviewed by the subsidiary bodies?	Both operational and strategic.	Both operational and strategic for all as the FC and ACABQ also review the WFP Strategic Plan and the AC reviews ERM and IT strategic documents among others.	Both operational and strategic.	Both operational and strategic.	Both operational and strategic.	Both operational and Strategic.	Both operational and strategic.	Both operational and Strategic.	Both operational and Strategic.

	IFAD	WFP	FAO	AfDB	WHO	ADB	UNESCO	World Bank-IDA	IDB
12. How long are the sessions?	For the AC and the Working Groups, it is half day, and for the EC it is full day.	AC, FC and ACABQ up to 3 days, but Bureau no more than half day.	More than one day - 2-4 days.	Half a day.	Usually 2 days.	It is 2 hours to half a day.	The Plenary Commissions meet for two or three days, sometimes even four.	Half a day. It depends, normally they meet for about one or two hours, but sometimes more.	2-3 hours.
13. Is the principle of language parity observed at these meetings? (interpretation and translation provided? If so, how many languages?)	Yes, interpretation and translation are provided in four official languages depending on the composition of the subsidiary body.	For AC and EBB only English, for FC and ACABQ all official languages of FAO and the ACABQ.	All FAO languages of the members of the Committee.	English and French are the two working languages of the Bank. There is simultaneous interpretation at each meeting of the Board and its committees.	Yes (six official languages).	ADB conducts business in English.	Yes, six official languages.	English is the only working language. No interpretation nor written translations are provided.	Yes. Interpretation is available in the four official languages of the institution (French, Spanish, English, and Portuguese). Documents are translated into English and Spanish.
14. Is there a time limit for members' interventions during the meeting? [YES or NO?] If YES, how much time is allocated for a member to intervene?	No	No	No	Six minutes for committee meetings, the exception being the CWHOLE where the time limit is seven minutes.	Yes – three minutes for statements by Member States.	No	Yes. It depends, when the Chair decides to put the timer on, time limits are within his/her prerogatives, could be one/two/three minutes.	No	Yes. Members interventions should be limited to four minutes. While the member is speaking other members can see the clock, but the 4-minute limit is not strictly enforced. Sometimes, the Chair asks Committee members to respect the limit but interventions are not interrupted.
15. Is a preparatory meeting held between Management and the Chair in advance of the subsidiary body meeting to discuss	Yes, the Office of the Secretary organizes preparatory meetings for Management to discuss agenda items with the Chairs before the	For EBB and AC the WFP Secretary sets the agenda with the President and AC Chair, respectively. For the AC I out is received from	Preparatory meeting/s may be held, if required	Yes. Preparatory meetings are sometimes held some days ahead of the committee meeting.	Yes	No. It is not required but the Chair may opt to conduct if necessary.	Yes	Yes	Yes. Pre-meetings between Chair and Management are considered good practice and they often take place.



	IFAD	WFP	FAO	AfDB	WHO	ADB	UNESCO	World Bank- IDA	IDB
the items?	subsidiary body meetings.	the Inspector General also. For the FC, the FC Secretary sets the agenda with the FC Chair, based on the related WFP programme of work. Similar for the ACABQ.							However, they are not mandatory.

## B. Decision-making

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
1. Do the subsidiary bodies have decision-making power or do they only report to the Board?	They review the documents and report to the Board.	Only report.	The three Council Committees report to the Council.	The committees are advisory bodies without decision-making authority. Each considers proposals referred to them by the Board of Directors, or which come under their ToRs. They report on issues relating to their respective ToRs, and submit appropriate conclusions and recommendations to the Board of Directors for consideration and decision.	It reports to the Board and acts on behalf of the Board in examining matters, providing advice, and making recommendations to the Assembly.	There is no voting in committee. The Chair of a committee may report to the Board any differing points of view which may exist.	They report to the Board.	They propose to the Board.	No. Only report to the Board
2. If subsidiary bodies have decision-making power, on what issues can they make decisions?	They only approve their work programme and agendas.	-	-	The committees select their respective vice Chairs. CODE also approves country portfolio performance reviews.	-	n/a, see response to question B1.	n/a	On proposals to be submitted to the Board.	n/a
3. Can these decisions be modified by the Board?	Yes	-	Yes (The recommendations are forwarded to the Council for consideration and decision).	No	No	n/a	Yes	Yes	n/a

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## C. Reporting and records of sessions/meetings

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
1. What constitutes the official records of the meetings of the subsidiary bodies?	The minutes.	EBB Notes for Record, AC Minutes, FC and ACABQ official reports submitted to the Board for consideration and taking note or into account separate Board decisions.	A report of the session constitutes the official records of the meetings.	Minutes of the deliberations of the committee are prepared by the Office of the Secretary-General. These are approved by the respective committees and constitute the official record.	A report is agreed by the members of the subsidiary body and submitted to the Board as an official document.	Chair summary and Annual Reports.	Two reports: one, in written form, containing all the decisions recommended by the Commission/Committee, the other one is the oral report by the Chair, delivered in Plenary meeting of the Board.	Greensheets (written summaries of Board conclusions and discussions).	Minutes and summary of deliberations are prepared for all the formal meetings of the committees and are considered official records. Committee meetings are also recorded, but the recordings are not considered official records.
2. Is there a prescribed timeline to process the records of subsidiary body meetings before their dispatch/publication?	Yes	Yes ASAP but not always possible with ACABQ which sometimes submits report first day of the Board's formal session.	Yes - published four weeks before the Council or as soon as possible after the end of the session.	Yes	No	No	Yes	Yes	Yes
3. If there is a prescribed timeline to process records of subsidiary body meetings before their dispatch/publication, please provide a breakdown.	a) Drafting: The Office of the Secretary has an internal deadline to receive the minutes cleared internally. b) Sharing for comments?: There is a timeline to receive comments from members on the Audit Committee Chair's report, and not the Minutes of the Audit Committee. There is a timeline to receive comments on the Evaluation Committee	Drafting - For FC there is a drafting session on last day to settle comments, and for ACABQ sometimes done electronically; Sharing for comments? For EBB five-day turn around for comments.	Drafting - by last day of the Session Sharing for comments – n/a Translation and posting – asap.	Drafting – within 14 days after the meeting; Sharing for comments – usually 14 days; Translation – records are prepared in the two working languages; posting – some records are only posted internally, i.e. those intended for consideration and	Report is agreed during the meeting.	None	Drafting: two nights before the Plenary Sharing for comments: n/a Translation: the same Posting: the eve of the Plenary Other: n/a	Greensheets are expected to be drafted as fast as possible.	Drafting: Draft minutes are prepared within two working days of each formal Committee meeting reflecting the outcome of the discussion. Draft summaries of deliberations are prepared within 10 working days of each formal

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
	minutes. c) Translation, and d) Posting: The timeline applies to the dispatch of the document.			decision by the Board. Final records are to be posted within two days of approval.					meeting, contain a detailed account of proceedings and reflect a description of the items discussed and the conclusions reached.
4. Are the official records of the meeting approved by the subsidiary body's members before or during the next meeting of said subsidiary body? If before, how are they approved by the members (e.g. remotely)? Please specify.	For the EC, minutes are approved before the next session. Once shared, members have a time limit to provide comments. If no comments are received, the minutes are considered approved. But if there are comments that can't be addressed in time, then the minutes are approved at the next session. For the Audit Committee, they are approved during the subsequent meeting.	During for FC, post for EBB, AC and ACABQ (due to ACABQ being based in NYC we have to submit answers electronically to some questions and this takes a couple days after the meeting concludes so approval is always after).	The official records of the meeting are approved during the meeting.	The official records of the meeting are approved during the meeting.	n/a	Before the meeting, via e-mail.	No, it is the responsibility of the Chair.	They are circulated to the members who then clear the Greensheet.	Provisional minutes and summaries of deliberations are forwarded to the Chairs for review and he authorizes publication. Minutes and summaries of deliberations must be posted for at least three working days in both languages on the website of the office of the Secretary (SEC) before being placed on an agenda for the respective Committee approval.
5. How are comments from subsidiary body members addressed to ensure neutrality and coherence with actual discussions at the session?	The Office of the Secretary checks the verbatim, and consults with Management/IOE to agree on a rewording of the relevant sections of the minutes. All members are also informed about the comments/changes	In follow-up emails. The AC also issues a follow-up action table for further discussion or consideration at subsequent AC meeting.	Subsidiary body members may review and adjust the draft report during the Drafting Committee.	Summing ups are essential for recording consensus views while taking account of any significant nuances in those views. At the end of the discussion	n/a	Draft Chair summary is circulated to members for an opportunity to comment and modify before finalizing and approval.	No, it is the responsibility of the Chair.	By circulating them to the membership.	If comments from members are received, the minutes/summaries of deliberations are adjusted, posted with the comments

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
	made to the minutes for their approval.			of an issue, the Chair's summary captures the sense of the meeting, the thrust of the discussion, the recommendations made and any significant minority views. The Chair reads this out to ensure that Executive Directors can make comments before its adoption as the main conclusion (s) of the meeting. Comments received after circulation of the official record tend to revolve around factual errors.					highlighted and, resubmitted to the committee for approval.
6. Are the approved official records transmitted to the Board?	The official records of the Evaluation Committee are transmitted to the Board. The official records of the Audit Committee are not transmitted to the Board, however, a Chair's report is presented.	For all except ACABQ at times.	Yes	The official record is distributed to the committee members and other Board members at the same time.	No	Yes for annual reports, while Chair summaries are published in the intranet after approval of the committee.	Other: there are no approved official records, only decisions recommended for adoption by the Plenary. Once there are adopted, with or without modifications, they become the decisions of the Board.	Yes	Minutes and summaries of deliberations are approved by the respective committee. They are not formally submitted to the Board. In case Board approval is required for a specific subject considered by the Committee, the Chair submits to the Board a

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
									Chair's report containing recommendations for approval.
7. If the approved official records are transmitted to the Board, when?	Before the Board session-this depends on the proximity of the date of the subsidiary body meeting to the Board session.	During the Board sessions - for ACABQ at times Before the Board session.	Before the Board session.	Before the Board session. There is a 14-day lead time for distribution of documents to the Board.	Official records are not transmitted to the Board. The report of the meeting is transmitted to the Board.	For annual reports, they are circulated to the Board three weeks prior to the Board consideration.	During the Board session. the decisions for approval are published one or two days before.	Before the Board session.	Chairs' reports must be posted on SEC's website at least three working days prior to Board consideration
8. What is the role of the Chair in drafting, finalizing, commenting and sharing the records?	Once the minutes are cleared internally, they are shared with the Chairs for their comments and approval. For the EC minutes and the AC Chair's report, the Chairs consider the comments received from members before the final approval.	For all the Chair reviews and clears first before requesting feedback and clearance from other members, and seeks consensus on text.	The Chair is also the Chair of the Drafting Committee.	All the discussion of each agenda item, the Chair's summary captures the sense of the meeting, the thrust of the discussions, the recommendations made and any significant minority views. The Chair reads this out to ensure that Executive Directors can make comments before its adoption as the main conclusion(s) of the meeting. The office of the secretary-general then drafts the report of the meeting, which is shared with the Chair of the committee for clearance before circulation to the membership for comments.	n/a	The Chair reviews and comments on the draft Chair summary before approval and sharing in the intranet.	See 22	Drafts are prepared by the Secretariat, Chair helps and facilitates the approval process.	Minutes and summaries of deliberations are prepared by officers within SEC. The Chair reviews and clears the documents before they are published. Draft Chairs' reports are prepared by the respective Committee coordinator and submitted to the Chair for revision and clearance for publication.

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
9. Do chairs of subsidiary bodies present these records or a report to the Board?	Both Chairs of the Audit Committee and the Evaluation Committee present reports to the Board. In the case of the Audit Committee, there is a written Chair's report. In the case of the Evaluation Committee, the Chair presents an oral report base on the Minutes which are shared with the Board if fully approved by the Committee before the session. The Audit Committee minutes are not presented to the Board.	No, just issued or posted with no commentary from Chair.	Yes. the Chair presents the report at the following Council Session.	Chairs typically present to the Board a summary of the Committee's key recommendations.	n/a	The Chair may report to the Board on related Board matters, i.e. Audit Committee reports the financial statements to the Board.	Yes	No	Chairs present a Chair's report to the Board when issues require Board approval. Minutes and summary deliberations of Committee meetings are not presented to the Board.
10. Does the Board discuss subsidiary body records/reports?	Yes, the content of the report can be discussed under relevant agenda items or under the item on the Chair's report.	For information or consideration only.	The Reports of Council Committees are presented to the FAO Council for discussion and approval.	No	Yes	The Board approves the Annual Report.	The Board can discuss the draft decisions, not the oral report.	Yes	The Board may discuss recommendations contained in a particular Chair report but, in principle, Chairs' reports reflect consensus reached during committee meetings and no additional discussion is warranted. This is made easier because the composition of most Committees is the same as that of the Board, i.e., all 14 Chairs. Issues agreed upon at

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
									Committee level seldom are reopened by the Board.
11. Are the records/reports presented for information only, for review or for approval?	Both reports are for information.	For information or consideration only.	For discussion and approval.	The reports are presented for approval on a lapse-of-time basis.	They are presented to inform the discussion on items that were considered by the subsidiary body and will be taken up by the Board.	Annual reports are presented for the Board approval.	See 28 and above.	Committees present proposals to the Board for approval.	Chairs' reports are not presented for approval of the Board. The Board takes note of Chairs' reports and approves recommendations included therein.
12. How do subsidiary bodies contribute to the strategic governance role of the Board? Please provide examples.	They provide their own reviews for items under consideration by the Board.	By providing opinion focused on best practices.	Council Committees are the first step of Governing Body input and oversight of the programming, budgeting and results-based monitoring systems	The Board delegates to its committees functions that are complex or of a specialized nature. Making use of committees also ensures a more equitable distribution of work among Board members and enables members who have specialized knowledge to be assigned to appropriate committees to make use of their experience to the advantage of the group.  Committees enable the Board to manage its business effectively and expeditiously. At	The subsidiary body contributes to the oversight of the Organization by considering items on programme planning, monitoring, evaluation, as well as financial and administrative matters.	Board committees will be able to effectively deal with more complex and specialized issues and will allow the Board to use their time more efficiently. Being involved in committees will allow the Board to become more actively engaged and fully utilize their experience. For instance, the role of the Audit Committee is to assist the Board in overseeing ADB's finances,	By debating on items and submitting draft decisions to be adopted by the Board in Plenary.	Our Procurement Framework was discussed by the committee and once it was agreed it was submitted to the Board for approval.	Committees streamline the work of the Board by discussing issues upfront and recommending their approval by the Board.



	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
				<p>the formal Board meeting, the Board avoids discussing the technical aspects of a matter and instead is able to focus on the committees' recommendations, together with background documents presented by management.</p>		<p>accounting, internal control and risk management, anticorruption and integrity and how these are being managed and how accountabilities are being enforced. Members of the Audit Committee are required in its terms of reference to have a working knowledge of basic finance, accounting, internal audit, governance and risk management practices and at least one should have a background in accounting or related financial expertise.</p> <p>The Development Effectiveness Committee was established to assist the Board to carry out its responsibility of ensuring that the programmes and activities</p>			

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					<p>of ADB achieve development effectiveness. The Budget Review Committee was established to enhance the effectiveness of the Board in discharging its responsibilities in connection with the approval of the annual administrative budget. The Board Compliance Review was established to ensure that the Compliance Review Panel operates within the scope of the compliance review function as set out in the Accountability Mechanism policy of ADB. The Human Resources Committee was established as a means by which the Board can provide guidance on the human resources management of ADB. The Ethics</p>			

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						Committee considers requests for guidance concerning possible conflicts of interests and allegations of misconduct of the Board or the President that relate to the performance of their official functions.			
13. Does the subsidiary body review its effectiveness in self-evaluations or external evaluations?	No	Only the AC is to conduct a self-evaluation as per independent AC standards. The EBB does discuss how to improve working methods regularly but not as a formal evaluation.	External evaluations periodically review the effectiveness of the Council Committees.	Periodic self-evaluations are envisaged but have been infrequent or late.	There have been ongoing discussions about the effectiveness of the governing bodies in the context of reform, including proposals to improve methods of work.	There are no evaluations. However, the Board informally reviews their effectiveness as a group.	Yes, on a regular basis.	No	No
14. Does the subsidiary body provide advice to Member States or to Management or to both?	The body provides advice to Management and to the Board.	Both	The Council Committees provide recommendations to the Council.	Members of Committees are representative of Member States. They provide advice to the Board and Management.	The subsidiary body provides advice to the Board and the Assembly.	Committees do not give advice to member states. However, there are certain committees which has close interaction with some departments e.g. Human Resource Committee with our Budget, Personnel and	To both in a way.	No	To Management only.

	IFAD	WFP	FAO	AfDB	WHO	AsDB	UNESCO	World Bank-IDA	IDB
						Management Systems Department.			
15. Does the subsidiary body prepare or provide inputs and comments to the performance evaluations of any unit head in the organization?(e.g. Director of Audit or Evaluation, etc.)	No	The AC does for the IG.	Evaluation reports are submitted to appropriate Council Committees.	Yes, the CODE committee provides such inputs to the Board of Directors with respect to the Bank's Evaluator General.	No	n/a	If there is such an item on the agenda of the Board, yes.	No	The Audit Committee reviews the performance and effectiveness of the Internal Audit function and the Policy and Evaluation Committee may undertake the evaluation of the Director of the Office of Evaluation and Oversight.
16. Does the subsidiary body review any frameworks or workplans of any units in the organization? (e.g. risk, evaluation etc.)	Yes, for the Evaluation Committee – it reviews the work programme and budget of IOE. The Audit Committee reviews the programme of work and budget of IFAD.	The AC reviews the IG workplan which includes Internal Audit, and also reviews the External Auditor workplan while is briefed on the Office of Evaluation workplan. The EBB reviews all workplans informally also for External Audit, the AC, the Office of the IG, Evaluation, etc.	Yes, if appropriate.	Yes AUF1 reviews the work program and budget of the: (i) Office of the Auditor General; and (ii) Office of Integrity and Anticorruption. CODE reviews the work program and budget of the Office of Independent Development Evaluation.	Yes	May provide inputs.	No	Yes	The Audit Committee and the Policy and Evaluation Committee consider the work programmes of the Office of Internal Audit and the Office of Evaluation and Oversight, respectively. The Committees recommend the approval of both work programmes to the Board.
17. Does the body prepare/submit an annual report of its activities and is this report made available to the Board and or publicly disclosed?	No	The AC does annually in June at the Board's Annual Session and it is posted to the Board website.	No annual reporting is foreseen in the Basic Texts of the Organization	Yes, some committees prepare annual reports which serve mainly as a handing-over tool to incoming	The subsidiary body agrees on its report at each of its meetings, which is	Yes	The Board submits to the General Conference a report on its activities, including those of its subsidiary	Yes	At the end of their mandates, Committee Chairs, with support from SEC, prepare

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				committees. These are not publicly disclosed.	submitted to the Board as an official document.		bodies.		an annual report, identifying the Committee's main achievements as well as areas where further work is required. These reports are publicly disclosed.