



# General Assembly

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## Sixty-second session

### Fifth Committee

Agenda item 114 (f)

#### Appointments to fill vacancies in subsidiary organs and other appointments

## Appointment of members of the Independent Audit Advisory Committee

### Note by the Secretary-General

1. As indicated in document A/62/106, the General Assembly at its current session will be required to appoint five members, no two of whom shall be nationals of the same State, appointed by the General Assembly on the basis of equitable geographical representation, personal qualifications and experience, to fill the vacancies that will arise in the membership of the Independent Audit Advisory Committee, for a three-year term of office<sup>1</sup> beginning on 1 January 2008.

2. The following persons have been nominated by their respective Governments for appointment or reappointment:

Vadim Vadimovich Dubinkin (Russian Federation)  
Vijayendra Nath Kaul (India)  
Rafael Muñoz (Spain)  
John F. S. Muwanga (Uganda)  
Moreno Sella (Switzerland)  
Adrian Patrick Strachan (Jamaica)  
David M. Walker (United States of America)

3. The candidates' curricula vitae follow (see annex).

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<sup>1</sup> Members shall serve for three years and can be re-elected for a second and final term of three years, with the exception of two of the initial five members of the Committee, who shall be appointed by drawing of lots to serve for four years.



## Annex

### Curricula vitae

#### Vadim Vadimovich Dubinkin (Russian Federation)

Date of birth: 7 December 1962.

#### Current position

Head of the Integrated Audit Department, Accounts Chamber, Russian Federation.

#### Education, studies and research

1979-1984	Master's degree in economics, Plekhanov Russian Academy of Economics (Moscow).
1987	State Planning Committee of the Russian Soviet Federative Socialist Republic, advanced economics training course on capital construction planning.
1993-1994	Plekhanov Russian Academy of Economics (Moscow), advanced training courses: "International economic activities and liberalization in market economy" and "Privatization of public and municipal enterprises".
1998	Academy of Economics of the Government of the Russian Federation, advanced studies in finance and law.
2001	Academy of Finance of the Government of the Russian Federation, advanced studies.

#### Languages

Russian (mother tongue), English (fluent).

#### Professional experience

1986-1991	Expert and senior expert, Regional Development Division, State Planning Committee of the Russian Soviet Federative Socialist Republic.
1991-1996	Senior expert, Deputy Head and Head, Integrated Economics Division, Ministry of Economy and Finance of the Russian Federation.
1996-present	Deputy Head of Division, Chief Inspector, Deputy Head of Department and Head of Integrated Audit Department, Accounts Chamber of the Russian Federation. <ul style="list-style-type: none"><li>• Made valuable contributions to the improvement of the financial control and audit of public institutions and the related legislative framework in Russia, including the development of legal instruments on the</li></ul>

planning and implementation of the audit activities of the Accounts Chamber.

- Author of a number of initiatives aimed at improving the legislation governing federal budget process and controls.
- Took part in the development of the public financial control standards setting the rules for the conduct of and reporting on oversight activities, the audit of public expenditures and the use of federal property.
- Ensured comprehensive oversight by the Accounts Chamber over the preparation and implementation of Russia's federal budget, including the review of draft federal budget laws.

### **International exposure**

Office of the Comptroller and Auditor-General of India, Programme on modern audit techniques, 2001.

National Audit Office of China, Programme on international audit practices, 2004.

Contributed to the achievements of the fifth Congress of the European Organization of Supreme Audit Institutions (EUROSAI) in 2002 on issues related to control over public budget performance.

Participated in international workshops in Germany on “Ways of conducting budget reforms — public audit challenges in the twenty-first century”.

Participated in an international workshop in Hungary as author of the presentation on audit quality.

Member of the Preparatory Working Group of the seventh Congress of EUROSAI on the issue of the establishment of the system of quality control management in the supreme audit institutions.

**Vijayendra Nath Kaul (India)**

Vijayendra N. Kaul was born on 7 January 1943. He has a Master's degree in history, which he obtained in 1964 from St. Stephen's College, Delhi. He entered the Indian Administrative Service in 1965.

Mr. Kaul took over as the Comptroller and Auditor-General of India on 15 March 2002 for a six-year term. He will be demitting his office on 8 January 2008. As head of the Supreme Audit Institution of India, Mr. Kaul derives his mandate from the Constitution of India, which provides him with complete independence from both the Executive and the Legislature. He cannot be removed from office except through a process of impeachment by the Parliament. The Constitution of India provides for the reports of the Comptroller and Auditor-General of India to be tabled in the Houses of Parliament in respect of the Union Government and in the State Legislatures in respect of the 28 States that constitute the Union of India. The mandate of the Comptroller and Auditor-General of India extends to all expenditures and receipts of the Union and State Governments. In addition, the mandate also extends to the audit of approximately 1,600 Government-owned commercial enterprises and private autonomous entities and authorities. Given the magnitude and complexity of audit in India, Mr. Kaul has acquired extensive experience in auditing activities that are very similar to the activities of the various organizations within the United Nations, especially those that provide for development as well as emergency responses, for example, the United Nations Development Programme, the United Nations Children's Fund, the Office of the United Nations High Commissioner for Refugees and the United Nations Population Fund.

During his tenure as the Comptroller and Auditor-General of India, he has laid emphasis on aligning the Supreme Audit Institution of India with modern auditing practices, especially in the fields of performance audit, information technology audit and environment audit. He was instrumental in constituting, for the first time, the Government Accounting Standards Advisory Board (GASAB) with the approval of the Government of India. The Board is also responsible for drawing up a road map towards the transition from cash to an accrual-based accounting system in the Government.

As Comptroller and Auditor-General of India, Mr. Kaul has more than 10,500 professionals under his charge. Some 2,000 of them have varied degrees in accounting, finance, business administration and law, and more than 40 possess international certifications. The scope of audits he covers include financial audit, compliance audit and performance audit of diverse sectors within the Government related to infrastructure development projects, poverty alleviation programmes, nationwide public distribution system and health-care delivery programmes, roadways, railways, telecommunications, defence and so on.

He has vast and relevant experience of audit methodology that takes into account the common auditing standards and auditing guidelines issued by the Panel of External Auditors of the United Nations, specialized agencies and the International Atomic Energy Agency; the International Standards on Auditing issued by the International Federation of Accountants; the framework of United Nations accounting standards; and, most importantly, to the International Public Sector Accounting Standards, to which the United Nations has already decided to shift in 2010.

His responsibilities in the international arena include membership in the United Nations Panel of External Auditors and Specialized Agencies and the Governing Board of the International Organization of Supreme Audit Institutions (INTOSAI). Under the INTOSAI Strategic Plan 2005-2010, he has been elected as a member of the Finance and Administrative Committee, and also as goal liaison for knowledge-sharing and knowledge services. He has the responsibility of steering the INTOSAI Standing Committee on Information Technology Audit as its Chairman. He is a member of various international committees and working groups, namely, the Auditing Standards Committee, the INTOSAI working groups on privatization and environmental auditing and the Task Force on International Institutions. He has made significant contributions to the INTOSAI development initiative. He is also the Secretary-General of the Asian Organization of Supreme Audit Institutions.

The Comptroller and Auditor-General of India being the Chairman of the Information Technology Audit Committee of INTOSAI is an apt recognition of its special strength in that area. It has also assisted many supreme audit institutions in capacity-building in the field of information technology audit through the training and secondment of experts. Its experiences in the audit of enterprise resource planning (ERP) systems is of particular relevance in the context of the United Nations, which is in the process of replacing its Integrated Management Information System with a next-generation ERP system.

Mr. Kaul, as Comptroller and Auditor-General of India is the external Auditor of the Food and Agriculture Organization of the United Nations, Rome; the World Health Organization (WHO), Geneva; the International Maritime Organization (IMO), London; and the World Tourism Organization, Madrid.

He is presently represented on the Governing Council of the Institute of Chartered Accountants of India, which is the leading professional body for private-sector auditors in India and is also the patron of the Institute of Public Auditors of India, the professional body of public auditors in India.

Mr. Kaul also has wide experience working at executive positions in the Government and in the corporate sector. He has held senior positions in both the federal and provincial Governments in India. At the federal level, these include two terms as Joint Secretary in the Indian Ministry of Commerce and a later term as Secretary to the Government of India in the Ministries of Petroleum and Natural Gas; Coal; and Chemicals. Earlier, he had served as the Principal Secretary in the finance and industry departments in the State government of Madhya Pradesh and as the Chairman of the State Industries Development Corporation, the State Finance Corporation and the State Electronics Development Corporation (in that company, he initiated the setting up of India's first fibre-optics plant).

Mr. Kaul has also held senior positions in the corporate sector and has served as an independent director on the Board of Directors of various Indian companies, including Tata Exports, Mafatlal Industries, Minerals and Metals Trading Corporation and India's first Liquefied Natural Gas Importing company, Petronet LNG.

As an international civil servant, Mr. Kaul was seconded to the United Nations in 1991 and served for seven years as Adviser, Trade Policy, for the Asia-Pacific region, Economic and Social Commission for Asia and the Pacific, Bangkok, with jurisdiction over the Asia-Pacific region. Mr. Kaul is a fellow of the Economic Development Institute, World Bank, and of the ODC University of Manchester, United Kingdom.

## **Rafael Muñoz (Spain)**

Place and date of birth: Madrid, 17 January 1952.

### **Educational background**

1974	Law degree (five years), Complutense University, Madrid. Degree in economics (five years), Complutense University, Madrid.
Since 1978	Member of the National Register of Auditors of Spain.

### **Professional experience**

#### **Positions held in Government departments and international organizations**

2005-present	Economic and Administrative Counsellor, Embassy of Spain, Washington, D.C.
2003-2005	Head of the Support Unit of the Ministry of Finance in the Special Prosecution Service for the Suppression of Economic Offences Related to Corruption, Madrid. Adviser to the Spanish delegation to the United Nations General Assembly at its fifty-ninth session.
1999-2003	Director of the Office of Internal Audit and Inspection, International Monetary Fund, Washington, D.C.
1996-1999	Comptroller-General, Madrid.
1994-1996	Counsellor for Financial Affairs, Permanent Mission of Spain to the United Nations, New York.
1992-1994	Comptroller-General, Social Security System, Madrid
1985-1989	Director-General, Foreign Service Directorate, Ministry of Foreign Affairs.
1983-1985	Deputy Director-General for Administration and Management Oversight, Ministry of Finance.
1980-1982	Deputy Director-General for Financial Coordination between the Central Administration and the Regional Governments.
1978-1980	Head of Service for Commercial, Industrial and Financial Autonomous Agencies and Public Corporations, Budgets Division, Ministry of Finance. Adviser to the Spanish delegation to the United Nations General Assembly at its thirty-third session.
1977-1978	Head of the Forecasting and Legislative Studies Section, Budgets Division, Ministry of Finance. Adviser to the Spanish delegation to the United Nations General Assembly at its thirty-second session.

1976 Joined the Spanish Ministry of Finance as Inspector of Finances following competitive examinations. In this capacity, he was Head of the Fiscal Section of the Territorial Comptroller's office, Ministry of Finance, Seville.

#### **Positions held in the private sector**

1990-1992 Director, Division of Relations with the Public Sector, Price Waterhouse, Madrid.

#### **Teaching activities**

1985-1989 Professor at the Spanish Diplomatic School, Ministry of Foreign Affairs, Madrid.

1978-1984 Professor of accounting principles, Faculty of Business Administration, Complutense University, Madrid.

1976-1978 Assistant Professor of accounting, Economics Division, University of Madrid Business School.

#### **Other activities**

Author of several articles on management oversight and auditing in the public sector, as well as on budgetary and fiscal matters, published by the Institute for Fiscal Studies, Ministry of Finance, and by private-sector organizations such as "Dirección y Progreso" (Association for the Development of Management).

Has also delivered various lectures on related matters.

#### **Languages**

Spanish (mother tongue), French and English.

## **John F. S. Muwanga (Uganda)**

Date of birth: 10 January 1956.

### **Professional qualifications**

Fellow of the Association of Chartered Certified Accountants, United Kingdom.

Member of the Institute of Certified Public Accountants of Uganda.

### **Current status**

Auditor-General of Uganda.

### **Key experience**

Graduated as a Certified Accountant in Great Britain and joined the London office of Coopers & Lybrand (now known as PriceWaterhouseCoopers) in February 1980. Obtained extensive international and regional experience, having worked with Coopers & Lybrand in the London office for two and half years and the Zambian office for seven years, and thereafter three years in the Lilongwe office. Was a partner with Coopers & Lybrand starting in 1987 while with the Zambia and Malawi practices. The main tasks were to provide technical direction relating to the audit company secretarial and taxation affairs of companies, both in the public and the private sectors. Such companies have included financial institutions, farming estates, parastatal organizations, multinational corporations, local manufacturing and service industries. Responsibilities have included ensuring the maintenance of the professional, technical and management skills of senior staff and developing appropriate standards of professional work. Having returned to Uganda in 1994 and taken up a consultancy assignment on a World Bank project, and having been attached to the Treasury, broadened experience to encompass those accounting disciplines and skills pertaining to central and local government. As a consultant on the World Bank project since 1994, held line positions within the Government and headed the portfolio of the Directorate of Accounts, and also represented Uganda as the Accountant General internationally.

Served as the Auditor-General of the Republic of Uganda from January 2001 to May 2006. From July 2006 to May 2007, served as Deputy Head of the Public Expenditure and Financial Accountability (PEFA) Secretariat, based in Washington, D.C. Reappointed as Auditor-General of Uganda in July 2007, a position held to date.

Also served as a member of the Committee on Budget and Finance of the International Criminal Court, based in The Hague, Netherlands, from 2003 to 2006.

### **Employment history**

January 2001 to May 2006

and July 2007 to date

Office of the Auditor-General

Position:

Auditor-General

From 1 January 2001, as the Auditor-General of Uganda, responsibilities have mainly been to effectively implement the constitutional provision of article 163, which requires the audit of and an annual report on the public accounts of Uganda



and all public offices, including the courts, the central and local government administrations, universities, public corporations and such bodies as established by an Act of Parliament. The Auditor-General is a constitutional office whose appointment is by the President of Uganda, with the approval of Parliament. The Office of the Auditor-General is divided into four main directorates and has a staff of approximately 350 people, most of whom are technical staff spread throughout the regional offices in Uganda.

July 2006-May 2007                      Public Expenditure and Financial Accountability Secretariat

Position:                                      Deputy Head

From July 2006 served as the Deputy Head of the Public Expenditure and Financial Accountability Secretariat, based in the World Bank in Washington, D.C. The Secretariat is responsible for supporting the public performance measurement framework developed by a consortium of donors that include the World Bank, the European Commission, the Department for International Development of the United Kingdom, the State Secretariat for Economic Affairs of Switzerland, the Ministry of Foreign Affairs of France, the Royal Ministry of Foreign Affairs of Norway, the International Monetary Fund and the Strategic Partnership with Africa.

November 1994-

31 December 2000                      Ministry of Finance Planning and Economic Development

Positions:                                      Internal Audit Adviser  
Ag Commissioner/Treasury Officer of Accounts  
Ag Director Accounts

From October 1994, engaged as the Government's Economic and Financial Management Project's Internal Audit Adviser to the Ministry of Finance, Planning and Economic Development under the World Bank IDA Credit No. 2418-UG. Responsible for the establishment of the internal audit Government department, which included drawing up its terms of reference, formulating the staff structure and job descriptions, then, ultimately, the interviewing and placement of staff. An outline for the internal audit manual was also prepared.

Effective from March 1996 (still under the World Bank project), was reassigned the duties of the Commissioner/Treasury Officer of Accounts, reporting to the Permanent Secretary/Secretary to the Treasury. The tasks were to ensure the proper management and control of the finances of Uganda and their compliance with the Constitution and the Public Finance Act.

Effective from September 1998 (still under the World Bank project), was reassigned the duties of the Director Accounts of the newly restructured Ministry and represented Uganda as the Accountant General internationally. The departments within the Directorate include Internal Audit, the Treasury Inspectorate and the Treasury Office of Accounts.

November 1993-

August 1994                                      Coopers & Lybrand, Lusaka, Zambia  
Position:                                      Management Consultant (Audit)/Partner

Provided technical direction on audits, which have included, as the engagement partner, Zambia Railways, Zambia National Building Society, African Commercial Bank Limited, Zambia National Commercial Bank and Chibote Meat Corporation

Limited. Zambia Railways had gross annual revenues in excess of \$25 million per their latest financial statements and fixed assets in excess of \$26 million (translated at 700 Zambian kwacha equivalent to \$1). Foreign/donor-assisted organizations audited included the Zambia Federation of Employers, the United Church of Zambia and various projects sponsored at the University of Zambia.

June 1990-July 1993                      Coopers & Lybrand, Lilongwe

Position:                                      Resident Partner

### **Technical direction**

Provided technical direction on audits, company secretarial and taxation affairs of companies. Some significant clients included Investment Trade and Management Corporation (I.T.M.), with a turnover in excess of 54 million Malawi kwacha; Lilongwe Water Board (public utility company with assets in excess of K 187 million); Maltraco Limited (a subsidiary of I.T.M. involved with dealership distribution of earth-moving equipment and heavy trucks); WJ & RL Gulliver, involved in road and building construction.

(7 K was approximately equal to \$1 as at June 1993.)

### **Taxation**

Taxation work included the review of income-tax computations and returns prepared on behalf of clients and corresponding with the Department of Taxes to obtain approved assessments, as well as updating, advising and guiding both clients and staff on developments and changes in taxation legislation.

### **Receiver**

Acted as the receiver and manager of eight tobacco estates in receivership.

### **Administration**

Attended to staff administration matters while managing the Lilongwe office. Obtained technical and professional staff of the correct calibre and in the right mix by grade in order to service the firm's client portfolio in the most effective manner and achieve and maintain the highest professional standards. The comparison of actual time spent on jobs against budgeted time was a key factor in monitoring costs and, in the final analysis, negotiating and agreeing fees with clients.

### **Training**

Staff training and development was a constant feature, as technical input at the most appropriate time enhanced efficiency and quality of the final product. On-the-job training (field training) during the course of an audit or assignment and final review on completion ensured that staff were suitably and constantly monitored and trained at the same time. Participation in, and presentation of various topics during, in-house training courses organized in conjunction with the firm's Blantyre office assisted staff in the development of their audit, accounting and communication skills, particularly during case studies and role-playing exercises. Less structured and less formal arrangements were made with individual staff members in guiding them in past examination questions and techniques.

June 1989-June 1990      Coopers & Lybrand, Lusaka

Position:                      Partner (Audit)

A nine-partner office that was departmentalized into audit, taxation, management consultancy, liquidation, accounting and company secretarial. Major tasks as one of the audit partners included providing technical direction on audits and the maintenance of professional standards.

As a member of the firm's national audit technical committee, undertook extensive involvement both in the issuance of auditing and accounting guidelines, and in the organization and participation in in-house training courses.

May 1987-June 1989      Coopers & Lybrand, Kitwe, Zambia

Position:                      Partner

As a general practice partner, performed work encompassing auditing, taxation, company secretarial and general business advice. Responsibilities extended to developing the firm's accounting and secretarial department's role to a broader-based financial services role and renaming the department the Business Services Group.

August 1983-  
May 1987

Coopers & Lybrand, Lusaka

Positions:                      Audit senior  
Audit supervisor  
Manager and special assistant to the senior partner

### **Duties performed**

#### **Audits**

Audited private-sector companies and parastatal organizations. The activities of those companies were mainly manufacturing, retail and wholesale, construction, farming, transportation (haulage), ecclesiastical, hotel and financial services. Major clients included Intercontinental Hotel Corporation Limited, Zambia National Provident Fund and Zambia National Wholesale and Marketing Company Limited, Contract Haulage, Premium Oil Industries and Zambia National Commercial Bank.

#### **Special Assistant to the senior partner**

The work centred mainly on new and prospective clients. It entailed the compilation and analysis of data and the preparation of various financial reports such as share valuations, cash flow forecasts, appraisal of projects/business ventures and liaison with financial institutions.

February 1980-  
November 1982

Coopers & Lybrand, London

Positions:                      Semi-senior  
Senior

As part of a team in the Business Services Group of the London office, performed various tasks which included audits, investigations, preparation of statutory and

management accounts, attending to company secretarial matters and preparation of various financial reports.

**Social and other activities**

2003-2006	Member of the Committee on Budget and Finance of the International Criminal Court, based in The Hague, Netherlands.
1996-2006	Ex-officio Council Member of the Institute of Certified Public Accountants of Uganda.
1996-1998	Non-Executive Board member of Uganda Cooperative Bank; chaired the Audit Subcommittee of the Board.
1992-1993	Member of the Rotary Club of Lilongwe. Honorary Treasurer of Lilongwe Golf Club.
1984-1987	Member of Lusaka Round Table XI.
1986-1987	Honorary Treasurer of Lusaka Club (Squash Section).
1987 and 1988	Honorary Treasurer of Kitwe (Zambia) and District Chamber of Commerce and Industry.
1987	Executive Committee Member of the Chartered Association of Certified Accountants, Zambia Branch.

## **Moreno Sella (Switzerland)**

Date of birth: 5 October 1965.

### **Professional experience**

2007 Executive Officer.

### **Main activities**

Executive Officer of the Edmond Favre SA trust company; supervised the internal management and development of the company, specializing in taxation, finance, review, audit and business management.

Associated with Light 3 Information Technology, which specializes in the field of enterprise resource planning (ERP) information systems.

Chairman of the Board of Directors of Switzerland Public Finance Solutions Ltd — (Banque Cantonale de Genève (BCGe) Crédit Foncier et Caisse d'Épargne Rhône Alpes).

President of La Vespérale, a pension management company.

Member of the Audit Committee of the World Meteorological Organization.

### **Other activities**

Lecturer at the University of Geneva in public finance and information systems.

Expertise in the areas of organization, information systems, internal control, risk, finance and treasury.

2001-2006 Director General of the Finance Authority of the State of Geneva.  
(Finance Department, attached to the presidency — Mrs. Calmy-Rey, Ms. Brunschwig Graf and Mr. Hiller)

### **Main activities**

Head of the Administration of Finance of the State:

- Supervised the management of the accounts of the entity that conducts the closing of accounts.
- Supervised the direction of the entity responsible for the management of debt and liquidity.
- Supervised the management of the entity that prepares the budget.
- Supervised the direction of the enterprise resource planning competence centre (entity responsible for the management, production and maintenance of the budget information system, accounting and finance).
- Chaired the Commons competence centre (entity that handles all financial relations with the municipalities).

- Chaired the International Public Sector Accounting Standards (IPSAS) competence centre (entity that prepares the introduction of IPSAS/International Financial Reporting Standards).
- Chaired the cost accounting competence centre (entity that prepares the introduction of cost accounting).
- Supervised relation with the Institute listing Standard & Poor's.
- Supervised relations with entities such as the Foundation for Valuing Assets of BCGe.
- Represented the presidency in the Department of Finance's dealings with the private sector (domestic and foreign banks, businesses), municipalities, cantons, the Confederation and within international organizations.
- Actively involved in various projects related to the implementation of an ERP human resources management system, implementation of a tool for the overhaul of the tax system, participation in internal audits, etc.
- Participated in various cantonal committees, finance committees, management control committee, working committee, etc.

**Management**

Responsible for 60 employees, about 40 external employees and approximately 140 employees in the administration (functional linkage).

**Projects**

Project manager for the implementation of the budget information system, accounting and finance (ERP Oracle Finance) for the administration.

**Main elements**

State Treasury: debt management (over 12 billion Swiss francs), payments (more than SwF 25 billion per year):

- Debt management (31 December 2005: SwF 12.7 billion, an average rate of 2.64 per cent, duration to six years).
- Implementation of cash-pooling for the central Government and launching of the project manager for cash management and related entities.

Accounts of the State: assessment (over SwF 24 billion).

State budget (more than SwF 6 billion).

Implementation of ERP Oracle Finance: more than 1,400 users.

Enrichment Foundation: SwF 5.3 billion of assets to add value.

2000-2001	Project Manager for the implementation of ERP Oracle Finance in the administration. (Department of Finance, attached to the presidency — Mrs. Calmy-Rey)
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**Main activities**

Project management (bidding, analysis, parameters, design and deployment of information systems budget, accounting and financial administration).

**Specific responsibilities**

Chairman of the steering committee, about 60 external employees and 120 employees of the administration.

Budget of approximately SwF 90 million.

1998-1999                      Economist (Department of Finance).

**Main activities**

Project manager for the analysis and implementation of the transfer of assets between the State and its subsidiaries.

Supervision of the New Public Management implementation programme.

Project manager for the needs analysis, information systems budget, accounting and finance.

1992-1997                      Engineer-Economist/Head of the “development of renewable energies”.  
(Department of Economic Affairs, Department of the Interior and Department of Public Works)

**Main activities**

Leader of the renewable energy programme for the State of Geneva.

Implementation of the grants programme for the private sector.

Development of expertise for the private sector.

Development of training for the private sector (real estate sector, architects and CVSE engineers).

**Projects**

Large geothermal drilling project — depth = 2,800 metres.

Design and supervision of various projects related to renewability.

**Line of business**

Private sector (80 per cent) — Public sector (20 per cent).

1986-1992                      Engineer (Office of Engineering Councils).

**Main activities (private sector)**

CVSE engineer, private sector, and technical assistant to the School of Engineering, Geneva.

**Projects**

Project manager in the construction industry and in the research field.

**Line of business**

Private sector (100 per cent).

**Training**

1995-1997	Master's degree in information systems (energy systems), École Polytechnique Fédérale de Lausanne.
1986-1991	Degree in Economics, University of Geneva, diploma in computer management.
1981-1985	Diploma in mechanical engineering, specializing in thermodynamics, School of Engineering, Geneva.

**Languages**

French: Spoken and written.

Italian: Spoken and written.

German: Basic knowledge.

English: Good, on-the-job training (Geneva and London).



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**Adrian Patrick Strachan (Jamaica)**

Auditor-General of Jamaica since November 1978

Fellow of the Chartered Association of Certified Accountants of the United Kingdom

Fellow of the Institute of Chartered Accountants of Jamaica

Received national award of commander of the Order of Distinction — 1988

Member of the Board of External Auditors of the Organization of American States, 1987 to 1992 and 1998 to 2000

Member of the Council and Treasurer of the Institute of Chartered Accountants of Jamaica — 1987 to 1993

Member of the Government of Jamaica's Classification Review Board — 1973 to 1982

Chairman of the Government Interviewing Panel for officers in the Financial Management, Accounting and Auditing categories since 1978

External Auditor for the Caribbean Organization of Supreme Auditing Institutions between 1990 and 2006

Part-time Lecturer in accounting at Jamaica's College of Arts, Science and Technology (now University of Technology) — 1970 to 1978

Guest Lecturer in auditing at the University of West Indies and the Management Institute for National Development

Chairman of the eleventh Conference of Commonwealth Auditors General — 1981

Group Rapporteur at several conferences of Commonwealth Auditors General, the Internal Organization of Supreme Audit Institutions and the Caribbean Association of Supreme Audit Institutions

Member of the Audit Review Committee of the Inter-American Institute for Cooperation on Agriculture — 1995 to 1996

Member of the Parliament Integrity Commission since 1978

Member of the Corruption Prevention Commission since 2001

Appointed Justice of Peace in 2005

**David M. Walker (United States of America)**

David M. Walker is the seventh Comptroller General of the United States. As Comptroller General, Mr. Walker serves as head of the United States Government Accountability Office (GAO) and as the de facto Chief Accountability Officer of the United States Government. His 15-year term in this professional and non-partisan position began in November 1998.

Mr. Walker has over 35 years of professional, private- and public-sector experience. He has received presidential appointments from Ronald Reagan, George Herbert Walker Bush and William Jefferson Clinton. He was confirmed unanimously by the United States Senate for each of his three presidential appointments.

GAO is an independent agency comprising approximately 3,100 professional and support staff within the legislative branch of the United States Government. GAO performs various oversight, insight, foresight and adjudicatory functions in support of the United States congress. All of GAO's work is designed to fight corruption, promote transparency, improve performance and ensure accountability within the federal Government for the benefit of the American people. Mr. Walker has led an effort to help transform GAO and the overall federal Government in connection with key management and other challenges.

In addition to his responsibilities as Comptroller General of the United States, he holds several key leadership positions within the domestic and international accountability community. For example, he serves as Chairman of the United States Inter-governmental Audit Forum and Chairman of the United States Joint Financial Management Improvement Programme, and as a member of the Governing Board of the International Organization of Supreme Audit Institutions (INTOSAI).

Prior to being appointed as Comptroller General of the United States, Mr. Walker had over 25 years of public- and private-sector experience. He served as a partner and Global Managing Director of the Human Capital Services Practice for Arthur Andersen LLP from 1989 until 1998. During that time, he also served as a Public Trustee of the United States Social Security and Medicare programmes from 1990 to 1995.

Prior to his tenure with Arthur Andersen, Mr. Walker served in several senior leadership positions within the United States Government, including as Assistant Secretary for Labour for Pension and Employee Benefit Programmes and acting head of the Pension Benefit Guaranty Corporation. His initial professional and private-sector experience was gained with Price Waterhouse, Coopers & Lybrand and Source Services Corporation.

Mr. Walker has significant international experience and exposure. For example, he has travelled to approximately 90 countries and has direct working experience with his counterparts and various senior-level Government, private and independent-sector officials in many countries around the world. For example, Mr. Walker chaired a multinational INTOSAI Task Force from 2001 to 2004 that led to the unanimous adoption of INTOSAI's first strategic plan. He founded the Auditor-General Global Working Group, which is a best-practices and knowledge-sharing forum for selected Auditor Generals around the world. He is also a frequent speaker at various international conferences sponsored by groups such as INTOSAI,

the United Nations and the Organization of Economic Cooperation and Development, among others.

Mr. Walker is a Certified Public Accountant. He holds a bachelor's degree in accounting from Jacksonville University, a Senior Managers in Government Certificate from the John F. Kennedy School of Government at Harvard University, and several honorary doctorate degrees from various universities, including the American University and his alma mater.

Mr. Walker is a frequent speaker, Congressional witness and media contributor. He has written two books and numerous articles and opinion pieces. Mr. Walker has won many awards for his leadership, writing and speeches. He is listed in *Who's Who in the World* and *Who's Who in America*.

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