



General Assembly

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Seventy-fifth session

Agenda item 120 (e)

Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of members of the Independent Audit Advisory Committee

Note by the Secretary-General

Addendum

1. The Secretary-General was informed on 12 November 2020 of the passing away of Thembekile Kimi Makwetu (South Africa), a candidate recommended by the Fifth Committee for appointment to the Independent Audit Advisory Committee for a three-year term of office beginning on 1 January 2021 ([A/75/583](#)). Accordingly, the General Assembly will be required, at its current session, to appoint a person to fill the resulting vacancy remaining in the Committee for the period of the term of office from 1 January 2021 to 31 December 2023.
2. The Government of South Africa has nominated Imran Vanker to fill the resulting vacancy.
3. The candidate's curriculum vitae is contained in the annex to the present note.



Annex

Curriculum vitae*

Imran Vanker (South Africa)

Qualifications

Bachelor of Commerce (Honours) University of Kwazulu-Natal, 1995 South Africa

Chartered Accountant (South Africa), 1996

Certificate in Labour Law, University of Kwazulu-Natal (South Africa)

Academic achievements

Placed in **Top 20 country-wide** in matric school exams – 1991

Recipient of Weightmann-Smith Academic Scholarship at Natal University from 1992 to 1994

Career achievements

2002 Appointed director/partner at KPMG, worked in the internal and external audit arenas.

2004 Appointed Provincial Auditor General (Gauteng Province, South Africa) on secondment from KPMG.

2006 Director of External Audit (representing Auditor General of South Africa) at the United Nations Board of Auditors in New York (USA) from 2006 to 2010.

2011 Corporate Executive and member of Executive Committee (highest decision making body) of Auditor General South Africa-2011 to 2014.

2012 National Leader: Internal Operations, Audit Support (and Specialised Audits) Leader of all support functions (Finance, HR, IT, Communications, Facilities, Procurement, Research) and Specialised Audit functions (Investigations, Information Systems Audit, Performance Auditing) at Auditor General South Africa from 2012 to 2014.

2014 Director of Standards at the Independent Regulatory Board for Auditors (IRBA) responsible for leading the team with the mandate for audit and ethics standards in South Africa - 2014 to current.

2016 Appointed to the International Auditing and Assurance Standards Board (IAASB) as a public member from 2016 to current.

2019 Appointed by IAASB to chair international task force developing new global quality management standard (ISQM2).

* Curricula vitae are issued without formal editing.

Industry experience (as audit regulator & audit standard setter)

Leader of the AGSA audit research and development team, quality control, knowledge management and IT teams as National Leader.

Director of Standards responsible for audit and assurance standards, as well as the IRBA Code of Conduct for auditors.

As Vice Chair of the Technical Group of the UN Panel of External Auditors and Chairman of the Audit Operations Committee of the UN Board of Auditors.

As a public member (second term) of the IAASB (the global body that sets auditing standards).

Committee positions

Public Member of the Board of the **IAASB (the International Audit and Assurance Standards Board)**. 1st term: 2016–2018 2nd term: 2019–2021

Member of **Steering Committee** of the IAASB and **Chairman** of International Task Force developing the new ISQM 2 quality management standard.

Convenor, as the Director of Standards of the **Statutory Committees for Auditing Standards and Audit or Ethics**.

External independent member of the **United Nations Relief and Works Agency** Microfinance Department Advisory Board. (2019–current)

Member of the **Special INTOSAI Committee** on Financial Foresight tasked with financial viability of a global multi-lateral institution.

Chairman of **Audit Operations Committee** of the United Nations Board of Auditors (2009–2010).

Served until July 2017 as independent external member and Chairman of the audit committee of the **United Nations Relief and Works Agency (UNRWA)**.

Testimony and advisory duties to oversight committees

Joint Parliament of South Africa committee into the collapse of Steinhoff

Fifth committee (finance and administration) of the United Nations General Assembly

Briefings on reports of the Board of Auditors, and on accounting, audit, governance and risk topics to representatives of Member States and to Regional Groups.

Briefings on reports of the Board of Auditors to the **Advisory Committee on Administrative and Budgetary Questions (ACABQ)**

National Committee on Public Accounts of the **Parliament of South Africa**

Standing Committee on Public Accounts of the **Gauteng Provincial Parliament**

Attended, participated and **advised audit committees and boards** throughout South Africa and at various United Nations organisations

Experience with laws and regulations

Governance

- King Code on Corporate Governance
- INTOSAI Guidance for Good Governance
- Position statements and publications of various United Nations oversight institutions

Accounting

- International Public Sector Accounting Standards (IPSAS)
- Extant United Nations System Accounting Standards (UNSAS)
- International Financial Reporting Standards (IFRS)
- Generally Recognised Accounting Practice

Auditing

- International Auditing Standards
- International Standards of Supreme Audit Institutions (ISSAIs)
- Public Audit Act (South Africa)
- Firm Methodologies

Public sector financial management

Management experience

As National Leader and Corporate Executive

Auditor General South Africa is the national Supreme Audit Institution. It is a constitutional institution, with over 2500 professional staff, and an annual budget of approximately \$300 million, with about 1000 public sector clients, locally and few prestigious international assignments.

Key responsibilities:

- Strategy
- Stakeholder relations
- Advocacy
- Financial management
- National outcomes reports
- All support functions (about 1,000 staff in direct functional areas)

As Provincial Auditor General (150 personnel)

- Business Unit strategy
- Business Unit restructuring
- Media relations
- Stakeholder relations at Board level and with oversight partners
- Budget and financial reporting

- Quality control strategy and implementation
- Balanced Scorecard Strategic Owner
- Audit reporting for financial, performance, forensic and IT audits

At the United Nations (global audit portfolio)

- Relationships, dialogue and advice with member states, audit and finance committees, management, internal auditors and those charged with governance
- International audit planning, risk management and strategy
- Multi-year and multi-currency budgeting
- Peer review and support to legislative processes
- Direction and supervision of complex international assignments
- Establishment of standards for review and quality control.
- Coordination of joint, global multi-disciplinary audit teams
- Develop talent and knowledge in audit staff to keep the assignment staff over extended periods

As Partner/Director at KPMG

- Budget of business unit
- Staff strategic planning
- Client targeting and business development
- Audit planning, review and reporting

Five year standard setting and regulatory achievements

Local

Mandatory Audit Firm Rotation – (MAFR) – ten year rule adopted in South Africa

Publication of world first feedback report on AQIs

One of only a handful of economies outside the EU to receive Transparency Reports from firms

Second G20 nation to publish guidance on Joint Audits

First or second nation in the world to adopt new IESBA Code of Conduct

Achievement of 100% of performance objectives in standard setting over five years

Ground-breaking practice statements in areas such as fraud, related parties, and integrated reports

Probably the best known national standard setting team in the world (built a team of experts)

International

Chairman of ISQM 2 Task Force of the IAASB

Member of ISQM 2, ISRS 4400, Audit evidence/Data analytics, Task Forces of the IAASB

Lead liaison member of the IAASB/IESBA for one year

Strengths

- Goal focused strategic leader
 - Innovative/early adopter of technology
 - Stakeholder centred approach to strategic management
 - 20 years of finance and audit experience
 - Practical leadership experience (hands-on)
 - Experience at executive level since 2012
 - Real experience of working in diverse linguistic and cultural teams
 - Professional network in the international community of public sector auditors, the academic and audit firm community of practitioners
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