

**STATUTE OF THE AUDIT REVIEW COMMITTEE  
OF THE INTER-AMERICAN INSTITUTE FOR  
COOPERATION ON AGRICULTURE<sup>1</sup>**

**I. Purposes and Functions**

1.1 The purpose of the Audit Review Committee ("ARC") shall be to coordinate the examination of the accounts of the General Directorate by the Member States.

1.2 The ARC shall review the work of the external auditors and all other aspects of the Institute's external auditing system and shall call to the attention of the Executive Committee anything that, in its judgment, may constitute a violation of the rules and procedures governing the operations of the General Directorate.

**II. Membership**

2.1 The ARC shall be composed of three members, none of the same nationality, elected by the Executive Committee for six-year terms.

2.2. Members of the ARC shall perform their functions with complete independence in relation to all the organs and entities of the Institute, but they are obligated to carry out the mandates and requests of the Inter-American Board of Agriculture and Executive Committee in accordance with IICA's rules and regulations.

2.3 Each member of the ARC shall be a high-ranking official of the office or entity responsible for examining the accounts for the public administration of the Member State of which he is a national.

2.4 Members of the ARC shall assume their duties beginning on January 1 of the year following their election, and they may not be reelected.

**III. Election and Removal of Members**

3.1 Each Member State has the right to nominate one of its duly qualified nationals as a candidate for membership on the ARC. A Member State wishing to nominate a candidate must send to the Director General, at least sixty days prior to the date of the meeting of the Executive Committee in which the nomination is to be considered, the name of its candidate, together with his curriculum vitae. The curriculum and nomination will be circulated to the Member States as meeting documents, pursuant to Article 34 of the Rules of Procedure of the Executive Committee.

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<sup>1</sup> This Statute was approved by Resolution IICA/JIA/Res.231(VII-O/93) and amended at the Tenth Regular Meeting of the Inter-American Board of Agriculture (IABA), by Resolution IICA/JIA/Res.341(X-O/99).

3.2. At least one member of the ARC shall be elected from among those presented by the six Member States that are the largest contributors to IICA's Regular Fund, and at least one member shall be elected from candidates nominated by the other Member States.

3.3 If one of the members of the ARC resigns or ceases to hold his official position in his country, he shall cease to be a member of the ARC, and the Member State that nominated that member may appoint a qualified national to serve out the balance of the term. If, however, that Member State does not make that appointment within sixty days, then the governments of the group (Paragraph 3.2, above) of Member States to which the outgoing member belongs may nominate their own candidates to fill the vacancy for the remainder of the term, and the corresponding election will take place at the next scheduled meeting of the Executive Committee, or if deemed necessary by the Director General, in accordance with the procedures for voting by correspondence set forth in the Rules of Procedure of the Executive Committee.

3.4 Except as provided in Paragraph 3.3 above, a member of the ARC may be removed from office only by a vote of two-thirds of the Members of the Executive Committee.

#### **IV. Funding**

4.1 The funding for the ARC, including the per diem allowances and transportation expenses of its members, shall be included in the budget of the Regular Fund of IICA's Program Budget.

#### **V. Oversight**

5.1 The Executive Committee shall periodically evaluate the results of the external auditing system, including the efficiency and effectiveness of the ARC.

#### **VI. Rules of Procedure**

6.1 The ARC may adopt its own rules of procedure, provided those rules do not conflict in any way with the provisions of this Statute, the other rules and regulations of the Institute, and the resolutions of the Institute's governing bodies.

#### **VII. Transitory Provisions**

7.1 The first members of the ARC shall be elected at the Fourteenth Regular Meeting of the Executive Committee in 1994 for the periods to be decided by lot: one to expire on December 31, 1995; another on December 31, 1997; and the last on December 31, 1999.

7.2 The operations of the ARC for the 1994-95 biennium shall be funded from the contingency funds provided for in the Program Budget.

## **VIII. Amendment**

8.1 This Statute may be amended or revoked by the Executive Committee.

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