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## **Report by the Secretary-General**

### INTERIM REPORT OF THE INDEPENDENT MANAGEMENT ADVISORY COMMITTEE (IMAC)

I have the honour to transmit to the Member States of the Council an interim report from the Chair of the Independent Management Advisory Committee (IMAC).

Houlin ZHAO  
Secretary-General

## INTERIM REPORT OF THE INDEPENDENT MANAGEMENT ADVISORY COMMITTEE (IMAC)

### Summary

The interim report of the Independent Management Advisory Committee (IMAC) presents an overview of the IMAC activities since the 2019 Session of Council, and will be complemented by the final 9<sup>th</sup> Annual Report to the 2020 session of Council, upon the delivery of the External Auditor's report. The Annual Report will contain the conclusions and recommendations for the Council's consideration in compliance with IMAC's terms of reference.

### Action required

The Council is invited **to note** the IMAC interim report.

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### References

[Resolution 162](#) (Rev. Busan, 2014), Council [Decision 615](#)

*IMAC Annual Reports:*

[C12/44](#) (First annual report of IMAC to the Council);

[C13/65 + Corr. 1](#) (Second annual report of IMAC to the Council);

[C14/22 + Add.1](#) (Third annual report of IMAC to the Council);

[C15/22 + Add.1-2](#) (Fourth annual report of IMAC to the Council);

[C16/22 + Add.1](#) (Fifth annual report of IMAC to the Council);

[C17/22](#) (Sixth annual report of IMAC to the Council);

[C18/22 + Add.1](#) (Seventh annual report of IMAC to the Council)

[C19/22](#) (Eighth annual report of IMAC to the Council)

## 1. INTRODUCTION

1.1. IMAC serves in an independent expert advisory capacity to assist the Council and the Secretary-General in exercising their governance responsibilities for financial reporting, internal control arrangements, risk management and governance processes, and other audit-related matters mandated by the IMAC Terms of Reference. IMAC therefore assists in enhancing transparency, strengthening accountability and supporting good governance. IMAC does not carry out audit, nor duplicate any executive or audit functions, internal or external, but helps to ensure the best use of audit and other resources within the ITU's overall assurance framework.

## 2. MEMBERSHIP AND ACTIVITIES OF IMAC

2.1. The current members of IMAC were appointed by the 2019 Session of Council (*Decision 615 - Appointment of members to the Independent Management Advisory Committee (IMAC)*) and as of 1 January 2020, the composition of the Committee is the following:

- Mr. Kamlesh Vikamsey (Chair)
- Ms. Sarah Hammer
- Mr. Alexander Narukavnikov
- Mr. Honore Ndoko
- Mr. Henrique Schneider

2.2 IMAC met physically in October 2019 with its previous composition, and in February 2020 and virtually in June 2020, with its new composition.

2.3. The 24<sup>th</sup> meeting of IMAC (in October 2019) has been the final meeting attended by three (3) members of the Committee who were initially appointed from 2012 when IMAC was established. The outgoing members, Dr. Degen, Mr. Miller and Mr. El Harouchy, wished to express gratitude and appreciation to the Council for being able to serve on the Committee and contribute to the ITU; and to the Secretary-General and the hard working staff of the Secretariat for their cooperation and good will in facilitating the work of IMAC.

2.4. The members of the Committee, at the June 2020 virtual meeting, nominated Mr. Kamlesh Vikamsey as Chair, to serve in this capacity for a term of two years, as per the IMAC Terms of Reference.

2.5. Since IMAC's last annual report to the Council in 2019, the Committee engaged with all areas of its responsibilities, including internal audit; risk management; internal control; evaluation; ethics; the audited financial statements and financial reporting; and external audit.

2.6. The new members of IMAC participated at the Council Working Group on Financial and Human Resources (CWG-FHR) meeting on 3 February 2020, in particular following the topics of Results-based management, the fraud case and related matters, and the presentation on strengthening risk management in the ITU.

2.7. In the course of its meetings, IMAC held substantive discussions with the Secretary-General and Deputy Secretary-General, the Director of the Telecommunication Development Bureau, the Financial Resources Management Department, the Internal Auditor, the External Auditor, the Legal

Advisor, the Ethics Officer, the New Building Project Division, the Human Resources Management Department, the Strategic Planning and Membership Department and other management representatives as appropriate.

2.8. All reports of the Committee's meetings and its annual reports, as well as other key documents, are available to the ITU membership on IMAC's area of the [ITU public website](#), accessible also via the ITU Council web page.

2.9. In particular, this interim report refers to the Summary Report of its previous two (2) meetings, available at the IMAC web site:

- [Summary Report of the 24<sup>th</sup> IMAC Meeting](#) (28-30 October 2019);
- [Summary Report of the 25<sup>th</sup> IMAC Meeting](#) (3-5 February 2020).

### **3. SUBMISSION OF THE FINAL 9<sup>TH</sup> IMAC ANNUAL REPORT TO COUNCIL 2020**

3.1. Given the outbreak of the Covid-19 pandemic, and the consequent postponement of the 2020 physical session of the Council until a later date, as well as the inability of the External Auditor to finalize the financial audit process for 2019 and to submit its full report to Council within the originally planned timeframe, the Committee has decided to deliver the final 9<sup>th</sup> IMAC Annual Report to Council upon the delivery of the External Auditor's report, with a view to meet the deadline of the upcoming session of the Council.

3.2. The Annual Report will contain the conclusions and recommendations for the Council's consideration in compliance with IMAC's terms of reference.

3.3. The Committee was informed of the alternative solution of the June 2020 Council Meetings by tele and video conference and is appreciative of the endeavor of Member States to continue to uphold their duties during the Covid 19 pandemic crisis.

3.4. IMAC plans to next meet in autumn, for a meeting tentatively scheduled for the first week of October 2020, pending any arrangements of meetings of either the Council Working Groups or the physical session of the Council.

3.5. IMAC members wish to express their continuing appreciation to Member States, the CWG-FHR, the Secretary-General, the Deputy Secretary-General, the Directors of the Bureaux and the ITU officials for their support, cooperation and positive attitude in supporting the effective functioning of the Committee. In particular the Committee is appreciative of the teleconference and video facilitation and support provided for its 26<sup>th</sup> Meeting of June 2-4 2020.

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