FOURTH ITEM ON THE AGENDA

Report of the meeting of the Officers of the Board
(28th May 2019)

1. A meeting of the Officers of the Board of the International Training Centre of the ILO (the Centre) was held via videoconference, on 29th May 2019 to enable the timely consideration and adoption of the financial statements for the year ended 31 December 2018.

2. The report of this meeting is submitted to the 82nd Session of the Board (October 2019).

Financial statements and External Auditor’s Report for the year ended 31 December 2018
(Item on the agenda)

3. The Chairperson and Representative of the Director-General welcomed the Officers of the Board to the meeting.

4. The documents under consideration were published on the Centre’s webpage in April 2019 and the Officers of the Board were notified of this. This allowed for a period of five weeks for any questions and clarifications to be provided by the Treasurer, as well as for consultations by the Officers with the members of their respective groups. He noted that no questions had been received from the Officers.

5. The Chairperson then gave the floor to the Director of the Centre for a few introductory remarks.

6. The Director of the Centre thanked everyone involved in the preparation of the meeting. He then shared his perspectives on the challenges and results of 2018 and beyond. He informed that the preliminary budget results were included in the document presented, however at this time, as the year 2019 is not yet completed, the final net budget surplus of the 2018-19 biennium was not yet known. This would be presented at the meeting in May 2020.

7. In 2018, the Turin Centre continued to be partially funded from voluntary contributions and recognised a small contribution from the Piedmont Region – but needed to continue its efforts to earn the majority of its revenue to ensure sustainability. This is the Centre’s basic business model – by which the Centre needs to continuously invest in innovation
in order to be able to provide new products as well as the highest quality products already being offered.

8. He informed the Officers that an agreement was signed with City of Turin for an annual contribution of €180,000 for the period of 2019 to 2021. In addition to this, an initial agreement was signed between the ILO and the Italian Government for a contribution of €3 million to finance the renovation of two pavilions on Campus; The Centre would also invest €600,000 of its own funds in the project. The renovation project would be starting shortly with the design and procurement of the contractor. The Centre and the participants would get the benefits from this project through a new building up to standards in order to deliver training including a Learning Lab that would provide high quality training and learning for future needs. This is a first step and the Centre is expected to deliver a building on time and on budget for the Italian Government and the City and this would then open doors for additional funding to undertake the renovation of all of the Centre’s pavilions, thus bringing the Centre into the Future of Work and being ready to face a changing world of the learning in the future world of work.

9. 2018 was a good year – however the Centre did not receive any contribution from the City and it had to invest a significant amount of its own funds to address the maintenance of the Campus and the unexpected repairs that occurred in the year.

10. 2018 also witnessed improvement and automation of multiple processes: the invoicing process in FINSERV; the one-stop shop for cost centre budget transfers; the implementation of a financial report writer tool; and the e-leave management system. Improvements to the budget preparation tool were also made which now includes rolled-up information for the preparation of the biennial budget. In other areas, the Centre continues to streamline individual processes for very selected transactions in order to add to the positive results from the Procure-to-Pay process implemented in 2017. The increased use of e-campus has resulted in a decrease in the use of photocopies (100,000 euros economy in activities; 60,000 euros economy in fixed expenditure).

11. The Centre will continue its investment efforts in streamlining project through the full review of business and administrative processes, the creation of new tools, the expansion of current tools such as the BI to permit improved management and decision-making. In 2018, various new on-line tools were put in place.

12. In 2018, the Centre made efforts to adjust its work for the Future of Work. Increasingly, the Centre is recognized by the ILO and ILO constituents, but also by other UN agencies and by other stakeholders, as a global hub for Learning and Innovation in the future of work through the review of its programmes, including the creation of a new Lab in order to fully support the Centenary work with the ILO.

13. The Chairperson invited the Treasurer to introduce the 2018 financial statements.

14. The Treasurer introduced the financial statements and highlighted a number of key areas. She presented the preliminary budget results of the year and then illustrated the Centre’s results and financial position under IPSAS.

15. In 2018, the Centre adopted the new standard on Employee Benefits that replaced the old IPSAS-25 standard. This has had limited impact as only the presentation of the total liability was impacted. This resulted in the current portion of the accumulated leave liability increasing significantly from €157,000 in 2017 to €1.4 million in 2018 while the total of both the current and non-current portions did not vary significantly.
16. The Centre’s preliminary budget results for 2018 amounted to €950,000. As this is the first year of the 2018-19 biennium, it will be necessary to wait for the 2019 final results in order to know the final budget results of the biennium. Any discussions on the allocation of such budget will be held next year, in May 2020 as mentioned by the Director.

17. Regarding the Statement of comparison of budget and actual amounts (Statement V), the actual total revenue in 2018 totalled €37.4 million. The ILO’s contribution amounted to €3.5 million, when converted. It was slightly higher in US dollars that in past years by $52,000. The Centre also received voluntary contributions from the Government of Italy and from the Government of Portugal. In addition, the Centre received a contribution of €12,500 from the Piedmont Region. Revenue from training activities totalled €23.3 million in 2018. As observed last year, both training revenue and its related variable expenditure are below the budget. The CFC or contribution to fixed costs is defined as the difference between training revenue and the use of past surpluses less variable expenditure, excluding VB staff. In 2018, the Training Department achieved positive results as it earned slightly over the set yearly target of CFC. It again shows that the Centre generated overall efficiency gains in the delivery of its training activities, keeping in mind that the types of training contribute differently to the CFC, revenue and expenditure. Media production revenue earned in the year is also below the budget. This is due to the re-alignment of the overall strategy for media production as the Centre prioritizes digital design and multimedia services over more traditional publication work. This shows revenue from external parties only as all revenue earned through training is now recognized under the training revenue line. While this revenue is below budget, related costs have also decreased proportionally. Miscellaneous revenue also shows excellent results when compared to the budget. This is due in part to a large conference held on campus during the fall of 2018, an increase in revenue from the rental of our facilities as well as higher returns on US dollar investments.

18. The actual expenditure in 2018 totalled €36.4 million. Regular budget staff expenditure was lower than budgeted by approximately €750,000 or 4.75%. This was also the case in 2016 and 2017. The Centre applies to its staff costs the mandatory salary increases approved by the International Civil Service Commission. However this increase was counter-balanced by savings achieved as a result of vacancies during the year, new staff being recruited at more junior levels, as well as the change made by ICSC in its applied methodology to conduct cost of living surveys for the purposes of determining Post Adjustment levels in some duty stations, including Turin. The actual expenditure relating to facilities was higher than budgeted by €481,000 or 26.8%. This is mainly due to the significant increases in the pricing of heating, electricity and water services as well as additional maintenance required to maintain the aging campus. In addition, the Centre did not receive any funding from the City and all maintenance-related costs were borne by the Centre. General operating costs were higher than budgeted by €149,000 or 20.8% mostly as a result of the need for external expertise in the areas of videoconferencing support, legal consultations and financial reviews carried out on large and new vendors. Temporary external expertise was also required to support priority areas in training as a result of the vacant positions. Information and technology costs were lower than the budget by €183,000 or 12.4% as a result of savings incurred in the hardware and software maintenance costs, technical assistance, lower internet costs and some small purchases having been cancelled or deferred. Other fixed expenditure totalled €156,000 in 2018 as a result of two specific items: doubtful accounts totalled €84,000 and relate to the write-off of non-collectable accounts and movements within the provision; the second item related to the net realized exchange loss which amounted to €72,000. As mentioned already, total variable expenditures relate to training and media production activities and use of surpluses for training activities. These were lower than budgeted by approximately €2.4 million or 14%. This expenditure fluctuates with earned revenue from training, media
production and the use of surpluses based on different ratios depending on the types of delivered activities and the types of products provided to external clients.

19. With regards to the Statement of financial performance in accordance with IPSAS (Statement II), in 2018, the Centre recognized €36.9 million in total revenue and €36.9 million in total expenditure resulting in a net deficit of €14,000. In 2017, the Centre had incurred significant net exchange losses in that year due to the fluctuation of the US dollar to the Euro as well as the timing differences as a result of the receipt and disbursements of voluntary contributions and the use of past surpluses for which no revenue is recorded under IPSAS. In 2018, the exchange fluctuations were more stable throughout the year and this resulted in a net exchange gain for the Centre of €153,000. The Centre continues its efforts to mitigate as much as possible its risk of exchange by naturally hedging its US dollars – this means that there is a careful and continuous monitoring of the Centre’s treasury to align its receipts in Euros to its Euro payments and its receipts in USD to USD payments. US dollars are converted only when needed to minimize any realised exchange losses. In addition, training activity budgets are opened only in Euros and to the extent possible, our agreements with donors and partners are in Euros.

20. The two major sources of revenue, representing approximately 94% of total revenue, are earned from training activities and voluntary contributions. Total revenues decreased slightly in 2018 when compared to 2017. As this is the first year of the biennium, it follows the general pattern whereby the second year’s revenues are always higher. In 2018, if we compare the training revenue to the first year of the previous biennium, the Centre had achieved an increase of €617,000 or 2.94%. Voluntary contributions have decreased by €335,000. This is mainly due to the exchange conversion of the ILO contribution that resulted in the Centre having received less Euros for a slightly higher US contribution. In addition, the Centre also received a contribution from the Piedmont Region of €12,500. Total expenditure decreased by €2.1 million or approximately 5.4% as compared to 2017. Staff costs decreased slightly by 1.4% mainly as a result of a combination of factors: those being, overall savings as a result of vacant positions and the recruitment at more junior levels in vacant positions. This is counter-balanced by the normal increases to the compensation package issued by the United Nations International Civil Service Commission (UNICSC). Efforts continue to ensure that staff costs are kept within an acceptable level and that no additional positions are being created in the regular and variable budget staff categories, as mentioned above. Sub-contracts also decreased significantly in 2018 by approximately €900,000 or 11.6%, as a result of a decrease in consultative work having been carried out in the areas of information technology, translation, external lecturers and expertise for audit purposes. In 2017, the Centre had undertaken audits in the areas of Gender and Diversity as well as OSH. General operating expenditure increased by €367,000 or 24.6% and this is mostly due to undertaking additional work in the videoconferencing support, legal consultations, external financial review of large and new vendors and the development of material required in the delivery of training. Buildings and ground maintenance increased by €172,000 or 9.6% as a result of a significant increase of €215,000 in the pricing of heating, electricity and water during the year. Supplies decreased by €148,000 or 18.4% mainly as a result of the adoption of e-campus in the training activities resulting in significantly lower costs for reproduction. One positive aspect of the streamlining project has also been the decrease in photocopy costs within the Centre’s units.

21. The Treasurer further presented the Statement of Financial Position (Statement I). It showed that the Centre’s total assets at the end of the year totalled €37.1 million. Cash and cash equivalents totalled €15.1 million of which €5.8 million was held on behalf of donors, as advance payments for training activities. €10 million of this funding was held in USD.
22. The Centre’s accounts receivable increased significantly by €7.9 million at the end of 2018. This line includes two main categories of receivables: invoices issued as a result of training services having been delivered where collection efforts continue and have proven quite successful – the Centre has reduced its receivables by nearly half. The other part of the receivables relates to the receivable recorded as a result of signed training service agreements for which there is a matching liability. This has increased by €9.1 million for a total of €11.2 million. These agreements represent training activities that will be delivered by the Centre in 2019 and beyond. Property and equipment decreased by €1.1 million as a result of taking annual depreciation on its assets of nearly €1 million as well as the disposal of printing and obsolete equipment totalling €876,000. Liabilities totalled €21.9 million at the end of 2018. The main area of increase related to the deferred revenue that matched the receivable in the Centre’s assets relating to signed training activity agreements, for training to be delivered in 2019 and beyond. One change in the liabilities related to the new IPSAS adopted in 2018 and as can be observed, the employee benefits liability under current assets increased significantly. This is balanced by a matching decrease in non-current liabilities, with an overall small decrease in the total liability for employee benefits. IPSAS standards amended its definitions and thus, a higher amount of accumulated leave had to be presented under current liabilities.

23. At the end of 2018, the Centre had net assets of €15.3 million. This included the working capital fund set at €2 million and all other funds of the Centre. A new item under this heading was the actuarial gain on the employee benefit liability as the Centre as well as ILO moved towards an actuarial valuation approach for part of the employee benefits liability estimations. ILO has been using this approach for several years already.

24. The Chairperson then invited the Officers to comment and raise questions regarding the 2018 financial statements.

25. The Workers’ Vice-Chairperson thanked the Director of the Turin Centre for having organized this Officers of the Board meeting in order to proceed with the adoption of the financial statements for the year 2018, under the delegated authority of the Board.

26. She noted that the Centre’s financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and that, according to the External Auditor, the financial statements present fairly the financial position of the Turin Centre as at 31 December 2018. It was noted that the net deficit in Statement II has been reduced to 14,000 Euros at 31 December 2018 while the net budget surplus for 2018 was 950,000 Euros. The Workers’ Group has noted the decrease in total revenue for 2018 as well as the decrease of expenditures (financial highlights for 2018 p. 1, par 5).

27. The Workers’ Vice-Chairperson expressed some concerns of the Workers Group on the lower number of participants (less 4%) having attended training in 2018. With the use of distance and blended learning, the number of participants should have increased. The Group expects over the next biennium a positive trend and an increase in the number of participants attending training delivered by ITCILO. This should apply to residential first and then to blended and distance education programmes. Across the Centre, the ITCILO Programme offer employs a number of training modalities. The balance of face-to-face, blended, distance learning and massive open online courses must be carefully determined, ensuring that participants get the best possible training based on their individual and organisational training needs.

28. She asked for an update on the contributions made by the City of Turin and, if possible, to receive information regarding the next biennium. As in previous years, the Workers’ Group draws attention to the Centres’ mix of funding sources that may present a substantial risk as they are subject to continuous variations from donors’ support and or
changing priorities. In relation to this, the Group is asking the Director to make additional efforts to bring about an even stronger integration of the Centre with the ILO, in particular with an increased funding that should come from ILO’s development cooperation projects. The Group also recommends an even greater promotion of increased voluntary contributions by the ILO’s member states to the Turin Centre and, in this regard, the Workers’ Group would like to hear what further measures are planned to foster this process.

29. The Workers’ Vice-Chairperson took the opportunity to thank the Government of Italy and the Government of Portugal for the voluntary contributions provided in 2018.

30. The Workers’ Group was ready to approve the 2018 financial statements as presented, together with the Report of the External Auditor and adopt the point for decision.

31. The Employers’ Vice-Chairperson thanked the Treasurer for the presentation of the Financial Statements for the year ending 31 December 2018 and appreciated the diligence undertaken in ensuring the accuracy of these reports and the timely uploading of the documents.

32. He noted that the revenue of the Centre appears to be more or less stable over the past 3 biennium. This is a positive trend. It is also just as important to continue monitoring the expenditures of the Centre to ensure deficits are under control. Deficits are not very high in the past 4-year period. Any inter-fund expenditures should also be minimised, if they were originally earmarked or allocated for a different purpose.

33. He understands that the Centre invested in US Dollars in 2018 and asks that the Centre be careful on this as, even if short-term swaps enable the Centre to get a higher return, there is always a risk involved.

34. The Employers’ Vice-Chairperson mentioned investing in the upskilling of staff. This is important in the context of the future of work, as institutions need to be up to date with the latest technologies in order to streamline administrative processes and time-consuming repetitive tasks. It is not just important to cut costs, it is also important to cut (and save) time on managing unnecessary tasks which do not add value to the Centre’s vision, mission and in offering a positive impact on constituents. In this regard, the Group may provide ideas to help find more ways to increase revenue for the Centre, being open minded in trying new innovative ideas outside the usual activities, if not done already.

35. On this note, the Employers’ Group agreed to adopt the 2018 Financial Statements as submitted in accordance with Article 17.2 of the Financial Regulations.

36. The Governments’ Vice-Chairperson thanked both the Director and the Treasurer for their presentations and for convening this very useful meeting. He made a comment of a general nature commending the work that the Centre has carried out during the years. He welcomed the signing of the agreements mentioned before with the Government of Italy and with the City of Turin.

37. He finally stated that the Governments’ Group was ready to approve the point for decision in the Financial Statements.

38. The representative of the Government of Italy reaffirmed the continued support to the International Training Centre of the ILO. The financial support of Italy to the Centre is exemplified in the form of an ex-lege annual contribution in the amount of €7.85 million as well as a voluntary contribution which amounts to €1.6 million. The Italian government is looking forward to seeing more synergies between the ILO and the Turin Centre and
congratulated management of the Centre in continuing its efforts in the containment of costs.

39. In particular, he emphasised the Italian Government’s financial commitment to the Centre in providing 3 million Euros for the renovation of the pavilions of Africa 10 and 11 and the creation of a new Innovation Laboratory. It is expected that the renovation project will be carried out within the allocated budget and on a timely basis.

40. In the context of the UN reform, the Government of Italy looks forward to seeing the Centre at the core of the future training activities for RCs and UNCT members. This should offer opportunities for them to better understand the ILO, its normative action and mandate. The International Training Centre of the ILO should be seen as a key asset in the development and delivering of RC training within the UNSDG.

41. Finally, he congratulated the Director and his management team for having managed well the 2018 and part of 2019 resources with a view of keeping the financial sustainability of the Centre.

42. The Chairperson invited the Treasurer to reply to the queries expressed by the Groups.

43. The Treasurer explained that the number of participants and the revenue declared are the result of the first year of the biennium, where generally revenue and number of participants are lower than in the second year of the biennium. The decrease is due to this trend as 2018 is being compared to the second year (2017) of the previous biennium. Regarding inter-fund transactions, those are standard accounting adjustments and do not relate to any changes in the use of the approved use of the funds by the Board. The investments made by the Centre comply with the Investment Policy of the Centre. The swap transactions do not expose the Centre to any risks to its capital and contribute to maximize the returns on investments.

44. The Chairperson invited the representative of the External Auditor to introduce the External Auditor’s Report for 2018.

45. The representative of the External Auditor presented the results of their audit for 2018, the first year for the biennium 2018-2019. This is the third report to the Board of the Centre by the Chairperson of the Commission on Audit of the Republic of the Philippines, under his mandate as External Auditor.

46. The overall objectives of the audit are to provide independent assurance on the fair presentation of the Centre’s set of financial statements, support the enhancement of transparency and accountability within the Centre, and help it achieve its operating objectives through the audit. The Auditors conducted a review of the Centre’s operations pursuant to Financial Regulation IX.25 in order to identify any issues with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls, and in general, the administration and management of its operations. For the financial year 2018, the team reviewed the human resource management of the Centre with specific focus on the recruitment and selection, performance evaluation and collective bargaining processes.

47. The audit was conducted in accordance with International Standards on Auditing (ISA) which require that they plan and perform the audit of the amounts and disclosures in the financial statements. The audit includes examining evidence supporting the amounts and the disclosures in the financial statements on a test basis. The audit also includes assessing the accounting principles used and the significant estimates made by Management as well as evaluating the overall presentation, structure and content of the
financial statements. The audit is based on the Risk-based Audit Approach in the audit of the financial statements which requires the auditors to conduct a risk assessment to identify all possible material misstatements in the financial statements and the related assertions, based on an understanding of the entity and the environment within which it operates.

48. He further highlighted the main results of the audit which are that after a comprehensive audit of the financial statements, they concluded that the financial statements of the Centre present fairly, in all material respects, its financial position for the financial year ended 31 December 2018, and its financial performance, changes in net assets, cash flows, and comparison of budget and actual amounts, in accordance with the International Public Sector Accounting Standards (IPSAS). They also concluded that the accounting policies were applied on a basis consistent with that of the preceding year. Further, they concluded that the transactions of the Centre that have come to their notice during the audit or that have been tested as part of the audit of the financial statements are, in all significant respects, in accordance with the Financial Regulations and legislative authority of the Centre. Hence, they issued an unmodified audit opinion. They commend the Treasurer and her staff for preparing quality financial statements that are aligned with IPSAS.

49. While issuing an unmodified opinion on the financial statements, they presented the following improvement opportunities that they believe would further enhance the Centre’s operations in terms of financial reporting, accountability and transparency. More specifically, they pointed out improvement opportunities in the areas of enhancing the accuracy and proper presentation of expenses and compliance with all the Procure-to-Pay procedures. They also reviewed the critical areas of human resources management, specifically the recruitment and selection, performance evaluation, and collective bargaining processes, with the end view of assessing how the risk control mechanisms in place, through policies and procedures, are influenced by the overall governance arrangements within a given office or the Centre itself. Such review was aligned with their mandate under Financial Regulation IX.25 of the Centre.

50. As a result of the review, they observed that in the area of Recruitment and Selection, the Centre’s application and recruitment process could be further improved by enhancing and finalizing the recruitment procedures/guidelines and addressing the causes of delays in the recruitment process; for the Performance Management System, they identified that there was a need to shift from measuring tasks/quantities to measurable/assessable goals, establish documentation of feedback mechanisms, establish the Rewards and Recognition Policy within the Performance Evaluation System, and formalize a rebuttal process in the performance management system. For the Collective Bargaining Process, they noted that there was a need to adhere to the Staff Regulations on the composition of Joint Negotiation Committee (JNC) Secretariat, to appraise the Review Panel (RP) as an effective mechanism, and a need for capacity building on staff-management relation issues for both the Management and Staff Union Representatives.

51. The External Auditors afforded the Centre’s Management the opportunity to comment on the observed weaknesses to ensure balanced reporting. The recommendations provided to Management were designed to support the objectives of the Centre’s mandate, to reinforce its accountability and transparency as well as to improve and add value to Centre’s financial management and governance. He finally assured the Officers that they would continue to provide independent assurance on the financial statements and operations of the Centre and would remain steadfast in performing their mandate with independence and tenacity.
52. The Chairperson then invited the Officers to comment on the External Auditor’s Report for 2018.

53. The Workers’ Vice-Chairperson stated that on the recommendations made in the report of the external auditors as well as on the management responses, the Workers’ Group had no additional comments. The Workers’ Group took note of the comments made by the External Auditor and supported the actions and measures proposed.

54. Finally, the Workers’ Group reiterated that ITCILO must continue to fulfil its core institutional mandate as the training arm of the ILO. Within this framework the Centre should continue to support the Workers’ and Employers’ Programmes independently from any surplus that may or may not be generated in order to assure their financial sustainability. To conclude, the Workers’ Group noted the efforts made by the staff of the Centre, which are reflected in the good results of the financial statements, in their endeavour to provide capacity development to constituents.

55. With regards to the External Auditor’s Report, the Employers’ Vice-Chairperson acknowledged the diligent audit work of the Commission on Audit of the Republic of the Philippines. Their positive report has given the Employers’ Group continued confidence in the Training Centre for its compliance with the Financial Regulations and legislative authority. They hope to see a continuous culture of improvement within the Training Centre, including the Centre’s continuous work in addressing the Commission’s recommendations.


The Officers of the Board:

1) adopted the financial statements, and  
2) took note of the External Auditor’s Report for the year ended 31 December 2018.

Concluding remarks

57. The Chairperson stated that a report of the meeting would be presented to the 82nd Session of the Board to be held in Geneva on 25 October 2019, before the 337th Session of the Governing Body of the ILO. The Officers of the Board agreed to delegate approval of the report of the meeting to the Chairperson and the Secretary of the Board.

58. The Workers’ Vice-Chairperson took the floor to question the venue of the next meeting of the Board and the lack of consultations among the Groups.

59. The Director of the Centre explained that this was part of the Centenary celebrations and to mark the link between Headquarters and the Turin Centre; in addition, it was taken for granted that it would facilitate the Board members taking part in some activities which are held in Geneva during the session of the Board of the Centre.

60. The Employers’ Vice-Chairperson said that his Group exceptionally agreed to hold the Board in Geneva.

61. The Workers’ Vice-Chairperson reiterated the surprise of the Group and stated that the presence of the ILO DG in Turin is a political sign of the importance that the ILO gives to the Turin Centre. To conclude, the Group regretted not being consulted but accepted to be present at the meeting in Geneva.
62. The Director apologized for the missed chance for consultations and took note of the Group’s concerns.

63. The Chairperson thanked the Officers, the secretariats of the various groups and the staff of the ILO and the Centre for their participation and declared the meeting closed.

This report would be submitted to the Board for information.

Turin, August 2019

Attendance list
Liste des présences
Lista de presencias

Mr Giulio MARINI ITALY
Mr Jorge BRIZUELA PARAGUAY
Mr Harry KYRIAZIS (Greece) Employers’ Vice-Chairperson
Ms Akustina MORNI (IOE) Employers’ Secretariat
Ms Silvana CAPPUCCIO (Italy) Employers’ Vice-Chairperson
Ms Maité LLANOS (ITUC) Workers’ Secretariat
Mr Moussa OUMAROU DDG/FOP
Mr Enrico CAIROLA ACTRAV

External Auditor Commission on Audit, Philippines

Mr Lito MARTIN
Mr Danilo CABUG

International Training Centre of the ILO

Mr Yanguo LIU Director
Mr Giuseppe CASALE Deputy Director
Ms Christine BOULANGER Treasurer
Ms Nathalie MIRABILE Note-taker