

International Centre for Information Systems & Audit (iCISA)
A-52, Sector-62, Institutional Area, Noida

Training Programme on “UN Audit”
25th to 30th August, 2008

| Date & Day | Session | Topics | Modules | Facilitators |
|---------------------------------|---------------------------------|--|---|---------------------|
| Day 1 (25.08.2008) Monday | Forenoon (10 hrs to 13 hrs) | Introduction to UN and its agencies with specific reference to financing and rules | Board overview of the mandates and objectives; Governing Bodies; Executive Board, Programme, Budget and Administration Committee-PBAC. Associated entities UNAIDS, IARC, ICC, TDR and APOC Assessed contributions; Regular Budget, Extra budgetary Funds (Voluntary Fund for Health Promotion); Programme Support Costs and the Special Account for Servicing Costs-AS account; board implications of increasing voluntary contributions, concept of Budget holders. | Shri DJ Bhadra |
| | Afternoon (14 hrs to 17 hrs) | Understanding the nature of audit and preparation of audit plan, Conducting Entry conference & Exit conference | <ul style="list-style-type: none"> • UN Board of External Auditors’ Auditing Standards • Types of Audit conducted: Financial Audit (Attest function), Compliance Audit, Performance Audit and Information Technology Audits • Audit objectives in each type of Audit • Format and scope of audit plan • Preparation of audit plan • Preparatory work before entry conference-check lists • Conduct of Entry conference • Documentation and follow up • Exit conference and documentation | Shri Gautam Guha |

| | | | | |
|--|---|--|---|---|
| <p>Day2 (26.08.2008) Tuesday</p> | <p>Forenoon (10 hrs to 11.15 hrs)</p> | <p>Key issues and audit procedures conducting Transaction Audits of UN agencies</p> | <ul style="list-style-type: none"> • Overview of key issues and audit procedures in conducting transaction audits eg; Inventory control, TSA, APWS etc | <p>Shri DJ Bhadra</p> |
| | <p>(11:30 hrs to 13 hrs)</p> | <p>United Nations Systems Accounting Standards and format of United Nations financial statements</p> | <ul style="list-style-type: none"> • Concept of Accounts Structure in UN bodies- Fund Based account, semi accrual accounts and the asset accounting system • An overview of United Nations Systems Accounting Standards. • Elements of UN financial statements- Review of key elements of Statement of Income and Expenditure and Changes in Reserves and Fund Balances; • Statement of Assets, Liabilities, Reserves and Fund Balances; Statement of Cash Flow and Status of Regular Programme Appropriations. | <p>Shri Gautam Guha</p> |
| | <p>Afternoon (14 hrs to 17 hrs)</p> | <p>Break Out sessions</p> | <p>Interactive sessions of each team separately with the expert from previous audit team</p> <ul style="list-style-type: none"> ✓ Separately for AFRO, WPRO, WPRO, WHO, APOC, TDR & ICC, UNAIDS & IARC, IMO, WMU and PEMSEA ✓ GSM WHO and GSC Kuala Lumpur to join the WHO (Hqrs.) team. | <p>Experts from previous audit teams <i>APOC</i> -Sh. Rajvir Singh <i>TDR & ICC</i> -Ms. Rashmi Aggarwal <i>WHO HO</i> -Ms. Rebecca Mathai <i>UNAIDS & IARC</i>- Sh. C. Nedunchezhian <i>WPRO</i>- Ms. Amandeep Chatia <i>AFRO</i>-Sh. Gulzari Lal <i>IMO</i>-Ms. Ritika Bhatia <i>WMU</i>- Sh. M. Nanjundaswamy. <i>PEMSES</i>- Ms. Vani Sriram</p> |

| | | | | |
|------------------------------------|--------------------------------------|---|---|---|
| Day 3 (27.08.2008) Wednesday | Forenoon (10 hrs to 11:15 hrs) | Financial Statements of UN agencies with specific focus on overview of the Financial Statements-WHO | A brief overview of the structure of the financial statements, allotments and expenditure control integration of Regional Office accounts, Trust Funds, Balances of associated entities and their linkages with the financials of WHO (Background and financial Rules, relevant WHO Manual provisions relating to Finance and Accounts) in the background of UNSAS, latest amendments to Delegation of Powers. Expenditure accounting systems (as accrual principles adopted by WHO from January 2006) – e.g. Appropriation, Cash handling, Bank reconciliations, Imprest Accounts, Fraud. | Shri DJ Bhadra & Shri Jiwan Prakash (AAO) |
| | Forenoon (11:30 to 13 hrs) | Field Audit procedures in conducting UN Audits | <ul style="list-style-type: none"> • Preparation of Management Letters • Interacting with WHO | Shri DJ Bhadra |
| | Afternoon (14 hrs to 17 hrs) | Break Out sessions | Interactive sessions of each team separately with expert from previous audit team <ul style="list-style-type: none"> ✓ Separately for AFRO, WPRO, WPRO, WHO, APOC, TDR & ICC, UNAIDS & IARC, IMO, WMU and PEMSEA ✓ GSM WHO and GSC Kuala Lumpur to join the WHO (Hqrs) team. | Experts from previous audit teams as in previous sessions |
| Day 4 (28.08.2008) Thursday | Forenoon (10 hrs to 11:15 hrs) | IPSAS adoption by UN | <ul style="list-style-type: none"> • Overview of IPSAS issued by IFAC • Impact of IPSAS adoption on financial statements of UN • Current status of IPSAS adoption in UN-future course of action. | Shri G. Srinivas |
| | Forenoon (11:30 to 13 hrs) | Procurement in WHO | Covering areas relating to the Procurement procedure in WHO | Shri R. G. Vishwanathan |
| | Afternoon (14 hrs to 17 hrs) | IDEA with specific focus on data conversion tests | IDEA module-Hands on <ul style="list-style-type: none"> • Importing a database into IDEA • Querying the database • Practical exercises on advances queries • Case studies on IDEA • Data conversion tests using IDEA | Ms. Ritika Bhatia & Shri Neeraj Kumar |

| | | | | |
|-----------------------------------|------------------------------------|---|---|---|
| Day 5 (29.08.2008) Friday | Forenoon (10 hrs to 13 hrs) | SQL with specific focus on data conversion tests | <ul style="list-style-type: none"> • Introduction to RDBMS- How to work on Oracle; Simple select statements • Using ORDER BY clause, WHERE Clause-exercises • Using AND, OR operators; DESCRIBE TABLE; • Using Functions in SELECT statement-exercise • GROUP BY clause, JOIN tables, aliases for table names; Data Conversion tests using SQL | Shri K R Sriram & Dr. Ashutosh Sharma |
| | Afternoon (14 hrs to 17 hrs) | Syndicate Group presentations | Group presentations by teams on <ul style="list-style-type: none"> ✓ Audit objectives ✓ Understanding the entity ✓ Audit Planning ✓ IT applications ✓ Audit procedures ✓ Key audit observations from previous reports <i>Parties are expected to make PowerPoint presentations to share their audit plans, views and understanding with others.</i> | Chaired by DAI |
| Day 6 (30.08.2008) Saturday | Forenoon (10 hrs to 12 hrs) | Test | Quiz: Objective type questions covering domain knowledge, understanding of financial statements, audit procedures, Reporting, UNSAS, IPSAS and UN Auditing Standards | |
| | (12 hrs to 13 hrs.) | Briefing by Pr. Director (IR) | | Ms. Sudha Krishnan |
| | Afternoon | NIL (Participants can leave after lunch) | | |

Sessions for shaded portion separately for
Audit teams

Tea/Coffee break: 11.15 hrs to 11:30 hrs & 15.15 hrs to 15.30 hrs Lunch: 13.00 hrs to 14.00 hrs