



United Nations
Educational, Scientific and
Cultural Organization

Organisation
des Nations Unies
pour l'éducation,
la science et la culture

Organización
de las Naciones Unidas
para la Educación,
la Ciencia y la Cultura

Организация
Объединенных Наций по
вопросам образования,
науки и культуры

منظمة الأمم المتحدة
للتربية والعلم والثقافة

联合国教育、
科学及文化组织

Internal Oversight Service Audit Section

IOS/AUD/PI/01
Original: English

Internal Audit Plan for 2009

February 2009

Introduction

1. The IOS Audit Plan for 2009 reflects the changing strategies of IOS¹ and is guided by a risk-based model whose objective is to ensure that audit resources are directed towards entities and activities with the highest risks. The plan is broadly categorized as audits of Headquarters, Field Offices and Information Technology. It is based on available audit resources and is sufficiently flexible to respond to emerging risks and new priorities as they are identified during the year.
2. The allocation of audit resources provides greater Headquarters coverage during 2009. This reflects the results of 2008 field audits, which generally showed improved controls since the prior IOS audits of those locations. The following table presents planned allocation of resources for 2009 and 2008.

Planned Allocation of IOS Audit Resources		
Category:	2009	2008
Headquarters	45%	25%
Field Offices	35%	45%
Information Technology	20%	30%

Audits of Headquarters

3. IOS identified priority Headquarters audits for 2009 by defining the audit universe in three categories of activities: Internal Governance, Programme Management and Support Services. IOS then assessed risk factors, including consideration of organizational risks identified by senior management, for key corporate processes within these three categories. Priority internal audit services at Headquarters are:

Assessment of Tables of Delegated Authority & Accountability: IOS will facilitate and support self-assessment of the tables as requested by UNESCO's Delegation and Accountability Committee.

Review of Management Control of Art & Gifts: This engagement will assess the design and implementation of controls for artwork and official gifts to UNESCO.

Audit of Headquarters Procurement of Goods: The audit will address compliance and control well as the efficiency and effectiveness of this procurement process.

Review of Performance Assessment of Heads of Field Offices: This will examine the implementation and monitoring of Performance Agreements with field managers, focussing on processes introduced during 2008.

Audit of Extrabudgetary Controls: The audit will assess the control framework for extrabudgetary fundraising, budgeting and expenditure.

Control Self Assessment for HRM: This is a facilitated self-assessment of HRM internal controls.

¹ IOS audit strategy for 2001-2007 focused on education and capacity building within UNESCO in the areas of internal control, compliance and proper accountability. The 2008-2013 strategy continues to address control, compliance and accountability with a stronger orientation towards UNESCO's risk management and programme results.

Review of Decentralized Structure: Incorporating results of individual audits of national, cluster and regional offices, this review will raise systemic issues regarding management and control in UNESCO's decentralized structure.

Audit of Travel: UNESCO has a new outsourced service provider for travel services. The audit will assess the efficiency and effectiveness of these services and examine compliance with key travel requirements.

Audit of Staff Subsidies & Allowances: This audit will examine the controls and compliance of selected categories of staff payments.

Review of IPSAS Progress: This review will benchmark implementation status against major milestones of the IPSAS project plan.

Audit of Medical Benefit Fund: This audit will assess value for money of the current outsourcing arrangements as well as management control of medical claims process.

Audits of Field Offices

4. Field Offices to be audited in 2009 were identified through assessment of a series of risk indicators. This process identified nine priority Offices and Institutes for internal audit during the year. The audits in Bangkok, Brasilia, Lima and Santiago will be performed in coordination with IOS Evaluations that are jointly scheduled for those locations.

Bangkok: Regional Office last audited by IOS in February 2003.

Brasilia: National Office last audited by IOS in September 2006.

Cairo: Regional Office last audited by IOS in March 2004.

Iraq: National Office, located in Amman, last audited by IOS in December 2006.

Amman: National Office last audited by IOS in February 2004.

Lima: National Office last audited by IOS in October 2004.

New Delhi: Cluster Office last audited by IOS in August 2005.

Santiago: Regional Office last audited by IOS in June 2003.

UNESCO Institute for Lifelong Learning (Hamburg): Category I Institute never audited by IOS.

Harare: Cluster Office last audited by IOS in June 2006.

Audits of Information Technology

5. IOS identified Information Technology audits to be performed during the year by assessing risks associated with applications, data centre infrastructure and telecommunications infrastructure.

Review of Field Connectivity: IOS Field audits show recurring problems with connectivity at some decentralized offices. This review will support identification of systemic solutions to this problem.

Follow-Up Review of IT Security: This review will examine progress in enhancing UNESCO's IT security since the 2007 IOS audit of security.

Audit of Miollis Data Centre: The data centre is critical to UNESCO information management and security. This audit will focus on business continuity planning and data security.

Audit of the Use of FABS MM Module at Headquarters: This engagement will assess the use and application controls for the Materials Management module of FABS at Headquarters.