

Syllabus for UN Audit Examination**Objective:**

The objective of the exam is to assess the suitability of officers for conducting audit of UN Organizations in the portfolio of CAG (2020 onwards).

Required traits for suitability:

1. **Comfort Level** in working in automated environment – Reading and analysing electronic data and document, correspondence through emails, electronic KD linking, Word Processing abilities (MS Word) and Working with spreadsheets (MS Excel).
2. **Awareness** about CAG’s audit portfolio, its term and our role as external auditors of these organisations and agencies
3. **Understanding** of UN systems
 - a. Structural Organisation of UN organisations and agencies
 - b. Role of Oversight bodies like External Auditor, Internal Audit, Audit Advisory Committee, Joint Inspection Unit
 - c. Role of Legislative/Governing bodies which are charged with Governance viz General Assembly/Conference, Governing Board, Programme & Budget Committee, Audit Committee, Finance & Budget Committee in UN agencies
4. **Understanding** of Accounting and Auditing standards followed in UN viz. IPSAS, ISAs and Financial Regulations & Rules
5. **Proficiency** in Financial, Compliance, Performance and IT Audits
6. **Excellent Language and Drafting skills-** In international audits the tone of the language of observations and recommendations is very important. Command over language and use of soft words with clear meaning is essential.

Structure of Examination:

The examination will be held in Computer Based Test (CBT) mode. There will be a single paper of **3 hours’ duration** titled “**Overview of UN System and Concepts & Skills for UN Audit**” (Paper Code: UN-1). The Paper will be of **100 marks** divided into four Sections –

Section	Title of the Section	Marks	Pattern of Questions
I	Overview of the UN System	20	Multiple Choice
II	Concepts for UN Audit	30	Descriptive
III	Auditing Skills	30	Descriptive
IV	Information Technology Audit	20	Multiple Choice

The question paper will be in English language only. It will include 40 Multiple Choice Questions (MCQs) and 4 (four) to 8 (eight) descriptive type questions. There will be negative marking to the extent of 0.25 marks (25 percent) for each wrong answer for the MCQs only.

[On-line Demo Test and Instructions for Candidate](#) for SAS/RA/I/CPD-I&II Main Examination 2019 uploaded on CAG's website will give a general idea about the pattern of the examination.

Content and Syllabus

Section I : Overview of the UN System

1. **Agencies and Organisations in CAG's portfolio (2020 onwards)** - their objectives, structure, functions.
2. **Governance System in UN Agencies** - Legislative & Governing Bodies (Governing Board/Council), Internal audit, Audit Advisory Committee, Finance & Budget committees, etc., Oversight bodies (External Audit, Internal Audit, Joint inspection Unit)
3. **UN Panel of External Auditors & Technical Group** - Objectives, Functions, Issues discussed during previous three years in Panel meetings (2016, 2017 & 2018)

Section II : Concepts for UN Audit

1. **Accounting Standards of the United Nations System**
i.e. **International Public Sector Accounting Standards(IPSAS)**
2. **International Standards on Auditing (ISAs)**
3. **Financial Regulations & Rules**
4. **Standard Operating Procedure for Conduct of UN Audit 2018 (C&AG of India)**

Section III : Auditing skills

Sl. No.	Area	Remarks
1.	Case study on audit – Candidates may be given Documents related to a real UN audit and may be asked to detect an irregularity/ comment.	To test detection and ability to work with electronic documents
2.	Case study on drafting – Candidates may be given a UN audit para along with some related documents and they may be asked to point out shortcomings in drafting and attempt redrafting including drafting of a conclusion and suitable recommendation	To test knowledge about Structure of Audit para - Criteria, Condition, Cause, Effect, Conclusion and Recommendation. Crisp drafting and use of reply from auditee
3.	Questions from Previous Audit Reports (3 years' reports in public domain)	To test the knowledge of audit issues, including financial issues, raised in previous years. Note: Audit Reports of UNICEF and UNOPS for the past three years (2018-2016) may be used as study material. These reports are available on the UNBoA website.

Section IV : Information Technology Audit

Sl. No.	Area
1.	Information Technology (IT) Audit – definitions and basic concepts
2.	IT Governance
3.	Development & Acquisition
4.	IT Operations
5.	Outsourcing
6.	Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP)
7.	Information Security
8.	Application Controls
9.	Other related topics

Links for reference material

- <https://cag.gov.in/content/international-audit-assignments>
- United Nations System
<http://www.unsceb.org/directory>
- United Nations Board of Auditors
<https://www.un.org/en/auditors/board/index.shtml>

- IPSAS Accounting Manual
<https://www.un.org/ipsas/index.html>
- International Standards on Auditing
<https://www.iaasb.org/clarity-center/clarified-standards>
- UN Panel of External Auditors
<https://www.un.org/en/auditors/panel/index.shtml>
- UN Board of Auditors' Reports
<https://www.un.org/en/auditors/board/auditors-reports.shtml>
- WGITA-IT Audit
<https://icisa.cag.gov.in/resources/67-ITAudit>
- Standard Operating Procedure for Conduct of UN Audit 2018 published by International Relations Division, O/o the C&AG of India

Candidates may also check websites of organisations under current audit portfolio of CAG.