OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
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NEW DELHI - 110124

Examination Wing

Circular No. 43

No. 1035/04-Exam/UN Audit/2019
Dated 30 December 2019

To

Heads of Department of IA&AD offices
(As per e-mail list)

Subject: UN Audit Examination 2020

Sir/Madam,

An examination for shortlisting of Sr AOs/AOs/AAOs for UN Audits scheduled during 2020-21 and 2021-22 will be held in the month of **February 2020**. Officers from all streams i.e. Audit/Accounts, etc. who satisfy the eligibility criteria given in Annexure-I are eligible to apply.

2.   While no restriction is placed on the number of applications to be received from an office, **it may please be ensured that names of only eligible officers are recommended.** The **entire process** i.e. filling up of application forms by the eligible officials, validation of data and recommendation of Head of the Department **is required to be done online** through the registration link to be provided in due course.

3.   The examination will be held in **Computer Based Test** (CBT) mode at **seven cities** viz. Delhi, Mumbai, Chennai, Kolkata, Guwahati, Bangalore and Hyderabad, depending on the number of candidates. The syllabus and pattern of the examination is given in Annexure II.

4.   The abstracts of ACRs/ APARs for the last available five years upto 2018-19 is required to be entered at the time of online registration. Certificate regarding vigilance/disciplinary clearance and penalty/administrative action such as suspension, dies-non and criminal charges clearance is also required to be given online.

5.   There will be **no scope for submission of applications/documents offline** and, therefore, complete application along with all the required documents and your recommendation must be submitted **online only** when the registration window opens. If at any stage, the information furnished by any candidate(s) is found to be inaccurate, his/her candidature/selection is liable to be cancelled/terminated without any notice and action taken as per rules.

6.   Officers who withdraw their candidature after being selected for UN Audit (except on severe medical grounds like surgery of self or direct family members) will be banned for a specific period from appearing/applying for international assignments/ international postings/ international training.

7.   Receipt of this circular may please be acknowledged by email to examsection@cag.gov.in

Yours faithfully,

Encl: As above

(Manish Kumar)
Director General (Exam)

Eligibility Criteria

1. The officer should have clear 'Outstanding' APARs for at least 4 out of the last available 5 years.

2. AAOs should have a completed five years combined service in the grade of SO/AAO as on 1.1.2020. No service length is prescribed for Sr. AOs/AOs.

3. Officers who fall under any of the following categories are not eligible:

(a) Those who have done two or more UN Audits in the past (including those who have been selected for UN Audit during the current cycle 2019-20);

(b) Those who have done UN Audit during the last two cycles (including the current cycle);

(c) There should be a minimum gap of two years between two UN Audit assignments;

(d) Those who have returned from Embassy Audit are not eligible for 3 years as on 01 January 2020;

(e) Those who have returned from overseas posting are not eligible for five years as on 01 January 2020;

4. Officers should be clear from vigilance/disciplinary angle. Officers against whom major penalty has been imposed in the past are not eligible till five years after completion of currency of the penalty. Officers against whom minor penalty including Censure or Dies-Non has been imposed in the past, are not eligible till 3 years after completion of the currency of the punishment or the date of Censure/ Dies-Non.

5. Officers should be less than 57 years of age as on 01 January 2020;

6. Officers must possess the following attributes:

(a) Ability to conduct audit independently and prepare Audit Reports;

(b) Excellent drafting skills in English;

(c) Good inter-personal relationships with colleagues, superiors and subordinates; and

(d) Healthy and fit physically to undertake international travel and tight work schedule.

UN Audit Examination 2020

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.