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| **External Audit Questionnaire** | | | | |
| 1. **TECHNICAL** | | | | |
| **Independence** | | | | |
| 1.1 | | Provide the official title and describe the role and functions of the Auditor-General’s office submitting this proposal | |  |
| 1.2 | | Identify the office or organization responsible for appointing and/or removing the Auditor-General. Indicate the length of the term of office and whether there exist any conditions whereby the Auditor-General can be removed without completing the full term. | |  |
| 1.3 | | Identify the office or organisation to which the Auditor-General reports and describe the reporting process. | |  |
| 1.4 | | Describe, in detail, the process by which the Auditor-General's budget and work programme are established. | |  |
| 1.5 | | Describe in detail the standards governing the Auditor-General's auditing work and explain the process of determining the scope of the audit work. . | |  |
| 1.6 | | Provide details of the professional code and ethical conduct that is applicable to the audit institution. Indicate how often this code is updated. | |  |
| 1.7 | | Describe the audit institution’s disciplinary procedures and confirm that they apply to all staff members in the case of deviation from the professional code and ethical conduct. | |  |
| 1.8 | | Confirm whether the audit institution staff are required to sign off yearly compliance statements of having abided by the institution’s professional code and ethical conduct. | |  |
| 1. **Qualification of officers and staff** | | | | |
| 2.1 | | Indicate the number and general qualifications of officers and staff employed by the Auditor-General's office. | |  |
| 2.2 | | Confirm that all officers and staff included in the audit proposal have professional accounting and/or auditing qualifications. If not, please provide details. | |  |
| 2.3 | | Identify the accounting and/or auditing bodies in which officers and staff are members. | |  |
| 2.4 | | Specify the work experience that the audit institution’s officers and staff have in conforming with auditing standards of the UN Panel of External Auditors and ethics governing their work. | |  |
| 2.5 | | Indicate the skill sets that the audit institution’s officers and staff possess and specify the experience that the officers and staff have in auditing other UN agencies, international NGOs, etc. | |  |
| 2.6 | | List the accounting or auditing bodies that the audit institution subscribes to. | |  |
| 2. 7 | | Indicate the number of officers and staff who are proficient in at least two official FAO languages. | |  |
| 1. **Training and experience** | | | | |
| 3.1 | | Describe arrangements for continuing professional education for proposed officers and staff | |  |
| 3.2 | | Summarise the auditing experience of the proposed team: | | |  |  | | --- | --- | |  | Total Years | | In UN organizations |  | | Other National Organizations |  | | International non-governmental organizations |  | | Total |  | |
| 3.3 | | Specify the audit team’s familiarity with the audit of financial statements prepared in accordance with International Public Sector Accounting Standards (IPSAS). | |  |
| 3.4 | | Describe the training programmes in modern trends of auditing that officers and staff have attended. | |  |
| 3.5 | | FAO’s transaction processing and accounting requirements are supported by extensive use of computerized accounting systems. In particular, FAO uses a combination of Oracle Financials and customised systems.  Summarise the experience of the officers and staff proposed for the audit of FAO in the audit of ERP systems. .  More detailed information should be included on the individual resume forms. | |  |
| 1. **Audit approach and strategy** | | | | |
| 4.1 | | Describe the comprehensive work plans that would ensure adequate audit coverage of all FAO resources. | |  |
| 4.2 | | Indicate the proposed staffing breakdown (in person days) to cover the following areas. | | |  |  | | --- | --- | |  | Person Days | | * Financial statement audit (including both compliance and substantive work) |  | | * Value for money audit |  | |
| 4.3 | | Describe in detail the collaboration envisaged with any other national audit offices in performing the audit of FAO. | |  |
| 4.4 | | What collaboration is envisaged with FAO’s internal audit function to optimise the use of limited audit resources? | |  |
| 1. **Audit Report** | | | | |
| 5.1 | | Describe the proposed structure and format of reports and management letters by which the results of audit work will be communicated to management. Please include the envisaged timeframes in communicating audit results. . | |  |
| 5.2 | | Indicate what measures are taken to ensure that the audit reports are accurate, complete, balanced, fair and constructive. | |  |
| 1. **COSTS** | | | | |
| 6.1 | | Indicate the estimated cost of the audit? | | |  |  |  |  | | --- | --- | --- | --- | | Year | Fees | Expenses | Total | | 2020 |  |  |  | | 2021 |  |  |  | | 2022 |  |  |  | | 2023 |  |  |  | | 2024 |  |  |  | | 2025 |  |  |  | | Total |  |  |  | |
| 6.2 | | *Indicate the composition of the total fees estimated above.*  *NB: State rate and total estimated cost in US$’000* | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | ***2020*** | | | | | |  | *No. of Staff* | *Grade* | *Man Days* | *Rate* | *Total* | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | *Total* |  | *N/A* |  | *N/A* |  | |  | ***2021*** | | | | | |  | *No. of Staff* | *Grade* | *Man Days* | *Rate* | *Total* | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | *Total* |  | *N/A* |  | *N/A* |  | |  | ***2022*** | | | | | |  | *No. of Staff* | *Grade* | *Man Days* | *Rate* | *Total* | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | *Total* |  | *N/A* |  | *N/A* |  | |
| 6.2 | *Continued* | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | ***2023*** | | | | | |  | *No. of Staff* | *Grade* | *Man Days* | *Rate* | *Total* | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | *Total* |  | *N/A* |  | *N/A* |  | |  | ***2024*** | | | | | |  | *No. of Staff* | *Grade* | *Man Days* | *Rate* | *Total* | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | *Total* |  | *N/A* |  | *N/A* |  | |  | ***2025*** | | | | | |  | *No. of Staff* | *Grade* | *Man Days* | *Rate* | *Total* | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | | *Total* |  | *N/A* |  | *N/A* |  | | |

**RESUME**

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| --- | --- | --- | --- |
| **Name** |  | | |
| **Academic Qualification**  (Institution, Degree, Dates, etc) |  | | |
| **Professional Accounting Affiliation**  (Name of Institute, Date joined) |  | | |
| **Current Job Title** |  | | |
| **Years of work experience** |  | | |
| * UN Organizations (please specify) |  | | |
| * Non-UN Organizations |  | | |
| * + Public Sector |  | | |
| * + Private Sector |  | | |
| **TOTAL** |  | | |
| **Number of audited entities adopting IPSAS:** |  | | |
| **Knowledge of languages (insert mother tongue)** |  | | |
| **Languages** | **Fluent** | **Fair** | **Slight** |
| English |  |  |  |
| French |  |  |  |
| Spanish |  |  |  |
| Arabic |  |  |  |
| Chinese |  |  |  |
| Russian |  |  |  |
| **Summary of work experience and relevant skills:** | | | |