



**SECTION D.1 – ALLOCATION AND MANAGEMENT OF INTERNAL
AUDIT RESOURCES**

Ref.	Policy and Practice Requirements	IIA Standards and Other References
D.1-1	<p>Policy: When considering the resource requirements of the internal audit activity for a Center, the Head of Internal Audit shall consider the staffing requirements to ensure that there is collectively sufficient knowledge, skills and other competencies needed to perform the approved medium and annual internal audit work plans.</p>	<p>Standard 1210 - Proficiency – Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.</p> <p>Standard 1210.A1 – Proficiency - The chief audit executive must obtain competent advice and assistance if the internal auditors lack the knowledge, skills, or other competencies needed to perform all or part of the engagement.</p> <p>Practice Advisory 2030-1 Resource Management</p>
D.1-1:1	<p>Practice Requirement:</p> <p>When considering the staffing requirements, the Head of Internal Audit shall take account of:</p> <ul style="list-style-type: none"> ▪ in-house auditors hired by the Center, ▪ CGIAR IAU internal auditors assigned to certain engagements in the work plans, 	



	<ul style="list-style-type: none">▪ the potential for seconding other Center staff or internal auditors from other Centers to undertake assignments, and▪ outsourced expertise. <p>The Head of Internal Audit shall also take into account the qualifications, level of experience and recent training already obtained for each internal auditor. This will be considered when determining the assignments of audit engagements and whether such assignments should be alone or as part of a team of internal auditors.</p> <p>Discussion:</p> <p>When analyzing and reconciling staffing requirements the Head of Internal Audit takes account, for each internal auditor, of</p> <ul style="list-style-type: none">(a) the total working days available after excluding annual leave, weekends and public holidays (this will vary depending on the Center);(b) allowance for professional development (minimum one week);(c) allowance for time spent on administrative and non-audit duties, including planned secondments;(d) allowance for planned secondments for audits for other Centers;(e) any leave without pay that may be requested;(f) any expected recruitments or retirements in the year.	
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<p>D.1-1:2</p>	<p>Practice Requirement:</p> <p>The Head of Internal Audit shall, as part of the preparation of annual and medium term internal audit work plans, analyze and reconcile the staffing requirements needed to carry out the engagements in the plans.</p> <p>Where Center or CGIAR IAU internal audit groups are not considered to collectively have sufficient knowledge, skills or other competencies for particular assignments, the Head of Internal Audit should consider:</p> <ul style="list-style-type: none">▪ If the work should be outsourced within the budget of the internal audit activity▪ If additional budget for such outsourcing should be sought▪ If the gap is such that additional budget for additional in-house auditing positions should be sought▪ If the work not covered should not be included in the internal audit work plan▪ Whether such exclusion could be compensated by assurance from other review mechanisms <p>Discussion:</p> <ul style="list-style-type: none">▪ The CGIAR IAU Director will encourage the development within the CGIAR internal auditor community of experts in particular specialized aspects of internal audit relevant to the CGIAR, e.g. information technology audits, use of audit software, fraud detection and investigation, ISO audits, procurement audits, and strategic human resources management audits.	
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<p>D.1-1:3</p>	<p>Practice Requirement:</p> <p>Areas of assurance over the management of risks which are not covered by internal audit or other review mechanisms because of resource constraints shall be brought to the attention of Center management and the Audit Committee. The Head of Internal Audit should present a case as to whether additional resources (either internal audit or other review mechanisms) should be committed to fill these gaps.</p>	
<p>D.1-1:4</p>	<p>Practice Requirement:</p> <p>Where outsourced expertise is obtained to fill staffing gaps, where possible the Head of Internal Audit shall ensure that an in house internal auditor accompanies the expert on the assignment, to transfer knowledge as well as to provide orientation and guidance on the Center to the expert.</p>	
<p>D.1-2</p>	<p>Policy: When recruiting for Internal Auditor positions, where possible competitive selection processes shall be used and the selection criteria shall include the requirements for</p> <p>(a) Tertiary level educational degrees and professional auditing, accounting, management or other qualifications relevant to internal audit of the Centers.</p> <p>(b) Experience in audit and/or line positions that will equip the auditor to carry out audits in any of the following areas:</p> <ul style="list-style-type: none"> • Operational/efficiency • Information systems • Financial reporting and financial / administrative controls • Forensic audit and investigations 	<p>Practice Advisory 1210-1 - Proficiency</p>



	<p>(c) analytical, inter-personal and communication skills</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ Selection Criteria for IAU Associate Director have been established and the latest version is at Appendix 4 ▪ Selection criteria for IAU Internal Auditor have been established and the latest version is at Appendix 5 ▪ Where competitive selection processes are not used, the reasons for this should be documented. ▪ Recruitment processes will observe the requirements of the host Center which will be responsible for the contracting 	
D.1-2:1	<p>Practice Requirement:</p> <p>The Head of Internal Audit for each Center shall be, or shall be able to readily become, a Certified Internal Auditor</p>	
D.1-3	<p>Policy: When establishing or reviewing the level of internal auditor positions, the Head of Internal Audit shall seek an appropriate grading and compensation package for the positions consistent with the requirements of the position and with attracting appropriately qualified and experienced candidates.</p>	
D.1-4	<p>Policy: All internal auditors shall have written job descriptions and participate in annual performance evaluations</p>	
D.1-4:1	<p>Practice Requirement:</p> <p>Center internal auditors shall have job descriptions (Terms of Reference).</p> <ul style="list-style-type: none"> ▪ TheToR for IAU Director has been established and the latest version is at 	



	<p>Appendix 2</p> <ul style="list-style-type: none"> ▪ The ToR for IAU Associate Director has been established and the latest version is at Appendix 3 ▪ The ToR for IAU Internal Auditor have been established and the latest version is at Appendix 5 	
<p>D.1-4:2</p>	<p>Practice Requirement:</p> <p>Annual performance evaluations shall be conducted for all Internal Auditors.</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ The performance evaluations should be based on performance objectives agreed with the internal auditors at the start of the year, and consistent with the job descriptions (ToRs). ▪ In the case of Center-hired internal auditors below Head of Internal Audit, the latter will undertake the supervisor performance evaluation ▪ In the case of CGIAR IAU internal auditors below Director, the latter will undertake the supervisor performance evaluation ▪ In the case of Heads of Internal Audit who are Center-hired, the Director General will undertake the supervisor performance evaluation but may request the input of the CGIAR IAU Director or Associate Directors. ▪ The CGIAR IAU Director will be evaluated by the CGIAR Internal Audit Consortium Board of Sponsors. The Co-chairs of the Board will undertake the role of supervisors for this evaluation. ▪ The latest versions of templates for CGIAR IAU performance appraisals are at 	



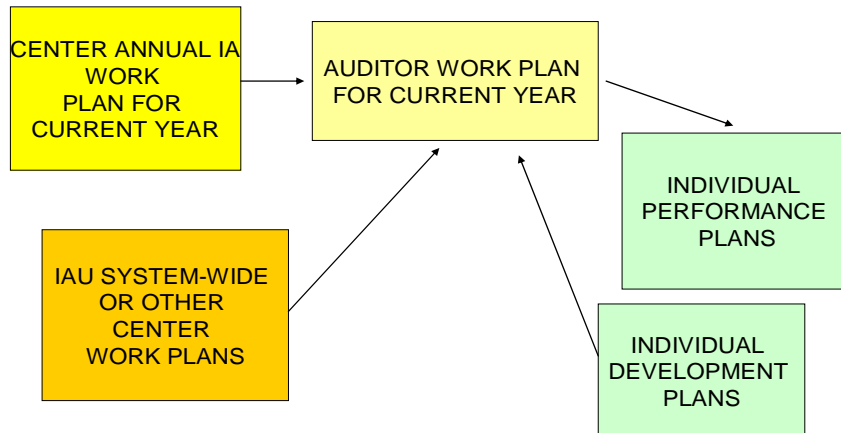
	<p>Appendices 8 (Director) and 9 (Associate Directors and Internal Auditors). The performance appraisals for Program Assistants, who are hired as Center staff, will follow the formats of those established by their host Centers for their staff.</p>	
<p>D.1-4:3</p>	<p>Practice Requirement:</p> <p>Renewal of staff contracts will follow the host Center policies, but should be based on satisfactory performance as well as continuing funds availability.</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ Staff contract renewals shall not be subject to competitive processes i.e. staffs do not need to compete for their job each time their term finishes. However it is the prerogative of the Director General or the CGIAR IAU Director in the case of IAU staff not to renew contracts due to unsatisfactory performance, changes in internal audit staffing strategy or budget cuts. ▪ In the case of CGIAR IAU staff, contracts will be for fixed terms coterminous with the Unit's funding triennium. 	
<p>D.1-5</p>	<p>Policy: The Head of Internal Audit shall prepare appropriate orientation to newly recruited Internal Auditors</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ Orientation may include Center-prepared orientation material for new staff or visitors, to explain the Center's operations. It may also include a program of visits to various locations around the Center campus and meetings with key managers and staff for briefings on the activities, 	



	challenges and anticipated changes in their units.	
D.1-6	<p><u>Policy:</u> The Head of Internal Audit shall prepare with the internal auditors their individual annual work plans, and these should form the basis of staff allocation of engagements in the Center annual work plans.</p> <p>Discussion:</p> <ul style="list-style-type: none">▪ In developing the individual work plan, the Head of Internal Audit and the internal auditor concerned shall consider the annual internal audit work plan for the Center or Centers on which the auditor shall principally work, as well as the plans for CGIAR System-wide tasks.▪ In developing the individual work plan, the Head of Internal Audit and the internal auditor concerned shall also take into account individual development plans▪ The annual individual work plans shall form the basis of annual individual performance plans to be used for the annual individual performance evaluation process.▪ A template for use in developing individual auditor annual work plans is at Appendix 7.▪ The above is presented diagrammatically in the figure below.	



INDIVIDUAL AUDITOR WORK PLANNING PROCESS



D.1-6:1	<p>Practice Requirement:</p> <p>The individual work plans shall be reviewed and updated periodically so that during the year staff are fully assigned, and that time savings or extra time incurred during the first part of the year are taken into account in assignments for the latter part of the year.</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ The impact on individual work plans of changes to Center annual work plans should be considered. ▪ Center annual work plans should include some provision for unscheduled management requests. Where this time is not used it should be re-allocated in the latter part of the year. ▪ Internal auditor time may not be fully allocated in the first iterations of the individual work plans, but as the year progresses the unallocated time should be 	
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	progressively planned	
D.1-7	<p>Policy: All CGIAR Internal Auditors shall participate in programs to ensure their continuing professional development</p>	<p>Standard 1230 – Continuing Professional Development Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.</p>
D.1-7:1	<p>Practice Requirement: All full time CGIAR Internal Auditors shall be enrolled in the IIA Corporate Membership for the CGIAR, managed and funded by the CGIAR IAU.</p> <p>Discussion:</p> <ul style="list-style-type: none"> IIA Corporate Membership will give all Internal Auditors full access to the professional resources of the Institute as well as discounts on training events. 	
D.1-7:2	<p>Practice Requirement: All CGIAR Internal Auditors shall be encouraged to obtain the Certified Internal Auditor qualification, and the CGIAR IAU will support the cost of exam preparation and exam fees.</p>	
D.1-7:3	<p>Practice Requirement: All CGIAR Internal Auditors shall be encouraged to develop and maintain knowledge of key information technology risks and controls and computer-assisted audit tools and techniques (CAATTs), and to obtain the Certified Information System Auditor (CISA) qualification. The CGIAR IAU will support the cost of CISA exam preparation and exam fees. The annual cost of ISACA membership shall be supported by the CGIAR IAU for all full time CGIAR Internal Auditors who have or achieve CISA</p>	<p>Standard 1210.A3 – Proficiency - Internal auditors must have sufficient knowledge of key information technology risks and controls and available technology-based audit techniques to perform their assigned work. However, not all internal auditors are expected to have the expertise of an internal auditor whose primary responsibility is information technology auditing.</p>



	<p>qualification.</p> <p>Discussion:</p> <ul style="list-style-type: none"> • Training on information technology and use of CAATTs may also be included in auditor individual professional development plans, and in CGIAR Internal Auditors' Professional Development Weeks. 	
D.1-7:4	<p>Practice Requirement: All CGIAR Internal Auditors shall be encouraged to develop and maintain knowledge of fraud and how it can be detected and prevented.</p> <p>Discussion:</p> <ul style="list-style-type: none"> • Training on the nature and types of fraud and their prevention and detection may also be included in auditor individual professional development plans, and in CGIAR Internal Auditors' Professional Development Weeks. • Internal Auditors are encouraged to consult and use the resources of the Association of Certified Fraud Examiners. 	<p>Standard 1210.A2 – Proficiency - Internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the organization, but are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud.</p>
D.1-7:5	<p>Practice Requirement:</p> <p>CGIAR Internal Auditors should complete a minimum annual level of continuing professional development hours. This is the responsibility of the auditors to manage, but the Head of Internal Audit shall monitor this.</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ At present the CIA continuing professional development requirement is 40 hours per year. This shall be used as the benchmark for minimum training requirements per year. For the purpose of resource allocation, a minimum allocation of 5 days 	<p>Practice Advisory 1230-1 Continuing Professional Development</p>



	<p>should be made which covers professional development activities, in house Center training and development activities, as well as any participation in the activities of their professional accounting and auditing bodies.</p> <ul style="list-style-type: none">▪ The Head of Internal Audit should, in consultation with the internal auditors concerned, ensure that their continuing professional development (whether through formal training or on the job training as team members with appropriately experienced staff) includes knowledge of fraud indicators and knowledge of information technology risks and controls, and audit techniques associated with these specialized areas.▪ These requirements shall be incorporated in any development action plans or training plans prepared for staff as part of Center human resources management systems.▪ The CGIAR IAU shall organize periodically, and at least every three years, a joint professional development activity (the CGIAR Internal Auditors' Professional Development Week) to assist with compliance with professional development requirements and promote integration and networking among the geographically dispersed CGIAR internal auditors.▪ Internal auditors are encouraged to share the learnings from training events with their CGIAR internal audit colleagues.	
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<p>D.1-7:6</p>	<p>Practice Requirement:</p> <p>The Head of Internal Audit shall also consider, when allocating assignments to staff, or forming teams for such assignments, the professional development value of such assignments and teams.</p>	
<p>D.1-7:7</p>	<p>Practice Requirement:</p> <p>CGIAR Internal Auditors are also encouraged to obtain other professional qualifications related to internal auditing. The Head of Internal Audit shall allow working time for internal auditors to study and take exams for such other qualifications, and should consider whether financial support for the cost should be made available. Time required, relevance to internal audit, likely use and availability of funds will be determining criteria.</p>	
<p>D.1-7:8</p>	<p>Practice Requirement:</p> <p>The CGIAR IAU Director shall maintain a register of professional development activities attended by CGIAR internal auditors, to assist in the overall monitoring of the internal audit activity across the Centers.</p>	
<p>D.1-7:9</p>	<p>Practice Requirement:</p> <p>The CGIAR IAU Director shall promote the use of discussion groups and other forms of communication between CGIAR internal auditors to facilitate the exchange of information and ideas, particularly those which will help build collegiality among auditors and provide professional development to auditors</p>	



	<p>Discussion:</p> <ul style="list-style-type: none"> The CGIAR IAU presently facilitates the CGIARIANET discussion group. Enrollment is managed by the CGIAR IAU Program Assistant 	
D.1-8	<p>Policy: When engaging or relying on outside experts to cover those assurance or consulting requirements which Internal Audit cannot cover within its own resources, the Head of Internal Audit shall assess the competency, independence and objectivity of the outside experts</p>	<p>Practice Advisory 1210.A1-1 Obtaining External Service Providers to Support or Complement the Internal Audit Activity</p>
D.1-8:1	<p>Practice Requirement:</p> <p>The Head of Internal Audit shall, when selecting or relying on an outside expert, consider their independence and likely objectivity as well as their professional qualifications, experience, industry knowledge and reputation relevant to the disciplines required for their work.</p> <p>Discussion:</p> <ul style="list-style-type: none"> The Head of Internal Audit shall not hire the incumbent external auditor to carry out internal audit assignments in the same Center as an outside expert. The CGIAR Internal Audit Unit shall not hire any incumbent Center external auditor to carry out audit assignments in other Centers. However other member firms of the same international network, located in other countries, may be so hired. 	
D.1-8:2	<p>Practice Requirement:</p> <p>When selecting an outside expert to conduct internal audits, the Head of Internal Audit shall agree the objectives and scope of work, the matters to be covered in engagement</p>	



	<p>communications, methodology to be applied, ownership/custody/access to working papers, confidentiality arrangements, and applicability of this Manual.</p>	
<p>D.1-8:3</p>	<p>Practice Requirement:</p> <p>Where the work of an outside expert hired by the Center or an external party (e.g. EPMRs) is to be relied upon in terms of assurance coverage, the Head of Internal Audit shall review the objectives and scope of work, the matters covered in engagement communications and the methodology applied.</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ Unless the Head of Internal Audit has information that would make him/her think otherwise, members of EPMR and CCER panels can be considered independent and objective. The Head of Internal Audit should consider the qualifications and experience of panel members as regards competency to cover particular areas of the Center’s operations. They should also understand the methodology and level of actual testing carried out, as these may differ from those of internal or external audits. ▪ Unless the Head of Internal Audit has information that would make him/her think otherwise, external auditors can be considered independent, objective and competent to review financial activities and reporting of the Center. However the Head of Internal Audit needs to ascertain the scope and coverage of the external audit when relying on coverage of particular areas. 	



<p>D.1-9</p>	<p>Policy: The Head of Internal Audit shall prepare an annual budget for the internal audit activity of the Center, which seeks to maximize the assurance coverage and to accommodate priority consulting engagements for the Center for the year in as efficient a way as possible</p> <p>Discussion:</p> <ul style="list-style-type: none">▪ The annual budget shall cover the costs of staff, consultants, travel, publications, supplies and services, and professional development▪ The salaries or fees of internal auditors are the most significant cost for a Center internal audit activity. These should be periodically compared with local, regional and international markets. Where there are major discrepancies which are not offset by other benefits which can be offered, and this is having an impact on the quality or level of experience of the internal auditors recruited and retained in relation to the requirements of the internal audit activity for the Center, this should be raised with the Center management and Audit Committee.▪ Travel is the major discretionary budget item for many Center internal audit budgets. The individual annual work programs of internal auditors should indicate travel plans, and these should form the basis of an overall annual travel plan for the Center's internal audit activity. When considering managing the travel costs, the Head of Internal Audit should consider ways to minimize the travel burden (number of trips and length	<p>Standard 2000 - Managing the Internal Audit Activity: The chief audit executive must effectively manage the internal audit activity to ensure it adds value to the organization.</p> <p>Standard 2030 - Resource Management The chief audit executive must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.</p> <p>Practice Advisory 2030-1 Resource Management</p>
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	<p>of time away) such as:</p> <ul style="list-style-type: none">○ Using CGIAR IAU staff or other Center internal auditors in the locations to carry out the audits○ Heavy investment upfront in the preliminary survey phase, in which transfer of information can be done via email○ Transfer of transactional data by email to permit remote testing. The CGIAR IAU will work with Center Internal Auditors to promote the use of audit software to analyze transactional data, including data from remote locations transferred by email or downloaded from protected websites established for this purpose○ Teleconferencing and videoconferencing○ Interviewing regionally located staff when they are visiting headquarters○ Combining travel to cover multiple audits in the same region○ Clustering audit assignments in the one location so that one trip may cover several assignments planned for the year○ Use of local audit consultants or seconded Center staff in the same location or nearby to carry out field interviews, testing and observations in the location○ Use of audit work program templates to promote efficient use of time while on travel▪ Consultants (and secondments of other Center internal auditors) are usually the second major discretionary budget item	
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	<p>for Center internal audits. The Head of Internal Audit has a number of tools to minimize the consultant cost such as:</p> <ul style="list-style-type: none"> ○ Very defined terms of reference, including very defined milestones and timing to achieve these ○ Provision of detailed audit work program templates for standard assurance audits to promote efficient use of consultants' time. The CGIAR IAU has prepared a detailed template for the audits of regional offices and remote experimental stations. ○ Development, before the main part of the assignment begins, of a detailed work program with the consultant. ▪ Publication expenses are usually minimal, as most reporting will be done electronically. ▪ The budget for professional development should be linked to the training plans prepared for each internal auditor. 	
<p>D.1-10</p>	<p><u>Policy:</u> The CGIAR IAU Director shall prepare an annual budget for the Unit as a whole in the context of a 3 year business plan which is approved by the CGIAR IA Consortium Board of Sponsors, and report annually the actual transactions against the Unit's budget.</p> <p>Discussion:</p> <ul style="list-style-type: none"> ▪ The budgets and financial reports of the CGIAR IAU will be input into the budgets and financial reports of the CGIAR System Office. Accordingly the formats will be aligned to those adopted by the CGIAR System Office. 	<p>IA Consortium Principles</p>



<p>D.1-11</p>	<p><u>Policy:</u> The CGIAR IAU Director shall promulgate a time management and leave policy applicable to CGIAR IAU staff.</p> <p>Discussion:</p> <ul style="list-style-type: none">▪ Center-hired internal auditors follow the time management and leave policies of their Center.▪ The current version of the CGIAR IAU policy is at Appendix 1 of this section of the Manual.	
<p>D.1-12</p>	<p><u>Policy:</u> The CGIAR IAU Director shall promulgate a travel policy applicable to CGIAR IAU staff and short term consultants.</p> <p>Discussion:</p> <ul style="list-style-type: none">▪ Centers have varying travel policies, most of which require economy class travel as a general rule.▪ The current version of the CGIAR IAU policy is at Appendix 10 of this section of the Manual.	



Appendix 1 - Section D.1

CGIAR INTERNAL AUDITING UNIT

TIME MANAGEMENT AND LEAVE POLICY (January 1, 2009)

Introduction

1. This policy applies to the Director and other professional staff of the CGIAR Internal Auditing Unit (IAU).
2. The time of the Director and other professional staff are planned on the basis of 220 billable day's work each per year, based on the following:

Billable work days	220
Weekends	104
Public and Special Holidays ¹	20
Leave	21
Total	<u>365</u>

Billable time

3. The 220 days is the amount of billable time that is purchased by the IAU's clients. Billable time will include:
 - Center audit and advisory services - planning, execution and reporting, including site work
 - Center follow up of past audit recommendations
 - Center ad hoc advisory work
 - Progress reports to Directors General and Center management

¹ Based on the public holidays and special holidays recognized by IRRI each year (18) plus 2 for extra holidays usually declared in the Philippines during each year. This is subject to variation as described in paragraph 13"



- Preparation for and presentations at Center Board of Trustee/Audit Committee meetings
- Center staff meetings, short seminars and presentations
- CGIAR System-wide audit and advisory assignments
- CGIAR System-wide ad hoc advisory work
- Attendance at CGIAR System Office meetings, and System Office planning and reporting activities
- Attendance at meetings and participation in activities of RIAS (the community of internal auditors of international public organizations);
- Interactions with CGIAR donor internal auditors
- Orientation (new IAU staff)
- Time spent on annual and other IAU performance evaluations
- Time spent on IAU administrative tasks such as preparing travel bookings, travel requests and expense reports, and attending to host Center administrative requirements
- Time spent traveling to outreach offices or between Centers, when this occurs on a working day as recognized by the staff member's host Center.
- Sick leave
- Maternity and paternity leave
- Meetings of the IAU Board of Sponsors (Director / Associate Director)
- IAU management (Director / Associate Director)
- Attendance at professional development activities and participation in the governance of relevant professional societies (see paragraphs 11-12 below).

4. The IAU's responsibilities cover geographically dispersed headquarters and outreach offices of client Centers, as well as the CGIAR Secretariat. IAU audit staff are therefore expected to be mobile, and to be able to work effectively in a variety of modes – at the base office in their host Center, at other Center locations, and at home or in transit (in telecommuting mode). Where time is worked on a weekend or a public holiday recognized by the staff member's host Center, this will be counted towards the total billable time. This could include actual time worked on audit matters while undertaking travel on a weekend or public holiday. When this time accumulates to 8 hours, an additional 1 day leave credit may be accrued.

5. Overtime is only applicable to the Program Assistants at Los Banos, Nairobi and Mexico, and overtime chargeable to the IAU will be approved by the Director or the Associate Directors. IRRI, ILRI and CIMMYT overtime policies will apply to the Program Assistants depending on their location.



6. The minimum unit of billable time for planning and reporting purposes is 0.5 days.
7. Given the nature of the work and the advantages for helping staff to achieve a satisfactory balance between work, travel and time with family, the hours of work per day of IAU staff are flexible and arrangements for occasional work from home can be agreed with the Director. The Director agrees the standing arrangements for him/herself in this respect with the Co-Chairs of the IA Consortium Board of Sponsors. A billable day should average at least 8 hours (or half day should average at least 4 hours) over each time recording period (half-month), but is not fixed and should be responsibly managed by each individual to ensure cost-effective delivery of work. While time worked is an important input measure, the more critical measure for the IAU's clients is the service and products delivered to them. As professionals, the IAU audit staffs are expected to manage their own time to ensure these services and products are delivered efficiently and effectively.
8. When at their host Centers, IAU staff will observe, as a minimum, those Centers' standard work hour arrangements. When visiting other Center headquarters or outreach locations IAU staff will observe appropriate work hour arrangements at that Center or office.

Sick Leave

9. Time taken for sick leave will be included in billable time, and entitlement to sick leave will be accrued in accordance with IRRI policy (for IRRI staff with less than 10 year's tenure, this is at the rate of 1.25 days per month or 15 days per year). IAU staff should inform the Director and the IAU Program Assistant of absence due to sick leave as soon as convenient. Unless otherwise agreed with the Director, sick leave taken in excess of entitlement will be counted against the general leave allowance (see later section).

Leave for New Parents

10. With respect to leave for new parents, IAU follows IRRI policy. This presently provides for both maternity and paternity leave under certain criteria which are set out in IRRI's personnel policy manuals.



Continuing Professional Education and Participation

11. IAU audit staff with professional accreditations are generally required by their professional organizations (such as Accountants' societies, the IIA and ISACA) to undertake a minimum amount of continuing professional education (CPE) each year to maintain their accreditations. IAU staff are also encouraged to participate in the management activities of the local chapters of their professional organizations and at more senior governance levels within these bodies. This helps the IAU maintain its services at international professional standards and builds networks which can be beneficial to the IAU in many different ways. IAU staff are also encouraged to take training opportunities provided at Centers to improve their understanding of aspects of the Center's business, and improve their use of technology at work.

12. IAU staff are therefore expected to spend at least 5 days (40 hours) per year on CPE and will be allowed to count as official time any time they spend during working days on participation in committees and governing bodies of their professional organizations. This includes CPE events organized specifically for the CGIAR Internal Auditors Network, such as the Professional Development Week, and other professional development activities sponsored within the CGIAR System. Staff are responsible for identifying and scheduling other externally provided training and the IAU has a small budget allowance to fund related costs. Attendance at CPE activities for which IAU funding is sought, and leave to attend CPE and professional society participation activities, should be agreed beforehand with the Director. An annual professional development plan is developed, and a retrospective review is made of achievement of professional development plans from the previous year, as part of the annual performance assessment carried out with the Director.

Public Holidays

13. The 220-day work year provides for public holidays and special holidays of the host Centers, though this may vary in practice in accordance with the number actually recognized by the IAU's host Centers (in the Philippines, Kenya or Mexico). In such cases where the number of holidays declared by a Center is less than or exceeds 20 in any year, the actual work year will be increased or reduced. Where a public holiday is observed at a location during an audit visit outside the home base, IAU staff may observe that holiday (in which case this should be counted against unbilled time) or work that day at their hotel or in the local office (in which case this may be counted as billable time). Where host



Center-observed public holidays are missed because of audit travel, IAU staff may accumulate additional leave credit and take this holiday at another time, or substitute the holiday for one observed while on audit travel.

General Leave

14. IAU staff are entitled to 21 days general leave per year, which may be used for vacation, time to attend to family matters or emergencies, study and related examinations. This may be augmented by leave credits accrued in lieu of time worked on weekends or public holidays or for duty station public holidays missed while on official travel (see above). With regard to additional, compensatory/recuperation time for staff undertaking significant travel away from home, and for travel on weekends or public holidays, the IAU follows IRRI policy. This provides for 1 extra day of leave for every 15 nights away from home.

15. IAU staff may take absences of general leave up to 2 consecutive days without prior agreement of the Director, though the Director and the designated IAU Administrative Assistant at IRRI should be advised of absence. Longer leave should be agreed in advance with the Director.

16. Accumulation of substantial unused leave to the following year (by working more than 225 days billable time per year) should be agreed well in advance of year end with the Director. Carry over of unused leave from one year to the next shall not exceed 21 days unless agreed by the Director for exceptional reasons.

Time Recording

17. At present the IAU does not maintain an automated system for capturing time charged. IAU staff will maintain their own spreadsheet records of billable time charged for each half-month, and copy these to the Director within one week of the end of the reporting period. After the Director's review the spreadsheets will be sent to the Program Assistant for filing, leave tracking and staff cost monitoring. The spreadsheets should indicate the client charged, and the audit assignments or other activities for which the time is being charged. For this purpose the IAU has devised a standard-format Excel-based spreadsheet.



Appendix 2 - Section D.1

CGIAR INTERNAL AUDITING UNIT

TERMS OF REFERENCE – DIRECTOR, CGIAR INTERNAL AUDITING UNIT

As chief audit executive, the Director is responsible for properly managing the internal audit activities of the Unit so that:

- The Unit fulfills its established business objectives
- Internal audit resources are employed efficiently and effectively, and in accordance with the overall directives of the CGIAR Internal Audit Consortium Board of Sponsors and relevant host Center financial and administrative policies
- Audit work conforms to the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors and adopted by the CGIAR.

The Director establishes plans to carry out the responsibilities of the Unit. This process involves establishing and maintaining an overall Business Plan for the Unit (approved by the CGIAR Internal Audit Consortium Board of Sponsors), Unit-level and client-level audit work schedules, staffing plans, financial budgets and activity reports..

The Director is responsible for:

- Establishing professional and administrative policies and procedures to guide the Unit staff and, in relation to professional auditing practice, the internal auditors hired directly by the Centers
- Establishing and maintaining a program for selecting and developing the human resources of the Unit, and assisting Centers in this regard with respect to internal auditors hired directly by the Centers
- For those Centers for which the Unit is responsible for providing direct internal auditing services, coordinating the internal and external audit efforts to ensure adequate and cost-effective audit coverage, and minimize duplicate audit efforts.
- Establishing and maintaining a quality assurance program to evaluate internal audit operations and performance
- Managing the overall relationship between the Unit and the Center management and Boards, the CGIAR Internal Audit Consortium Board of Sponsors, the other components of the CGIAR System Office and other CGIAR stakeholders. In this regard the Director takes primary responsibility for the Unit's business planning,



overall and Center-specific audit work programming, and activity reporting and hosting arrangements.

- Preparing and reviewing good practice notes, discussion papers, general presentations and other publicly available products of the Unit
- Undertaking selected audit assignments within agreed work programs of the Unit's clients, particularly those of a more complex and/or sensitive nature





Appendix 3 - Section D.1

CGIAR INTERNAL AUDITING UNIT

TERMS OF REFERENCE – ASSOCIATE DIRECTOR, CGIAR INTERNAL AUDITING UNIT

The Associate Director will assist the Director of the CGIAR Internal Auditing Unit in leading and managing the internal audit activities of the Unit so that:

- The Unit fulfills its established business objectives
- Internal audit resources are employed efficiently and effectively, and in accordance with the overall directives of the CGIAR Internal Audit Consortium Board of Sponsors and relevant host Center financial and administrative policies
- Audit work conforms to the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors and adopted by the CGIAR

Specifically, the Associate Director will have the following responsibilities, as agreed with the Director:

Unit level responsibilities

- Participate in, and contribute to, the strategy setting and business planning for the Unit
- Manage selected assignments concerning the administration of the Unit and the development of audit methodologies and quality assurance systems, including the development and maintenance of the Unit's Audit Manual, the IAU database; and IAU website
- Represent the IAU on behalf of the Director at System-wide meetings and workshops and international professional meetings to which the IAU is invited to participate, when the Director cannot attend.
- Take the lead in managing the IAU relationship with selected client Centers. This includes being responsible for:
 - reporting to the Directors General and, senior management teams, Audit Committee and Boards of Trustees of the Centers;



- facilitating and monitoring Center risk management activities and overseeing IA risk assessments of the Center;
- updating Center medium term and annual internal audit plans, and monitoring the achievement of these plans;
- discuss and coordinate the annual internal audit plans with the external auditors of the Centers on areas of mutual interest to avoid duplication of audit coverage.
- Undertake or manage CGIAR system-wide assignments and special reviews as agreed with the Director, including the preparation of good practice notes and discussion papers to be circulated across the CGIAR system
- Undertake internal quality assurance reviews of audit assignments of other IAU staff and provide recommendations for improvement to the staff or at Unit level where necessary.
- Act as Unit head when the Director is on leave (*shared responsibility with other Associate Director*).

Audit Assignment responsibilities

With regard to specific audits assigned to the Associate Director to conduct or manage:

Planning and Execution

- Prepare a preliminary survey of the audit unit or topic to be reviewed, which will define the auditable boundaries of for the assignment and include an initial risk assessment and overview of the key audit issues to be addressed.
- Prepare and issue, drawing on the results of the preliminary survey, audit terms of reference (TORs) which should address the objectives, scope, timing and reporting plan for the audit assignment , and should incorporate the views of relevant managers within the center and (where applicable) the external auditor
- Prepare and issue Requests for Proposals for short term consultants where audit assignments are to be outsourced, select suitable consultants and manage their contracts.
- Manage the activities of assigned audit projects to complete them in conformance with the IIA audit standards, according to the timetables established in the audit TOR



Communication, Reporting, and Evaluation

With regards to specific audits assigned to the Associate Director to conduct or manage:

- Ensure audit information provided to executive management is factual, and supported by documentary evidence.
- Communicate audit information in a professional manner which promotes timely action by management to address risks identified.
- Report the results of the audit in a clear and concise manner, giving due regard to management explanations and clarifications.
- Prepare and issue draft reports in accordance with standard service levels established for the Unit, unless these levels are modified with agreement of audit clients.
- Obtain verbal or written responses from management after each audit project on the factual accuracy of the audit findings, appropriateness and value added of the recommendations or solutions, and assistance in controlling risk.
- Obtain, analyze, and include management responses in the final report, and issue the final reports on behalf of the Director as indicated in the audit TOR.
- Update the IAU database for the completed audits, including as necessary the Center risk assessment profile, and any proposals for modification of the medium term internal audit plans.
- Follow up audit issues with management to ensure that agreed actions are implemented and identified issues are resolved.
- Assist the Director in responding to feedback on the audit performance
- Provide clarification and/or further information, documents or materials upon request by the Director and if necessary, to submit a further report.



Appendix 4 - Section D.1

SELECTION CRITERIA – ASSOCIATE DIRECTOR, CGIAR INTERNAL AUDITING UNIT

The CGIAR IAU seeks to be diverse, reflecting the global nature of the organizations it provides services to, and welcomes applications from suitably qualified and experienced women and men from a range of backgrounds and experience.

The selection criteria for Associate Director positions in the CGIAR IAU are those for seasoned professionals who have superior critical thinking and communication capabilities in order to help clients identify and implement improvements, and who can provide leadership within the IAU and the wider CGIAR internal audit community. Your application for this position should take into consideration the selection criteria listed below. These will be used to assess your merit and suitability for the role.

SC1 University level academic qualification.

SC2 Professional qualification relevant to undertaking internal audit work. Particular qualifications which would be desirable relate to internal auditing (CIA), accounting and financial management (CPA or CA or equivalent), information technology (CISA, CISM), fraud examination (CFE) administration and corporate governance.

SC3 At least 12 years total experience in planning, conducting and managing internal or external audits; investigations; and consultancies related to corporate governance, risk management, organizational development, internal controls and compliance systems. Having a significant part of that experience devoted to internal audit would be an advantage. Having additional line experience within organizations in financial, administrative, technology, project management, quality system, regulatory compliance or corporate governance positions would also be an advantage.

SC4 Ability to plan, conduct and manage audits, in accordance with international professional standards, in any or all of the following fields:

- Operational/efficiency
- Information systems



- Financial reporting and financial / administrative controls
- Forensic audit and investigations

Experience in various advanced professional techniques such as the use of data analysis software, statistical tools, problem solving methods and facilitation of risk/control self assessment would be an advantage.

SC5 A very good knowledge of internal control and risk management frameworks and concepts.

SC6 Mature understanding of the ethical framework for internal auditors and an ability to appreciate ethical issues applicable generally in the work place.

SC7 Highly developed analytical skills

SC8 High-level skills in written and verbal communication in English, together with proven ability to prepare and present clear, logical and succinct written reports and correspondence. Proficiency in Spanish, French and/or Arabic and/or one of the other local languages in the host countries of the CGIAR Centers would be an advantage.

SC9 Ability to provide authoritative, professional advice and assistance to audit client senior executives, managers and staff, in a constructive manner.

SC10 Capacity to work both autonomously and in a team environment.

SC11 Superior inter-personal skills, including an ability to work harmoniously in a multi-cultural environment within the internal audit unit and in the client Centers.

SC12 Willingness to undertake a significant amount of travel outside the duty station.



Appendix 5 - Section D.1

CGIAR INTERNAL AUDITING UNIT

TERMS OF REFERENCE – INTERNAL AUDITOR

Assist the Director of the CGIAR Internal Auditing Unit in accomplishing the objectives of the Unit so that:

- The Unit fulfills its established business objectives
- Internal audit resources are employed efficiently and effectively, and in accordance with the overall directives of the CGIAR Internal Audit Consortium Board of Sponsors and relevant host Center financial and administrative policies
- Audit work conforms to the International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors and adopted by the CGIAR

Specifically:

Risk Assessment and Internal Audit Plans

For selected Centers, assist the Director of the CGIAR Internal Auditing Unit to:

- Facilitate and monitor Center risk management activities, and undertake or update internal audit's own Center risk assessments for planning purposes.
- Develop internal audit plans that take into account and identified business risks and the allocated resources.
- Assist the Director of the CGIAR Internal Auditing Unit to discuss and coordinate the annual internal audit plans with the external auditors on areas of mutual interest to avoid duplication of audit coverage.

Planning and Execution

With regard to specific audits assigned to conduct or manage:

- Prepare a preliminary survey of the audit unit or topic to be reviewed, which will define the auditable boundaries of for the assignment and include an initial risk assessment and overview of the key audit issues to be addressed.
- Prepare and issue, drawing on the results of the preliminary survey, audit terms of reference (TORs) which should address the objectives, scope, timing and reporting plan for the audit assignment , and should



incorporate the views of relevant managers within the center and (where applicable) the external auditor

- Complete and submit draft Requests for Proposals for short term consultants where audit assignments are to be outsourced, assist the Director with the selection of consultants and manage their contracts.
- Manage the activities of assigned audit projects to complete them in conformance with the IIA audit standards, according to the timetables established in the audit TOR

Communication, Reporting, and Evaluation

With regards to specific audits assigned:

- Ensure audit information provided to executive management is factual, and supported by documentary evidence.
- Communicate audit information in a professional manner which promotes timely action by management to address risks identified.
- Report the results of the audit in a clear and concise manner, giving due regard to management explanations and clarifications.
- Draft reports for review in accordance with standard service levels established for the Unit, unless these levels are modified with agreement of audit clients.
- Obtain verbal or written responses from management after each audit project on the factual accuracy of the audit findings, appropriateness and value added of the recommendations or solutions, and assistance in controlling risk.
- Obtain, analyze, and include management responses in the final report.
- Update the IAU database for the completed audits, including as necessary the Center risk assessment profile, and any proposals for modification of the medium term internal audit plans.
- Follow up audit issues with management to ensure that agreed actions are implemented and identified issues are resolved.
- Assist the Director of the CGIAR Internal Auditing Unit in responding to feedback on the audit performance
- Provided clarification and/or further information, documents or materials upon request by the Director of the CGIAR Internal Auditing Unit and if necessary, to submit a further report.



Appendix 6 - Section D.1

SELECTION CRITERIA – INTERNAL AUDITOR, CGIAR INTERNAL AUDITING UNIT

The CGIAR IAU seeks to be diverse, reflecting the global nature of the organizations it provides services to, and welcomes applications from suitably qualified and experienced women and men from a range of backgrounds and experience.

The selection criteria for internal audit positions in the CGIAR IAU are those for seasoned professionals who have excellent critical thinking and communication capabilities in order to help clients identify and implement improvements, and who can work with minimal supervision. Your application for this position should take into consideration the selection criteria listed below. These will be used to assess your merit and suitability for the role.

SC1 University level academic qualification.

SC2 Professional qualification relevant to undertaking internal audit work. Particular qualifications which would be desirable relate to internal auditing (CIA), accounting and financial management (CPA or CA or equivalent), information technology (CISA, CISM), fraud examination (CFE) administration and corporate governance.

SC3 At least 6 years total experience in planning, conducting and managing internal or external audits; investigations; and consultancies related to corporate governance, risk management, organizational development, internal controls and compliance systems. Having a significant part of that experience devoted to internal audit would be an advantage. Having additional line experience within organizations in financial, administrative, technology, project management, quality system, regulatory compliance or corporate governance positions would also be an advantage.

SC4 Ability to plan, conduct and manage audits, in accordance with international professional standards, in any or all of the following fields:

- Operational/efficiency



- Information systems
- Financial reporting and financial / administrative controls
- Forensic audit and investigations

Experience in various advanced professional techniques such as the use of data analysis software, statistical tools, problem solving methods and facilitation of risk/control self assessment would be an advantage.

SC5 A good knowledge of internal control and risk management frameworks and concepts.

SC6 Mature understanding of the ethical framework for internal auditors and an ability to appreciate ethical issues applicable generally in the work place.

SC7 Well developed analytical skills

SC8 High-level skills in written and verbal communication in English, together with proven ability to prepare and present clear, logical and succinct written reports and correspondence. Proficiency in the widely used language(s) of the location of the position's duty station, and/or one of the other official UN languages, would be an advantage.

SC9 Ability to provide authoritative, professional advice and assistance to audit client senior executives, managers and staff, in a constructive manner.

SC10 Capacity to work both autonomously and in a team environment.

SC11 Strong inter-personal skills, including an ability to work harmoniously in a multi-cultural environment within the internal audit unit and in the client Centers.

SC12 Willingness to undertake a significant amount of travel outside the duty station.



Appendix 7 - Section D.1

TEMPLATE FOR INDIVIDUAL AUDITOR ANNUAL WORK PLAN

The individual auditor annual work plans should be prepared using the following parameters:

Billable work days	220
Weekends	104
Public Holidays ²	20
Leave	<u>21</u>
Total	<u>365</u>

Category/Task	Number of Days Estimated	Timing (Month)	Comments
Audit 1 – Center 1			
Audit 2 – Center 1			
Audit 3 – Center 2			
Audit 4 – Center 3			
Unallocated time (for unscheduled management requests)			
Professional Development			
Weekends and Public Holidays			
Annual Leave			
<u>Total – Quarter 1</u>			

² Based on the public holidays recognized by IRRI. Should be adjusted for the auditor's host Center.



Category/Task	Number of Days Estimated	Timing (Month)	Comments
Audit 5 – Center 1			
Audit 6 – Center 1			
Management and Audit Committee reporting and attendance at AC meeting/Board meeting			
Unallocated time (for unscheduled management requests)			
Professional Development			
Weekends and Public Holidays			
Annual Leave			
<i>Total – Quarter 2</i>			
Audit 5 – Center 1			
Audit 6 – Center 1			
Audit 7 – Center 4			
Unallocated time (for unscheduled management requests)			
Professional Development			
Weekends and Public Holidays			
Annual Leave			



Category/Task	Number of Days Estimated	Timing (Month)	Comments
<i>Total – Quarter 3</i>			
Audit 8 – Center 1			
Audit 9 – Center 1			
Audit Rec Follow Up Review – Center 1			
Management and Audit Committee reporting and attendance at AC meeting/Board meeting			
Unallocated time (for unscheduled management requests)			
Professional Development			
Weekends and Public Holidays			
Annual Leave			
<i>Total – Quarter 4</i>			
<i>Total – For Year</i>			



Appendix 8 - Section D.1

CGIAR INTERNAL AUDITING UNIT

STAFF PERFORMANCE APPRAISAL TEMPLATE FOR DIRECTOR

Name	Title DIRECTOR	Period
Supervisors CO-CHAIRS OF THE CGIAR IA CONSORTIUM BOARD OF SPONSORS	Unit CGIAR IAU	
Reviewing Managers DIRECTOR GENERAL IAU HOST CENTER AND CGIAR DIRECTOR		
Feedback Providers - for input to supervisor(s) OTHER MEMBERS OF THE CGIAR IA CONSORTIUM BOARD OF SPONSORS:		
Results Assessment Key Work Program Results/Team Contributions for which staff member was responsible	<u>U</u> Unsuccessful <u>PS</u> Partially Successful <u>FS</u> Fully Successful <u>S</u> Superior <u>O</u> Outstanding/Best Practice	
1. Establishing professional and administrative policies and procedures	OU	OPS OFS OS OO
2. Establishing and maintaining a program for selecting and developing the human resources of the Unit, and assisting Centers in this regard with respect to internal auditors hired directly by the Centers	OU	OPS OFS OS OO
3. For those Centers for which the Unit is responsible for providing direct internal auditing services, coordinating the internal and external audit efforts to ensure adequate and cost-effective audit coverage, and minimize duplicate audit efforts.	OU	OPS OFS OS OO
4. Establishing and maintaining a quality assurance program to evaluate internal audit operations and performance	OU	OPS OFS OS OO



<p>5. Managing the overall relationship between the Unit and the Center management and Boards, the CGIAR Internal Audit Consortium Board of Sponsors, the other components of the CGIAR System Office and other CGIAR stakeholders. In this regard the Director takes primary responsibility for the Unit's business planning, overall and Center-specific audit work programming, activity reporting and hosting arrangements.</p>	<p>OU OPS OFS OS OO</p>
<p>6. Preparing and reviewing good practice notes, discussion papers, general presentations and other publicly available products of the Unit</p>	<p>OU OPS OFS OS OO</p>
<p>7. Undertaking selected audit assignments within agreed work programs of the Unit's clients, particularly those of a more complex and/or sensitive nature</p>	<p>OU OPS OFS OS OO</p>
<p><u>Behavioral Assessment</u></p>	<p>NA Not Applicable U Unsuccessful PS Partially Successful FS Fully Successful S Superior O Outstanding/Best Practice</p>

<p>Planning and Organizing Work:</p>	
<ul style="list-style-type: none"> Displays effectiveness in establishing work priorities and utilizing budgetary and staff resources in accomplishing assignments/duties 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>
<p>Client Orientation:</p>	
<ul style="list-style-type: none"> Understands clients' needs and concerns; Responds promptly and effectively to client needs where this is consistent with the IA Standards; Customizes services and products as appropriate. 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>
<ul style="list-style-type: none"> Includes adequate focus in work on overarching or priority issues relevant to the subject matter 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>
<p>Drive for Results:</p>	
<ul style="list-style-type: none"> Makes things happen; Is proactive; Balances "analysis" with "doing"; Sets high standards for self; Commits to organizational goals 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>



Teamwork:	
<ul style="list-style-type: none"> Collaborates with others in own unit and across boundaries; acknowledges others' contributions; Works effectively with individuals of different culture and gender; Willing to seek help as needed 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Learning and Knowledge Sharing:	
<ul style="list-style-type: none"> Open to new ideas; Shares own Knowledge; Applies knowledge in daily work 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Commitment to Quality:	
<ul style="list-style-type: none"> Adheres to professional standards; applies good understanding and insight into the business issues of the subjects being audited or identifies where assistance on these is needed; proactively analyzes the basis of problems identified by auditors ; applies appropriate attention in oversight of to the balance between compliance and efficiency aspects 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Judgment:	
<ul style="list-style-type: none"> Able to weigh up competing issues and proactively propose responses; Develops trust and respect of audit colleagues and client staff as an impartial and objective professional; discrete with information obtained , avoids situations where actual or perceived independence and objectivity may be questioned. 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Communications:	
<ul style="list-style-type: none"> Clearly communicates audit issues in an organized, logical fashion. 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
<ul style="list-style-type: none"> Esures there is a process whereby senior management of audit clients are informed of the audit process, and the status of work. 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O



Managing staff and consultants:	
<ul style="list-style-type: none"> • Selects, coaches & appraises staff and short term consultants -- Selects on basis of skills; coaches staff to help them perform effectively; Appraises performance accurately 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
<ul style="list-style-type: none"> • Plans & manages staff to achieve quality results -- Communicates Unit's goals clearly; Develops realistic plans; Empowers staff by removing obstacles 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O

<p>Development Action Plan</p> <p>SUMMARY OF TRAINING DURING THE PAST REVIEW PERIOD. (List workshops, courses, conferences, study programs and professional exams completed and any internet-based training undertaken, and number of days compared with minimum annual requirements. Note any shortfalls in meeting previous development plan):</p> <p>Total CPE's 2008X= xx</p> <p>DEVELOPMENT NEEDS AND DEVELOPMENT PLAN FOR NEXT REVIEW PERIOD (identify career progression/professional advancement goals for the coming year. Include number of days planned compared with minimum annual requirements. Indicate development plans to address any unsatisfactory or partially satisfactory ratings shown above)</p>
--



<u>Overall Comments</u>		
Specify examples of (a) noteworthy contributions; (b) areas in need of Improvement; (c) special development or learning actions		
Supervisor(s):		
Staff:		
<u>Signatures</u>		
Supervisor(s):	(by email)	
I have discussed this evaluation with my Supervisor(s). Staff:	(by email)	
<u>Reviewing Manager Comments (Optional)</u>		
Comment(s):		
Signature:	(by email)	



Appendix 9 - Section D.1

**CGIAR INTERNAL AUDITING UNIT
STAFF PERFORMANCE APPRAISAL TEMPLATE FOR ASSOCIATE DIRECTORS
AND INTERNAL AUDITORS**

<u>Name:</u>	Title	Period																		
<u>Supervisor:</u> Director, CGIAR IAU	Unit CGIAR IAU																			
<u>Reviewing Managers:</u> Co-Chairs, CGIAR IA Consortium																				
<u>Results Assessment</u> (This section to be based on the agreed annual individual work plans agreed at the beginning of the review period, and adjusted periodically during the year)	<u>U</u> Unsuccessful <u>PS</u> Partially Successful <u>FS</u> Fully Successful <u>S</u> Superior <u>O</u> Outstanding/Best Practice																			
1. Internal Audit Assignments - Undertake (assurance and consulting) audit assignments in individual work plan efficiently and in accordance with the IA Standards (provide list of assigned tasks in period here, indicating those completed, in progress or not achieved)	OU OPS OFS OS OO																			
<table border="1"> <thead> <tr> <th data-bbox="220 1398 675 1472">Audits performed in 200X</th> <th data-bbox="675 1398 818 1472">Center</th> <th data-bbox="818 1398 985 1472">Date Report</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Audits performed in 200X	Center	Date Report																	
Audits performed in 200X	Center	Date Report																		



<p>2. Risk Assessment and internal audit plans – Where assigned, facilitate Center-level or Unit/location-level risk assessments and reporting, and assist the IAU Director with incorporating results into Center annual and medium term audit work plans (provide list of assigned tasks in period here, indicating those completed, in progress or not achieved)</p>	<p>OU OPS FS OS OO</p>
<p>3. Center liaison – Where assigned, take the lead in managing the IAU relationship with selected client Centers, including the Center audit work planning, audit recommendation follow up and internal audit activity reporting to the Directors General and Audit Committees (provide list of assigned tasks in period here, indicating those completed, in progress or not achieved)</p>	<p>OU OPS OFS OS OO</p>
<p>4. Thematic leadership – Where assigned, take the lead in providing technical support/oversight to other auditors on particular thematic topics. (provide list of assigned tasks in period here, indicating those completed, in progress or not achieved)</p>	<p>OU OPS OFS OS OO</p>
<p>5. Quality Assurance - Undertake internal quality assurance reviews of audit assignments of other internal audit staff/consultants and provide recommendations for improvement to the staff or at Unit level where necessary. (provide list of assigned tasks in period here, indicating those completed, in progress or not achieved)</p>	<p>OU OPS OFS OS OO</p>



<p>6. Other Assignments</p> <p>(mention here any non-audit assignments undertaken with agreement of Director, eg good practice note preparation, seminars, consulting secondments to assist Centers, participation in professional body governance)</p>	<p>OU OPS OFS OS OO</p>
<p><u>Competencies Assessment</u></p>	<p>NA Not Applicable U Unsuccessful PS Partially Successful FS Fully Successful S Superior O Outstanding/Best Practice</p>
<p>Planning and Organizing Work:</p>	
<ul style="list-style-type: none"> Displays effectiveness in establishing work priorities and utilizing budgetary and staff resources in accomplishing assignments/duties 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>
<p>Client Orientation:</p>	
<ul style="list-style-type: none"> Understands clients' needs and concerns; Responds promptly and effectively to client needs where this is consistent with the IA Standards; Customizes services and products as appropriate. 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>
<ul style="list-style-type: none"> Includes adequate focus in work on overarching or priority issues relevant to the subject matter 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>
<p>Drive for Results:</p>	
<ul style="list-style-type: none"> Makes things happen; Is proactive; Balances "analysis" with "doing"; Sets high standards for self; Commits to organizational goals 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>
<p>Teamwork:</p>	
<ul style="list-style-type: none"> Collaborates with others in own unit and across boundaries; acknowledges others' contributions; Works effectively with individuals of different culture and gender; Willing to seek help as needed 	<p><input type="checkbox"/>U <input type="checkbox"/>PS <input type="checkbox"/>FS <input type="checkbox"/>S <input type="checkbox"/>O</p>



Learning and Knowledge Sharing:	
<ul style="list-style-type: none"> Open to new ideas; Shares own Knowledge; Applies knowledge in daily work 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Commitment to Quality:	
<ul style="list-style-type: none"> Adheres to professional standards; applies good understanding and insight into the business issues of the subjects being audited or identifies where assistance on these is needed; proactively analyzes the basis of problems identified to come up with recommendations; applies appropriate attention during audits to the balance between compliance and efficiency aspects 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Judgment:	
<ul style="list-style-type: none"> Able to weigh up competing issues and proactively propose responses, ensures findings are evidence-based; Develops trust and respect of audit colleagues and client staff as an impartial and objective professional; discrete with information obtained, avoids situations where actual or perceived independence and objectivity may be questioned. 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Communications:	
<ul style="list-style-type: none"> Clearly communicates audit issues in an organized, logical fashion. 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
<ul style="list-style-type: none"> Keeps audit clients informed of the audit process, communicates with clients, where appropriate, initial findings and recommendations to test their validity and promote client ownership of the recommendation implementation 	<input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
Managing staff and consultants:	
<ul style="list-style-type: none"> Selects, coaches & appraises staff and short term consultants -- Selects on basis of skills; coaches staff to help them perform effectively; Appraises performance accurately 	<input type="checkbox"/> NA <input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O



<ul style="list-style-type: none"> • Plans & manages staff to achieve quality results -- Communicates Unit's goals clearly; Develops realistic plans; Empowers staff by removing obstacles 	<input type="checkbox"/> NA <input type="checkbox"/> U <input type="checkbox"/> PS <input type="checkbox"/> FS <input type="checkbox"/> S <input type="checkbox"/> O
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Comments of Director:

Development Action Plan

SUMMARY OF TRAINING DURING THE PAST REVIEW PERIOD. (List workshops, courses, conferences, study programs and professional exams completed and any internet-based training undertaken, and number of days compared with minimum annual requirements. Note any shortfalls in meeting previous development plan):

Total CPE's 2008X= xx

DEVELOPMENT NEEDS AND DEVELOPMENT PLAN FOR NEXT REVIEW PERIOD (identify career progression/professional advancement goals for the coming year. Include number of days planned compared with minimum annual requirements. Indicate development plans to address any unsatisfactory or partially satisfactory ratings shown above)

AGREEMENT ON PERFORMANCE ASSESSEMENT AND DEVELOPMENT ACTION PLAN

I have discussed and agreed to these with my supervisor.	I have reviewed these with the staff member.	Date:
_____	_____	_____
Staff Signature	Director's Signature	



Appendix 10 - Section D.1

CGIAR INTERNAL AUDITING UNIT

TRAVEL POLICY

Introduction

1. This policy applies to the Director, Associate Directors, other staff of the CGIAR Internal Auditing Unit (IAU), and short term consultants under assignment with the IAU. It reflects the need to conform to the broad principles adopted by the CGIAR Centers (though particulars in their policies are not uniform), and at the same time take account of the high travel burden of many CGIAR IAU staff.
2. As a general rule, all official air travel on CGIAR IAU business shall be less than business class. This is the current policy of most CGIAR Centers. Business class of travel may be approved by the Director or the Associate Directors for exceptional reasons, such as:
 - (a) business class fare is available that is less than or only marginally more expensive than travelling on an economy class fare. While difficult to legislate what is "marginal", for example a price difference of less than USD150.00 for a long haul (> 6 hours) or overnight flight ticket will meet the criteria.
 - (b) health reasons (traveler is sick and requires room for comfort, needs to be stretched out etc). Most likely this would happen due to accident or illness while on travel and it is necessary to get the traveler back home comfortably and in a manner that supports their recuperation.
 - (c) traveler is very tall or standard economy seats are too narrow to accommodate them comfortably, especially where the itinerary contains long haul sectors.
 - (d) need for urgent travel on particular dates, which can't be shifted, and no economy class seats are available.



- (e) a higher class of travel is established as an element of the compensation package negotiated with a short term consultant, in which case there is a trade off made with their cash fee element.
- (f) the travel is being funded by another non-CGIAR IAU budget and the paying authority allows and will pay for business class travel.

3. Where Center IA staff are travelling on IAU official business, being on secondment status to undertake audits for the IAU in another Center, and their Center's class of travel policy is different to that of the IAU, the prevailing policy will be agreed in advance for the assignments by the IAU Director or Associate Directors.

4. In comparing price options for air travel less than business class, there should be an appropriate balance established between cost and other factors such as:

- An itinerary which minimizes flying time and number of stopovers. Travelers are not expected to adopt long, complex itineraries when a shorter, more comfortable itinerary is available at a somewhat higher price
- Convenience of destinations – sometimes airfares may be significantly cheaper if the traveler is departing or arriving at an alternative airport to the main airport of a city. This is the case especially for some European and North American destinations. Travelers are encouraged to identify and explore these alternatives with the travel agent, and weigh the savings with such factors as additional transport costs or other inconveniences due to the location of the alternative airport.
- Costs of additional hotel nights or time away from family should be considered when weighing whether to accept an itinerary which involves more days away or stopovers but is a cheaper price than one which may fit the precise number of days or direct routing required for the purpose of the travel.
- Safety and reliability of the airline involved – travelers should avoid airlines which may offer cheap airfares but are subject to international safety sanctions or warnings. Airlines which any CGIAR Center, UN or World Bank staff are prohibited from using should not be used. Airlines which have a track record of cancellations should be avoided where there are alternative options.
- Flexibility – travelers should not book at fare levels which prohibit all change in flight dates. Fare levels where there are penalties for changes in



flight dates, rerouting or cancellations should be carefully considered and not used where there is a reasonable possibility that the itinerary might need to be adjusted and the penalties are high compared to the potential fare saving in choosing the ticket.

5. Travelers may include, in their itineraries, stopovers or additional days beyond what is required for official purposes. IAU will pay the costs associated with rest days in accordance with the IAU's host Centers' policies as relevant to the IAU staff member or consultant concerned. Any additional days may be taken at the traveler's own expense and (for staff) as annual leave days or (for short term consultants) as non-chargeable days. This is subject to prior agreement of the Director or an Associate Director to ensure this does not affect the efficiency of the Unit.

6. Travelers may vary their itineraries to accommodate a personal preference, such as taking leave during a trip at a place not on the official itinerary, but any additional cost in airfare that ensues will be at their own expense. Travel agents must provide the comparative quotes to determine what this additional cost will be, or confirm that there is no additional cost. This is subject to prior agreement of the Director or an Associate Director to ensure that this does not affect the efficiency of the Unit.

7. Travelers may retain frequent flyer points earned on official air travel under personal airline loyalty program memberships. This may help them build a sufficient level of membership in the programs to use business class check-in and lounge facilities and seating preferences while on official travel, even though they are not flying on a business class ticket.

8. Where there is a choice of airline or combination of airlines for a particular itinerary, travelers may propose an itinerary on an airline or combination of airlines of their choice, provided that the travel agent also provides for comparison purposes the costs of the alternatives as well. In some cases a higher cost itinerary will be acceptable where the reliability or safety record of the preferred airlines is significantly better. When the cost of the preferred airline or combination will be higher and there are no other selection factors beyond the traveler's personal preference such as earning frequent flyer points, the principles for accepting the preferred airline or combination of airlines will be the same as those applied as per paragraph 2 (a) above.



9. The limit on class of air travel does not in anyway preclude travelers from accepting free upgrades into business or higher class offered by the airlines. Travelers may also redeem their own personal frequent flyer points in airline loyalty programs, in order to upgrade from economy to business or higher class on official travel. However there is no compensation from the IAU budget for such redemptions.
10. Travelers may avail of surface travel (car, train) for long distance travel where this is a preferred or practical alternative to air travel (e.g. Cotonou to Ibadan, Accra to Cotonou, Damascus or Beirut to Aleppo, Paris to Montpellier) For travel outside of Europe and North America (where various transport modes can be readily assessed and booked via travel agents or directly) this should be arranged, where possible, with the host Center, regional office or partner institute at the point of departure/arrival, to avail of the most economical prices. In some cases it may be necessary or most appropriate to use transport of the host Center, office or partner on a charge back basis.
11. Where required by the host Center, the Center's appointed travel agent shall be used to make airline and other bookings. Otherwise IAU staff or consultants (especially where they are located in a different city/country to the host Center) may use their own travel agents or on-line booking facilities to prepare itineraries and obtain quotes for consideration by the approver.
12. Entitlements to hotel, subsistence and other allowances or reimbursements will be governed by the host Center policies and regulations.
13. Travel requests and approval processes will follow the policies and procedures of the IAU's host Centers as relevant to the IAU staff member or consultant concerned. The authorities for approving travel requests and statements of expenses for IAU staff and short term consultants are established by the Director, for each Center that will process the transactions, with the Director General or the head of Corporate Services of the Center.