

One-day training: *The audit process*

General Information

Specific Objective	Participants have a general overview of ECHO Audit as a natural part of the project cycle. NGOs' staff is more confident and capable in dealing with the ECHO audit process
Expected Results	<p>After this course, participants:</p> <ul style="list-style-type: none"> – learn what to expect from a field and HQ audit process, feeling more comfortable in dealing with it; – can identify and deal with the main steps and contents of field and HQ audits; – are familiar with the follow up process; – are motivated to correctly apply the relevant rules and procedures during project implementation and reporting; – are aware of the potential added value of the Helpdesk support services.
Contents	<p>The course focuses on the various steps of the audit process and its working methodology, in order to help partners to afford smoothly the audit process (both at field and HQ level) and recognise its benefit for their organisation.</p> <p>Please note that many specific issues related to the implementation and closure phase of the Action (eligibility, procurement, derogations, etc.) will not be covered and will be given for granted; specific questions will be answered as far as possible, depending on timing.</p>
Target Group	<p>ECHO Partners Staff - NGO only as the training focuses on NGO Audit process and <u>not</u> on IO or UN Evaluation Missions.</p> <p>For its characteristics, this course is more suitable for NGO staff involved in administrative and financial reporting or monitoring tasks.</p>
Prerequisites	<p>This training is quite specific and requires experience in the implementation/management of ECHO funded Actions and a thorough knowledge of FPA, annexes and supporting documents, therefore is not suggested for beginners or staff having a limited knowledge of ECHO contractual obligations.</p>
Number of participants	25 maximum per session
Duration	1 day (from 9.00 a.m. to 5.00 p.m.)

Course structure

The following overall structure is only indicative. The precise agenda (division of topics and timing) will be provided in class at the beginning of the training.

Day 1
<p>Opening session</p> <ul style="list-style-type: none"> – Presentation of course – Introduction to ECHO: overview of basic principles and working modalities
<p>Audit overview</p> <ul style="list-style-type: none"> – Audit objectives – The legal basis – Actors involved – Methodology and strategy – Types of audit – Phases of audit
<p>Field audit: introduction</p> <ul style="list-style-type: none"> – Objectives and timing – Selection procedure
<p>Field audit: supporting documents retention</p> <ul style="list-style-type: none"> – Documents retention on the basis of the field ICQ – Main issues of concern: recommendations given by the auditors
<p>HQ audit: introduction</p> <ul style="list-style-type: none"> – Objectives and timing – Selection procedure
<p>HQ audit: supporting documents retention</p> <ul style="list-style-type: none"> – Documents retention on the basis of the HQ ICQ – Main issue of concern: overview of the main recommendations given by the auditors – Conclusion of the audit: audit report, implementation of recommendations and recovery order
<p>Closing session</p>