

- AGENDA

Document CC 89

ITEM 1 ON THE AGENDA

- Interim Implementation Report for 2024
Document CC 89/1/1

Progress report for 2025
Document CC 89/1/2

ITEM 2 ON THE AGENDA

- Strategic Plan of the ITCILO for 2026-29 and Programme and Budget Proposals for 2026-27
Document CC 89/2/1 and Document CC 89/2/2
Submitted for decision

ITEM 3 ON THE AGENDA

- External evaluation of the training activities of the Social Protection, Governance and Tripartism Programme
Document CC 89/3

INTRODUCTION

Each year, the Centre commissions at least one external evaluation of its training activities, to provide evidence of their relevance, coherence, validity, effectiveness, efficiency, impact, and sustainability. The evaluations are aligned with OECD and ILO EVAL standards.

The thematic focus of the 2025 evaluation was on training activities of the Social Protection, Governance and Tripartism Programme in the Training Department. The evaluation covered a sample of 20 training activities implemented in the course of 2024 and purposefully selected to capture a variety of different training approaches, venues, and methodologies. The chosen activities included a mix of online, face-to-face and blended courses, which took place either in the field or at the Turin Campus.

The evaluation adopted a mixed-methods design, combining quantitative and qualitative research methods. Data sources included document review, quantitative dataset analysis, online survey, key informant interviews, focus group discussions, case studies, and a design review of selected courses.

CONCLUSIONS

The evaluation confirms that the ITCILO's Social Protection training portfolio is strategically relevant, technically robust, and highly valued by its stakeholders, contributing tangibly to capacity development.

While strong performance was observed in relevance, design validity, and management effectiveness, opportunities for improvement include addressing inconsistencies in knowledge acquisition, enhancing practical application and language accessibility, and strengthening the integration of cross-cutting themes (Gender Equality and International Labour Standards in particular).

Operational efficiencies could be improved through automation of some processes, while formalising long-term post-training follow-up mechanisms will further bolster quality, inclusiveness, and long-term impact, ensuring continued relevance and contribution to global social justice

RECOMMENDATIONS

1. Strengthen systematic documentation for pre-training portfolio planning and needs assessments
2. Incentivise increased Integration of Gender and ILS
3. Further refine and harmonise eCampus instructional design and adapt systems for hybrid modalities
4. Improve knowledge acquisition and address inclusion concerns
5. Enhance practical application, contextualisation, and language accessibility
6. Further activate cross-departmental collaboration and accelerate process automation
7. Strengthen and formalise long-term post-training follow-up mechanisms

MANAGEMENT RESPONSE

In response to the first recommendation, the Centre will more consistently document the steps undertaken at the Plan Stage of the learning servicer cycle. To this end, the Centre will provide Technical Programmes with additional monitoring tools, checklists and needs surveys templates.

In response to the second recommendation, the Centre will further expand the range of free self-guided distance learning modules on GEDI and ILS. The Centre will furthermore roll out the concept of learning pills piloted with innovation funds in the 2024-25 biennium that provides participants access via WhatsApp to digital bites on core ILO policy messages about tripartism and ILS. The Centre will also expand the offering of pre-cast keynote video addresses on ILO policy messages developed with innovation funds during the 2024-25 biennium.

In response to the third recommendation, the Centre will further refine eCampus design elements and proactively adapt internal systems to fully support effective and accessible hybrid course delivery. One emphasis of this upgrading effort will be on the use of AI tutors for assisted self-guided distance learning.

In response to the fourth recommendation, the Centre will further explore the observed performance disparities related to elderly learners and where applicable further differentiate its capacity development activities in response to their segment-specific learning needs and - wants.

MANAGEMENT RESPONSE *continued*

In response to the fifth recommendation, the Centre will integrate more real-world simulations and regionally specific case studies especially from the Global South into its learning activities and step up investments in AI powered high-quality translation and interpretation services.

In response to the sixth recommendation, the Centre will further incentivize cross- departmental collaboration with the help of the CATALYST initiative and start tracking the share of co-created and co-delivered activities as a key performance indicator in its results-based management framework. The Centre will furthermore partly automate its enrolment processes and digitalize its budgeting processes with semi-automated templates.

In response to the seventh recommendation, the Centre will further strengthen its post-training follow-up services, via its alumni network and drawing on the pioneers' awards scheme established during the 2024-25 biennium. The Centre will train members of its learning faculty on more consistent follow-up on participants, including through the use of AI assistants.

ITEM 3 ON THE AGENDA

- External evaluation of the training activities of the Social Protection, Governance and Tripartism Programme
Document CC 89/3

ITEM 4 ON THE AGENDA

- Report of the meeting of the Officers of the Board
(May 2025)
Document CC 89/4

ITEM 5 ON THE AGENDA

- Financial Statements and External Auditor's Report for the year ended 31 December 2024
Document CC 89/5/1

ITEM 5 ON THE AGENDA

- Plan for the audit of the 2025 Financial Statements

Document CC 89/5/2



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



International Training Centre
Centre international de formation
Centro Internacional de Formación

Annual Audit Plan for the External Audit of International Training Centre of the ILO for the Audit Cycle 2025-26

External Audit of the ITC-ILO

Mandate of Audit

SAI India has been appointed as the EA for the term 2024-2027, under Chapter IX of Financial Regulations of ITC.

Scope of Audit

Financial and compliance audit of ITC

Roles and Responsibilities

To provide independent assurance to the members.

Objectives of Audit

Assess compliance with standards and regulations, evaluate internal controls, verify and recommend measures to improve procedures.

Outcomes

Provide assurance on financial statements, internal control adequacy, and compliance with regulations.

Regulations

Audits in accordance with International Standards on Auditing (ISA), IPSAS and ITC Financial Regulations.

ITC-ILO Risk Assessment.

■ **Audit Methodology**

- Remote audit from India
- Headquarters (HQ)

- **Audit Period:** Current audit cycle 2025-26

■ **Methodology for risk assessment.:**

- Shift in Business model post pandemic.
- Criticality of key processes for achievement of the objectives.
- Topics/Areas considered in the past audits.
- New initiatives undertaken.
- Risk register.

Selection of Topics /Units:

- On the basis of the information obtained and risk analysis carried out, topics are selected for audit.

Audit Planning and Execution Strategy

Audit Approach

ISA: Risk-based audit approach targeting high-risk areas - Financial Controls, Human Resources, Training Activities.

Timeline

Audit Schedule: Audit Planning, Interim Audit, Fieldwork, Audit Reporting and Follow up

Key Milestones

- Interim audit
- Audit Observations
- Management letter
- Final reporting

Risk Assessment

Review strategic and operational risks, focusing on key financial and compliance risks identified.

Major Operational and Financial Risks Identified



Operational Risks

- Challenges of digital transformation and innovation
- Structuring and managing content of courses in accordance with the requirements of trainees from various backgrounds
- Maintaining skilled workforce
- Need for deviation from plans
- Geopolitical Instability

Financial Risks

- Dependence on funding through donations
- Cost overruns
- Meeting funding conditions
- Impact of global economic scenario

Comparative Statement of Financial Position



Assets	In thousands of Euro		Increase / Decrease (-) in 2024 over 2023
	2024	2023	
Cash and cash equivalents	36772	37563	-2%
Investments	5508	-	
Receivables	2695	3724	-28%
Due from the ILO	4215	5948	-29%
Contributions receivable (Current + Non current)	7086	3674	93%
Prepayments	870	468	86%
Other current assets	68	82	-17%
Property and equipment	8540	9108	-6%
Intangible assets	37	-	
Total assets	65791	60567	
Liabilities			
Accounts payable and accrued liabilities	3719	2596	43%
Deferred revenue ((current + non current)	20174	18964	6%
Employee benefits (current+non current)	2942	2921	1%
Total liabilities	26835	24481	
Net assets			
Reserve	2000	2000	0%
Accumulated balances	36956	34086	8%
Total net assets	38956	36086	
Total liabilities and net assets	65791	60567	

Comparative Statement of Financial Performance



	2024	2023	Increase/Decrease(-) over previous year
Revenue			
Training and non-training services	24837	26879	-8%
Voluntary contributions	16440	15709	4%
Other revenue	2270	2659	-17%
Exchange gain and revaluation, net	1220	-	
Interest revenue	1101	852	23%
Total revenue	45868	46099	-1%
Expenditure			
Salaries, employee benefits and other personnel costs	23411	22927	2%
Subcontracts	7262	7698	-6%
General operating expenditure	2574	2079	19%
Travel	2430	3153	-30%
Other costs related to training and non-training activities	2482	2389	4%
Buildings and ground maintenance	2731	2375	13%
Supplies	1154	887	23%
Depreciation	899	941	-5%
Exchange loss and revaluation, net	-	586	
Bank charges	73	63	14%
Total expenditure	43016	43098	0%
Net surplus	2852	3001	5%

Financial and Compliance Audit of the ITC-ILO

Objectives

- Verify Financial Statements' compliance with IPSAS
- Evaluate financial transactions.

Criteria

- IPSAS
- ITC's Policies
- Financial regulations
- Applicable guidelines

Time line

Interim Audit - 17 to 28 November 2025

Final Audit -02 February to 20 February 2026.

Focus areas

- Compliance with IPSAS, Accounting policy, Financial rules, Investment policy, treasury management etc.
- Revenue, Asset accounting
- Working capital, and liabilities (e.g., employee benefits).

Outputs

- Auditor's opinion on financial statements,
- Areas for improvement
- Report on implementation of past recommendations

Compliance Audit of Training Activities

Objectives

- To assess the effectiveness and adherence to the Annual Training Plan.
- To evaluate the operational and financial impact of deviations from the Training Plan.
- To review the extent of training outreach and digital transformation efforts.
- To examine the relevance, uptake, and quality of training courses.
- To verify compliance and adequacy of financial and administrative processes.

Criteria

Compliance with ITC-ILO Policies, Plans and Targets.

Focus areas

- Annual Training Plan revised with new courses, causing added costs and travel expenses.
- Course changes affected participation, tailor-made programmes, and resource use.
- Adjustments impacted institute revenue.
- Centre expanded training outreach and promoted mission-aligned non-training activities.
- Digital transformation and course alignment with Centre's vision achieved.
- Financial and administrative compliance maintained with proper evaluation and feedback.

Status of implementation of previous recommendations

- As of **1 January 2024**, there were **18 outstanding recommendations**.
- **10 recommendations** were **implemented** during the year.
- **6 recommendations** were **under implementation** (4 from 2023, 1 from 2022, and 1 from 2021).
- **2 recommendations** remained **unimplemented** (1 from 2021 and 1 from 2022) as of **31 December 2024**.

Audit Quality Assurance and Communication

Audit Quality Assurance

- Adherence to ISA and best practices in auditing.
- Internal quality control checks.

Communication Plan

- With ITC-ILO: Management Communications and Responses acknowledgement.
- Final Reporting: Delivery of Long Form and Short form audit report to the Board.

Issue of Long Form Report

1 April 2026

ITEM 5 ON THE AGENDA

- Plan for the audit of the 2025 Financial Statements

Document CC 89/5/2

ITEM 5 ON THE AGENDA

- Report of the Chief Internal Auditor for the year ended 31 December 2024

Document CC 89/5/3

Submitted for decision

ITEM 5 ON THE AGENDA

- Follow up to the recommendations of the Chief Internal Auditor for the year ended 31 December 2024

Document CC 89/5/4

ITEM 6 ON THE AGENDA

- Human Resources questions

Document CC 89/6

Submitted for decision

ITEM 6 ON THE AGENDA

- Statement of the Staff Union

ITEM 7 ON THE AGENDA

- Administrative questions
Document CC 89/7

ITEM 8 ON THE AGENDA

- Report of the Trade Union Training Committee and
Report of the Employers' Training Committee
Document CC 89/8_a and Document CC 89/8_b

ITEM 9 ON THE AGENDA

- Date and place of the next session of the Board