AGENDA

Document CC 90

ITEM 1 ON THE AGENDA

- Implementation Report for 2024-25

  Document CC 90/1/1

  Progress report for 2026

  Document CC 90/1/2

ITEM 2 ON THE AGENDA

- External evaluation of the training activities of the Sustainable Enterprises and Economies Programme

  Document CC 90/2

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.

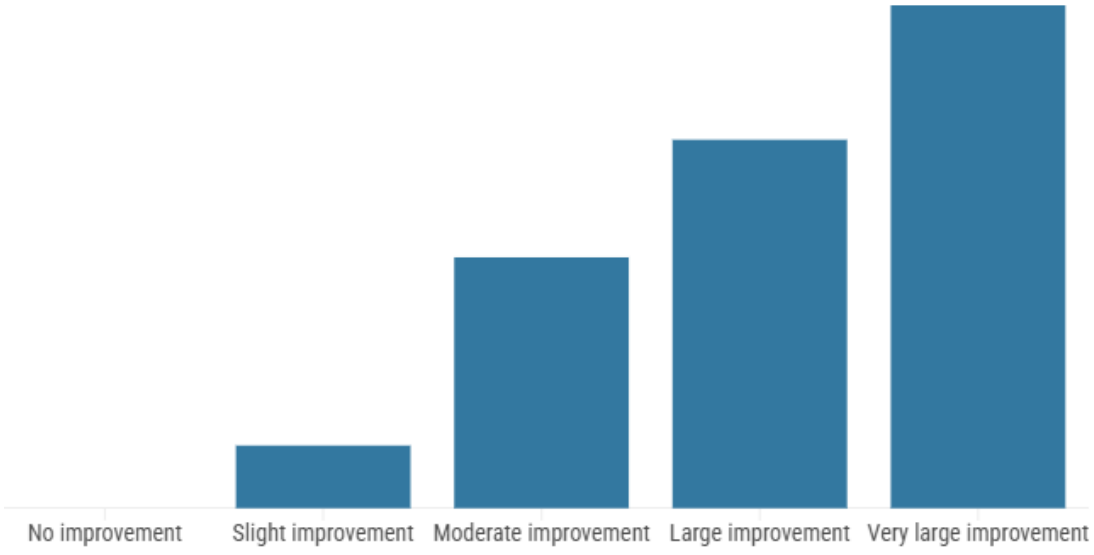
- The thematic focus of the 2026 evaluation was on **training activities of the Sustainable Enterprises and Economies (SEE) Programme** in the Training Department.

- The evaluation covered a sample of **20 activities with 2,429 participants implemented in 2025** 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.

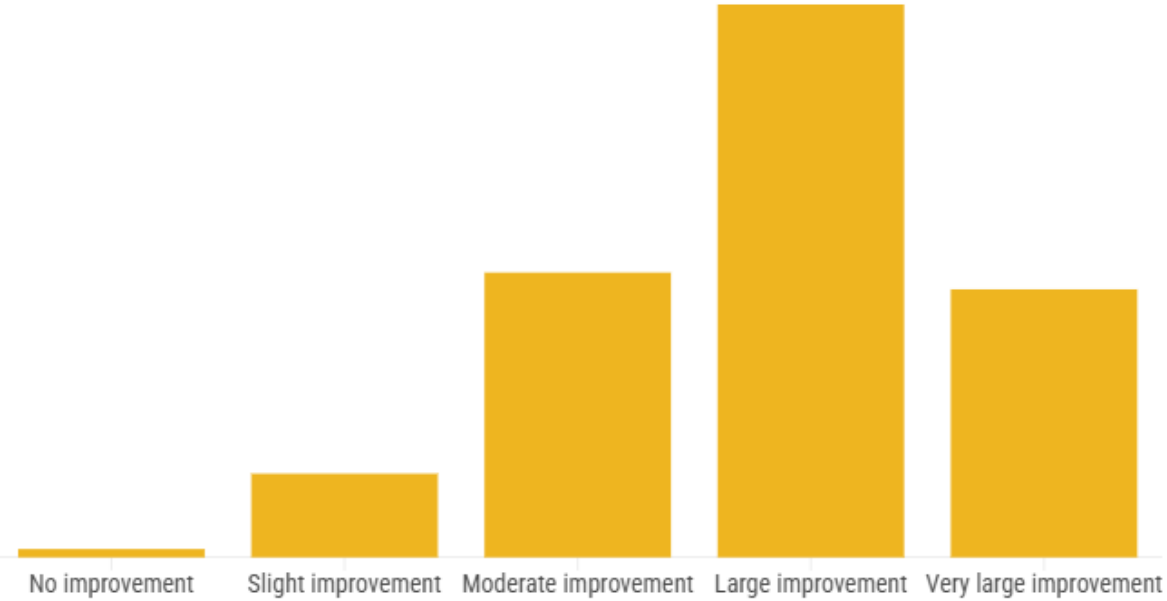
- The evaluation adopted a **mixed-methods design**, combining quantitative and qualitative research methods. Data sources included document review, quantitative dataset analysis, online survey, key informant interviews, focus group discussions, case studies, and a design review of selected courses.

SELECTED KEY FINDINGS ON IMPACT

To what extent did your <u>personal competencies</u> improve as a result of your participation in the training activity?



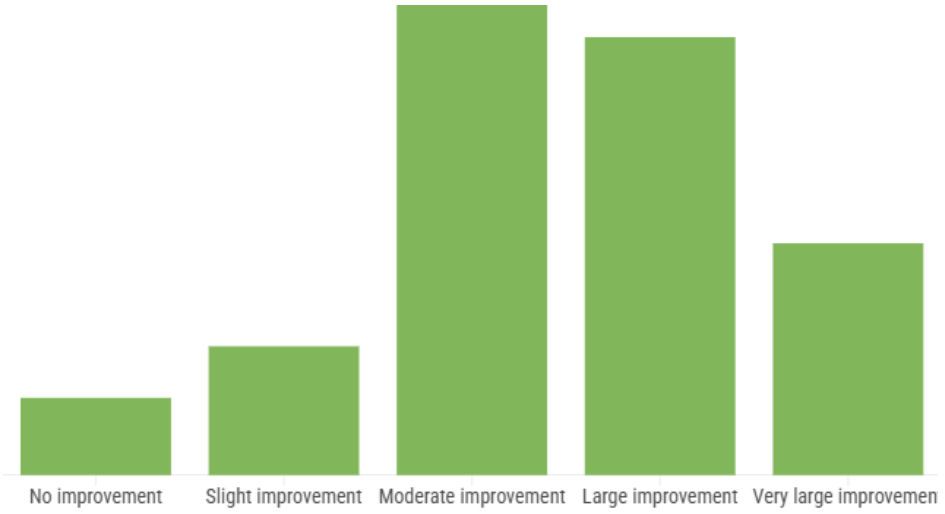
To what extent did your <u>job performance</u> improve as a result of your participation in the training activity?



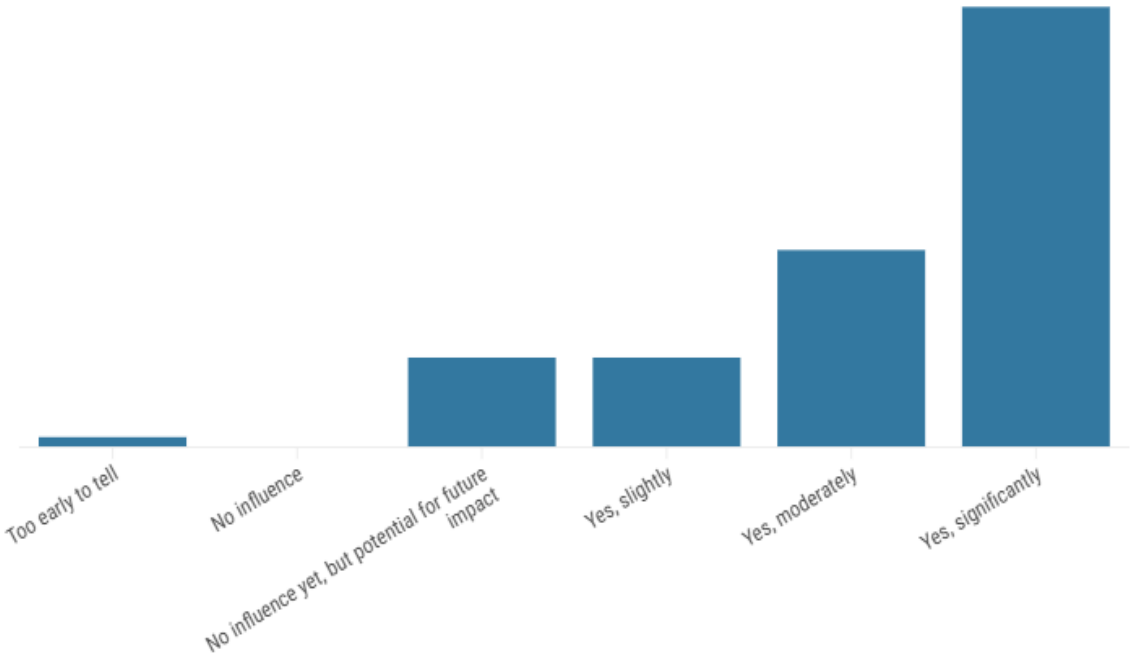
87% of all respondents provided concrete knowledge application examples

SELECTED KEY FINDINGS ON IMPACT *CONTINUED*

To what extent did the <u>capacity of your organization</u> improve as a result of your participation in the training activity?



Do you feel the training influenced (or is likely to influence) <u>practice or policy on sustainable enterprises</u> in your country, sector, or organization?



CONCLUSIONS

- The evaluation concluded with a **strong overall assessment of the SEE programme**: its training is relevant with strong alignment to ILO normative instruments and ITCILO strategic priorities, and generates learning that participants demonstrably carry into their professional contexts.

- **Training design and effectiveness are clear strengths.** Participants report strong facilitated learning, practical applicability and motivation to develop their competencies further, while evidence shows that learning is being translated into workplace practice. The principal design opportunities concern more systematic needs assessment, stronger peer interaction and further refinement of blended learning.

- The programme generates **credible results beyond the individual learner**, with documented change at individual, enterprise/organizational and policy levels. Particularly significant is the **cascade multiplier**, through which certified trainers independently extend SEE methodologies to additional beneficiaries.

- The central opportunity going forward is to **better capture and sustain results that are already occurring**. With the RBM framework, eCampus, survey infrastructure and institutional alumni platform already in place, the evaluation sees this primarily as a matter of reallocation rather than new investment.

RECOMMENDATIONS

1. **Add a cohort-level layer to the Centre's alumni follow-up framework**, complementing rather than replacing the existing institutional alumni provision and annual external evaluation cycle.
2. **Apply documented learning needs assessment consistently across the five SEE streams**, to document needs assessment and portfolio planning at the Plan stage.
3. Consolidate and **further develop the Training of Trainers model** as a strategic pillar of the portfolio.
4. **Sustain annual refresher training and communication on marker assignment**, so that gender equality and the relevant ILO normative instruments are visible to participants in the session itself.
5. **Design structured peer interaction into online and blended provision.**
6. **Make the route from evaluation evidence to course design explicit and** combine internal with external evaluation so that programme teams assess their own activities ahead of an external cycle.
7. **Make the disaggregated results a routine reporting practice**, so that equitable results can be demonstrated as a matter of course.

MANAGEMENT RESPONSE

- **In response to recommendation 1**, the Centre will initially at the level of the SEE programme establish a follow-up layer at the level of the individual activity, beneath the Centre's existing institutional alumni and quality assurance infrastructure. The pilot will involve opening a cohort channel at the close of each activity, and an automated short pulse- check survey sent to those same participants six months later. Pending pilot results, these instruments may eventually be rolled out to all training activities.

- **In response to recommendation 2**, the Centre will more systematically document the client or institutional need at the PLAN stage of the service delivery cycle and draw up a baseline of participant competencies, applied and documented for all open courses. For tailored activities, this preparatory step is pending willingness of the client to allow (and pay for) the training needs analysis.

- **In response to recommendation 3**, the SEE programme will retain and further expand its Training of Trainers (ToT) and certification-based activities, moving from the one-off training of trainers toward the deliberate management of a trainer community over time. The Centre will furthermore disseminate the good practices of the SEE programme in ToT and certification-based activities among all Technical Programmes.

MANAGEMENT RESPONSE

- **In response to recommendation 4**, the Centre will sustain annual refresher training and communication on the assignment of the Gender, ILS and SDT markers to activities.

- **In response to recommendation 5**, the Centre will encourage instructional designers and facilitators in its learning faculty to build structured peer-interaction elements into the existing facilitation guides for online activities, either complementing or replacing unstructured open- discussion slots.

- **In response to recommendation 6**, the Centre will seek to more systematically feed evaluation evidence forward into the design decisions of future PDCA cycles, drawing on the internal dashboards already available to course teams and extending Technical Programmes direct access to external evaluation datasets; and consolidating Knowledge Acquisition Test results and making pre- and post-course testing the default including for tailor-made activities (subject to client agreement).

- **In response to recommendation 7**, the Centre will make the disaggregation of results a routine feature of programme-level reporting, drawing on the Centre's internal learning analytics dashboards introduced in 2025.

ITEM 2 ON THE AGENDA

- External evaluation of the training activities of the Sustainable Enterprises and Economies Programme

  Document CC 90/2

ITEM 3 ON THE AGENDA

- Report of the meeting of the Officers of the Board (May 2026)

  Document CC 90/3

ITEM 4 ON THE AGENDA

- Financial Report and audited financial statements for the year ended 31 December 2025 and Report of the External Auditor

  Document CC 90/4/1

ITEM 4 ON THE AGENDA

- Plan for the audit of the 2026 Financial Statements

  Document CC 90/4/2

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Audit Plan of ITC-ILO 2026

Audit Plan on Financial and Compliance Audit of International Training Centre, Turin, of International Labour Organization for the year 2026

Presented to:
Board of the International Training Centre, Turin
(6 November 2026)

By: Ms. Hema Munivenkatappa (Team Leader)

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Audit Plan of ITC-ILO 2026

Audit Mandate

- The Comptroller and Auditor General of India has been appointed the External Auditor of International Training Centre of ILO for a term of four years from 2024 to 2027.

- External Audit draws its mandate from Article 24 (Chapter IX) of Financial Regulations of the ITC which states that the External Auditor of the International Labour Organization is the External Auditor of the Centre.

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Audit Plan of ITC-ILO 2026

Nature and Period of Audit

Nature of Audit	Duration to be Covered
Financial Audit	One Year (Last Financial Year)
Compliance Audit	• One complete financial year and remaining period till the date of start of audit. • may go backwards in time to follow complete trail of current transaction in previous year/(s). • may use previous years' data for comparison and trends analysis.

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Audit Plan of ITC-ILO 2026

Audit Schedule

Audit Schedule	**Interim Audit:** One week - 16 Nov. 2026 to 20 Nov. 2026 (New Delhi, India). **Final Audit:** Four weeks - 01 Feb. 2027 to 26 Feb. 2027 (onsite at Turin, Italy).

Three-member audit team will conduct the audit.

Ms. Hema Munivenkatappa (Team Leader),

Mr. T. Imliwabang Kubzar (Team Member)

Mr. Purushottam Saini (Team member)

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Audit Plan of ITC-ILO 2026

Audit Approach and Methodology

- A risk-based approach will be applied as per ISA. Areas identified as having a higher risk of material misstatement will receive enhanced audit procedures.
- Review of Internal controls to assess effectiveness in the prevention and detection of fraud or errors.
- Work done by the ILO's Office of Internal Audit and Oversight and any external review body will be considered to appreciate the risk.
- Audit procedures will include sampling techniques and analytical reviews of financial statements.
- Engagement with key stakeholders (internal audit, finance personnel, etc.) to understand ITC's operations.

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Audit Plan of ITC-ILO 2026

Audit Planning, Execution and Communication

- To identify and prioritise areas requiring objective assurance, such as key risks, risk management processes and compliance with policies.
- Address areas that stakeholders have identified as requiring enhanced audit focus.
- Entry meeting with Management
- Perform audit testing (Document Review, Issue of Audit Requisitions, Queries and Observations)
- Exit meeting and present audit findings to ITC management and ensure mutual agreement on recommendations.

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Audit Plan of ITC-ILO 2026

Audit Scope

- Compliance aspects of ITC with reference to applicable Rules and Regulations and financial attest audit of ITC's financial statements for the financial year 2026.
- Wherever necessary, data/figures of the previous years would be consulted and checked.
- Review of the implementation of the audit recommendations made during the previous years' audit.

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Audit Plan of ITC-ILO 2026

Audit Objectives

1. To express an independent opinion as to whether:
   - the financial statements present fairly, in all material respects, the financial position of the ITC as of 31 December 2026, and the results of its financial performance, its cash flows and the comparisons of budget to actual amounts for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).
   - the financial statements have been prepared in accordance with the stated accounting policies.

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Audit Plan of ITC-ILO 2026

Audit Objectives

- the accounting principles have been applied on a basis consistent with that of the preceding financial period
- the transactions that have come to our notice during the audit of the financial statements have, in all significant respects, been made in compliance with the Financial Regulations and legislative authority.

2. to make observations with respect to the internal financial controls and, in general, the activities, administration and management of the Organization.

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Audit Plan of ITC-ILO 2026

Key focus areas for Financial Audit

- Compliance with IPSAS, accounting Policies, financial rules and regulations, Investment Policy, etc.
- Treasury management framework, including a system for monitoring and forecasting cash balances by Treasury.
- Recognition of assets and liabilities; revenue and expenses
- Assets verification including procurement, capitalisation, depreciation, disposals and impairment reviews.
- Institutional investments (Campus improvement, Innovation, ICT and fellowship funds.
- Review of financial statements I to V, etc.

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Audit Plan of ITC-ILO 2026

The topic for the compliance audit is 'Compliance Audit of processes in support of Digital Transformation '.

Key focus areas for Compliance Audit

- This would be reviewed with reference to

(i) digital transformation strategy and implementation roadmap;

(ii) adherence to approved timelines and milestones;

(iii) accuracy, completeness and protection of data generated;

(iv) project planning and funding;

(v) training and capacity building;

(vi) Digitalisation of business processes;

(vii) review of service contracts and SLAs; etc.

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Audit Plan of ITC-ILO 2026

Key focus areas for Compliance Audit

- Other activities of ITC like
  - training and revenue from training;
  - voluntary contributions;
  - alignment with the goals of ILO;
  - procurement/award of works, tenders,
  - targets of strategic plan 2026-29;
  - review of internal controls for various activities;
  - Any other key activity/transaction.

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Audit Plan of ITC-ILO 2026

Audit deliverables

1. Reports to the Board

- Independent Auditor's Report: Expresses the audit opinion on the financial statements.
- Long Form Report: Provides detailed observations on financial procedures, internal controls, and management practices.

2. Reports to Management:

- Management Letters: Outline recommendations for improving systems of internal control.

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Audit Plan of ITC-ILO 2026

Audit expectations

1. Nominate a single point of contact
2. Walkthrough of various systems and applications, specifically (i) Oracle (to understand the recording of transactions and preparation of financial statements); (ii) CFA tool (repository of funding agreements, donor agreements, etc.); (iii) MAP (Repository pertaining to Training Courses); (iv) e-Campus app (official digital learning platform), etc.
3. Auditor Access to the digital platforms (up to 31 March 2027).
4. Financial statements (30 October 2026) for interim audit and full set (at least interim in 2nd week of Feb. 2027).
5. Providing records, replying to audit requisitions, audit queries and audit observations in a time-bound manner.

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Audit Plan of ITC-ILO 2026

Timeline of Audit of Financial and Compliance Audit of ITC is as follows:

- Audit Closing Date : 26 Feb 2027
- Issue of ML : 12 March 2027
- Response of ML : 19 March 2027
- Issue of Approved Report: 1 April 2027

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Audit Plan of ITC-ILO 2026

Thank You

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ITEM 4 ON THE AGENDA

- Plan for the audit of the 2026 Financial Statements

  Document CC 90/4/2

ITEM 4 ON THE AGENDA

- Report of the Chief Internal Auditor for the year ended 31 December 2025

  Document CC 90/4/3

ITEM 4 ON THE AGENDA

- Follow up to the recommendations of the Chief Internal Auditor for the year ended 31 December 2025

  Document CC 90/4/4

ITEM 5 ON THE AGENDA

- Human Resources questions

  Document CC 90/5 REV.

- Human Resources questions: Addendum concerning the recommendations of the International Civil Service Commission

  Document CC 90/5 Add.

Submitted for decision

ITEM 5 ON THE AGENDA

- Statement of the Staff Union

ITEM 6 ON THE AGENDA

- Administrative questions

  Document CC 90/6

ITEM 7 ON THE AGENDA

- Report of the Trade Union Training Committee and Report of the Employers' Training Committee

  Document CC 90/7_a and Document CC 90/7_b

ITEM 8 ON THE AGENDA

- Date and place of the next session of the Board