DRAFT OUTLINE FOR AN EXTERNAL WCO MANAGEMENT AUDIT
FOR FINANCIAL YEAR 2020/2021

External WCO Management Audit for financial year 2020/2021 with a view to reporting to the Audit Committee meeting on 8 and 9 February 2021

Audit theme: Lack of expertise / knowledge and Talent management -

Description of the Risk

1. Risk for the Organization of not having the sufficient level of technical expertise / knowledge, which could lead to difficulties achieving the Strategic Goals in the Strategic Plan and in a loss of leadership in Customs matters

2. Risk for the Organization of not retaining expertise and employees which could lead to difficulties achieving the Strategic Goals in the Strategic Plan and in a loss of leadership in Customs matters

Scope of the Audit

The scope of this audit covers all areas related to the planning, identification, selection and management of expertise needed at the Secretariat to deliver its Strategic Plan and should encompass the following:

- Identification of risk roots causes (organization, positioning, remuneration…)
- Impact assessment (economical, image of the WCO, financial, etc.) on WCO operations
- Forecast competency mapping
- Knowledge management tools and policy
- HR IT Tool
- External experts database
- Review of the selection process for experts and technical attachés
- Challenge the actual experts framework in order to identify its deficiencies and opportunities
- Review of policies and procedures in place which would have an influence on the knowledge transfer process between a leaving and an incoming staff members assigned to the Secretariat.
Process steps

The following process steps will have to be carried out:

- Identification of scope and methodology
- Collection of information and data
- External analysis
- Internal analysis (WCO)
- Drafting of the written audit report and conclusions
- Meetings with WCO: estimated 3 face-to-face meetings (kick-off, presentation of report to WCO Management and Audit Committee)
- Other

Expected Outcome of the Audit

The outcome should concentrate on improving the existing framework to attract the most knowledgeable staff.

The output of this audit should impact the policies and processes in place aiming at planning, identifying, attracting and managing the expertise needed in the best interest of the WCO.

Ultimately this audit should mitigate any risk concerning lack of expertise in customs matters at all levels (national, regional, international).

Estimated timeline

- Kick-off meeting 1st half of October 2020
- Finalization of audit report by 10 January 2021 and presentation to WCO management
- Oral presentation of audit report to Audit Committee 7/8 February 2021

Auditors’ report

In their report, the Auditors will summarize their findings and conclusions and make appropriate recommendations for each of the areas under review.

The Auditors will additionally give an opinion on the effectiveness of measures, processes and procedures in place and implemented by the WCO with respect to the area of the Audit, in line with the Audit objective and scope defined.

The Auditors are expected to present the report at the Audit Committee on February 8 and 9 2021 in Brussels.
<table>
<thead>
<tr>
<th>#</th>
<th>Risk areas</th>
<th>Description of the risk</th>
<th>Scope of the audit</th>
<th>Expected output of the audit</th>
<th>Audit years</th>
</tr>
</thead>
</table>
| 10 | Human resources    | Lack of expertise / knowledge - Risk for the Organization of not having the sufficient level of technical expertise / knowledge, which could lead to difficulties achieving the Strategic Goals in the Strategic Plan and in a loss of leadership in Customs matters | The scope of this audit covers all areas related to the planning, identification, selection and management of expertise needed at the Secretariat to deliver its Strategic Plan and should encompass the following:  
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