



Training Programmes  
United Nations,  
Foundations,  
and International  
Organisations



MAKING AN  
IMPACT THAT  
MATTERS  
*since 1845*

# Foreword

Challenges faced by the United Nations (UN), Foundations, and International Organisations are evolving. The complexities of delivery and the pressure of transparency can sometimes distract organisations from making maximum impact. Additionally, disruptions in external circumstances, such as the COVID-19 global pandemic, can halt development efforts substantially.

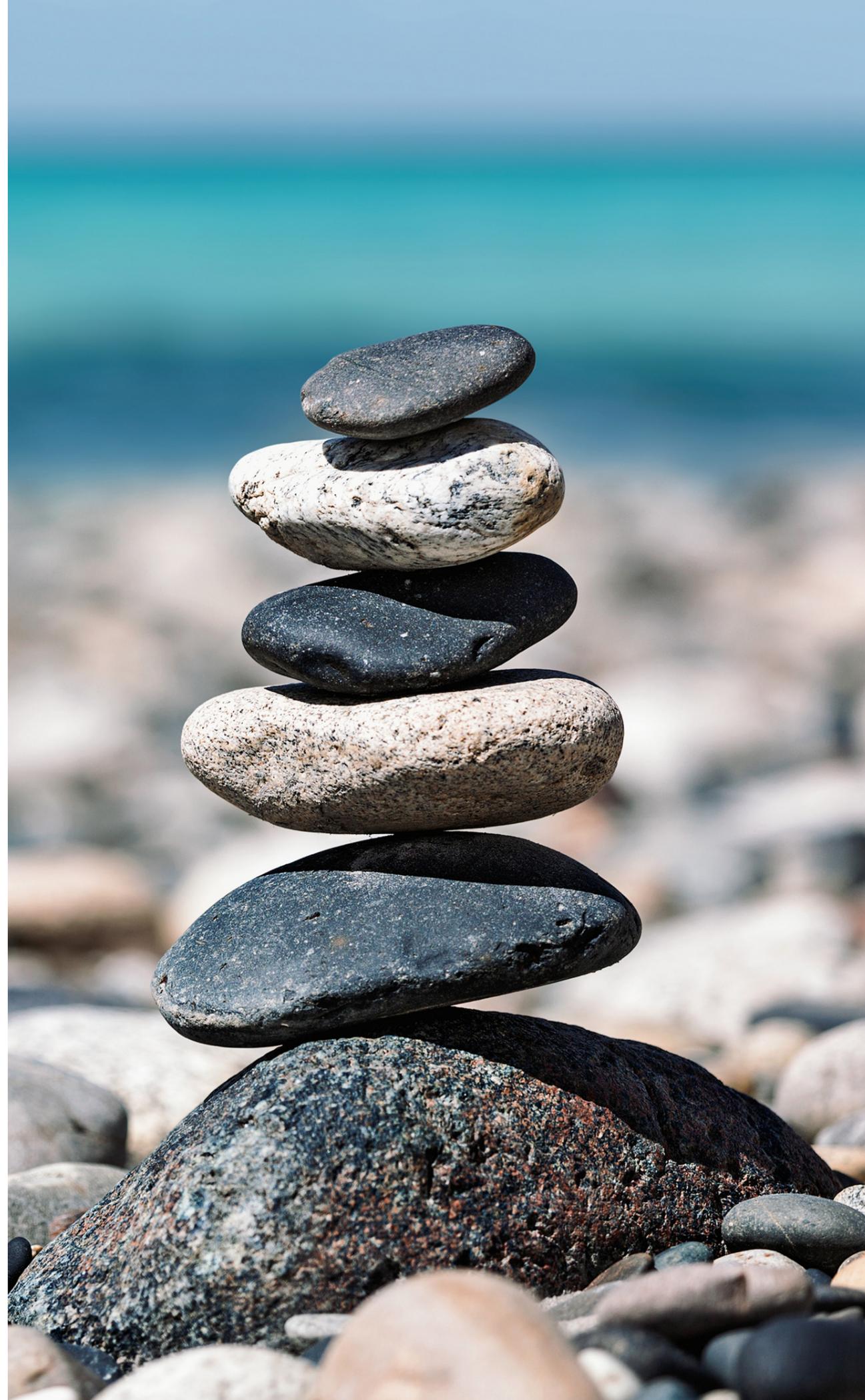
As we head into the Decade of Action to deliver the Sustainable Development Goals (SDG), it is essential for development actors to refocus strategy and operations in ways that are agile and adaptive to ongoing internal and external changes. At Deloitte, our mission is to make an impact that matters, and we leverage the best talent and substantial experience to help not-for-profit organisations maintain a lasting impact on beneficiaries, stakeholders, and the society as a whole.

In light of this, Deloitte provides various training services to support development actors in maximising their impact towards the achievement of the Sustainable Development Goals (SDGs). This includes sessions that cover a range of topics relevant to those operating within the development sector.

The nine topics presented in this brochure aim at equipping participants from the development space with the foundational knowledge and practical insights to continue forging new partnerships, engaging stakeholders, and strengthening your organisation during these uncertain times.

We are keen to adapt the content and format of these sessions to your preferences, taking into account the desired degree of interactivity, size of the audience, maturity of your members, and your objectives and milestones in the years to come.

✉ For any questions and inquires regarding the sessions, please send us an email via: [mysustainability@deloitte.com](mailto:mysustainability@deloitte.com)



# Overview of training programmes

Deloitte has developed a series of thematic training programmes to assist the UN, Foundations, and International Organisations in refocusing strategy and operations that create a lasting impact on beneficiaries, stakeholders, and the society as a whole.

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# Fraud-resilient organisations

## Introduction

Fraud is a salient risk to your organisation that can significantly impact your goals and operations. To mitigate the risk of fraud, organisations need to build up fraud-resilience by regularly scanning the horizon for threats and strengthening internal capacities. This is particularly relevant in the context of sustainable development, where the UN, Foundations, and International Organisations must maximise the effectiveness and efficiency of existing resources.

## Training overview

This training session will inform you of the types of fraud that may impact your organisations, components of the fraud triangle, and common indicators of fraud in a not-for-profit organisation. Furthermore, the session will highlight mitigation actions to deal with fraud risks and information to consider when planning anti-fraud and anti-corruption frameworks. The session will also touch upon the impact COVID-19 and other pandemics have on fraud.

## Key takeaways

- Understand how to detect and mitigate the risk of fraud to your organisation;
- Understand how fraud risks are impacted by global pandemics such as COVID-19.



# Monitoring and evaluation

## Introduction

COVID-19 has impacted many dimensions of our lives, putting progress towards the SDGs at risk. Its impact on health is obvious. However, the pandemic also has and will continue to have significant consequences for other SDGs, such as SDG 4 Quality Education and SDG 5 Gender Equality. In times of crisis, new measures of monitoring and evaluation need to be harnessed for the UN, Foundations, and International Organisations to maintain their commitment to SDG progress.

## Training overview

The training session will focus on the importance of monitoring and evaluation to keep your organisation's commitments to the SDGs. It is important to analyse not only the pandemic's direct impact but also its indirect impact on the non-health sectors and areas.

The session will bring in examples of how COVID-19 has directly and indirectly impacted non-health issues such as education and gender-based violence and livelihoods. It will also assess the pandemic's impact on the monitoring and evaluation (M&E) activities, while proposing guiding principles and alternative ways for continued efforts around monitoring and evaluation exercises in light of COVID-19.

## Key takeaways

- Understand the importance of M&E in assessing the direct and indirect consequences of COVID-19 on non-health issues;
- Identify strategies to move the SDG agenda forward in the context of COVID-19.

# Leveraging sustainable finance for the SDGs

## Introduction

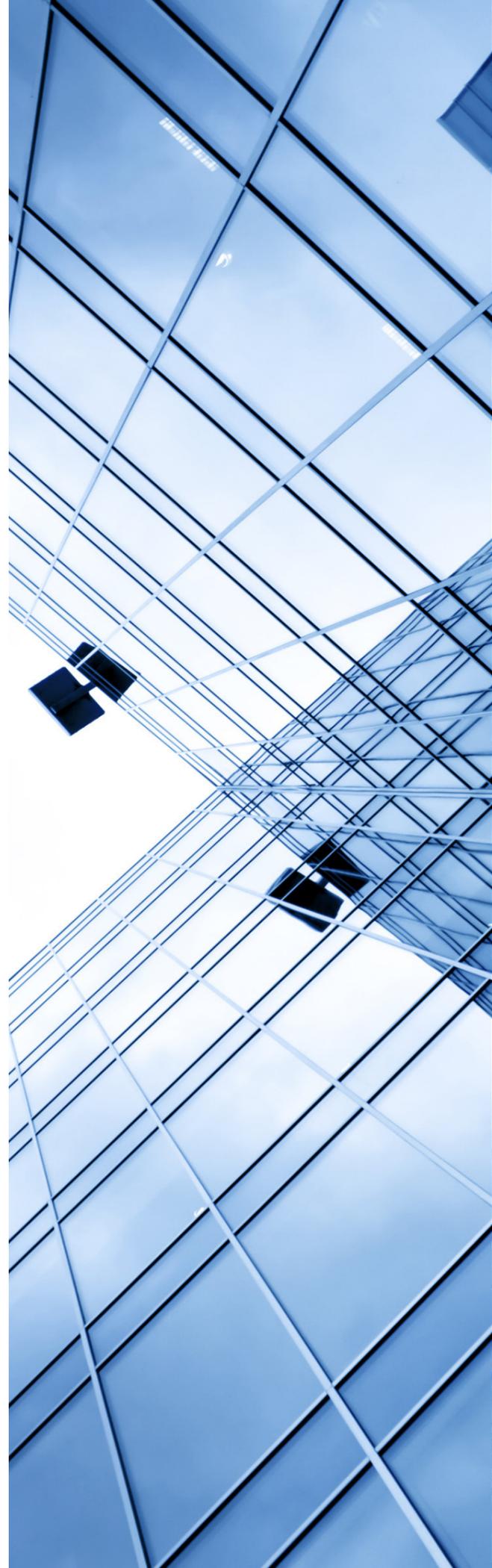
The financial services industry will be a critical player to drive our transition to a sustainable economy. A broad range of stakeholders demand financial systems that are resilient to a more complex universe of environmental and social risks and responsible for the impact of their investments. How can the UN, Foundations, and International Organisations leverage sustainable finance products to acquire funding and bring progress to the sustainable development agenda?

## Training overview

This training session will discuss how a sustainable financial system can support your organisation's endeavours towards the SDGs and how sustainable finance products can provide funding for the transition towards a more sustainable economy and planet.

## Key takeaways

- Understand the drivers and value of sustainable finance;
- Understand what sustainable finance products (e.g. SDG bond) can help development actors achieve goals;
- Learn from case studies related to sustainable finance.



# Health & humanitarian supply chains

## Introduction

COVID-19 has shown that resilient supply chains are a key lever to accelerate impact and contribute to the achievement of health and hunger-related SDGs. Increasing transparency, engaging stakeholders, and adopting new innovations – amongst others – are critical ways of creating a harmonised supply chain.

## Training overview

This training session will address how the UN, Foundations, and International Organisations can strengthen health and humanitarian supply chains, especially in light of ongoing challenges raised by COVID-19. With particular attention paid to health and humanitarian supply chains, this session aims to equip attendees with an understanding of how to improve supply chains as a key lever to accelerate impact and contribute to the achievement of the Sustainable Development Goals (SDGs). This will include insights into innovations like 'Reimagine cold chain'.

## Key takeaways

- Understand risks in health and humanitarian supply chains;
- Understand the first steps in ensuring effective supply chain management, especially in light of shifting external and internal circumstances;
- Understand the applications of new innovations in improving supply chains, including cold chain technologies;
- Learn from best practices of supply chain management.



# Strategic partnerships for the SDGs

## Introduction

In order to realise the potential of businesses' contribution to sustainable development, collaborating across sectors is instrumental. Understanding and pursuing common interests on the basis of complementary knowledge, resources, capabilities, and networks among partners can add tremendous value to the UN, Foundations, and International Organisations in terms of their mandate to achieve the 2030 Goals.

## Training overview

This training session will help participants develop an understanding of multi-stakeholder partnerships, particularly with businesses. Specifically, this session will walk the audience through Deloitte's understanding of partnership modalities and discuss how to form strategic partnerships that accelerate SDG progress.

## Key takeaways

- Understand the value of partnering with private sector entities;
- Increase the "know-how" of designing and implementing a partnership with private sector entities;
- Identify pathways of achieving strategic synergies in partnerships.



# Engaging businesses for climate change

## Introduction

Many countries in Asia Pacific are considered to be among the most vulnerable globally to the repercussions of Climate Change. Leaders in the business world are now realising that ignoring the implications of Climate Change on business models and value chains can threaten their bottom line. Faced with more extreme weather events, rising sea levels, among other impacts of Climate Change, it is high time that the UN, Foundations, and International Organisations engaged businesses for mitigation and adaptation.

## Training overview

This training session will help participants better engage businesses for efforts towards Climate Change mitigation and adaptation. This session will address the pain points businesses have in the face of the climate crisis, so that the UN and other development actors can better communicate with and appeal to private sector partners and co-design mutually beneficial partnership mechanisms.

## Key takeaways

- Understand the materiality of climate-related risks and opportunities for businesses;
- Identify possible incentives for businesses' Climate Action;
- Learn from best practices of existing cross-sector multi-stakeholder initiatives.



# Engaging businesses for human rights

## Introduction

In 2011, the UN issued the UN Guiding Principles (UNGP), which accorded businesses the responsibility to respect Human Rights. However, there has been a lack of commitment from businesses to turn this responsibility into action. Businesses across Asia Pacific are falling behind in upholding Human Rights considerations, with most companies even failing to report on them. Therefore, it is crucial to engage businesses continually for them to understand, embed, and champion Human Rights considerations.

## Training overview

This training session will help participants develop the "know-how" of engaging businesses for Human Rights considerations. To do so, the session will first identify the key drivers for businesses' consideration of Human Rights issues, and then dive into best practice cases from the private sector. By the end of the session, participants will have an increased understanding on how to identify and collaborate with synergistic business players to accelerate progress in safeguarding Human Rights.

## Key takeaways

- Build a holistic view on global regulatory changes involving Human Rights issues;
- Understand the business case for Human Rights, including ways to identify and engage private sector partners;
- Identify key drivers to businesses for shifting from compliance-focused to Human Rights champions.



# Engaging partners for peace

## Introduction

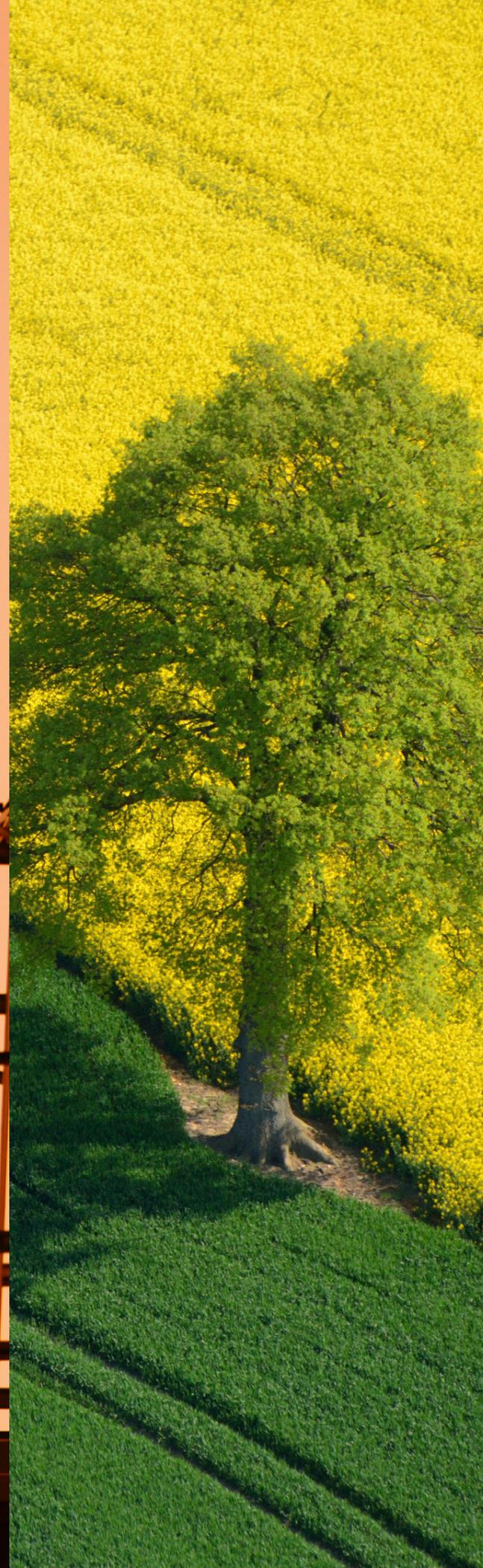
SDG 16: Peace, Justice and strong institutions is one of the fundamental pillars of sustainable development upon which all other development goals reside. For continuous progress on Agenda 2030, it is crucial to tackle SDG 16 by unleashing the potential of collaborations and by engaging all available stakeholders to help reduce the effects of violence, corruption, and crime on people and communities.

## Training overview

This training session will showcase how to leverage and facilitate multi-stakeholder partnerships with the private and public sectors. These partnerships will revolve around thematic areas of SDG 16, which are all interlinked efforts towards a stable and non-violent society. The session will include insight on the necessary aspects of collaborations, the value propositions from the involved parties, and how the private and public sectors' core activities can be mobilised for prevention initiatives that are inclusive and tackle the root causes of crime and violence.

## Key takeaways

- Understand how to identify and engage with relevant stakeholders;
- Learn how to mobilise and structure partnerships for thematic areas of SDG 16;
- Improve organisational impact on peacebuilding objectives by mobilising cross-sector partnerships.



# HACT: Macro Assessment

## Introduction

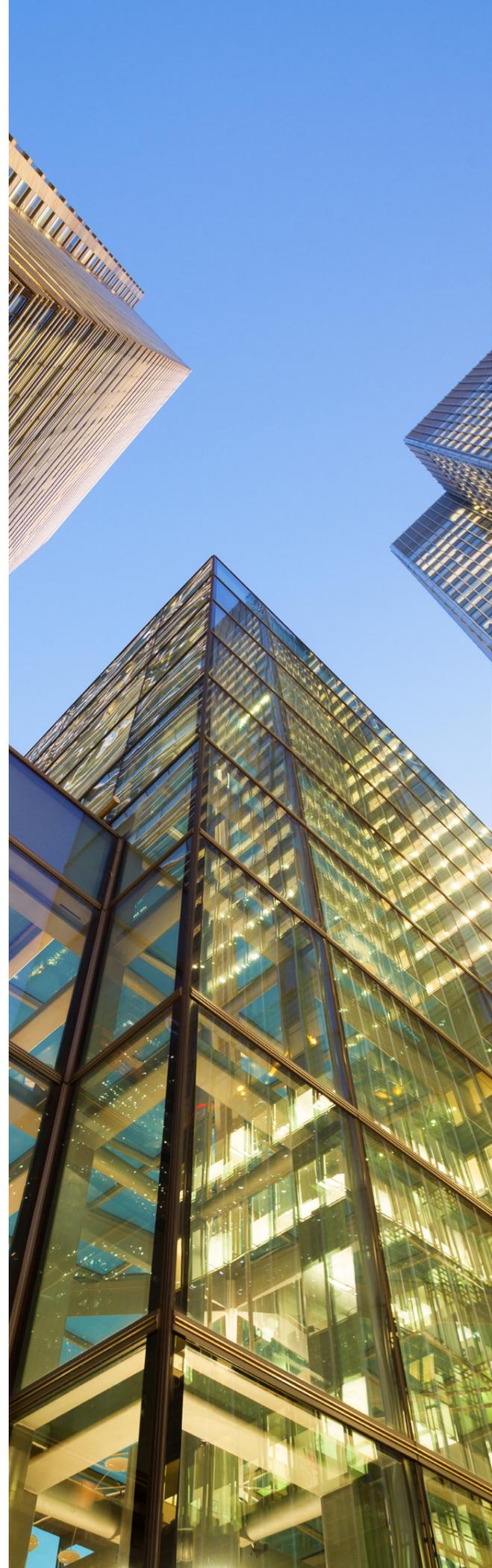
The HACT framework represents a shift from assurance for cash transfers derived from project-level controls and audits towards a method of assurance derived from risk/system-based assessments and audits. As the first step, the Macro Assessment provides a review of the country's public expenditures, procurement, and financial accountability system. As background information for programme development, it is critical for UN agencies to understand how to assess a country's macro environment objectively and comprehensively.

## Training overview

The purpose of this training session is to help UN agencies further develop capabilities of mitigating operational risks using the HACT framework. Specifically, this session will walk UN officers through the first fundamental of the HACT framework – Macro Assessment. At the end of the session, Deloitte will lead an interactive exercise for participants to conduct a mock Macro Assessment.

## Key takeaways

- Understand the purpose and objective of the HACT Macro Assessment;
- Discern different scenarios of conducting a Macro Assessment;
- Learn about the macro risks and possible sources of information for the Macro Assessment checklist.



# HACT: Micro Assessment

## Introduction

The Micro Assessment evaluates an Implementing Partner (IP)'s financial management and internal control and helps UN agencies to identify key risks. Findings from the assessment help the UN determine the appropriate cash transfer modality, corresponding assurance activities and a plan for financial management capacity development actions. As a key element of the HACT framework, it is crucial for both UN officers and IPs to understand the inner workings of a Micro Assessment.

## Training overview

The purpose of this training session is to help UN agencies further develop capabilities of mitigating operational risks using the HACT framework and to support their IPs in improving financial management and internal control capabilities. Specifically, this session will walk UN and IPs through the second fundamental of the HACT framework – Micro Assessment. At the end of the session, Deloitte will lead an interactive exercise for participants to conduct a gap analysis.

## Key takeaways

- Understand the purpose and objective of the HACT Micro Assessment;
- Develop a holistic view of subject areas that are related to the IP's financial management and internal controls;
- Learn about best practices and identify key gaps in the IP's current policies, procedures, and practices.



# HACT: Spot Check

## Introduction

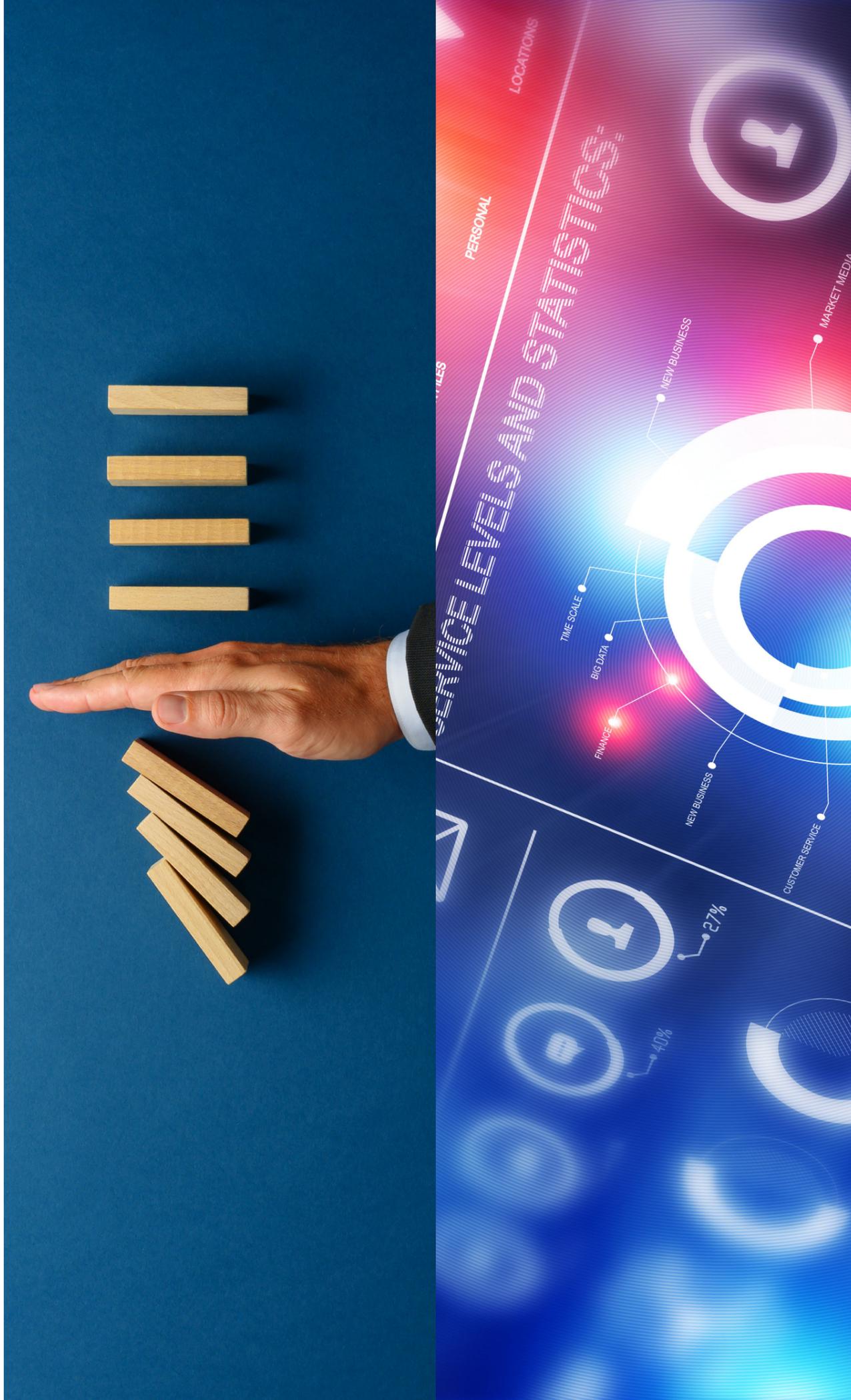
The Spot Check is a periodic on-site review of an IP's financial records in order to assess the accuracy of documentation. Findings from the Spot Check help the UN check whether funds are used for intended purpose and in accordance with the work plan. As a key assurance activity of the HACT framework, it is crucial for both UN officers and IPs to understand the inner workings of a Spot Check.

## Training overview

The purpose of this training session is to help UN agencies further develop capabilities of mitigating operational risks using the HACT framework and to support their IPs in improving financial management and internal control capabilities. Specifically, this session will walk UN and partners through the third fundamental of the HACT framework – Spot Check. At the end of the session, Deloitte will lead an interactive exercise for participants to conduct a mock Spot Check.

## Key takeaways

- Understand the planning and implementation process of the HACT Spot Check;
- Practice using the Funding Authorisation and Certificate of Expenditure (FACE) form;
- Learn about best practices in bookkeeping.



# HACT: Audit

## Introduction

The HACT Audit is another key assurance activity for the UN to determine whether funds are used for intended purpose and in accordance with the work plan. As the results of the Audit give the UN significant insights on the programme progress, it is crucial for the IPs to understand the process in order to be HACT Audit-ready.

## Training overview

The purpose of this training session is to help UN agencies further develop capabilities of mitigating operational risks using the HACT framework and to support their IPs in improving financial management and internal control capabilities. Specifically, this session will walk UN and partners through the final fundamental of the HACT framework – Audit. At the end of the session, Deloitte will lead a discussion on best practices in financial management for not-for-profit organisations.

## Key takeaways

- Understand the planning and implementation process of the HACT Audit;
- Learn about best practices in financial management and internal controls;
- Understand how to be HACT Audit-ready.

# Our global alliances

Deloitte maintains active involvement in the public discourse on sustainability issues through collaboration with leading global institutions that are dedicated to finding and promoting solutions to sustainability challenges.

<b>A4S</b>	<b>The Prince's Accounting for Sustainability Project</b> <ul style="list-style-type: none"> <li>Deloitte has provided secondments.</li> </ul>
<b>ACCA</b>	<b>ACCA (the Association of Chartered Certified Accountants) Global Forum for Sustainability</b> <ul style="list-style-type: none"> <li>Deloitte has a representative on the Global Forum.</li> </ul>
<b>CDP</b>	<b>Formerly the Carbon Disclosure Project</b> <ul style="list-style-type: none"> <li>Deloitte is a past global and U.S. sponsor of CDP Water Disclosure, and DTTL has developed reports to Investor and Supplier questionnaires on CDP Climate Change.</li> </ul>
<b>GISR</b>	<b>Global Initiative for Sustainability Ratings</b> <ul style="list-style-type: none"> <li>Deloitte is a strategic sponsor, has committed financial and in-kind support on a multi-year basis, and has a seat on the Technical Review Committee.</li> </ul>
<b>GRI &amp; GSSB</b>	<b>Global Reporting Initiative &amp; Global Sustainability Standards Board</b> <ul style="list-style-type: none"> <li>Deloitte has been involved since the GRI's inception and has been an organisational stakeholder since 2004, and two Deloitte partners are members of the governance structure.</li> </ul>
<b>IIR</b>	<b>International Integrated Reporting Council</b> <ul style="list-style-type: none"> <li>Deloitte has provided secondments.</li> </ul>
<b>SASB</b>	<b>Sustainability Accounting Standards Board</b> <ul style="list-style-type: none"> <li>Deloitte has provided funding and a secondment, participated in industry working groups, and has a seat on the Assurance Task Force.</li> </ul>
<b>SSE</b>	<b>Sustainable Stock Exchanges Initiative</b> <ul style="list-style-type: none"> <li>Deloitte has a representative on the SSE Corporate Working Group.</li> </ul>
<b>UNGC</b>	<b>United Nations Global Compact</b> <ul style="list-style-type: none"> <li>Deloitte was a founding signatory in 2000 with several high-impact pro bono projects and secondments.</li> </ul>
<b>UNLEASH</b>	<b>Global Innovation Lab for the SDGs</b> <ul style="list-style-type: none"> <li>Deloitte was a lead innovation partner for UNLEASH 2017, 2018, and 2019, and facilitated labs for social entrepreneurs.</li> </ul>
<b>WBCSD</b>	<b>World Business Council for Sustainable Development</b> <ul style="list-style-type: none"> <li>Deloitte was a founding member in 1995, has provided secondments, and has appointed Leadership Programme members.</li> </ul>
<b>WEF</b>	<b>World Economic Forum</b> <ul style="list-style-type: none"> <li>Deloitte is a strategic partner, involved in the WEF Project</li> </ul>

# Integrated solutions

 <p><b>Deloitte.</b> United Nations, Foundations and International Organisations help to drive transparency, efficiency and accountability.</p>	<p><b>NPO &amp; International Organisations:</b> Help to drive transparency, efficiency and accountability</p>	 <p><b>Deloitte.</b> Social Responsibility in Business Focus on Human Rights.</p>	<p><b>Social responsibility in Business:</b> Focus on Human Rights</p>
 <p><b>Deloitte.</b> Harmonised Approach to Cash Transfers (HACT) Strengthening capacities for management and accountability.</p>	<p><b>Harmonised Approach to Cash Transfers (HACT):</b> Strengthening capacities for management and accountability</p>	 <p><b>Deloitte.</b> Water, Sanitation, and Hygiene Solutions needed to improve access to clean water.</p>	<p><b>Water, Sanitation, and Hygiene:</b> Safeguard livelihood by expanding access to clean water</p>
 <p><b>Deloitte.</b> Partnership Mobilisation Discovering and leveraging synergies for mutual value creation.</p>	<p><b>Partnership Mobilisation:</b> Discovering and leveraging synergies for mutual value creation</p>	 <p><b>Deloitte.</b> Crisis and Resilience Inspiring clarity and confidence for organisations in critical times.</p>	<p><b>Crisis and Resilience:</b> Inspiring and confidence for organisations in critical times</p>
 <p><b>Deloitte.</b> Contribution to Peace Tangible solutions for business leaders to drive an inclusive and prosperous future for all.</p>	<p><b>Contribution to Peace:</b> Tangible actions for business leaders to drive an inclusive and prosperous future for all</p>	 <p><b>Deloitte.</b> Fraud-resilient organisations Delivering effective action to combat fraud and corruption.</p>	<p><b>Fraud-resilient organisations:</b> Delivering effective action to combat fraud and corruption</p>

## Deloitte United Nations and Sustainability Team

The Deloitte United Nations and Sustainability Team is a group of professionals committed to supporting the United Nations' projects in the region. We work collaboratively with our network of partners to design creative and executable solutions that contribute to the achievement of the Sustainable Development Goals (SDGs). To this end, we can draw on decades of experience serving both the public sector and commercial enterprises, while utilising the breadth and depth of world-class capabilities that our Deloitte member firms have to offer.

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