

# PEMPAL IACOP SIT

## PLENARY MEETING

7 December 2021

Impact on internal control of a  
change in budget responsibilities

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# Expectations - IC Objectives

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- ▶ Strategic planning
- ▶ Measurement
- ▶ Responsibility
- ▶ Inputs - Outputs
- ▶ Standards
- ▶ Improvement

Increased transparency and awareness

Better prioritising of spending

Better spending performance

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# PBB areas – IC Elements

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Leadership

Plans

Programs

Evaluation

Monitoring



# Overall Impact on Internal Control

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Performance

Accountability

Three Lines Model

COSO and INTOSAI

Internal Audit

Harmonisation and Coordination

Continuous improvement

