

PEMPAL Internal Audit Community of Practice (IACOP)

Internal Control Working Group (ICWG) Meeting **45th IACOP meeting**

Brussels, Belgium, February 27-28, 2018

Objectives

- Learn the key recent developments and good practices from the European Commission (EC) and Belgium in implementing public internal control (PIC)
- Share good practices on implementing internal control, with emphasis on the key elements and facilitating factors of managerial accountability
- Understand how to assess internal control including managerial accountability implementation, and discuss the roles of internal auditors and Central Harmonization Units (CHU)
- Review the progress made with PIC glossary and its translation
- Establish PEMPAL criteria for assessment of the managerial accountability of a budget organisation

Expected Outcomes

- Understanding of good practices in implementing and assessing PIC including managerial accountability in the EC, Belgium, PEMPAL member countries and beyond
- Agreed PEMPAL criteria for assessment of the managerial accountability of a budget organization
- Updated PIC Glossary including its translation

Pre-meeting reading (*previous meeting materials*)

<https://www.pempal.org/events/iacop-internal-control-and-audit-practice-working-groups-meeting>

<https://www.pempal.org/events/rifix-and-internal-control-wg-meeting>

<https://www.pempal.org/events/iacop-meeting-internal-control-implementation-challenges>

Draft PIC Glossary

Time	Activity	Objectives
Arrival Day: February 26, 2018 – arrival of participants		
19.30-20.30	<i>Welcome reception</i>	
DAY 1: February 27, 2018		
8.30-9.00	<i>Registration and distribution of materials</i>	
9.00-9.30	Official welcome <i>Mr. Chris Van der Auwera , Head of the Cabinet Public Affairs, Belgium</i> <i>Mr. Alfons Boon . Head of FPS BOSA, Belgium</i> <i>Mr. Manfred Kraff, Director General, Internal Audit Services of the European Commission</i> <i>Mr. Massimiliano Paolucci, The World Bank Special Representative to the European Union</i> <i>Mr. Edgar Mkrtchyan, IACOP Chair; Head of FMC CHU, Armenia</i> <i>Ms. Katleen Seeuws, Advisor, DG Budget and Policy Evaluation, Federal Public Service of Policy and Support, Belgium</i> <i>Mr. Arman Vatyan, IACOP Lead; Governance, the World Bank – Moderator</i>	Welcoming the participants
9.30-9.45	Present the objectives and expectations from the ICWG <i>Ms. Edit Németh, ICWG Leader, Head of CHU, Hungary</i> <i>Mr. Arman Vatyan, IACOP Lead; Governance, WB</i>	Introduce the objectives of the ICWG and present the agenda
9.45-11:00	Panel discussion: Belgian and EC systems of PIC <i>Ms. Katleen Seeuws, Advisor, DG Budget and Policy Evaluation, Federal Public Service of Policy and Support, Belgium</i> <i>Mr. Manfred Kraff, Director General, Internal Audit Services of the European Commission</i> <i>Mr. Emilio Camba Barbolla, Internal Control Coordinator, DG Budget, European Commission</i> <i>Ms. Edit Németh, ICWG Leader, Head of CHU, Hungary – Moderator</i>	Learn the key recent developments and good practices from the EC and Belgium in implementing PIC
11.00-11.30	Networking break	
11.30-12.30	Audit of internal control system – criteria for audit <i>Mr. Manfred Kraff, Director General, Internal Audit Services of the European Commission</i> <i>Mr. Jean-Pierre Garitte, EC Audit Progress Committee member, former Chairman of the IIA Board - Moderator</i>	Understand how to assess internal control including managerial accountability implementation, and discuss the roles of internal auditors and CHU

Time	Activity	Objectives
12.30-13.00	Discuss and agree on the PIC glossary and its translation <i>Mr. Edgar Mkrtchyan, IACOP Chair, Co-leader of ICWG; Head of FMC CHU, Armenia</i>	Review the progress made with the PIC glossary and its translation
13.00-14.00	Lunch (including photo session)	
14.00-15.30	Talk show on good practices and practical tools of PIC implementation with emphasis on managerial accountability. <i>Mr. Raymond Hill, PIC Team Leader, DG Budget, European Commission</i> <i>Ms. Edit Németh, ICWG Leader, Head of CHU, Hungary</i> <i>Ms. Ljerka Crnkovici, Coordinator of the CHU, Croatia</i> <i>Ms. Giuli Chkuaseli, Head of Public Internal Control Department, Ministry of Finance, Georgia</i> <i>Diana Grosu-Axenti, WB Consultant, former head of CHU, Centralised Audit Service, Financial Inspection of Moldova - Moderator</i>	Share good practices on implementation of internal control, with emphasis on the key elements and facilitating factors of managerial accountability
15.30-16.00	Networking break	
16.00-17.00	Good practices and practical tools of IC implementation with emphasis on managerial accountability. <i>(breakout group work)</i> <i>Mr. Jean-Pierre Garitte, EC Audit Progress Committee member, former Chairman of the IIA Board - Moderator</i>	Share good practices on implementation of internal control, with emphasis on the key elements and facilitating factors of managerial accountability
DAY 2: February 28, 2018		
08.30-10.00	How to evaluate internal control in general and managerial accountability in particular? <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Internal Audit Manager, MOF, the Netherlands</i>	Understand how to assess internal control including managerial accountability implementation, and discuss the roles of internal auditors and CHU
10.00-10.30	Networking break	
10.30-12.00	How to evaluate internal control in general and managerial accountability in particular? <i>(breakout group work)</i> <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Internal Audit Manager, MOF, the Netherlands - Moderator</i>	Establish PEMPAL criteria for assessment of the managerial accountability of a budget organisation
12.00-13.00	Summarize of the work done, next steps planning and closing of the meeting	Clarify the scope of the next meeting and closing

Time	Activity	Objectives
13.00-14.00	Lunch	