



European Confederation of  
**Institutes of  
Internal Auditing**

# **ECIIA and the Public Sector Committee**

## **PEMPAL INTERNAL AUDIT COMMUNITY OF PRACTICE (IACOP)**

**DURRES, ALBANIA, JUNE 14, 2023**

# Agenda

- **ECIIA in a nutshell**
- The PS Committee objectives, projects

# About ECIIA



**34 National institutes**



**55 000 internal auditors**



**The consolidated voice for  
the profession of internal  
auditing in Europe**



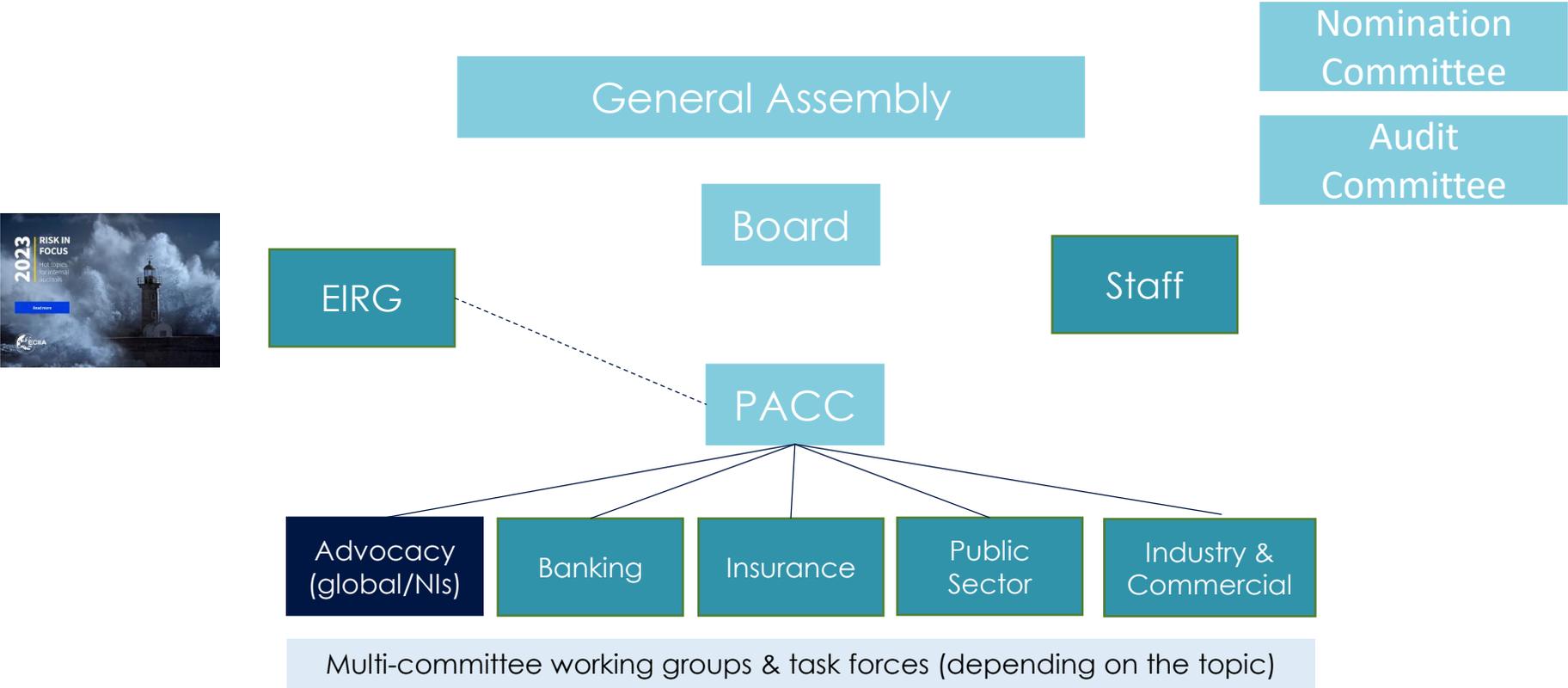
# Strategic Plan



## ECIIA MISSION

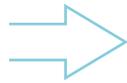
- To be the **consolidated voice for the profession of internal auditing in Europe**
- To **promote the role of internal audit and good corporate governance** by dealing with the European Union, its Parliament and Commission and any other European Regulators and Associations representing key stakeholders»

# ECIIA organisation



# Advocacy & Public Affairs: targets

Main European Bodies



## influence



### Objective:

Promote **good corporate governance** & **appropriate recognition of Internal Audit** in European regulations and Corporate Governance codes

## collaborate with



### Objective:

**Build relationships** with key institutions interested in Corporate Governance at European level

**Organize common events,** make **common publications...**

# ECIIA ADVOCACY ACTIVITIES



**Webinars**



**Reactions to  
Consultations**



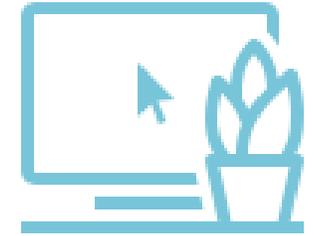
**Papers**



**Regulators  
Meetings**

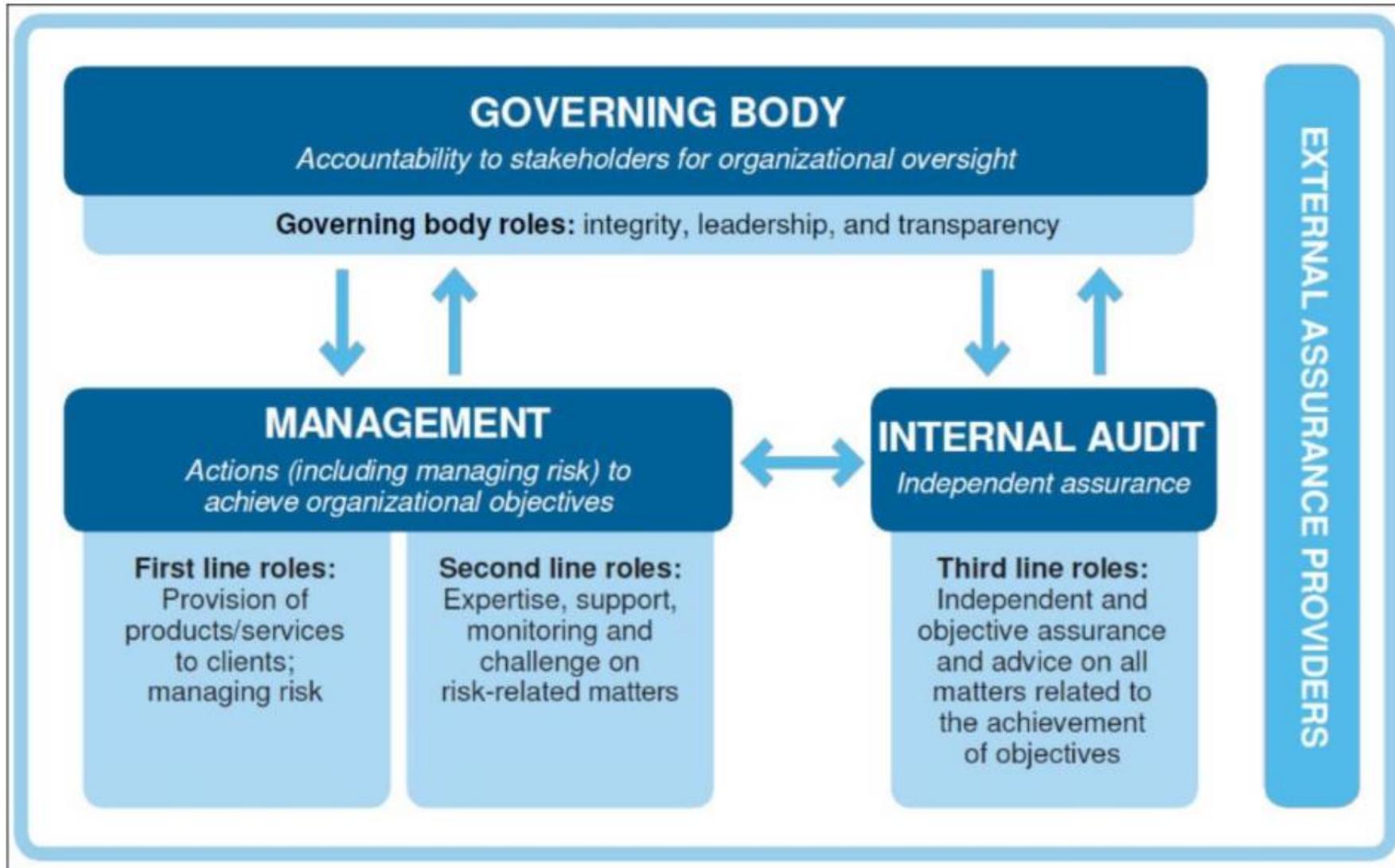


**Surveys**



**Forum-  
Conference**

# Three Lines model



# Agenda

- ECIIA in a nutshell
- **The PS Committee objectives, projects**



# ECIIA Public Sector Committee

ECIIA Public Sector\* set up in 2018

Objective is to promote good governance in the European Public Sector

First paper prepared by the Committee with representatives from various countries:



\*it includes governmental entities, ministries, public agencies, local government, municipalities and other public entities

# The Public sector Committee: objectives



# Integrated Reporting in the European Public Sector: it's time to act!



Collaboration with EUROSAI

# Audit Committees in the European Public Sector

Paper from ECIIA Public Sector Committee

Enhancing governance through internal audit

## General principle

- Board or equivalent is ultimately responsible for governance
- The establishment of an Audit Committee is a key support for the Board
- The Audit Committee provides oversight of the different assurance providers



## Existence of Audit Committees today



## Effective Audit Committees

### Audit Committees need to:

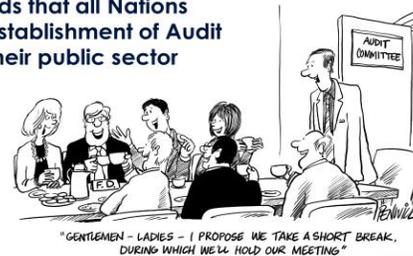
- Have a clear mandate, purpose and role (Terms of Reference)
- Be understood in the organisation (Public Terms of Reference)
- Be independent
- Have an effective Chair and appropriate assistance
- Have access to organisation's Board, Management and staff

- Have the right skills-business knowledge, risks
- Understand the organisation objectives, risks
- Be trained
- Assess the members and the Committee regularly



## Conclusions

The ECIIA recommends that all Nations positively consider the establishment of Audit Committees within their public sector



# Audit Committees in the European Public Sector



# Ongoing projects: Standards in the Public Sector

- Objective to promote Standards for internal auditors in the public sector
- Brief Survey conducted amongst the members
- Decision to concentrate first on federal/national level
- Draft paper in discussion

# Current project with EUROSAI: Assurance coordination: role of IA and EA

- Different approaches/forms of cooperation between IA and EA
- Role of internal audit in providing assurance and how this may form an evidence base for EA and vice-versa.
- Collaborative mechanisms in developing capacities of IA and EA
- Use of different models/approaches for assurance collaboration





European Confederation of  
**Institutes of  
Internal Auditing**

**THANK YOU FOR YOUR  
ATTENTION!**



[ECIIA- European Confederation of  
Institutes of Internal Auditing](https://www.linkedin.com/company/eciia/)



@EciiaInfo



info@eciia.eu



www.eciia.eu

---