

PEMPAL Internal Audit Community of Practice (IACOP)

Audit in Practice (AiP) Working Group (WG) Meeting

46st IACOP meeting

Brussels, Belgium, March 1-2, 2018

Objectives

- Learn good practices from the European Commission (EC) and Belgium in organizing internal audit system and performing internal audit engagements
- Review the PEMPAL draft audit plan and program template and the work done following the last AiP WG meeting
- Understand the linkage between the planning phase (audit program) with the field work of the audit engagements, and review of the related standards (ISPPIA 2310, 2320)
- Identify good practices and further develop PEMPAL templates and case studies that can be used by member countries including for training purposes

Expected outputs and outcomes

- PEMPAL audit plan and program template and samples of working documents for performing an audit engagement
- Practical case studies to be used as a training tool
- Knowledge of good practices from EC and Belgium

Pre-meeting reading (*previous meeting materials*)

<https://www.pempal.org/events/iacop-pempal-event-plenary-meeting-and-audit-practice-working-group-aip-wg-meeting>

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

Time	Activity	Objectives
DAY 1: Thursday March 1, 2018		
08.30-09.00	<i>Registration and distribution of materials</i>	
09.00-09.15	Present the objectives and expectations from the AiP WG <i>Ms. Amela Muftic, AiP WG Leader; Head of the Central Internal Audit Unit for institutions of B&H</i> <i>Mr. Arman Vatyán, IACOP Lead; Governance, the World Bank</i>	Welcome and introduction to the objectives of the AiP WG and present the agenda
09.15-10.45	Panel discussion: Organizing internal audit system and performing audit engagements <i>Mr. Jean-Pierre Bostoén, Chairman of the audit committee of local governments in Flanders</i> <i>Ms. Ann Schoubs, Head of the Centralised Federal Audit Service, Belgium</i> <i>Mr. Patrick Boulvin, Senior auditor, Centralised Federal Audit Service, Belgium</i> <i>Mr. Ciáran Spillane, Special Adviser, Internal Audit Services of the European Commission</i> <i>Ms. Katleen Seeuws, Advisor, DG Budget and Policy Policy Evaluation, Federal Public Service of Policy and Support, Belgium – Moderator</i>	Learn good practices from the EC and Belgium in organizing internal audit system and performing internal audit engagements
10.45-11.15 Networking break		
11.15-13.00	Identify the key procedures to be conducted and documentation to be prepared at the stage of the planning and execution following the IPPF <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Manager, MOF, the Netherlands</i>	Review the PEMPAL audit plan and program templates and the work done following the last AiP WG meeting
13.00-14.00 Lunch		
14.00-15.30	Case study: From planning to the execution phase. Fieldwork applying ISPPIA 2310 - identify information (breakout group work) <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Manager, MOF, the Netherlands- Moderator</i>	<p>Understand the linkage between the planning phase (audit program) with the field work of the audit engagements, and review of the related standards (ISPPIA 2310, 2320)</p> <p>Identify good practices and further develop PEMPAL templates and case studies that can be</p>

Time	Activity	Objectives
		used by member countries including for training purposes
15.30-16.00	Networking break	
16.00-17.30	<p>Case study: From planning to the execution phase. Fieldwork applying ISPPIA 2310 - identify information. <i>(cont'd)</i> Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Manager, MOF, the Netherlands- Moderator</p>	<p>Understand the linkage between the planning phase (audit program) with the field work of the audit engagements, and review of the related standards (ISPPIA 2310, 2320)</p> <p>Identify good practices and further develop PEMPAL templates and case studies that can be used by member countries including for training purposes</p>
DAY 2: Friday, March 2, 2018		
09.00-09.15	<p>Group exercise – ice breaker Previous day wrap up</p>	
09.15-10.30	<p>Case study: From planning to the execution phase. Fieldwork, analysis and assessment of the system/process controls (risks/controls, control adequacy). Applying ISPPIA 2320 analysis and evaluation. <i>(breakout group work)</i> Mr. Jean-Pierre Garitte, EC Audit Progress Committee member, former Chairman of the IIA Board - Moderator</p>	<p>Identify good practices and further develop PEMPAL templates and case studies that can be used by member countries including for training purposes</p>
10.30-11.00	Networking break	
11.00-12.30	<p>Case study: From planning to the execution phase. Fieldwork, analysis and assessment of the system/process controls (risks/controls, control adequacy). Applying ISPPIA 2320 analysis and evaluation. <i>(cont'd)</i> Mr. Jean-Pierre Garitte, EC Audit Progress Committee member, former Chairman of the IIA Board - Moderator</p>	<p>Identify good practices and further develop PEMPAL templates and case studies that can be used by member countries including for training purposes</p>

Time	Activity	Objectives
12.30-13.30	Recap of the meeting, planning the next steps, reporting from the Enabling Groups (<i>Quality Friends, External Messengers, Agenda Activists and Social Reporters</i>), and closing	Clarify the scope of the next meeting Learn insights from the Enabling Groups to enhance IACOP performance Handing over certificates and closing
13.30-14.30	Lunch	