

PEMPAL Internal Audit Community of Practice (IACOP)

Audit in Practice (AiP) Working Group Meeting

50th IACOP meeting

Skopje, North Macedonia, April 8-9, 2019

Objectives

- Review and approve the Guidance for Planning the Internal Audit Engagement
- Explore the next phase of the audit engagement process – the field work: expectations, challenges, methods, results
- Receive insights on the internal audit developments in North Macedonia
- Explore the various roles of the Internal Audit function: from assurance to advice (who, when, why, how)
- Establish next steps for the AiP WG

Expected Outcomes

- The Guidance and case studies (to be used for training purposes) are finalized
- Good practices and tools for the second phase of the audit engagement – performing the engagement (field work) are shared
- Different roles of IA function are explored
- North Macedonian experience in the internal audit reform is shared

Pre-meeting reading (to be accessed at www.pempal.org)

- Mandatory:
 - Welcome to PEMPAL guide (for new joiners)
 - Guidance for Planning the Internal Audit Engagement (all participants)
- Recommended: IACOP Knowledge products

Time	Activity	Objectives
DAY 1 – Monday, April 8, 2019		
08.30-09.00	Registration and distribution of materials	
09.00-09.30	Official welcome <i>Mr. Dragan Tevdovski, Minister of Finance, the Republic of North Macedonia</i> <i>Mr. Arman Vatyán, IACOP Lead; Governance, the World Bank</i> <i>Mr. Edgar Mkrtchyan, IACOP Chair; Head of FMC CHU, Armenia</i>	Welcoming the participants
09.30-09.45	Presentation of the objectives and expectations from the meeting <i>Mrs. Mioara Diaconescu, AiP WG Co-Leader; Head of Internal Audit CHU, MoF, Romania</i> <i>Ms. Ljerka Crkovici, AiP WG Co-Leader; Coordinator for methodology and development of internal audit, CHU, MoF, Croatia</i>	Introduce the objectives of the AiP WG and presenting the agenda
09.45-10.30	Finalization of IACOP Knowledge product - Guidance for Planning the Internal Audit Engagement and respective case studies <i>Mr. Dragos Niculae, Head of Evaluation, CHUPIA, Romania</i> <i>Mr. Jean-Pierre Garitte, WB Consultant; EC Audit Progress Committee member; former Chairman of the IIA Board</i>	Review and approve the Guidance for Planning the Internal Audit Engagement
10.30-11.00 Networking break		
11.00-13.00	Panel discussion: Introduction to the Performing the Engagement – international standards and good practices <i>Mr. Jean-Pierre Garitte, WB Consultant; EC Audit Progress Committee member; former Chairman of the IIA Board</i> <i>Ms. Ms Costanza Schivi, Internal Auditor, DG IAS, EC</i> <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Internal Audit Manager, MOF, the Netherlands</i> <i>Ms. Ruslana Rudnitska, National Academy for Finance and Economics, MOF, the Netherlands</i> <i>Mr. Arman Vatyán, IACOP Lead; Governance, the World Bank – Moderator</i>	Explore the next phase of the audit engagement process – the field work: expectations, challenges, methods, results
13.00-14.00 Group photo followed by lunch		
14.00-17.30	Break out group work on performing the engagement, and reporting back on good practices and tools	Share good practices and tools used during the field work

Time	Activity	Objectives
15.30-16.00	<i>Coffee break (combined with the previous session)</i>	
DAY 2 – Tuesday, April 9, 2019		
9.00-10.30	Receive insights on the internal audit developments in North Macedonia; tools, methods for field work <i>Mr. Mitea Mitevski, Head of Central Harmonization Unit for Internal Audit, North Macedonia</i>	Receive insights on the internal audit developments in North Macedonia and field work practices
10.30-11.00	<i>Networking break</i>	
11.00-12.00	Panel discussion: Different roles of the Internal Audit function - lesson learned from CHU for IA <i>Mrs. Mioara Diaconescu - AiP WG Co-Leader; Head of Internal Audit CHU, MoF, Romania</i> <i>Mr. Dragos Niculae, Head of Evaluation, Annual Reporting Unit- CHUPIA, Romania</i> <i>Ms. Costanza Schivi, Internal Auditor, DG IAS, EC</i> <i>Pulane Mkhize, head of internal audit support, National treasury, RSA</i> <i>Andrea Vuonga, Central Harmonisation Unit, Czech Republic Amela Muftici, head of IA unit, MoF, Bosnia and Herzegovina - Moderator</i>	Explore the various roles of the Internal Audit function: from assurance to advice (who, when, why, how)
12.00-12.30	Report back by the Enabling Groups, summarizing the work done, next steps planning and closing	Establish next steps for the AiP WG
12.30-13.30	<i>Lunch</i>	