



INTERNAL AUDIT COMMUNITY OF PRACTICE

CENTRAL HARMONIZATION UNIT

WORKING GROUP MEETING

October 28-30, 2024 Budapest, Hungary

PEMPAL INTERNAL AUDIT COMMUNITY OF PRACTICE (IACOP) CENTRAL HARMONIZATION UNIT (CHU) WORKING GROUP MEETING

OBJECTIVES

- Discuss public sector internal audit Training and Certification (T&C) and Continuous Professional Development (CPD) models and developments
- Explore the impact of the new Global Internal Audit Standards, global developments in sustainability, and digitalization on public sector internal auditors T&C and CPD
- Collect IACOP inputs to update the PEMPAL Body of Knowledge publication
- Learn from Hungary on the country Public Internal Financial Control (PIFC) and internal audit reforms and provide peer advice

PRE-MEETING READING (WWW.PEMPAL.ORG)

- Mandatory:
 - **Welcome to IACOP Fact Sheet (for new joiners)**
<https://www.pempal.org/sites/pempal/files/IACOP/FACTSHEET/iacop.pdf>
 - **PEMPAL Internal Audit Body of Knowledge**
<https://www.pempal.org/pempal/sites/pempal/files/attachments/publishing-bok-eng.pdf>
 - **CPD Manual Template**
<https://www.pempal.org/sites/pempal/files/attachments/cdp-good-practice-eng-.pdf>
- Recommended:
 - **IACOP other knowledge products**

AGENDA | DAY 0 | SUNDAY, OCTOBER 27, 2024

19:00 - 21:00 | **Welcome reception and signing of the Memorandum of Understanding with CIGAR Network**

AGENDA | DAY 1 | MONDAY, OCTOBER 28, 2024

09:00 | **Official welcome**

Welcome participants and introduce the event objectives.

Mr. Ábel Berczik dr. jur | Deputy State Secretary, Ministry of Finance, Hungary

Mr. Arman Vatyán | PEMPAL Program Leader, World Bank

Ms. Tatjana Trajkovska | IACOP ExCom Chair; Head of Department and Chief Inspector, Ministry of Finance, North Macedonia

09:15 | **Developments in training programs and delivery models for public sector internal auditors: overview of regional good practices and global trends**

Discuss developments in the public sector internal auditors training programs and delivery models.

Ms. Melek Öncü | Head of the International Affairs Department, NAFE, The Netherlands

Mr. Petru Babuci | IACOP ExCom Deputy Chair; Deputy Head of Public Internal Financial Control Policy Division, Ministry of Finance, Moldova

Mr. Alastair Swarbrick | Senior Policy Advisor, Public Finance and Audit, SIGMA's PFM team leader and country manager for Georgia, SIGMA, OECD representative, Senior Policy Advisor, SIGMA

Moderator:

Mr. Arman Vatyán | PEMPAL Program Leader, World Bank

09:45 | **Country cases: Developments in training programs and delivery models for public sector internal auditors**

Present the public sector internal auditors training models.

Mr. Tomáš Vyhnánek | CHU Deputy Director, Head of Spending Review Unit, Czech Republic

Mr. Phukuile Masudubele | Director, Internal Audit Support Office, National Treasury, the Republic of South Africa (*remotely*)

Mr. Andreas Berger | Chief Audit Executive, Federal Ministry of Education, Science and Research, Austria

Moderator:

Mr. Raymond Hill | PIFC expert

10:30 **Group photo and networking break**

11:00 **The evolving needs in auditor knowledge in response to the ongoing transformation: Sustainability Auditing and Increased complexity in the public sector and Public Financial Management including public sector reporting**

Explore the impact of global developments on training of public sector internal auditors.

Mr. Giuseppe Grossi | CIGAR Network chair, Research Professor in Accounting at Nord University (Norway), Kristianstad University (Sweden) and Kozminski University (Poland)

Mr. Raymond Hill | PIFC expert

Moderator:

Mr. Arman Vatyan | PEMPAL Program Leader, World Bank

11:30 **The evolving needs in internal auditors' knowledge and skills for Digital Transformation**

Explore the impact of digitalization on public sector internal auditors training.

Panel:

Mr. Markus Erlmoser | Chief Audit Executive, Federal Ministry of Finance, Austria

Mr. Ferenc Borsos | Team Leader for IT audits, DG Internal Audit Service, European Commission

Moderator:

Mr. Manfred van Kesteren | PIFC Expert

12:30 **Country case: Spain challenges in attracting and retaining talent - policy developed by IGAE**

Present the public sector internal auditors training models.

Mr. José Ramón Santaaulalia García | Auditor of General Intervention of the State Administration, Ministry of Finance, Spain

Moderator:

Ms. Ruslana Rudnitska | PIFC Expert; PEMPAL IACOP resource team member

13:00 **Lunch**

14:00

Certification: Overview of global and regional certification models, and practicality of their application in the national level

Introduce certification of the public sector internal auditors.

Mr. Alastair Swarbrick | Senior Policy Advisor, SIGMA

Mr. Petru Babuci | IACOP ExCom Deputy Chair; Deputy Head of Public Internal Financial Control Policy Division, Ministry of Finance, Moldova

Ms. Irma Gelantia-Akhvlediani | Deputy Head of PIFC policy division, Georgia

Ms. Nikolina Bibić | Head of Sector, National Treasury, Ministry of Finance, Croatia

Moderator:

Mr. Jean-Pierre Garitte | EC Audit Progress Committee member, Former Chairman of the Global IIA Board

15:00

Networking break

15:30

Breakout group work: Discuss the immediate needs of public sector internal auditors in training and certification in the context of latest developments

Identify good practices and provide ideas to improve public sector internal audit T&C considering recent developments.

Moderator and summary:

Ms. Albana Gjinopulli | IACOP Executive Committee member and CHU Challenges Working Group leader; Director of CHU for Internal Audit, Ministry of Finance, Albania

Ms. Lusine Asatryan | PEMPAL IACOP resource team member, World Bank

17:00

End of Day 1

AGENDA | DAY 2 | TUESDAY, OCTOBER 29, 2024

09:00

Update from Uzbekistan

Update on Uzbekistan internal audit and control reform progress following hosting previous IACOP event.

Mr. Azamat Jabborov | IACOP Executive Committee member; Head of the Department for Development and Coordination of the Activities of Internal Audit Structures of State Bodies, Ministry of Economy and Finance, Uzbekistan

Moderator:

Ms. Ruslana Rudnitska | PIFC Expert; PEMPAL IACOP resource team member

09:15 Good practices and current challenges from Hungary

Learn about PIFC and internal audit reforms from Hungary.

Ms. Barbara Kokas dr. jur | Head of Department for Public Finance Regulation, Ministry of Finance, Hungary

Ms. Bernadett Bánlaki-Gróf | Head of Unit, Public Internal Control Unit, Department for Public Finance Regulation, Ministry of Finance, Hungary

Moderator:

Ms. Edit Nemeth | former IACOP Chair, former Head of CHU, Director of Control and Monitoring, Bethlen Gabor Fund, Hungary

10:15 PEMPAL reflection on Hungary reform challenges and the way forward

Provide peer advice on PIFC reform challenges.

Moderator:

Ms. Edit Nemeth | former IACOP Chair, former Head of CHU, Director of Control and Monitoring, Bethlen Gabor Fund, Hungary

11:00 Networking break

11:20 The impact of the new Global Internal Audit Standards on public sector IA training, certification, and CPD

Explore the impact of the new Global IA Standards on public sector internal auditors' training, certification and CPD.

Mr. Jean-Pierre Garitte | EC Audit Progress Committee member, Former Chairman of the Global IIA Board

Moderator:

Mr. Markus Erlmoser | Chief Audit Executive, Federal Ministry of Finance, Austria

12:00 Lunch

13:00 Review and update the IACOP knowledge product "Body of Knowledge"

Collect IACOP inputs to update the PEMPAL "Body of Knowledge" product.

Mr. Manfred van Kesteren | PIFC Expert

Moderator:

Mr. Grigor Aramyan | IACOP Executive Committee member, Audit in Practice Working Group leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

15:00 Social event followed by a dinner

21:00 End of Day 2

AGENDA | DAY 3 | WEDNESDAY, OCTOBER 30, 2024

09:00 Country Cases: Designing effective CPD with linkages to T&C

Identify good practices in CPD with linkages to T&C.

Ms. Joanna Stachura | Director of CHU, Ministry of Finance, Poland

Mr. George Georgiou | Director General of Financial Audits, Hellenic Ministry of Economy and Finance/General Accounting Office, Greece

Ms. Albana Gjinopulli | IACOP Executive Committee member and CHU Challenges Working Group leader; Director of CHU for Internal Audit, Ministry of Finance, Albania

Moderator:

Mr. Raymond Hill | PIFC expert

10:00 Networking break

10:30

World Café: How to address public sector T&C and CPD challenges to keep internal auditors' knowledge and skills relevant in a changing world?

Identify solutions for public sector T&C and CPD challenges.

Experts:

Mr. Alastair Swarbrick | Senior Policy Advisor, SIGMA

Mr. Minas Trubljanin | Director General, Directorate for Central Harmonization and Development of Internal Controls, Ministry of Finance, Montenegro

Mr. Raymond Hill | PIFC expert

Ms. Edit Nemeth | former IACOP chair, former head of CHU, director of control and monitoring, Bethlen Gabor Fund, Hungary

Mr. Jean-Pierre Garitte | EC Audit Progress Committee member, Former Chairman of the Global IIA Board

Ms. Marioara Diaconescu | IACOP Executive Committee member; Director, CHU for Public Sector Internal Audit, Ministry of Finance, Romania

Mr. Manfred van Kesteren | PIFC Expert

Ms. Nikolina Bibić | Head of Sector, National Treasury, Ministry of Finance, Croatia

Mr. Markus Erlmoser | Chief Audit Executive, Federal Ministry of Finance, Austria

Mr. Tomáš Vyhnánek | CHU Deputy Director, Head of Spending Review Unit, Czech Republic

Ms. Svilena Simeonova | Former Head of PIFC CHU, Member of Audit Committee, Head of IA unit, Bulgaria

Mr. Grigor Aramyan | IACOP Executive Committee member, Audit in Practice Working Group leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

Moderators:

Ms. Ruslana Rudnitska | Public Internal Financial Control (PIFC) Expert; PEMPAL IACOP resource person

Ms. Albana Gjinopulli | IACOP Executive Committee member and CHU Challenges Working Group leader; Director of CHU for Internal Audit, Ministry of Finance, Albania

12:00

Lunch

13:00

Reporting back from break out groups (following World Café) and reflections from IACOP leaders and experts

Identify solutions for public sector T&C and CPD challenges.

Moderator:

Mr. Arman Vatyan | PEMPAL Program Leader, World Bank

14:00

Closing (conclusions and certificates)

14:30 Networking break

15:00 IACOP Executive Committee meeting

17:00 End of Day 3

