

# PEMPAL INTERNAL AUDIT COMMUNITY OF PRACTICE (IACOP) *CENTRAL HARMONIZATION UNIT WORKING GROUP (CHUWG) MEETING*

DURRES, ALBANIA, JUNE 13-14, 2023

---

## OBJECTIVES

- Hear about Albanian Public Internal Financial Control (PIFC) and internal audit reforms
- Audit Committees (AC) in the public sector: how to make them effective
- Elaborate Internal Audit operational models: decentralized, centralized, and hybrid
- Learn about global developments in the standards

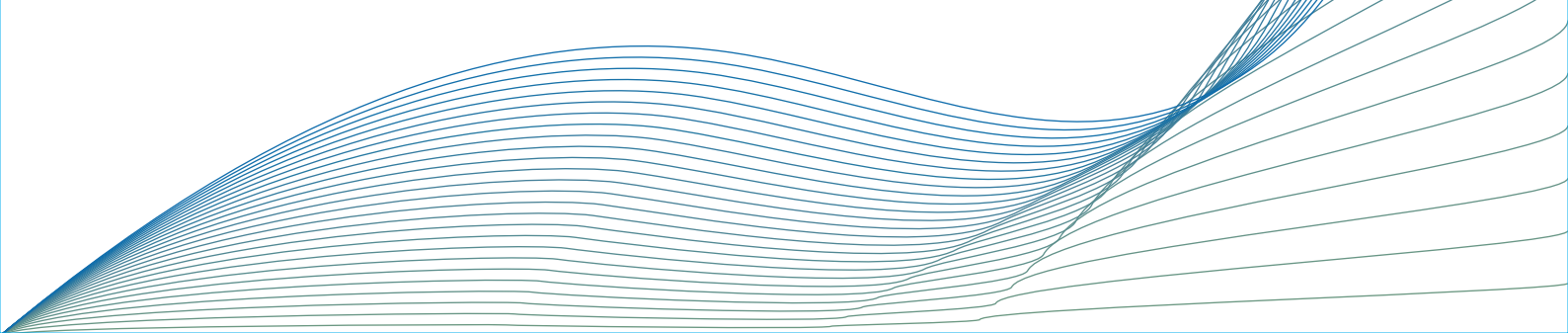
---

## EXPECTED OUTCOMES

- Understanding of Albanian country experience on the development of the PIFC Policy, exploring different internal audit models, and learning AC good practices

---

## PRE-MEETING READING (TO BE ACCESSED AT [WWW.PEMPAL.ORG](http://WWW.PEMPAL.ORG))

- **Mandatory:**
    - Welcome to PEMPAL guide (for new joiners)
    - PEMPAL Guidance on Audit Committee
  - **Recommended:**
    - IACOP Knowledge products
- 

# DAY 1 - TUESDAY, JUNE 13, 2023

TIME	ACTIVITY	OBJECTIVES
09:00 - 09:30	<p><b>OFFICIAL WELCOME</b></p> <p><i><b>Ms. Delina Ibrahimaj</b>, Minister of Finance and Economy (MFE), Albania</i>  <i><b>Mr. Eduard Shalsi</b>, Chairman of the Parliamentary Committee of Finance, Parliament of Albania</i>  <i><b>Ms. Albana Gjinopulli</b>, IACOP ExCom member, Leader of CHUWG; Director of DH IA, Head of CHU, MFE, Albania</i>  <i><b>Ms. Tatjana Trajkovska</b>, IACOP ExCom Chair; Head of Department and Chief Inspector, Ministry of Finance (MOF), North Macedonia</i></p> <p><b>Moderator:</b>  <i><b>Mr. Arman Vatyan</b>, PEMPAL Program leader and IACOP Lead; the World Bank</i></p>	<p>Welcome participants, and introduce the CHUWG event objectives and present the agenda</p>
09:30 - 09:40	<p><b>PEMPAL IACOP STRATEGY UPDATES</b></p> <p><i><b>Ms. Tatjana Trajkovska</b>, IACOP ExCom Chair; Head of Department and Chief Inspector, MOF, North Macedonia</i>  <i><b>Ms. Diana Grosu-Axenti</b>, PEMPAL IACOP resource team, the World Bank</i></p>	<p>Update on the IACOP Strategy</p>
09:40 - 10:40	<p><b>ALBANIAN CASE CLINIC: PIFC DEVELOPMENT PROGRESS AND CHALLENGES</b></p> <p><i><b>Ms. Albana Gjinopulli</b>, IACOP ExCom member, Leader of CHUWG; Director of DH IA, MOFE, Albania</i></p> <p><b>Moderator:</b>  <i><b>Mr. Richard Maggs</b>, World Bank Consultant; former Director General of UK National Audit Office</i></p>	<p>Share experience of Albania on the PIFC development</p>
10:40 - 11:15	<p><b>GROUP PHOTO AND NETWORKING BREAK</b></p>	
11:15 - 12:00	<p><b>ALBANIAN CASE CLINIC: AUDIT COMMITTEE - PROGRESS AND CHALLENGES</b></p> <p><b>Panel discussion:</b>  <i><b>Mr. Ilir Bejtja</b>, Deputy Minister of Infrastructure and Energy; Chairman of the Government Board of the Electricity Distribution Operator Company, Albania</i></p>	<p>Share Albanian experience in implementing Audit Committee and its challenges</p>

TIME	ACTIVITY	OBJECTIVES
	<p><b>Mr. Zamir Kurushi</b>, Audit Committee Member, National Institute of Statistics of Albania, Albania</p> <p><b>Ms. Silvana Gushali</b>, Head of IA unit, Ministry of Culture, Albania</p> <p><b>Ms. Evis Gjebrea</b>, Deputy executive director of Public Water Supply Company, Albania</p> <p><b>Ms. Albana Gjinopulli</b>, Excom member, Leader of CHUWG; Director of DH IA, Head of CHU, MFE, Albania</p> <p><b>Moderator:</b> <b>Mr. Jean-Pierre Garitte</b>, EC Audit Progress Committee member, Former Chairman of the Global IIA Board</p>	
12:00 - 13:30	<p><b>AUDIT COMMITTEE - FROM THEORY TO PRACTICE:</b> <b>AUDIT COMMITTEE AND INTERNAL AUDIT UNIT (IAU) COLLABORATION</b></p> <p><b>Presentation on PEMPAL Guidance on Audit Committee:</b> <b>Mr. Jean-Pierre Garitte</b>, EC Audit Progress Committee member, Former Chairman of the Global IIA Board</p> <p><b>Panel on Audit Committee good practices:</b> <b>Ms. Kathleen Meganck</b>, Chief Audit Executive (CAE), Federal Internal Audit (FIA), Belgium</p> <p><b>Ms. Svilena Simeonova</b>, Audit Committee Member, MLSA; former director of PIFC CHU, Bulgaria</p> <p><b>Ms. Marioara Diaconescu</b>, Audit Committee Member, Central Harmonization Unit for Public Sector Internal Audit, Ministry of Finance, Romania</p> <p><b>Ms. Edit Nemeth</b>, former IACOP chair, former head of CHU, Manager, Hungary</p> <p><b>Ms. Georgiana van Rompuy</b>, Content Assistant to the Director-General, Internal Audit Service of the European Commission</p> <p><b>Mr. Jean-Pierre Garitte</b>, EC Audit Progress Committee member, Former Chairman of the Global IIA Board</p> <p><b>Ms. Katleen Seeuws</b>, Vice President, Standards &amp; Guidance, The Institute of Internal Auditors, Global Headquarters</p> <p><b>Moderator:</b> <b>Mr. Arman Vatyanyan</b>, PEMPAL Program leader and IACOP Lead; the World Bank</p>	Learn from global good practices, and present PEMPAL Guidance on Audit Committee

TIME	ACTIVITY	OBJECTIVES
13:30 - 14:30	LUNCH	
14:30 - 16:00	<p><b>AUDIT COMMITTEE - FROM THEORY TO PRACTICE: AUDIT COMMITTEE AND IAU COLLABORATION.</b>  <i>SHOW CASE - PRACTICAL EXERCISE.</i></p> <p><b>Moderator:</b>  <b>Mr. Jean-Pierre Garitte</b>, EC Audit Progress Committee member, Former Chairman of the Global IIA Board</p>	<p>Audit Committees in the public sector: how to make those effective – contrasting the roles of AC, Executives, and IA</p>
15:00 - 15:30	<b>COFFEE BREAK COMBINED WITH THE PREVIOUS SESSION</b>	
16:00 - 16:30	<b>CONCLUSION AND SUMMARY OF THE DAY 1</b>	Reflecting on the main conclusions for the day

## DAY 2 - WEDNESDAY, JUNE 14, 2023

09:00 - 09:40	<p><b>PRESENT AND DISCUSS PROGRESS IN IMPLEMENTATION IACOP PIFC MONITORING PLATFORM</b></p> <p><b>Ms. Albana Gjinopulli</b>, IACOP ExCom member, Leader of CHUWG; Head of CHU, MOF, Albania  <b>Ms. Nuriia Mursalieva</b>, MOF, Kyrgyz Republic</p> <p><b>Moderator:</b>  <b>Ms. Ruslana Rudnitska</b>, PIFC expert, National Academy for Finance and Economy, Ministry of Finance, Netherlands</p> <p><b>Icebreaker</b></p>	
09:40 - 10:45	<p><b>INTERNAL AUDIT DIFFERENT ORGANIZATIONAL MODEL (CENTRALIZED/DECENTRALIZED, HYBRID)</b></p> <p><b>Ms. Kathleen Meganck</b>, Chief Audit Executive (CAE), Federal Internal Audit (FIA), Belgium - <b>Centralized, Hybrid model</b>  <b>Ms. Edit Nemeth</b>, former IACOP chair, former head of PIFC CHU, Hungary - <b>Decentralized model</b>  <b>Ms. Tatjana Trajkovska</b>, IACOP ExCom Chair; Head of Department and Chief Inspector, MOF, North Macedonia, <b>Decentralized model</b></p>	<p>Elaborate Internal Audit operational models: decentralized, centralized, hybrid</p>

TIME	ACTIVITY	OBJECTIVES
	<p><b>Ms. Marioara Diaconescu</b>, IACOP ExCom member, AiPWG co-leader, Central Harmonization Unit for Public Sector Internal Audit, Ministry of Finance, Romania – <b>Decentralized and shared model</b></p> <p><b>Mr. Makich Khcheyan</b>, PIFC expert, former CHU member, Armenia – <b>Hybrid/extended outsourced model</b></p> <p><b>Ms. Georgiana van Rompuy</b>, Content Assistant to the Director-General, Internal Audit Service of the European Commission – <b>EC model</b></p> <p><b>Ms. Ruslana Rudnitska</b>, PIFC expert, National Academy for Finance and Economy, Ministry of Finance, Netherlands – <b>Various models</b></p> <p><b>Moderator:</b>  <b>Mr. Richard Maggs</b>, World Bank Consultant; former Director General of UK National Audit Office</p>	
<b>10:45 - 11:15</b>	<b>NETWORKING BREAK</b>	
<b>11:15 - 12:30</b>	<p><b>FISHBOWL: IA DIFFERENT ORGANIZATIONAL MODEL (CENTRALIZED/DECENTRALIZED, HYBRID)</b></p> <p><b>Introductory presentation:</b>  <b>Ms. Maria Del Pilar Saenz de Ormijana Valdes</b>, Expert, OECD</p> <p><b>Fishbowl discussion:</b>  <b>Ms. Nuriia Mursalieva</b>, Head of IA CHU, MOF, Kyrgyz Republic  <b>Ms. Marioara Diaconescu</b>, AIPWG co-leader. Head of Central Harmonization Unit for Public Sector Internal Audit, Ministry of Finance, Romania  <b>Ms. Kathleen Meganck</b>, Chief Audit Executive (CAE), Federal Internal Audit (FIA), Belgium  <b>Mr. Markus Erlmoser</b>, Head of Internal Audit Unit, Federal MOF, Austria  <b>Ms. Svilena Simeonova</b>, Audit Committee Member, MLSA; former director of PIFC CHU, Bulgaria  <b>Ms. Edit Nemeth</b>, former IACOP chair, former head of PIFC CHU, manager, Hungary  <b>Mr. Stephan Roudil</b>, Chief Audit Executive, Audit department of Recovery and Resilience Facility (RRF), France  <b>Ms. Monika Kos</b>, Counsellor to the Minister, MOF, Poland</p>	<p>Elaborate Internal Audit operational models:  decentralized,  centralized, hybrid</p>

TIME	ACTIVITY	OBJECTIVES
	<p><b>Mr. Grigor Aramyan</b>, IACOP ExCom member, Leader of Audit in Practice Working Group (WG), Head of IA Department, Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia</p> <p><b>Mr. Phukuile Masudubele</b>, Director of Internal Audit Support Office of the Accountant General, National Treasury, RSA</p> <p><b>Ms. Ruslana Rudnitska</b>, PIFC expert, National Academy for Finance and Economy, Ministry of Finance, Netherland</p> <p><b>Others to join</b></p> <p><b>Moderator:</b> <b>Mr. Richard Maggs</b>, World Bank Consultant; former Director General of UK National Audit Office</p>	
12:30 - 13:30	LUNCH	
13:30 - 14:00	<p><b>CONCLUSIONS ON IA DIFFERENT ORGANIZATIONAL MODEL</b></p> <p><b>Ms. Tatjana Trajkovska</b>, IACOP ExCom Chair; Head of Department and Chief Inspector, Ministry of Finance (MOF), North Macedonia</p> <p><b>Mr. Jean-Pierre Garitte</b>, EC Audit Progress Committee member, Former Chairman of the Global IIA Board</p> <p><b>Mr. Richard Maggs</b>, World Bank Consultant; former Director General of UK National Audit Office</p> <p><b>Mr. Arman Vatyan</b>, PEMPAL Program leader and IACOP Lead; the World Bank</p>	Reflecting on the key messages
14:00 - 15:00	<p><b>NEWS FROM THE IIA ON THE STANDARDS AND CERTIFICATION.ECIIA PUBLIC COMMITTEE PRODUCTS.</b></p> <p><b>Ms. Katleen Seeuws</b>, Vice President, Standards &amp; Guidance, The Institute of Internal Auditors, Global Headquarters</p> <p><b>Mr. Stephan Roudil</b>, Chief Audit Executive, Audit department of Recovery and Resilience Facility (RRF), France, Member of the Public Sector Committee, representative of France, ECIIA</p>	Learn about global developments in the standards
15:00	SOCIAL NETWORKING	