



## **PEM PAL Internal Audit Community of Practice (IACOP)**

### ***Plenary Meeting on Increasing the Value and Impact of Internal Audit in the Public Sector***

#### **49<sup>th</sup> IACOP meeting**

**Tbilisi, Georgia, October 31 - November 2, 2018**

### **Objectives**

- Share developments in IACOP *Internal Control* and *Audit in Practice* working groups
- Explore how to increase and demonstrate the value of internal audit in the public sector
- Receive insights on the internal audit reform and plans in Georgia and provide IACOP advice
- Share experience and good practice among IACOP member countries and beyond

### **Expected Outcomes**

- The progress achieved in Internal Control and Audit in Practice working groups is shared
- Good practices in increasing and demonstrating the value of internal audit are identified
- Georgian experience in the internal audit reform is explored and IACOP practitioners' feedback is provided
- Experience and good practice of IACOP member countries and beyond are shared

### **Pre-meeting reading**

- Mandatory for new joiners: Welcome to PEMPAL guide ([www.pempal.org](http://www.pempal.org) )
- Recommended: IACOP Knowledge products ([www.pempal.org](http://www.pempal.org))

Time	Activity	Objective
<b>DAY 1: Wednesday, October 31, 2018</b>		
<b>8.30-9.00</b>	<b>Registration and distribution of materials</b>	
<b>9.00-9.30</b>	<b>Official welcome</b> <i>Ms. Mercy Tembon, Country Director for South Caucasus, WB</i> <i>Mr. Giorgi Kakauridze, Deputy Minister of Finance, Georgia</i> <i>Mr. Edgar Mkrtchyan, IACOP Chair; Head of FMC CHU, Armenia</i> <i>Mr. Arman Vatyán, IACOP Lead; Governance, the World Bank, WB – Moderator</i>	Welcoming the participants
<b>9.30-10.00</b>	<b>IACOP: developments, achievements, and the way forward</b> <i>Mr. Arman Vatyán, IACOP Lead; Governance, the World Bank</i> <i>Mr. Edgar Mkrtchyan, IACOP Chair; Head of FMC CHU, Armenia</i>	Present IACOP, the event Agenda and update on IACOP progress
<b>10.00-10.45</b>	<b>Audit in Practice (AiP) Working Group recent achievements</b> <i>Ms. Livia Jandic, AiP WG Co - Leader; Head of Internal Audit division, MOF, Moldova</i>	Share developments in the Audit in Practice Working Group
<b>10.45-11.15</b>	<b>Networking break</b>	
<b>11.15- 12.45</b>	<b>Good practices in increasing and demonstrating the value of internal audit in the public sector</b> <i>Ms. Pulane Mkhize, Director, Internal Audit, MOF, RSA</i> <i>Mr. Mirco Barbero, Internal Audit Service, European Commission</i> <i>Mr. Alexei Solodov, head of internal audit and control division, Federal Treasury, Russian Federation</i> <i>Ms. Zamira Omorova, member of IACOP Executive Committee, Kyrgyzstan</i> <i>Ms. Andrea Vuonga, deputy head of internal audit department, central harmonisation audit, MOF, Czech Republic</i> <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Internal Audit Manager, MOF, the Netherlands</i> <i>Ms. Edit Nemeth, IACOP Vice-Chair; Head of CHU, Hungary</i>	Explore how to increase the value and impact of internal audit
<b>12.45-14.00</b>	<b>Group photo followed by a lunch</b>	
<b>14.00- 16.00</b>	<b>World Café: Share practices on achieving and demonstration value of internal audit reform</b>	Discuss country experiences and challenges in increasing and demonstrating the value of internal audit from a different perspective
<b>15.30-16.00</b>	<b>Networking break (combined with the previous session)</b>	

<b>16.00-17.00</b>	<b>Internal Audit value added role in fraud prevention, detection, and investigation</b> <i>Mr. Jean-Pierre Garitte, WB Consultant; EC Audit Progress Committee member; former Chairman of the IIA Board</i>	Explore how to increase the value of internal audit in dealing with fraud
<b>19.00</b>	<b>Dinner (outside)</b>	

## **DAY 2: Thursday, November 1, 2018**

<b>Time</b>	<b>Activity</b>	<b>Objective</b>
<b>9.00-9.15</b>	<b>Introduction to the IACOP new knowledge management tool</b> <i>Petru Babuci, IACOP Executive Committee member; CHU, Moldova</i>	Explain the role and tasks of the IACOP Enabling Groups
<b>9.15-10.30</b>	<b>Panel discussion: How to increase and demonstrate the value of internal audit in the public sector?</b> <i>Ms. Pulane Mkhize, Director, Internal Audit, MOF, RSA</i> <i>Mr. Mirco Barbero, Internal Audit Service, European Commission</i> <i>Mr. Jean-Pierre Garitte, World Bank Consultant, EC Audit Progress Committee member, former Chairman of the IIA Board</i> <i>Mr. Richard Maggs, World Bank consultant</i> <i>Ms. Edit Nemeth, IACOP Vice-Chair; Head of CHU, Hungary</i> <i>Mr. Edgar Mkrtchyan, IACOP Chair; Head of FMC CHU, Armenia</i> <i>Mr. Arman Vatyan, IACOP Lead; Governance, the World Bank – Moderator</i>	Conclude on break out group discussions how to increase and demonstrate the value of internal audit
<b>10.30-11.00</b>	<b>Reporting on the progress made in the Internal Control Working Group (ICWG)</b> <i>Ms. Edit Nemeth, IACOP Vice-Chair; Head of CHU, Hungary</i>	Share the developments in the Internal Control Working Group
<b>11.00-11.30</b>	<b>Networking break</b>	
<b>11.30-12.30</b>	<b>Georgia case clinic: The country internal audit and internal control reform progress and plans</b> <i>Internal Control: CHU as a coordinator body:</i> <i>Ms. Giuli Tchkuaseli, Head of CHU</i> <i>Ms. Ekaterine Guntsadze, Head of Budget Department</i> <i>Ms. Ekaterine Kardava, Head of Civil Service Bureau</i> <i>Mr. Shalva Kiknadze, Head of IAU of the MOF</i>	Receive insights on the internal audit reform and plans in Georgia Interconnected Reforms and their role in the development of Internal Control Systems

12.30-13.30	Lunch	
13.30-14.30	Georgia case clinic: The country internal audit and internal control reform progress and plans (cont'd) <i>Ms. Nino Karazanashvili, Head of IAU of the Ministry of Defence</i> <i>Mr. Giorgi Kapanadze, Supreme audit institution</i>	Receive insights on the internal audit reform and plans in Georgia and provide IACOP advice
14.30-15.00	Networking break	
15.00-15.30	Concluding on internal audit reform in Georgia: experts opinions	Provide IACOP advice on internal audit reforms and plans in Georgia
17-00	Social event followed by a dinner	
DAY 3: Friday, November 2, 2018		
Time	Activity	Objective
09.00-9.15	Recapping on IACOP knowledge created	Share experience and good practice in IACOP member countries and beyond
9.15-10.30	Panel discussion: Good practices in assessing effectiveness of the internal audit <i>Ms. Pulane Mkhize, Director, Internal Audit, MOF, RSA</i> <i>Mr. Mirco Barbero, Internal Audit Service, European Commission</i> <i>Mr. Jean-Pierre Garitte, WB Consultant, EC Audit Progress Committee member, former Chairman of the IIA Board</i> <i>Mr. Makich Khcheyan, head of internal audit regulation and coordination division, MOF, Armenia</i>	Explore how to increase the value and impact of internal audit
10.30-11:00	Networking break	
11.00-12.30	Audit Marketing (promotion of internal audit, the products, and the value added) <i>Mr. Hannes Schuh, Chief Audit Executive, Federal Ministry of Finance, Austria</i>	Share experience and good practice in IACOP member countries and beyond
12.30-13.00	Reflections from IACOP members and experts	Recap of the work at the Plenary meeting
13.00-14.00	Lunch	
14.00-14.30	Feedback from enabling groups <i>Enabling group leaders</i>	Collect inputs on country reform priorities from plenary and strengthen the IACOP network

	<i>Ms. Diana Grosu-Axenti, WB Consultant; former head of CHU and Centralized Audit, Moldova – Moderator</i>	
<b>14.30-15.00</b>	<b>Wrap up of the event, next steps planning, and closing</b>	Clarify the scope of the next meeting, handing over certificates and closing
<b>19-00</b>	<b>DINNER AT HOTEL</b>	