

PEMPAL Internal Audit Community of Practice (IACOP)

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

47th IACOP meeting

Tsaghkadzor, Armenia

June 11-13, 2018

Objectives

- Learn the key recent developments and achievements in implementing public internal financial control (PIFC) reform and improving the effectiveness of internal audit in Armenia
- Establish IACOP good practices on Internal Audit Engagement Planning
- Identify Central Harmonization Unit (CHU) good practices in annual reporting of the country level internal audit performance

Expected outcomes

- Understanding PIFC approaches followed and internal audit reform progress in Armenia
- Draft IACOP knowledge products on Internal Audit Engagement Planning (templates on audit planning, audit work program, risk/control matrix)
- Knowledge of good practices in CHU annual reporting

Pre-meeting reading (*previous meeting materials*)

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

Time	Activity	Objectives
DAY 1 – Monday, June 11, 2018		
08.30-09.00	Registration and distribution of materials	
9.00-9.15	Official welcome <i>Mr. Atom Janjughazyan</i> Minister of Finance, Armenia <i>Mr. Roman Artyukhin</i> , Head of the Federal Treasury, The Russian Federation <i>Mr. Arman Vatyan</i> , IACOP Lead; Governance, the World Bank <i>Mr. Edgar Mkrtchyan</i> , IACOP Chair; Head of FMC CHU, MOF, Armenia <i>Ms. Amela Muftic</i> , IACOP Vice Chair, AiP WG Leader; Head of the Central Internal Audit Unit for institutions of B&H	Welcome the participants
09.15-09.30	Present the objectives and expectations from the AiP WG <i>Ms. Amela Muftic</i> , AiP WG Leader; Head of the Central Internal Audit Unit for institutions of B&H <i>Mr. Arman Vatyan</i> , IACOP Lead; Governance, the World Bank	Introduce the objectives of the AiP WG and present the agenda
09.30-10.45	Developments and achievements in implementing PIFC reform and improving the effectiveness of internal audit in Armenia <i>Mr. Edgar Mkrtchyan</i> (PhD) IACOP Chair; Head of FMC CHU, MOF, Armenia <i>Mr. Komitas Stepanyan</i> (PhD, CRMA, CRISC, CobitF), Member of the Audit Committee, MOF, Armenia <i>Mr. Makich Khcheyan</i> (PhD), Head of Internal Audit CHU, MOF, Armenia	Learn the key recent developments and achievements in implementing PIFC reform and improving the effectiveness of internal audit in Armenia
10.45-11.15	Networking break	
11.15-13.00	Good practices on internal audit engagement planning Presentations: <i>Mr. Mirco Barbero</i> , Internal auditor, Internal Audit Service, European Commission <i>Mr. Alexei Sonin</i> , Director, The IIA Russia Panel discussion: <i>Ms. Pulane Mkhize</i> , Director, Internal Audit, MOF, RSA <i>Ms. Mioara Diaconescu</i> , head of Internal audit central harmonization unit, Ministry of Finance, Romania <i>Ms. Svilena Simeonova</i> , expert, former head of PIFC harmonization department, Bulgaria <i>Mr. Jean-Pierre Garitte</i> , WB Consultant, EC Audit Progress Committee member, former Chairman of the IIA Board <i>Mr. Manfred van Kesteren</i> , National Academy for Finance and Economics, Internal Audit Internal Audit Manager, MOF, the Netherlands <i>Ms. Amela Muftic</i> , IACOP Vice Chair, AiP WG Leader; Head of the Central Internal Audit Unit for institutions of B&HMr.	Learn good practices on planning process including from the EC and the IIA

Time	Activity	Objectives
	<i>Mr. Arman Vatyán, IACOP Lead; Governance, the World Bank - moderator</i>	
13.00-14.00	Lunch	
14.00-14.30	Introduction to the knowledge product on Internal Audit Engagement Planning <i>Mr. Jean-Pierre Garitte, WB Consultant, EC Audit Progress Committee member, former Chairman of the IIA Board</i>	Present Draft IACOP knowledge product on Internal Audit Engagement Planning, and clarify the distinction between audit engagement general plan vs. specific plan (audit or work program, risk/control matrix)
14.30-15.30	World cafe: Develop IACOP knowledge product on Internal Audit Engagement Planning <i>Ms. Ljerka Crković, AiP WG Co-Leader; Coordinator for methodology and development of internal audit, CHU, MoF, Croatia</i> <i>Ms. Mioara Diaconescu, AiP WG Co-Leader; Head of Internal audit central harmonization unit, MoF, Romania</i> <i>Ms. Svilena Simeonova, expert, former head of PIFC harmonization department, Bulgaria</i> <i>Mr. Jean-Pierre Garitte, WB Consultant, EC Audit Progress Committee member, former Chairman of the IIA Board</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, expert, National Academy for Finance and Economics, MOF, the Netherlands</i> <i>Ms. Edit Nemeth, IACOP Vice Chair; Head of CHU, MoF&E, Hungary</i> <i>Mr. Stephan Roudil, Rapporteur général of the Central harmonisation committee for internal audit - Ministries of Economy and Finance - Ministry of Public Reform and Simplification, France</i> <i>Mr. Alexei Solodov, Head of internal audit unit, Federal treasury, Russian Federation</i> <i>Ms. Pulane Mkhize, Director, Internal Audit, MoF, RSA</i> <i>Mr. Lukas Wageknecht, International expert on Good Governance, member of the IIA Board, former first deputy minister of finance, Czech Republic</i> <i>Mr. Komitas Stepanyan (PhD, CRMA, CRISC, CobitF), Member of the Audit Committee, MOF, Armenia</i> <i>Mr. Mirco Barbero, Internal auditor, Internal Audit Service, European Commission</i> <i>Mr. Dragos Niculae, head of quality assessment office, Internal audit central harmonization unit, MoF, Romania</i>	Discuss and develop a draft IACOP knowledge product on Internal Audit Engagement Planning
15.30-16.00	Networking break	
16.00-17.00	World cafe: Develop IACOP knowledge product on Internal Audit Engagement Planning	Work on Internal Audit Engagement Planning

Time	Activity	Objectives
		Templates
DAY 2 – Tuesday, June 12, 2018		
09.00-09.10	Group exercise – ice breaker Wrap up of the previous day	
09.10-11.00	Develop IACOP knowledge product on Internal Audit Engagement Planning (cont'd) <i>Mr. Jean-Pierre Garitte, WB Consultant, EC Audit Progress Committee member, former Chairman of the IIA Board</i>	Finalize drafting IACOP knowledge product on Internal Audit Engagement Planning
11.00-11.30	Networking break	
11.30-13.30	Develop draft case studies and respective templates for Internal Audit Engagement Planning knowledge product: HRM case <i>Mr. Jean-Pierre Garitte, WB Consultant, EC Audit Progress Committee member, former Chairman of the IIA Board</i>	Finalize drafting IACOP knowledge product on Internal Audit Engagement Planning
13.30-14.30	Lunch	
14.30-15.30	Develop the draft case studies and respective templates for Internal Audit Engagement Planning knowledge product: IT and hospital case <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Internal Audit Manager, MoF, the Netherlands</i>	Finalize drafting IACOP knowledge product on Internal Audit Engagement Planning
DAY 3 – Wednesday, June 13, 2018		
09.00- 10.45	Continue developing the draft case studies and respective templates for Internal Audit Engagement Planning knowledge product: IT and hospital case <i>Mr. Manfred van Kesteren, National Academy for Finance and Economics, Internal Audit Internal Audit Manager, MoF, the Netherlands</i>	Finalize drafting IACOP knowledge product on Internal Audit Engagement Planning

Time	Activity	Objectives
10.45-11.15	Networking break	
11.15-12.30	Talk show: Insights into IACOP newspaper <i>Mr. Alexei Solodov, Head of internal audit, Federal Treasury, the Russian Federation</i> <i>Ms. Edit Nemeth, IACOP Vice Chair; Head of CHU, Hungary</i> <i>Mr. Lukás Wagenknecht, expert, Good Governance, Czech Republic</i> <i>Mr. Stephan Roudil, Rapporteur général of the Central harmonisation committee for internal audit - Ministries of Economy and Finance - Ministry of Public Reform and Simplification, France</i> <i>Ms. Tetiana Borovkova, State internal audit office, Ukraine</i> <i>Ms. Diana Grosu-Axenti, WB Consultant, former head of CHU, Centralised Audit Service, Financial Inspection of Moldova - Moderator</i>	Reform progress in IACOP member countries and beyond
12.30-13.00	Managerial accountability from EU perspective <i>Mr. Raymond Hill, PIC Team Leader, DG Budget, European Commission</i>	Explore good practices in managerial accountability
13.00-14.00	Lunch	
14.00-15.00	CHU good practices in annual reporting of the country level internal audit performance <i>Ms. Edit Nemeth, IACOP Vice Chair; Head of CHU, MoF&E, Hungary</i> <i>Mr. Raymond Hill, PIC Team Leader, European Commission, DG Budget</i> <i>Ms. Katleen Seewus, Advisor, DG Budget and Policy Evaluation, Federal Public Service of Policy and Support, Belgium</i> <i>Ms. Pulane Mkhize, Director, Internal Audit, MOF, RSA</i> <i>Ms. Irma Gelantia-Akhvlediani, Deputy head of Public Internal Control Department, MoF, Georgia</i> <i>Mr. Stanislav Bychkov, Deputy Head of the Department, MoF, Russian Federation</i> <i>Mr. Maxim Timohin, expert, former head of CHU, Ukraine</i> <i>Ms. Svilena Simeonova, expert, former head of PIFC harmonization department, Bulgaria</i>	Explore the objectives of the reporting including for statistics, accountability, reform promotion; beneficiaries and users of the reports
15.00-16.00	CHU good practices in annual reporting of the country level internal audit performance <i>Ms. Edit Nemeth, IACOP Vice Chair; Head of CHU, Hungary</i> <i>Mr. Raymond Hill, PIC Team Leader, DG Budget, European Commission</i> <i>Ms. Raisa Cotorobai, PIFC policy division, MoF, Moldova</i> <i>Mr. Jean-Pierre Garitte, WB Consultant; EC Audit Progress Committee member, former Chairman of the IIA Board - Moderator</i>	Explore challenges and good practices in CHU annual reporting
16.00-16.30	Wrap up of the event, next steps planning, and closing	Clarify the scope of the next meeting, handing over certificates and closing