



PEMPAL Internal Audit Community of Practice (IACOP)

Internal Control Working Group (ICWG) Meeting

40th IACOP meeting

Moscow, Russian Federation, October 18-19, 2016



Objectives:

- Discuss the COSO Framework's 17 principles of effective internal control to establish those most relevant for the public sector
- Share member countries' good practices in internal control (IC), and learn how countries have addressed implementation challenges
- Initiate establishing a glossary for IC
- Discuss the next steps for the IACOP ICWG

Expected Outcomes:

- Enhanced understanding of internal control terminology and the COSO Framework's 17 principles applied in the public sector
- Knowledge of the IC good practices and potential challenges in implementation
- Clarity on the next steps in the ICWG

Time	Activity	Objectives
Tuesday, October 18, 2016		
08.45-09.00	Registration and distribution of materials	
09.00-09.10	Opening of the meeting <i>Ms. Edit Nemeth, IACOP Chair; Head of CHU, Hungary</i> <i>Mr. Arman Vatyan, IACOP Lead; Governance, the World Bank</i>	Introduction of objectives and review of the agenda
09.10-10.30	News from member countries on latest developments in IC reform <i>Ms. Edit Nemeth, IACOP Chair; Head of CHU Hungary</i> <i>Mr. Dritan Fino, Director of the CHU for FMC, Albania</i> <i>Mr. Petru Babuci, Head of CHU for FMC, and Ms. Cristina Scutelnic, IACOP Vice-Chair on Operations, Moldova</i> <i>Ms. Giuli Chkuaseli, Director of PIC Department, Georgia</i> <i>Mr. Njegoš Pavlović, CHU, Bosnia and Hercegovina</i>	Learn on major developments in IC in member countries
10.30-11.00	Networking break	
11.00-11.30	Introduction to the PIC terminology <i>Mr. Jean-Pierre Garitte, WB Consultant, former President of the IIA</i>	Learn the key terminology used in IC internationally
11.30-12.30	Discuss the different understanding of the key PIC terminology (group work)	Clarify the key PIC terms
12.30-13.30	Lunch	
13.30-14.15	Presentation of the 17 COSO principles and those most relevant to the public sector <i>Mr. Jean-Pierre Garitte, International Expert, former President of the IIA Board</i>	Identifying COSO principles relevant for the public sector
14.15-15:00	The King Code of the Republic of South Africa <i>Mr. Jayce Nair, Acting Accountant-General of South Africa</i>	Identifying good practices in IC from other regions
15.00 - 15.30	Belarus - centralized system according to IC principles <i>Ms. Natalia Pilets, Deputy Head of the Main Department of Control and Revision, Belarus</i>	Identifying good IC practices in the ECA region
15.30-16.00	Coffee break (combined with the next session)	

Time	Activity	Objectives
16.00-17.30	Linking IC selected principles to the public sector and member country environments; and identifying potential implementation challenged (group work)	Identify good IC practice in member countries and implementation challenges
19.00	Dinner	
Wednesday, October 19, 2016		
09.00-10.30	<p>Panel Discussion: Reflecting on the PIC good practices and implementation challenges as reported back from the breakout groups</p> <p><i>Mr. Arjan Vos, Head of Foreign Affairs and Training, National Academy for Finance and Economics, MOF, The Netherlands</i> <i>Ms. Amela Muftic, Head of Internal Audit Department, MOF, Bosnia-Herzegovina</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></p> <p>Moderated by Mr. Stanislav Bychkov, Deputy Head of the Budget Methodology Department, Ministry of Finance, Russian Federation</p>	Reflect on the PIC experience and implementation challenges and discuss the role of the Internal Audit
10.30-11.00	Networking break	
11:00-12.00	Developing the content of glossary (group work)	Establish a key terms of the IACOP glossary on PIC
12.00-12.30	Discuss the possible knowledge product(s) and next steps for the ICWG	Clarify the potential ICWG outputs and next steps
12.30-13.00	Closing	Handing over certificates and closing the meeting
13.00-14.30	Lunch	