



Audit in Practice (AiP) and Central Harmonization Unit Challenges (CHU) Working Groups Meeting

June 3-5, 2025, Budva, Montenegro

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MEETING OBJECTIVES

- Collect IACOP inputs for updating the Internal Audit Manual Template to be in line with the new Global Internal Audit Standards (GIAS).
- Define internal audit's role on sustainability in the public sector, and collect IACOP inputs on draft outline Sustainability Audit Guide.
- Discuss good practices, challenges, and solutions to strengthen internal auditors' knowledge and skills in performance and sustainability auditing.
- Learn from Montenegro about its Public Internal Control 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/iacop-fact-sheet>
 - PEMPAL Good Practice Internal Audit Manual Template (original version)
<https://www.pempal.org/knowledge-product/good-practice-internal-audit-manual-template>
 - Draft PEMPAL Internal Audit Manual Template (updated version, shared via email)
 - Draft Outline Sustainability Audit Guide
- **Recommended:**
 - IACOP other knowledge products

AGENDA | DAY 0 | MONDAY, JUNE 2, 2025

17:00 – 18:00 Preparatory meeting of the leadership team

19:00 – 21:00 Welcome reception

AGENDA | DAY 1 | TUESDAY, JUNE 3, 2025

Official welcome

09:00

Mr. Novica Vuković | Minister of Finance, Montenegro

Mr. Arman Vatyan | PEMPAL Program Lead, The World Bank

Ms. Albana Gjinopulli | PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

Present a draft updated *IA Manual Template* aligned with the GIAS

09:20

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

Moderator:

Ms. Albana Gjinopulli | PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

10:30

Group photo and networking break

11:00

Breakout group work: Update the IA Manual Template

Moderator:

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

13:00

Lunch

14:00

Understand and advance Performance Audit (PA) good practices: defining PA, its objectives, and practical application

Mr. Manfred van Kesteren | PIFC expert, NAFE

Mr. Beerson Baboojee | Chief Director, Internal Audit & Risk Management Support, Office of the Accountant-General, RSA

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

Moderator:

Ms. Pilar Ormijana | Senior Policy Advisor - PFM, OECD SIGMA

15:30

Networking break

16:00

Case study: Application of the PA

“The Judges”:

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

Ms. Pilar Ormijana | Senior Policy Advisor, PFM, OECD SIGMA

Mr. Manfred van Kesteren | PIFC expert, NAFE

Moderators:

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

Ms. Ruslana Rudnitska | PIFC expert, PEMPAL IACOP resource team member

17:30

End of Day 1

AGENDA | DAY 2 | WEDNESDAY, JUNE 4, 2025

Host Country Clinic: Explore Public Internal Control and Internal Audit reform progress in Montenegro

09:00

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

Moderator:

Mr. Arman Vatyan | PEMPAL Program Lead; Lead Financial Management Specialist, Institutions, The World Bank

10:00

Breakout group work: Share peer advice on Montenegro PIFC reform challenges

Moderator:

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

11:00

Networking break

11:30

Explore Sustainability Audit (SA): Introduction to the Sustainability Standards and Concepts, the Survey Results and the draft SA Guide Outline

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

Moderator:

Mr. Arman Vatyan | PEMPAL Program Lead; Lead Financial Management Specialist, Institutions, The World Bank

12:30

Lunch

13:30 Share country practices in Sustainability Auditing

Mr. Beerson Baboojee | Chief Director, Internal Audit & Risk Management Support, Office of the Accountant-General, RSA

Mr. Robert Vogelsang | Financial and Sustainability auditor, Governmental audit office, The Netherlands [remotely]

Ms. Soledad Llamas Tutor | Head of Internal Audit, Risk Management and Internal Control at Canal de Isabel II, Spain. Chair working group ECIIA-EUROSAI

Moderator:

Ms. Pilar Ormijana | Senior Policy Advisor - PFM, OECD SIGMA

15:30 End of Day 2

15:30 Social event followed by a dinner

AGENDA | DAY 3 | THURSDAY, JUNE 5, 2025

What IA can contribute to ESG and link to the UN principles on sustainability

09:00

Mr. Manfred Kraff | former director general, IAS EC [remotely]

Moderator:

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

Peer advice session: Proposals on Outline SA Guide

09:30

Ms. Soledad Llamas Tutor | Head of Internal Audit, Risk Management and Internal Control at Canal de Isabel II, Spain. Chair working group ECIIA-EUROSAI

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

Ms. Pilar Ormijana | Senior Policy Advisor - PFM, OECD SIGMA

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

Moderator:

Mr. Manfred van Kesteren | PIFC expert

10:30

Networking break

11:00

Fishbowl: How to address PA and Sustainability Audit challenges and build up internal auditors' knowledge and skills in those fields?

Ms. Albana Gjinopulli | PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

Ms. Marioara Diaconescu | AiPWG co-leader, Head of Central Harmonization Unit for Public Sector Internal Audit, Ministry of Finance, Romania

Mr. Markus Erlmoser | Head of Internal Audit Unit, Federal MOF, Austria

Ms. Svilena Simeonova | Audit Committee member, former head of PIFC CHU, Bulgaria

Others to join

Moderator:

Ms. Ruslana Rudnitska | PIFC expert, PEMPAL IACOP resource team member

12:00 Reflections from IACOP leaders and experts

Moderator:

Mr. Arman Vatyan | PEMPAL Program Lead; Lead Financial Management Specialist, Institutions, The World Bank

12:30 Closing (conclusions and certificates)

13:00 Lunch

14:00 IACOP Executive Committee meeting (only for ExCom members)

15:00 End of Day 3

