



PEMPAL IACOP PLENARY MEETING

# Impactful Internal Audit Reporting and Insights from Spain

March 3-5, 2026, Madrid, Spain

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# Impactful Internal Audit Reporting and Insights from Spain

March 3-5, 2026, Madrid, Spain

### OBJECTIVES

- Learn from Spain's Public Internal Control (PIC) and Internal Audit (IA) reforms, institutional models, and digital modernization efforts
- Strengthen IA reporting by identifying good practices and solutions aligned with the new Global Internal Audit Standards (GIAS)
- Announce new IACOP knowledge products: Sustainability Auditing Guide (published), Internal Audit Manual Template (published), Performance Audit Guide (draft), and IA Strategy Guide (draft)

### PRE-MEETING READING

- **Mandatory:**
  - Welcome to IACOP Fact Sheet (for new joiners)  
<https://www.pempal.org/iacop-fact-sheet>
  - PEMPAL Good Practice Internal Audit Manual Template (Second Edition)  
<https://www.pempal.org/knowledge-product/good-practice-internal-audit-manual-template>
  - PEMPAL Sustainability Auditing Guide  
<https://www.pempal.org/sustainability-auditing-guide-internal-auditors-public-sector>
- **Recommended:**
  - IACOP other [knowledge products](#)

## AGENDA | ARRIVAL DAY | MONDAY, MARCH 02, 2026

**17:00 – 18:00** Preparatory meeting of the Leadership team

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**19:00 – 21:00** Welcome reception

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## AGENDA | DAY 1 | TUESDAY, MARCH 03, 2026

### Spain: Public Internal Control (PIC) and Internal Audit (IA) Day

**09:00** Official welcome

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**Ms. María José Gualda** | State Secretary for Budget and Expenditures, Ministry of Finance (MOF), Spain

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

**Ms. Albana Gjinopulli** | PEMPAL IACOP Executive Committee Chair; Department Director, Ministry of Finance, Albania

**09:20** Host Country Experience: Explore PIC and IA reforms in Spain

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Brief introduction to public financial management (PFM) and PIC in Spain. Presentations followed by Q&A.

**Mr. Pablo Arellano Pardo** | Comptroller General of the State, General Intervention of the State Administration (IGAE), MOF, Spain

**Ms. Mercedes Vega** | Deputy Director, IGAE, MOF, Spain

**Mr. Miguel Bascones** | Director, National Accounting Office, IGAE, MOF, Spain

Moderator: **Mr. Arman Vatyan** | PEMPAL Program Lead, World Bank

**11:00** Group photo and networking break

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**11:30** IGAE position, role, and function

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Definition, governance, and institutional position with supporting Legal and regulatory framework. Presentations followed by Q&A.

**Ms. Amparo Sebastián** | Deputy Director, IGAE, MOF, Spain

**Mr. Angel Marqués** | Deputy Director, IGAE, MOF, Spain

Moderator: **Mr. Jean-Pierre Garitte** | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

**13:00** Lunch

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**14:00** Spain: Internal Audit Model in Practice

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Presenting and discussing the practical considerations. Presentations followed by Q&A.

**Mr. Enrique Rubio Herrera** | Director, National Audit Office (ONA), IGAE, Spain

**Ms. Elena Luengo García** | Head of Unit VI, ONA, IGAE, Spain

Moderator:

**Ms. Mioara Diaconescu** | PEMPAL IACOP ExCom member; Director, CHU for Public Sector IAU, Romania

**15:30** Networking break

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**16:00** Spain: IGAE Digital Transformation and Key Achievements and challenges

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Presenting and discussing the current developments and future plans. Presentations followed by Q&A.

**Mr. Ismael García Cebada** | Director, IT Budgetary Office, IGAE, Spain

**Mr. Enrique Rubio Herrera** | Director, ONA, IGAE, Spain

Moderator:

**Mr. Markus Erlmoser** | Chief Audit Executive, Federal Ministry of Finance, Austria

**17:15** Agenda Activists: Collect PEMPAL IACOP priorities

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Identify next immediate priorities for IACOP work (to be discussed on Day 3).

**Ms. Albana Gjinopulli** | PEMPAL IACOP Executive Committee Chair; Department Director, Ministry of Finance, Albania

Moderator:

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

**17:30** End of Day 1

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## AGENDA | DAY 2 | WEDNESDAY, MARCH 04, 2026

### Thematic meeting on Internal Audit Reporting

#### 09:00 Spain: good practices in Internal Audit reporting

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IA in public companies. Presenting and discussing good practices and experience from Spain on Internal Audit reporting. Presentations followed by Q&A.

**Ms. M<sup>a</sup> Ángeles Trigo** | Internal auditor, NAVANTIA

**Ms. Mercedes Vega** | Deputy Director, IGAE, MOF, Spain

**Mr. Pablo Arellano Pardo** | Comptroller General of the State, IGAE, MOF, Spain

Moderator:

**Ms. Mioara Diaconescu** | Director, CHU for Public Sector IAU, Romania

#### 09:45 Trends in Internal Audit Reporting

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Sharing global trends in Internal Audit reporting. Presentation followed by Q&A.

**Ms. Katleen Seeuws** | Vice President, Standards and Guidance, The Institute of Internal Auditors

**Mr. Jean-Pierre Garitte** | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

Moderator:

**Ms. Albana Gjinopulli** | PEMPAL IACOP Executive Committee Chair; Department Director, Ministry of Finance, Albania

#### 10:30 Networking break

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#### 11:00 How to make the IA Reporting impactful

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Share ideas and tips on how to make IA reporting impactful and add value. Presentations followed by Q&A.

**Mr. Markus Erlmoser** | Chief Audit Executive, Federal Ministry of Finance, Austria

**Ms. Kathleen Meganck** | Chief Audit Executive, Federal Internal Audit Service, Belgium

**Ms. Soledad Llamas Tutor** | Head of Internal Audit, Risk Management and Internal Control at Canal de Isabel II, Spain; Public Sector Committee Chair, ECIIA

**Mr. Manfred van Kesteren** | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

Moderator:

**Ms. Ruslana Rudnitska** | PEMPAL IACOP Resource Team Member

**12:30** Lunch

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**13:30**

**Updates from The IIA Global, and Announcing PEMPAL new Knowledge Products: Sustainability Auditing Guide (published), Performance Audit Guide (draft), Internal Audit Manual Template (published), and Guide on Internal Audit Strategy, QA for Public Sector Internal Audit Function (Unit) (draft)**

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**Ms. Katleen Seeuws** | Vice President, Standards and Guidance, The Institute of Internal Auditors

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

**Mr. Manfred van Kesteren** | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

**Mr. Jean-Pierre Garitte** | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

Moderator:

**Mr. Arman Vatyán** | PEMPAL Program Lead, World Bank

**15:00** End of Day 2

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**15:30** Social event followed by dinner

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## AGENDA | DAY 3 | THURSDAY, MARCH 05, 2026

### 09:00 IA reports transparency

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Whether and how to communicate externally Internal Audit engagement reports, including interaction with the mass media, and using social media platforms.

**Ms. Agnieszka Kaźmierczak** | Director-General, Internal Audit Service, European Commission [Remotely]

**Mr. Frank Schuiten** | Central Government Audit Service, Ministry of Finance, The Netherlands

Moderator:

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

### 10:15 Panel Discussion: Driving Impact - How to follow up on IA recommendations?

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**Ms. Joanna Stachura** | Director of CHU, Ministry of Finance, Poland

**Ms. Kathleen Meganck** | Chief Audit Executive, Federal Internal Audit Service, Belgium

**Mr. George Georgiou** | Director General of Financial Audits, General Accounting Office, Ministry of Economy and Finance, Greece

**Mr. Alastair Swarbrick** | Senior Policy Advisor - PFM, OECD SIGMA

Moderator:

**Ms. Albana Gjinopulli** | PEMPAL IACOP Executive Committee Chair; Department Director, Ministry of Finance, Albania

### 11:30 Networking break

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### 12:00 Prioritizing IACOP next activities. Elaborating on the topics and new way of operation

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**Ms. Albana Gjinopulli** | PEMPAL IACOP Executive Committee Chair; Department Director, Ministry of Finance, Albania

Moderator:

**Ms. Ruslana Rudnitska** | PEMPAL IACOP Resource Team Member

### 12:30 Reflections from IACOP Experts and Leaders (Key takeaways)

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**Mr. Jean-Pierre Garitte** | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

Moderator:

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

**12:45** Closing (Enabling Groups reporting back, and certificates)

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**Enabling Groups' Leaders**

Moderator:

**Mr. Arman Vatyán** | PEMPAL Program Lead, World Bank

**13:00** Lunch except for ExCom (leaves for study visit and ExCom meeting)

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**16:30** IACOP Executive Committee meeting (only for ExCom Members) combined with the networking break

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**18:00** End of Day 3

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