



## **PEMPAL Internal Audit Community of Practice (IACOP)**

### ***Audit in Practice (AiP) Working Group Meeting***

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

**Sochi, Russian Federation, October 28-29, 2019**

#### **Objectives**

- Explore the next phase of the internal audit engagement process – reporting
- Receive insights on the audit development in the Russian Federation
- Explore the role of the internal audit function in tackling fraud and corruption

#### **Expected outputs**

- Knowledge of good practices in the internal audit engagement reporting phase
- Understanding of the role of internal audit function in tackling fraud and corruption
- Insights on the audit development in the Russian Federation

#### **Pre-meeting reading (*to be accessed at [www.pempal.org](http://www.pempal.org)* )**

- **Mandatory:**
  - Welcome to PEMPAL guide (for new joiners)
  - Guidance on demonstrating and measuring added value in public sector internal audit (all participants)
  - Guidance for internal audit engagement planning (all participants)
  - Public sector internal audit: focus on fraud -  
*[https://www.pempal.org/sites/pempal/files/IACOP/public\\_sector\\_internal\\_audit\\_fraud\\_pages.pdf](https://www.pempal.org/sites/pempal/files/IACOP/public_sector_internal_audit_fraud_pages.pdf)*
- **Recommended:** IACOP knowledge products

Time	Activity	Objectives
<b>DAY 1 – 28 October 2019</b>		
<b>08.30-09.00</b>	<b>Registration and distribution of materials</b>	
<b>09.00-09.30</b>	<b>Official welcome</b> <i>Mr. Renaud Seligmann, Country Director, WB</i> <i>Mr. Roman Artyukhin, Head of the Federal Treasury, the Russian Federation</i> <i>Mr. Edit Nemeth, IACOP Chair; Head of CHU, MOF, Hungary</i> <i>Mr. Alexander Mikhaylik, Deputy Head of the Federal Treasury, the Russian Federation</i> <i>Mr. Sergey Belousov, Deputy Mayor of Sochi, the Russian Federation</i> <i>Mr. Arman Vatyán, PEMPAL Program Leader; Governance, the World Bank – Moderator</i>	Welcoming the participants
<b>09.30-09.45</b>	<b>Presentation of the objectives and expectations from the meeting</b> <i>Mrs. Mioara Diaconescu, AiP WG Leader; Head of Internal Audit CHU, MOF, Romania</i> <i>Ms. Ljerka Crnković, AiP WG Co-Leader; Senior advisor, CHU, MOF, Croatia</i>	Introduce objectives and agenda of the AiP working group meeting
<b>09.45-10.30</b>	<b>The Russian Federation experience in quality control of audit activity, which can be relevant and applied for the public sector as well</b> <i>Mrs. Ludmila Muromtseva, Head of Division on quality control of audit activity, Federal Treasury, the Russian Federation</i> <i>Mr. Jean-Pierre Garitte, WB consultant, EC Audit Progress Committee member; former Chairman of the IIA Board - Moderator</i>	Receive insights on the audit external quality control in the Russian Federation
<b>10.30-11.15 Group photo followed by Networking break</b>		
<b>11.15-12.15</b>	<b>Recent trends in audit profession with impact on the public sector internal audit: experience of the Russian Federation</b> <i>Mr. Poguliaev Vladislav, General Director, BDO Unicon</i> <i>Mr. Baimuratov Ilichiz, Deputy General Director, Partner, FinExpertiza</i> <i>Mr. Chaia Vladimir, Doctor of Economics, Professor, member of the Russian Academy of Natural Sciences, Senior Research Associate of the Department of Accounting, Analysis and Auditing of the Faculty of Economics, Moscow State University M.V. Lomonosov, Chairman of the Executive Board of Auditors Association "Sodruzhestvo"</i> <i>Mr. Arman Vatyán, PEMPAL Program Leader; Governance, the World Bank – Moderator</i>	Receive insights on the audit development in the Russian Federation

Time	Activity	Objectives
<b>12.15-13.30</b>	<b>Lunch</b>	
<b>13.30-15.00</b>	<p><b>Good practices and frequent mistakes in the IA engagement reporting phase</b>  <i>Mr. Jean-Pierre Garitte, WB consultant, EC Audit Progress Committee member; former Chairman of the IIA Board</i>  <i>Mr. Scott Layton, IBM, head of IA&amp; Investigation unit, USA</i>  <i>Ms. Fortunate Myeza, IA Support, Director, National Treasury, MOF, Republic of South Africa</i>  <i>Ms. Mioara Diaconescu, AiP WG Leader; Head of Internal Audit CHU, MOF, Romania -Moderator</i></p>	Explore the reporting phase of the audit engagement, and share good practices and tools used
<b>15.00-15.30</b>	<b>Networking break</b>	
<b>15.30-17.00</b>	<p><b>Good practices and frequent mistakes in the IA engagement reporting phase (cont'd)</b>  <b>World Café with experts:</b>  <i>Mr. Scott Layton, IBM, head of IA&amp; Investigation unit, USA</i>  <i>Ms. Fortunate Myeza, IA Support, Director, the Republic of South Africa</i>  <i>Mr. Jan Lokajíček, counsellor, CHU, MOF, the Czech Republic</i>  <i>Mr. Richard Maggs, WB Consultant, former Director International of UK NAO</i>  <i>Mr. Dragos Nicolae, CHU for IA, head of evaluation and quality control unit, MOF, Romania</i>  <i>Ms. Ludmila Muromtseva, head of audit activity supervision unit, Federal Treasury, the Russian Federation</i>  <i>Mr. Jean-Pierre Garitte, World bank consultant, EC Audit Progress Committee member; former Chairman of the IIA Board</i>  <i>Ms. Mioara Diaconescu, AiP WG Leader; Head of Internal Audit CHU, MOF, Romania</i>  <i>Ms. Nikolina Bibic, Head of Service for coordination of training and control of quality, MOF, Croatia</i>  <i>Mr. Edgar Mkrtychyan, ICWG Co-leader; Head of PIFC CHU, Armenia</i>  <i>Ms. Raisa Cotorobai, Head of PIFC CHU, Moldova</i>  <i>Ms. Edit Nemeth, IACOP chair, IC WG leader, head of CHU, MOF, Hungary</i></p>	Explore the reporting phase and share good practices and tools used during the reporting phase

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	<i>Ms. Diana Grosu-Axenti, WB Consultant; former head of CHU and Shared Audit Services; former head of Financial Inspection of Moldova, Moderator</i>	
17.00-17.30	<p><b>Conclusions &amp; summary from the World Café</b></p> <p><i>Mr. Jean-Pierre Garitte, WB consultant, EC Audit Progress Committee member; former Chairman of the IIA Board - Moderator</i></p>	Explore the reporting phase and share good practices and tools used
<b>19.00-21.00 Dinner (Historical Salon, 2nd floor)</b>		
<b>DAY 2 – 29 October 2019</b>		
09.00-9.10	<p><b>Enabling groups introduction</b></p> <p><i>Ms. Diana Grosu-Axenti, WB Consultant; former head of CHU and Shared Audit Services; former head of Financial Inspection of Moldova</i></p>	Explain the tasks of the Enabling groups (EG) and nominate the EG leaders
09.10-10.30	<p><b>The role of internal audit function in tackling fraud and corruption</b></p> <p><b>Presentations:</b></p> <p><i>Ms. Ljerka Crnković, AiP WG Co-Leader; Senior advisor - specialist, CHU, MOF, Croatia</i></p> <p><i>Ms. Mioara Diaconescu - AiP WG Leader; Head of Internal Audit CHU, MOF, Romania;</i></p> <p><i>Mr. Dragoş Nicolae, CHU for IA, head of evaluation and quality control unit, MOF, Romania</i></p> <p><b>Panel discussion:</b></p> <p><i>Ms. Fortunate Myeza, RSA, IA Support, Director</i></p> <p><i>Ms. Edit Nemeth, IACOP chair, IC WG leader, head of CHU, MOF, Hungary</i></p> <p><i>Mr. Scott Layton, IBM, head of IA &amp; Investigation unit, USA</i></p> <p><i>Ms. Ljerka Crnković, AiP WG Co-Leader; Senior advisor - specialist, CHU, MOF, Croatia</i></p> <p><i>Ms. Mioara Diaconescu - AiP WG Leader; Head of Internal Audit CHU, MOF, Romania</i></p> <p><i>Ms. Arman Bekturova, Director, Department of Methodology of Financial Accounting and Audit, MOF, Kazakhstan-</i></p> <p><i>Moderator</i></p>	Explore the role of the internal audit function in tackling fraud and corruption
<b>10.30-11.00 Networking break</b>		
11.00-12.00	<p><b>Good practices in tackling fraud and corruption</b></p> <p><i>Mr. Markus Erlmoser, Deputy CAE IA, MOF, Austria</i></p>	Explore the role of the internal audit function in

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	<p><i>Mr. Scott Layton, IBM head of IA &amp; Investigation unit, USA</i>  <i>Mr. Jean-Pierre Garitte, WB consultant, EC Audit Progress Committee member; former Chairman of the IIA Board</i></p>	tackling fraud and corruption
12.00-13.00	<b>Fishbowl: Conditions for effectively discharging internal auditor's role towards addressing fraud and corruption</b>	Explore the role of the internal audit function in tackling fraud and corruption
13.00-13.30	<p><b>Conclusions &amp; summary of the work done and closing</b>  <i>Ms. Mioara Diaconescu - AiP WG Leader; Head of Internal Audit CHU, MOF, Romania,</i>  <i>Mr. Jean-Pierre Garitte, WB consultant, EC Audit Progress Committee member; former Chairman of the IIA Board</i>  <i>Mr. Arman Vatyán, PEMPAL Program Leader; Governance, the World Bank – Moderator</i></p>	<p>Conclude on achieving the event objectives  Discuss the next steps</p>
13.30-14.30	<b>Lunch</b>	
15.00	Social event followed by a dinner (hosted by the MOF and Federal Treasury of the Russian Federation)	