

WEBINAR

Audit-in-Practice Working Group

## IT AUDIT: FROM THEORY TO PRACTICE

November 23, 2020

## Webinar

# IT AUDIT: From Theory To Practice

November 23, 2020, 13:00 (CET, Vienna time)

## CONTEXT

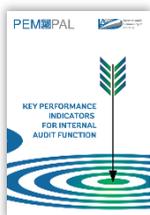
PEMPAL IACOP continues to work on the member countries' challenges in implementing modern and effective internal audit systems. Established in 2015, Audit-in-Practice Working Group (AiPWG) addresses the practical implementation of the audit cycle and different types and models of audits. AiPWG also builds on the progress achieved by the groups focused on Internal Control and CHU challenges, as well as application of the practical auditing tools reflecting the progress of the internal audit function reforms in the region.

One of the challenges for most internal audit functions remains managing the audit of information and communication technology (ICT). This is particularly relevant, as ICT systems are heavily impacted during COVID-19 pandemic. The PEMPAL IACOP organizes a webinar on this topic inviting global experts to share their experience.

The objectives of this webinar are to:

- Link the rationale of ICT audit to the ISPPA
- Explore new technologies internal auditors are already faced now, and will be faced with in the coming years following digital transformation
- Present pragmatic solutions on how to deal with the challenges of IT audit
- Share practical examples of resources, tools, and techniques in the public sector IT audit

### Pre-reading materials:



#### **PEMPAL KEY PERFORMANCE INDICATORS FOR INTERNAL FUNCTION**



#### **PEMPAL GUIDANCE ON INTERNAL AUDIT: DEMONSTRATING AND MEASURING ADDED VALUE**

## ADMINISTRATIVE ARRANGEMENTS

- **Join the meeting in KUDO platform**, clicking on the link in the invitation email and select the language. English, BSC, and Russian Languages are available.
- **Connect at 12:45pm to test your connection**, referring to the separate simple guide on how to connect to KUDO meeting.
- **Download presentations in your language**. There will be English presentation on the screen, while the video may be turned off and only audio kept, in case quality of the connection is poor.

### AGENDA | NOVEMBER 23, 2020 | 13:00-15:15 (VIENNA TIME)

	<b>Opening Remarks</b>
13:00	Welcome remarks and brief introduction of the topic and to the webinar <b>Mr. Arman Vatyán</b>   PEMPAL Program Leader and IACOP Lead; Governance, the World Bank
13:10	<b>Standards, key risks, objectives and expectations from IT audit</b> <b>Mr. Jean-Pierre Garitte</b>   World Bank consultant, EC Audit Progress Committee member, Former Chairman of the Global IIA Board
13:30	<b>Digital transformation, terminology and key concepts</b> <b>Mr. Mark Dekeyser</b>   ICT Internal Auditor, KBC; Chairman Executive Committee of the IIA, Belgium
13:55	<b>IT audit resources (who and how) and planning (risk assessment, annual planning, engagement planning)</b> <b>Professor Frank Yam</b>   Chair, the IIA Hong Kong; Leader in innovation, Cybersecurity and Internal audit
14:20	<b>Preparation, tools and practical examples of IT audit in the public sector</b> <b>Mr. Komitas Stepanyan</b>   CIO & Deputy Director of Corporate Services and Development, Central Bank, Armenia
14:45	<b>Q &amp; A session</b> Moderator: <b>Mr. Arman Vatyán</b>   PEMPAL Program Leader and IACOP Lead; Governance, the World Bank
15:10	<b>Closing Remarks</b> Wrap up <b>Ms. Ljerka Crnković</b>   IACOP ExCom Chair, Senior Adviser, MOF, Croatia
15:15	<b>End of SIT</b>

## BIOS OF THE SPEAKERS AND MODERATORS

(in order of appearance)



### **ARMAN VATYAN**

***Lead Financial Management Specialist - Governance Focal Point for Central Asia, PEMPAL Program Leader and IACOP Lead, Governance, The World Bank***

Arman Vatyán, a UK and Canadian chartered accountant, is PEMPAL Program Leader and IACOP Lead and a World Bank Governance Global Practice Focal Point overseeing the implementation of the World Bank's Governance activities in Central Asia including the financial management work program. He has more than 20 years of experience in leading critical financial management initiatives and reforms, including in public sector and corporate accounting and financial reporting, public internal and external audit, financial management information system and public internal control in 24 countries in the Europe and Central Asia, Latin America, and Middle East and North Africa regions. He also is the PULSAR Program Manager, which is a regional program for 13 countries supporting public financial management reform implementation in those countries. Prior to joining the World Bank, he worked at KPMG providing corporate governance, strategic planning, management information systems, restructuring, acquisition, and privatization advice to governments and large public interest entities. He has around 20 years of teaching experience on ACCA courses and as visiting lecturer at universities, and as part of regional and MBA programs.



### **JEAN-PIERRE GARITTE**

***WB consultant, EC Audit Progress Committee member; former Chairman of the Global IIA Board***

Jean-Pierre is an external member of the Audit Progress Committee of the European Commission, Chairman of the Audit Committee for Local Governments in the Flanders, member of the Audit Committee of the Flemish Government and member of the Audit Committee of SMALS, a provider of IT services to the social security organizations in Belgium. Since 2019 he is also the CEO of the Institute of Internal Auditors in Belgium. He is an international governance, risk management and internal audit practitioner, consultant and trainer for 44 years. He was for more than 20 years the Director of Internal Audit at J. Van Breda & Co, a financial holding company based in Antwerp, Belgium. Jean-Pierre was until June 2010 a partner with Deloitte Enterprise Risk Services (ERS), where he led the corporate governance, internal audit and risk management practice for Europe, the Middle East and Africa. He is specialized in the strategic assessment and reengineering of internal audit functions. He has been advising Boards of Directors and Audit Committees in Belgium, Germany, Thailand, Malaysia, Romania, Slovenia and Turkey. He has been training and developing internal audit departments in Belgium, Hungary, Poland, Romania, Turkey, Malaysia, Thailand, Greece, Morocco, Russia and Tunisia. He is an Executive Professor in Corporate Governance, Internal and Information Systems Auditing at the Antwerp Management School (AMS). He was a visiting professor at the Erasmus University in Rotterdam and at the South Bank University in London and he has been a lecturer at several European, Middle East, Asian, North and Latin-American internal audit conferences.



**Mark Dekeyser**  
**Member of IIA Belgium, Audit trainer, IT auditor**  
**CISA, QAR**

Mark is an Audit Methodologist and Audit Trainer at KBC Group for over twelve years now. Prior to that he was IT Auditor also at KBC Group. He obtained CISA and is also member of ISACA. As an Audit project leader he's working on Audit Quality Assessments, Risk Based Auditing and the continuous improvement of the Audit processes. As a professional ICT trainer he's also involved in the KBC training school. He became member of the IIA Belgium Board of Directors in 2012, where he now helps to ensure IIA Global's strategy is implemented in the local institute. In recent years Mark is also helping organizations to create awareness about disruptive technologies, as well as guiding Audit departments about the upcoming changes in the profession.



**Professor Frank Yam**  
**Chairman & CEO of Focus Strategic Group Inc**

Professor Frank Yam is the Chairman and CEO of Focus Strategic Group Inc, a consulting firm providing Business and Technology advisory services, with special focus on compliance, internal auditing, IT auditing, risk management and cyber-security. He started his professional career in international auditing and information security in 1984, and has held management positions at KPMG, and a number of multi-national corporations, including several leading international financial institutions. Professor Yam has been very active in professional and community services and served in leadership role of numerous local and international professional bodies. Most notably, he served six terms as the Vice President / Director of ISACA International with over 140,000 members in more than 180 countries around the world. He was also the founder of the ACFE Hong Kong Chapter, President of ISACA China Hong Kong, and Chairman of the Nomination Committee for ACIIA (Asian Confederation of the Institute of Internal Auditors). Professor Yam currently serves as Governor of IIA Hong Kong and Certification Board Member of HKITPC (IT certification body established by the Hong Kong Government).

Professor Yam is a very popular speaker of a wide variety of topics at seminars and conferences for professional organizations and government agencies, including many Central Banks, the INTERPOL and the Asian Development Bank. In recent years, he has been focusing on promoting the awareness and best practices of Innovation based on Design-Thinking, Corporate and IT Governance, Internal Audit, Risk Management and Internal Controls, Frauds, Emerging Technologies, and Cyber-security in the Asia Pacific Region.

Professor Yam is the recipient of numerous awards for his contribution to the profession, including the prestigious International Best Speaker Award by ISACA International, the IBM China Best Contributor in Governance Award, and the top alumni honour, Alumni Achievement Medal, by the University of Waterloo's Faculty of Mathematics. He was elected as Fellow of several leading professional associations, including the Hong Kong Institute of Directors, the Hong Kong Computer Society, The Institute of Public Accountants, the Institute of Financial Accountants, and the Hong Kong IT Joint Council. Living up to his strong belief of lifelong learning, he successfully completed his Executive Master degree in Innovation Leadership, and received the Outstanding Student Award in 2018.



**Komitas Stepanyan, PhD, CRISC, CRMA, CobitF**

***Deputy Director,***

***Corporate Services and Development, Central Bank of Armenia***

Mr. Komitas Stepanyan is a deputy director at the Central Bank of Armenia, leading IT, and Information/cyber/physical security.

More than 13 years he has been working in the Internal Audit department holding different positions (deputy chief audit executive, head of IT audit division).

Komitas is one of the key leaders of IIA-Armenia and currently serving as a board member. He has been sitting in audit committee at the Ministry of Finance and the State Revenue Committee of Armenia several years

Komitas also cooperates with the IMF and the World Bank as a short-term expert for cyber risk management, regulation and supervision and IT fraud examination. He conducted and led several Technical Assistance and capacity-building missions covering a diverse range of countries and topics, including cybersecurity risk management, cybersecurity regulation and supervision, IT fraud examination.

Komitas has almost 20 years of extensive experience in the internal audit, IT audit, information security and Information Technologies. In recent years, he was actively engaged in different programs and forums and was a speaker in many international events in the USA, Europe, Africa, and post-soviet countries, including IIA International conferences (2018, 2019, 2020).

He holds a PhD degree in applied physics and has three international certificates (CRISC, CRMA and Cobit). He is a graduate of a “Public Policy and Public Administration” Certificate Program at Tufts University — the Fletcher School of Law and Diplomacy (USA).



**LJERKA CRNKOVIC**

***PEMPAL IACOP ExCom Chair; Senior advisor-specialist, Central Harmonization Unit, Ministry of Finance, Croatia***

Ljerka Crnković has extensive working experience in the public sector, working as a chief accountant, external auditor in State Audit Office, and external auditor for EU funds in the Ministry of Finance.

She is a certified external and internal auditor for the public sector. She is also a member of the Executive Committee of the Croatian Institute of Internal Auditors and a member of the working group on cooperation between the

European Confederation of Institutes of Internal Auditing and the European Organization of Supreme Audit Institutions. She is an active member of the PEMPAL IACOP, having previously been both acting chair of the IACOP and leader of the Quality Assurance Working Group. During the IACOP ExCom meeting held on June 11, 2020, Ljerka has been unanimously elected as ExCom Chair. She is also co-Leader of the Audit in Practice Working Group.

In recent years, she has been primarily engaged in developing methodology for internal auditing (including the quality assurance and improvement program) as well as performing quality assessment of internal audit activity (by the Central Harmonization Unit), coordination of audits of horizontal processes between institutions in the Croatian public sector (both for national and EU funds), and educating internal auditors.



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra

Swiss Confederation

Federal Department of Economic Affairs,  
Education and Research EAER  
**State Secretariat for Economic Affairs SECO**



**THE WORLD BANK**  
IBRD • IDA | WORLD BANK GROUP



MINISTRY OF FINANCE  
OF THE RUSSIAN FEDERATION