



SMART INTERACTIVE TALK

Internal Control Working Group

**UPDATE ON THE PROGRESS  
ACHIEVED AND WAY FORWARD  
IN THE CONTEXT OF THE PANDEMIC**

February 25, 2021

## SMART INTERACTIVE TALK (SIT)

### Internal Control Working Group

# UPDATE ON THE PROGRESS ACHIEVED AND WAY FORWARD IN THE CONTEXT OF THE PANDEMIC

February 25, 2021, 13:00 (CET, Vienna time)

## CONTEXT

Launched in 2016, the Internal Control Working Group (ICWG) looks at the role of internal audit and the central harmonization unit (CHU) in the assessment and development of public internal control. Areas of focus include the COSO (Committee of Sponsoring Organizations of the Treadway Commission) Framework principles of effective internal control and their application in the public sector context, and challenges in internal control implementation in the public sector. The ICWG held its last face-to-face meeting in October 2019, before the breakout of the COVID-19 pandemic. Since then, the ICWG has been working on different knowledge products. The latest “Assessing the Effectiveness of Internal Control: PEMPAL Guidance for Public Sector Internal Auditors” was published recently and will be presented during the SIT.

This SIT of the ICWG will provide an update on the overall progress achieved so far in the working group and will discuss challenges and good practices in the implementation of internal control in the context of the ongoing pandemic. Country experiences will be presented with insights from the World Bank and the European Commission. Participants will have an opportunity to share their experience and discuss in breakout groups the CHU role in coordinating the internal control response during the pandemic, providing an opportunity to discuss practicalities following from good practice frameworks. Breakout discussions will be reported back to the larger group and provide a basis for developing a knowledge product on public sector internal control during the pandemic.

**Pre-reading materials (at [www.pempal.org](http://www.pempal.org)). Please click below to download:**



[ASSESSING THE EFFECTIVENESS  
OF INTERNAL CONTROL: PEMPAL  
GUIDANCE FOR PUBLIC SECTOR  
INTERNAL AUDITORS](#)



[PEMPAL IACOP GLOSSARY  
OF TERMS: INTERNAL  
CONTROL](#)

## ADMINISTRATIVE ARRANGEMENTS

- **Joining the SIT.** The SIT will be hosted on the KUDO platform, which offers simultaneous translation into PEMPAL languages. Please click on the link in the invitation email and select the preferred language (English, BSC, or Russian). If the quality of your connection is poor the video may be turned off and only audio used.
- **Connect at 12:45pm to test your connection.** Please see the separate simple guide on connecting to a KUDO meeting.
- **Download presentations in your preferred language.** Presentations on the screen during the SIT will be in English, but all are available in the PEMPAL languages to download from [pempal.org](http://pempal.org).

### AGENDA | FEBRUARY 25, 2021 | 13:00-16:00 (VIENNA TIME)

#### Welcome remarks and introduction

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13:00

Presentation on the objectives of the SIT and the agenda.

[Mr. Arman Vatyan](#) | PEMPAL Program Leader and IACOP Lead, the World Bank

[Mr. Mikheil Dundua](#) | Deputy Minister of Finance of Georgia

#### Progress made in ICWG and knowledge products developed

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13:10

Questions and answers with Kahoot, followed by presentation of the recent IACOP knowledge product.

[Ms. Giuli Chkuaseli](#) | ICWG leader, IACOP ExCom member; Head of CHU, MOF, Georgia

[Mr. Richard Maggs](#) | World Bank consultant; former Director General of UK National Audit Office

Moderator:

[Ms. Lusine Grigoryan](#) | PEMPAL IACOP Resource Team member, the World Bank

#### Public sector internal controls during the pandemic

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13:45

Country insights from practitioners.

[Mr. Richard Maggs](#) | World Bank consultant; former Director General of UK National Audit Office

[Mr. Emilio Camba Barbolla](#) | Internal Control Standards Coordinator, DG Budget - Central Financial Service, European Commission

[Mr. Tomislav Micetic](#) | Former Chair of PEMPAL IACOP ExCom; Head of Service for Quality management, Ministry of Justice and Public Administration, Croatia

Moderator:

[Ms. Edit Nemeth](#) | Former IACOP ExCom Chair, former ICWG leader; former head of CHU, Director of Subsidy Control and Monitoring at Bethlen Gabor Fund Management Zrt., Hungary

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**The way forward in the changing environment: Breakout group discussion**

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14:40

Breakout group (virtual rooms) discussions on (i) CHU role in the internal control response during the pandemic, and (ii) ICWG future priorities. Reporting back.

Moderators:

**Ms. Diana Grosu-Axenti** | PEMPAL IACOP Resource Team member, the World Bank

**Ms. Giuli Chkuaseli** | ICWG leader, IACOP ExCom member; Head of CHU, MOF, Georgia

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**Closing remarks**

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15:25

**Ms. Ljerka Crnković** | IACOP ExCom Chair; Senior Adviser, MOF, Croatia

**Ms. Giuli Chkuaseli** | ICWG leader, IACOP ExCom member; Head of CHU, MOF, Georgia

15:30

**End of SIT**

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## 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

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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 25 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 Big Four 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.



### **MIKHEIL DUNDUA**

Deputy Minister of Finance of Georgia, MOF, Georgia

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In 1997 – 2001 He graduated Ivane Javakhishvili Tbilisi State University Faculty of Economics and in 2001 – 2003 he got his master's degree in Economics. He speaks English and Russian languages

His career started in 2000 from “The Association of Young financiers and Businessman”, where he has been chairing Economic Policy Committee. Mr. Dundua Has been gradually developing his professionalism in different directions of economy by heading many large companies, lecturing in different leading universities, as invited professor. Worth mentioning, that Mr. Dundua has been invited as a consultants to famous economical TV shows in 2015-2017 years. In 2018 he has been appointed as Deputy Minister of Labor, Health and Social Affairs of Georgia at the same time as Director of Social Service Agency. After that he has been appointed as a Head of Revenue Service of the Ministry of Finance of Georgia. Since

November, 2018 he is the deputy Minister of Finance of Georgia and successfully leads his activities.



### **GIULI CHKUASELI**

ICWG leader, IACOP ExCom member; Head of CHU, MOF, Georgia

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Giuli Chkuaseli has more than 10 years of experience as CHU member at the Ministry of Finance, Georgia. In Georgia, the CHU is responsible for coordination, harmonization, and development of the public internal control and internal audit system. The CHU provides regulation and guidelines for all public sector entities. Before CHU, Giuli worked as an Internal Auditor, at the Ministry of Finance of Georgia.



### **RICHARD MAGGS**

World Bank consultant, former Director General of UK National Audit Office

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Richard Maggs is a former Director General of the United Kingdom National Audit Office who has extensive experience of conducting audit, financial management, and consultancy work across a wide range of public sector institutions with a focus on international institutions. Recent assignments include: the development of a corporate partnership strategy for the World Food Programme; acting as the World Bank expert responsible for supporting the Internal Audit Community of practice in Europe and Central Asia (PEMPAL); various change management projects and the development and implementation of COSO-principles based internal control.



### **LUSINE GRIGORYAN**

PEMPAL IACOP Resource Team member, the World Bank

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Lusine Grigoryan, Financial Management Specialist, World Bank, is a member of the UK Association of Chartered Certified Accountants (ACCA) and has more than eight years of experience in accounting and auditing in both public and private sector. She joined the Bank in 2016 and works on financial management aspects of the World Bank's portfolio and contributes to public finance management reform projects in Armenia, as well as World Bank PEMPAL and PULSAR programs implementation. Prior to joining the Bank, Lusine worked at Baker Tilly auditing and consulting company as a senior auditor. Lusine is a

PEMPAL IACOP Resource Team member. She is also a Team Member of the PULSAR subtask on Financial Reporting Frameworks.



#### **EMILIO CAMBA BARBOLLA**

Internal Control Standards Coordinator, DG Budget - Central Financial Service, European Commission

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Emilio Camba Barbolla received his education as an economist. He completed studies at the Institute of Internal Auditors in Belgium, becoming Certified Internal Auditor (CIA) and Certified Government Auditing Professional (CGAP). He also received training at the Institute of Chartered Accountants in Spain, becoming a Registered Auditor. Mr. Barbolla has over 20 years of experience in the field of Audit and Financial Control, five of which as External Auditor in a private firm, and 17 in the Public Administration (Audit Manager in Spain's National Audit Office). He works at the European Commission from 2002, initially as Internal Auditor in Internal Audit Service (2002–2014), and currently as Internal Control Standards Coordinator in DG BUDGET (2015–present).



#### **TOMISLAV MIČETIĆ**

Former Chair of PEMPAL IACOP ExCom; Head of Service for Quality management, Ministry of Justice and Public Administration, Croatia

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Tomislav Mičetić is Head of Service for Quality Management in Croatian Ministry of Justice and Public Administration and his main responsibility is to coordinate introduction of quality management standards and process management in public administration based primarily on CAF 2020 and ISO 9001:2015. Quality management introduction is supported by adaptation to applicable legal framework in Croatia (internal control system, internal audit, strategic planning framework, etc) underpinned by capacity building and IT system.

Mr. Mičetić has over 19 years of experience in financial management and control, internal audit, public administration reform and quality management in public administration. He began his career at the Ministry of Finance in the State Treasury (2001-2005). From 2005-2011 he, as Certified Internal Auditor for Public Sector, he was in charge of the Internal Audit Service of Ministry of Finance, and from 2012-2017 Secretary General of Ministry of Public Administration. From 2018-2021 he took part in public administration reform and quality management. He was the member of the Working Group for the negotiations with the EU for the Chapter 32 - Financial control (including internal audit and protection of EU financial interests). From 2008 – 2011 he was the first Chair of PEM-PAL CoP of Internal Auditor especially dedicated to the bench learning of internal audit in public sector. Mr. Mičetić was

the member of the Council for the Training of Internal Auditors and trainer for several modules. He is Croatian national correspondent in the EUPAN CAF working group.



#### **EDIT NEMETH**

former IACOP ExCom Chair, former ICWG leader; former head of CHU, currently Director of Subsidy Control and Monitoring at Bethlen Gabor Fund Management Zrt., Hungary

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Edit Nemeth, Deputy Head of the Public Finance Policy Unit and Acting Division Leader of the CHU in the Ministry of Finance in Hungary, has ten years of experience in the field of internal auditing and seven years of experience in auditing of EU funds. In Hungary, the CHU is responsible for coordination, harmonization, and development of the public internal control and internal audit system. The CHU provides regulation and guidelines for central and local administration and, from January 1, 2020, for public owned companies as well. The CHU also organizes training for internal auditors and for internal control actors. Previously she has worked as an internal auditor in both the private and public sectors. She is certified as an internal auditor by the Institute of Internal Auditors and is a lecturer at the University of National Public Administration on internal audit and internal control.



#### **DIANA GROSU-AXENTI**

PEMPAL IACOP Resource Team member, the World Bank

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Diana Grosu-Axenti is PEMPAL IACOP resource team member, World Bank consultant, former IACOP Executive Committee Chair. Diana is specialized in public internal financial control with more than 18 years' experience in public sector. She was the head of Central Harmonization Unit of Moldova leading the implementation of internal audit and internal control in the public sector. She was the director of Financial Inspection of Moldova contributing to the modernization of financial inspection in Moldova. Diana held top managerial positions in public institution and state enterprises coordinating implementation of internal control, risk management, and IT systems. Diana has extensive experience in managing international projects. She successfully launched the Training Center of Ministry of Finance of Moldova and continues contributing to the training of public sector managers and internal auditors.



## **LJERKA CRNKOVIC**

PEMPAL IACOP ExCom Chair; Senior advisor, Ministry of Finance, Croatia

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Ljerka Crnković has extensive working experience in the public sector, working as a chief accountant, external auditor in the 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 IACOP 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.



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Swiss Confederation

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MINISTRY OF FINANCE  
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European Union