



SMART INTERACTIVE TALK

PEMPAL IACOP Plenary Meeting

INTERNAL AUDIT IN THE POST PANDEMIC RECOVERY

with focus on Advisory Services, Agile Auditing,
and Audit Committees

May 27 and June 2, 2021

SMART INTERACTIVE TALK (SIT)

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INTERNAL AUDIT IN THE POST PANDEMIC RECOVERY

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Committees

May 27 and June 2, 2021, 13:00-16:00 (CET, Vienna time)

CONTEXT

This plenary meeting, in the format of a SIT, takes place more than a year since the IACOP's last plenary. The COVID-19 pandemic has profoundly challenged all of us and impacted our lives during that time. Nevertheless, with the great effort and flexibility demonstrated by IACOP leadership and its members, IACOP is holding up well in these extraordinary circumstances. It has been able to provide timely and stakeholder-oriented support through the organization of virtual events, joined IACOP-country events, and developed additional knowledge products.

We all recognize that strong public services are essential both during the pandemic and in its aftermath. The entire public sector must seek to work effectively and efficiently, despite the pressures and challenges. Public authorities now more than ever must strive to meet their objectives. This requires more modern and efficient tools to be provided to management, to address their increased expectations regarding both internal control and internal audit. Facing many burning challenges, managers seek more advisory internal audit services. Central harmonization units and managers need more assurance on whether internal control operates properly. While maintaining a focus on public internal financial control implementation, the audit committee topic returns to PEMPAL countries' reform agenda and as well to the IACOP agenda. To better fits clients' expectations, agile auditing creates opportunities to transform audit processes, to better address the audit environment, and ultimately to create more value for the stakeholders of internal audit services.

Based on demand from member countries, the plenary meeting will consider three topics in some depth, with expert speakers, discussion of country experiences, and commentary and advice from PEMPAL IACOP, the World Bank, country senior officials, and external experts. The topics selected are how audit committees can assist in advancing public internal control reforms and support managerial accountability; how agile auditing can transform the internal audit process; and how to ensure consultancy engagements meet the needs of all involved. There will also be updates on public internal financial control reforms and on IACOP's progress and plans. Participants will have opportunities to share their views and questions, and to reflect on others' challenges and shared plans.

At the end of the event, there will be a virtual social event.

ADMINISTRATIVE ARRANGEMENTS

- **Joining the SIT.** The SIT will be hosted on the KUDO platform, which offers simultaneous translation into the 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 to use only audio.
- **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 mainly in English, but all are available in all PEMPAL languages to download from pempal.org.

AGENDA | DAY 1 | MAY 27, 2021 | 13:00-16:00 (VIENNA TIME)

Welcome remarks and introduction

13:00

Presentation of the plenary objectives, agenda, and IACOP governance structure

Mr. Arman Vatyán | PEMPAL Program Leader and IACOP Lead, the World Bank

Mr. Dan Boyce | Practice Manager, Governance, the World Bank

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

IACOP progress

13:15

Progress made in IACOP Working Groups since the last plenary meeting and the way forward

Ms. Tatjana Trajkovska | IACOP CHU Working Group Leader, IACOP ExCom member; Deputy Chief Inspector, MOF, North Macedonia

Ms. Giuli Chkuaseli | IACOP Internal Control Working Group leader, IACOP ExCom member; Head of CHU, MOF, Georgia

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

Moderator:

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

The evolving role of audit committees

13:45

How audit committees can assist in advancing Public Internal Control reforms and support managerial accountability

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

Discussants:

Mr. Besart Kadia Phd | Deputy Minister of Economy and Finance, Albania

Mr. Manfred Kraff | Director General, DG Internal Audit Services, European Commission

Mr. Stephan Roudil | Rapporteur Général of the Central Harmonization Committee for Internal Audit - Ministries of Economy and Finance, Ministry of Public Reform and Simplification, France

Mr. Manfred van Kesteren | Audit Manager, Dutch Central Government Audit Service

Ms. Monika Kos | Advisor to the Minister of Finance, MOF, Poland

Moderator:

Mr. Arman Vatyán | PEMPAL Program Leader and IACOP Lead, the World Bank

Agile auditing

How agile auditing can help to transform the internal audit process. The role of central harmonization unit and managers perspectives

Mr. James Paterson | Internal Audit Global Expert

Discussants:

Mr. Iuri Pasinschi | Secretary General, MOF, Moldova

14:45 **Mr. Dimitar Kovachevski** | Deputy Minister, MOF, North Macedonia

Ms. Zondre Seitei | Director, PFM Capacity Building, National Treasury, the Republic of South Africa

Mr. Darius Matusevicius | Head of Internal Audit and Control Systems – Central Harmonization and Assurance, MOF, Lithuania

Moderator:

Mr. Richard Maggs | World Bank Consultant; former Director General of UK National Audit Office

Closing remarks for day 1

15:50

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

Mr. Arman Vatyan | PEMPAL Program Leader and IACOP Lead, the World Bank

16:00

End of SIT

AGENDA DAY 2 JUNE 2, 2021 13:00-16:00 (VIENNA TIME)

Welcome remarks and introduction to plenary day 2

13:00

Presentation of the plenary day 2 agenda and feedback on day 1

Mr. Arman Vatyán | PEMPAL Program Leader and IACOP Lead, the World Bank

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

Public Internal Financial Control reforms update

13:10

Brief feedback from PEMPAL countries and PEMPAL impact survey

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

Discussants:

Mr. Akhadbek Khaydarov | Deputy Minister, MOF, Uzbekistan

Ms. Hanna Krivchenkova | Deputy Director of PIFC harmonization department, Ukraine

Other PEMPAL country representatives

Moderator:

Ms. Lusine Grigoryan | PEMPAL IACOP Resource Team member, the World Bank

Consultancy engagements

14:00

What they mean to managers (they need help), internal auditors (they want to bring value), and the CHU (they need to fix the legal framework, guide, and monitor)

Mr. Jean-Pierre Garitte | EC Audit Progress Committee member, Former chairman of the global IIA board

Discussants:

Mr. Hannes Schuh | Chief Audit Executive, MOF, Austria

Mr. Darius Matusevicius | Head of Internal Audit and Control Systems – Central Harmonization and Assurance, MOF, Lithuania

Ms. Pulane Mkidze | Acting Chief Director: Internal Audit Support, the Republic of South Africa

Ms. Katleen Seeuws | CEO, The IIA, Belgium

Ms. Edit Nemeth | Former IACOP ExCom Chair, former head of CHU, Director of Subsidy Control and Monitoring at Bethlen Gabor Fund Management Zrt., Hungary

Moderator:

Mr. Arman Vatyán | PEMPAL Program Leader and IACOP Lead, the World Bank

Conclusions and closing of the Plenary

15:30

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

Mr. Jean-Pierre Garitte | EC Audit Progress Committee member, Former chairman of the global IIA board

Mr. Arman Vatyán | PEMPAL Program Leader and IACOP Lead, the World Bank

16:00

Social event

BIOS OF THE SPEAKERS AND MODERATORS

(in order of appearance)



ARMAN VATYAN

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

Arman Vatyán is PEMPAL Program Leader and IACOP Lead and 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 systems and public internal control in 25 countries in the Europe and Central Asia, Latin America, and Middle East and North Africa regions. He is also Program Manager of PULSAR, a regional program for 13 countries supporting public financial management reform. Prior to joining the World Bank, he worked at Big 4 providing corporate governance, strategic planning, management information systems, restructuring, acquisition, and privatization advice to governments and large public interest entities.

He is a UK and Canadian chartered accountant and has around 20 years of teaching experience on ACCA courses and as visiting lecturer at universities, and as part of regional and MBA programs.



DANIEL BOYCE

Practice Manager, Governance, The World Bank

Daniel Boyce is Practice Manager for Governance in the World Bank's Governance Global Practice, Europe and Central Asia (ECA) Region. He brings extensive knowledge and experience in covering the Latin America and Caribbean, and ECA regions. He is responsible for overseeing quality in the World Bank's Governance operations as well as operational financial management work and the capacity building activities conducted by public sector specialists and financial management staff in the ECA region. This includes oversight of the PEMPAL and PULSAR regional programs, and leadership of country programs related to internal control, internal audit, public sector management, state owned enterprises, accounting, financial reporting and auditing, among other areas.

He is a Certified Public Accountant and holds a Doctorate in Political Science from the University of California, Los Angeles.



LJERKA CRNKOVIC

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

Ljerka Crnković is a Senior Advisor in the Croatian Ministry of Finance with 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 an active member of the PEMPAL IACOP, having previously been both acting chair of the IACOP and leader of the Quality Assurance Working Group. She was unanimously elected as ExCom Chair during the IACOP ExCom meeting on June 11, 2020. 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.

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.



TATJANA TRAJKOVSKA

IACOP CHU Working Group Leader, IACOP ExCom member; Deputy Chief Inspector, Ministry of Finance, North Macedonia

Tatjana Trajkovska is IACOP CHU Working Group Leader, IACOP ExCom member and a lawyer with a master's degree from the Institute of Sociological, Political and Legal Research. She has 18 years of experience in public financial area and three years of experience in the field of personal data protection. She actively worked on establishing the internal audit system and the first law on internal audit in North Macedonia. Within the Ministry of Finance, she also worked in the field of treasury and debt collection as an assistant to the heads of those departments.

She has different certificates including for management skills from Management Education Center – Skopje, Certificate from International Fixed Interest & Bond Markets from Securities Institute, London, Certificate for public procurement from IDLO (International Development Law Organization), EIPA and ICON Institute, EU and Ministry of Finance of North Macedonia, Certificate for High administrative training from L'Ecole Nationale d'Administration (ENA) Française Paris and Certificate for trainer of trainers.

Since 2017 she has been working as a legal advisor to the Minister of Finance in the Cabinet and currently is the Deputy Chief Inspector in Ministry of Finance, with active engagement in financial inspection in the public sector. She has also contributed to the development of the “Public Internal Financial Control Policy Paper with Action Plan 2019-2021” (PIFC Policy Paper), and coordinates action plan activities on Financial Control. She is the Ministry of Finance Representative in the public administration reform and coordinates the process of establishing an Academy of Public Finance within the Ministry of Finance.



GIULI CHKUASELI

IACOP Internal Control Working Group leader, IACOP ExCom member; Head of Central Harmonization Unit, Ministry of Finance, Georgia

Giuli Chkuaseli has more than 10 years of experience in the Central Harmonization Unit of the Ministry of Finance, Georgia. The Unit is responsible for coordination, harmonization, and development of the public internal control and internal audit system and provides regulation and guidelines for all public sector entities in Georgia. She previously worked as an internal auditor at the Ministry of Finance.



GRIGOR ARAMYAN

IACOP Audit in Practice Working Group leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

Grigor Aramyan has around 25 years of experience in public finance in the Republic of Armenia. His roles have included Head of the Risk Management Division of the State Revenue Committee; Division/Deputy Head of State Internal Financial Control and Procurement Methodology Department at the Ministry of Finance; Head of Internal Audit Methodology Division of the CHU in Ministry of Finance, and Head of internal audit departments in ministries. Currently he is chairing the Association of Internal Auditors, Accountants and Supervisors of Armenia and acts as a Head of Internal Audit division.



JEAN-PIERRE GARITTE

European Commission Audit Progress Committee member, Former Chairman of the Global Institute of Internal Auditors 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. He has been 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. Until June 2010, he was 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 advised Boards of Directors and Audit Committees in Belgium, Germany, Thailand, Malaysia, Romania, Slovenia and Turkey. He has been involved in 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 internal audit conferences in Europe, the Middle East, Asian, North and Latin-American



Mr. Besart Kadia Phd

Deputy Minister of Economy and Finance, Albania

Besart Kadia completed his studies at Radley College (2002-2004) UK and then attended the University of Bristol (2004-2007), UK, in Economics and Politics (Bachelor) and Economics and Finance (MSc) University of Bristol (2008-2009).

He has worked as a lecturer at the European University of Tirana since 2009 as part of the Brain Gain Program in Albania and completed his doctoral studies focusing on Institutional Transformation in Eastern Europe at the European University of Tirana (2014-2017).

During the years 2009-2013 he was the national coordinator for the Regional Research Promotion Program run by the University of Friborg in Switzerland mandated by the Swiss Development Cooperation dedicated to the promotion of young researchers in the social sciences in Albania.

In the course of 2011 he worked as a Financial Mathematics Trainer for Procredit Bank and has experience as an auditor for Ernst and Young Assurance and Business Advisory Services (2007-2008). During 2013-2017 he was the Executive Director of the Foundation for Economic Freedom, engaging in research and promoting libertarian ideas in Albania through publications, conferences and trainings.

During this period, he became part of the Atlas Network in Washington DC and was awarded the Smith Fellowship in 2016. He also served as national coordinator for the Austrian Economic Center for the period 2005-2020 for the European Free Market Road Show initiative. Besart Kadia has worked on various projects in Albania on issues such as: Annual Competition Report led by USAID / Albanian Center for International Trade; The future of Public Service Broadcasting in the Western Balkans Perspective and development of public service media: The case of Albania led by the SCOPES program, Swiss National Science Foundation / Analytica Center; Local 4 Green / Analysis of the implementation of tax reliefs or tax exemptions and taxes for municipalities that include or use energy from renewable sources from the European Regional Development Fund; Study on Functional Areas in Albania Research and analysis of data on functional areas of LGUs in the District of Durrës from Decentralization and local development program, Study of the benefits and costs of the EU integration process for Albania by the Open Society Foundation for Albania etc. He is also the author of several articles in academic journals and the author of the Political Thriller "The Old Game".



MANFRED KRAFF

Director General, DG Internal Audit Services, European Commission

Manfred Kraff is Director-General of the Internal Audit Service of the European Commission. Earlier in his career he worked for the European Commission and then the European Court of Auditors, where his roles included Head of the Coordination of the Statement of Assurance Division and Director of Audit and Audit Supervision - Financial and Compliance Audit, before returning to the

European Commission as Deputy Director-General of DG Budget and Accounting Officer of the Commission.

He was a member of the International Organization of Supreme Audit Institutions Committee on Compliance Audit between 2007 and 2012. From 2013 until 2017 he collaborated with the International Public-Sector Accounting Standards Board as an observer and later as a member of the Consultative Advisory Group.

He holds a Degree in Public Administration and Economic Sciences and a Doctorate in Economics from the University of Freiburg. He has lectured at the University of Trier and is author of several publications in the domains of public finance and audit.



STEPHAN ROUDI

Rapporteur Général of the Central Harmonization Committee for Internal Audit - Ministries of Economy and Finance, Ministry of Public Reform and Simplification, France

Stéphane Roudil, CIA/CGAP, is General Secretary of the French Central Harmonization Committee for State Internal Audit (CHAIE). He coordinates issues related to the governance and implementation of assurance systems based on internal control and audit. He contributes to compliance, coherence, and the promotion of internal control and audit policy at State level, and instigates actions to develop methods, tools, and good practices to improve internal audit within the administration. He previously occupied various positions in public internal control and audit at European, national, and local levels, and at the French Inspectorate General of Fin.

He provides his expertise in the fields of governance and risk within public internal control and public internal financial control to international organizations (OECD, European Commission, World Bank), foreign governments, private companies, and professional organizations (the IIA Global, ECIIA, IFACI, IFA - French institute of directors, AMRAE - French Institute of Risk Managers).

He is co-author of the IGF report “*A Structured Organization of the Internal Control and Internal Audit Systems within the French State Administration*”, published in January 2010 and the CHAIE report “*Risk management and assurance for a better public management – Internal auditing within the State administration and the role of the CHAIE*”, published in 2020.



MANFRED VAN KESTEREN

Audit Manager, Dutch Central Government Audit Service

Manfred van Kesteren has extensive experience in the internal audit profession in the Dutch Central Government Audit Service (CGAS) which is part of the Ministry of Finance in the Kingdom of the Netherlands. Since 2007 he has been involved in a wide range of international projects like EU-twinning and technical assistance programs in the area of public internal financial control. His main expertise lies in the areas of development of the internal audit function, financial management and control, and risk management. He has worked with countries undergoing public financial management reform including Ukraine, Moldova, North Macedonia, Georgia, Armenia, and Romania. He has, for several years now, also been involved with the PEMPAL IACOP. He is an Institute of Internal Auditors certified internal auditor and has a masters’ degrees in organizational sociology (University of Utrecht) and in internal audit (University of Rotterdam).



MONIKA KOS

Advisor to the Minister of Finance, Poland

Monika Kos is Advisor to the Polish Minister of Finance, working since 2018 in the Inspection and Internal Audit Bureau of the Ministry of Finance, mainly responsible for the conduct of organizational unit inspections and implementation of anti-corruption systems. She previously worked in the Central Harmonization Unit for Public Internal Control in the Ministry of Finance. For 15 years she was responsible for cooperation with national and foreign institutions dealing with internal control and internal audit to exchange experiences and good practice examples. She has also been a Member and the Secretary of the Examination Board for internal auditors in public sector in Poland, nominated by the Minister of Finance. She has led many complex EU-funded projects related to development of the Public Internal Control in Poland and has played key roles in Technical Assistance projects in various other Member States and Candidate Countries.

She has studied in both Europe and the USA, holds a master's degree in Management, and CGAP qualification of the Institute of Internal Auditors. She is author and editor of many articles concerning internal control and internal audit. As a speaker and trainer in this area she was involved in many initiatives organized by the Polish Ministry of Finance, the European Commission, the World Bank, the Polish Ministry of Foreign Affairs, the Polish Branch of the Institute of Internal Auditors, and many other domestic and international institutions.



JAMES PATERSON

Internal audit global expert

James Paterson is a global expert on internal audit. He established a consulting business in 2010 providing training, development, and coaching in the following key areas: risk assurance mapping, lean/agile auditing, auditing culture, root cause analysis for internal audit, influencing and political savvy for internal audit. He provides open courses with the Institute of Internal Auditors at 12 institutes across Europe, including Belgium, Estonia, Finland, Latvia, Netherlands, Norway, Spain, Switzerland, Sweden, and the UK. He also provides in-house training and specialist consulting to help enhance audit team effectiveness.

He is a former Chief Audit Executive for AstraZeneca from 2002-2009. Prior to that he held various corporate and commercial finance roles, culminating as Head of Group Financial Reporting for AstraZeneca PLC and - after working on a Master's Degree in Management, was seconded into human resources to be Head of Global Leadership Development Programs.

He has a Master's Degree in Management from McGill University, Canada, specializing in organizational effectiveness and culture change, is a Certified Internal Auditor, and is the author of Lean Auditing published by J Wiley in 2015.



IURI PAȘINSCHI

Secretary General, Ministry of Finance, Moldova

Iuri Pașinschi is Secretary General of the Moldova Ministry of Finance. He has spent his entire career in the Ministry including as Head of Public Procurement Unit, Human Resource Management Division, Institutional Management Division. He led the implementation of, and continues to update, internal control in the Ministry of Finance. He promoted the foundation of the Public Finance Training Center. He has supported the continuous professional development of public sector internal auditors and other public finance management specialists – accountants, economists and public procurement specialists.

Since October 2020, he is Chair of the Public Internal Financial Control Council and has supported the approval of many important documents for strengthening internal audit and internal control across the whole public sector. He holds master's in public finance and Taxation and in Economic Law from the Moldovan Academy of Economic Studies. He is also a master's in public administration.



DIMITAR KOVACHEVSKI

Deputy Minister, Ministry of Finance, North Macedonia

Dimitar Kovachevski is Deputy Minister in the Ministry of Finance since September 2020. He started his working career in Makedonski Telekom AD Skopje and held several managerial positions. He was part of the international brand committee and the international communications committee of Deutsche Telekom. Then he became Executive Director of one. VIP Macedonia (A1 Macedonia) part of Telekom Austria Group. During his professional career he worked on several corporate projects for business processes reengineering and integration, to increase the efficiency and profitability of companies.

He holds a Doctorate in Economics and started his academic career as an Adjunct Assistant Professor at the New York University in Skopje in 2009, continuing as an Assistant Professor and then Associate Professor at the School of Business Economics and Management at the University American College Skopje, lecturing at undergraduate, postgraduate, and doctoral levels. He is the author of numerous scientific papers in the field of economics and management published in international scientific journals and conferences.



ZONDRE SEITEI

Director, PFM Capacity Building, National Treasury, the Republic of South Africa

Zondre Seitei works in the Chief Directorate for Capacity Building within the Office of the Accountant-General at the National Treasury of South Africa. She is responsible for understanding and developing solutions to address the developmental needs of internal auditors in all spheres of the public sector. She also serves on the Occupational Qualifications Committee of the Leadership Academy of Guardians for Governance, a subsidiary of the Institute of Internal Auditors South Africa, and sits on the Institute of Internal Auditors's Internal Audit Education Partnership Programme Advisory Board of the University of South Africa. She began her career as a trainee external auditor at the Supreme Audit Institution, the Auditor-General of South Africa and later moved to the Western Cape Provincial Treasury as a Financial Governance Compliance Analyst. She went on to be the head of internal audit at a national public entity where she was responsible for the establishment of the internal audit function and a number of governance structures within the entity



DARIUS MATUSEVICIUS

Head of Internal Audit and Control Systems – Central Harmonization and Assurance, Ministry of Finance, Lithuania

Darius Matusevicius has been leading internal control and internal audit developments for more than 20 years. He has extensive international experience in governance, internal control, and internal audit as chief audit executive, member of audit boards, and as an expert working with the OECD and EU. He has successfully implemented two structural country reforms and several national and international projects. He took an active part in the first PEMPAL meetings for setting strategic direction and leading the development of essential IACOP models. Darius holds a Doctorate in Economics and is a Certified Internal Auditor.



RICHARD MAGGS

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

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 PEMPAL IACOP; various change management projects and the development and implementation of COSO-principles based internal control.



DIANA GROSU-AXENTI

PEMPAL IACOP Resource Team member, the World Bank

Diana Grosu-Axenti is PEMPAL IACOP resource team member, World Bank consultant, and former IACOP Executive Committee Chair. Diana is specialized in public internal financial control with more than 18 years' experience in public sector. She was Head of the Central Harmonization Unit of Moldova, leading the implementation of internal audit and internal control in the public sector. She was Director of Financial Inspection of Moldova contributing to the modernization of financial inspection in Moldova. She earlier 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 the Ministry of Finance of Moldova and continues contributing to the training of public sector managers and internal auditors.



AKHADBEK KHAYDAROV

Deputy Minister, Ministry of Finance, Uzbekistan

Akhadbek Khaydarov is the Deputy Minister of the Uzbekistan Ministry of Finance. He supervises the activities of main department of the State Budget; department of international financial relations; department of financing of the defense complex, law enforcement agencies and other sectors of international financial relations; Institute for Fiscal Research; and State Assay Office under the Ministry of Finance of the Republic of Uzbekistan.

He holds a bachelor's degree in mathematics from Tashkent State University, and a master's degree in banking from Tashkent State Economic University. He also studied public policy - transition economy, macroeconomic in the National Institute of Political Science and completed a master's program in economic development at the "Williams College", United States. In 2012 Akhadbek Khaydarov has been awarded a state award "Shuhrat" medal.



LUSINE GRIGORYAN

PEMPAL IACOP Resource Team member, the World Bank

Lusine Grigoryan, World Bank Financial Management Specialist, 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 World Bank in 2016 and works on financial management and contributes to public finance management reform projects

in Armenia, as well as implementation of the PEMPAL and PULSAR programs. Prior to joining the World Bank, she worked at Baker Tilly auditing and consulting company as a senior auditor. She is a PEMPAL IACOP Resource Team member. She is also a Team Member of the PULSAR subtask on financial reporting frameworks.



HANNES SCHUH

Chief Audit Executive, Federal Ministry of Finance, Austria and Spokesman of the Board of Auditors, European Patent Organization

Hannes Schuh has been Chief Audit Executive of the Austrian Ministry of Finance for 17 years and a member of the Board of Auditors of the European Patent Organization for 10 years. He was earlier a board member of the Institute of Internal Auditors for 10 years. Before becoming Chief Audit Executive, he was deputy director of the Department of the Management of the Tax Administration.

He has worked as trainer and lecturer at a university of applied sciences and two federal academies, covering a broad range of areas including management and leadership, project management, ethics, tax auditing, and internal auditing. He has offered training, consultations, and given speeches internationally. He holds a Doctorate in Law, a post graduate master's degree in Public Auditing and has several professional certifications, e.g. CRMA. He is the author of books and articles and is co-editor of the *Austrian Handbook on the Practice of Tax Auditing* and was co-editor of the *Austrian Tax Journal*.



PULANE MKHIZE

Acting Chief Director: Internal Audit Support, National Treasury, South Africa

Pulane Mkhize has more than 10 years of experience as member of Internal Audit Support (CHU) at the National Treasury, South Africa. This unit is responsible monitoring the establishment and functioning of internal audit system in the South African public. Before joining National Treasury Pulane worked as an Internal Auditor and Chief Audit Executive in private companies and public entities.



KATLEEN SEEUWS

CEO, The Institute of Internal Auditors, Belgium

Katleen Seeuws is CEO of the Institute of Internal Auditors, Belgium. She held several positions in the field of internal control and internal audit, mainly in the public sector. She started her career as a tax inspector in the Federal Tax Administration. She then joined the Federal Service of Budget and Management Control as a senior advisor to the policy makers and public managers. In this function, she has piloted a project on developing the modern structure of audit for the Belgian federal public departments. In 2018 she joined the European Commission to work as national expert in DG Budget where she supported the Commission's Public Internal Control Network. In addition, she provided advice on risk management, internal control, internal audit, public financial management, good governance, and public reform to the Member States. She then worked as a consultant for Grant Thornton where she performed different assignments in audit, quality assessment, and consultancy, in particular for public sector clients.

She is a Certified Internal Auditor and holds several other certificates (CRMA, CGAP, CFE, RFA, CICS and an Accreditation in Quality Assessment). She has been involved in international collaboration and support projects in the field of public administration reform steered by the European Commission, OECD, and the World Bank.

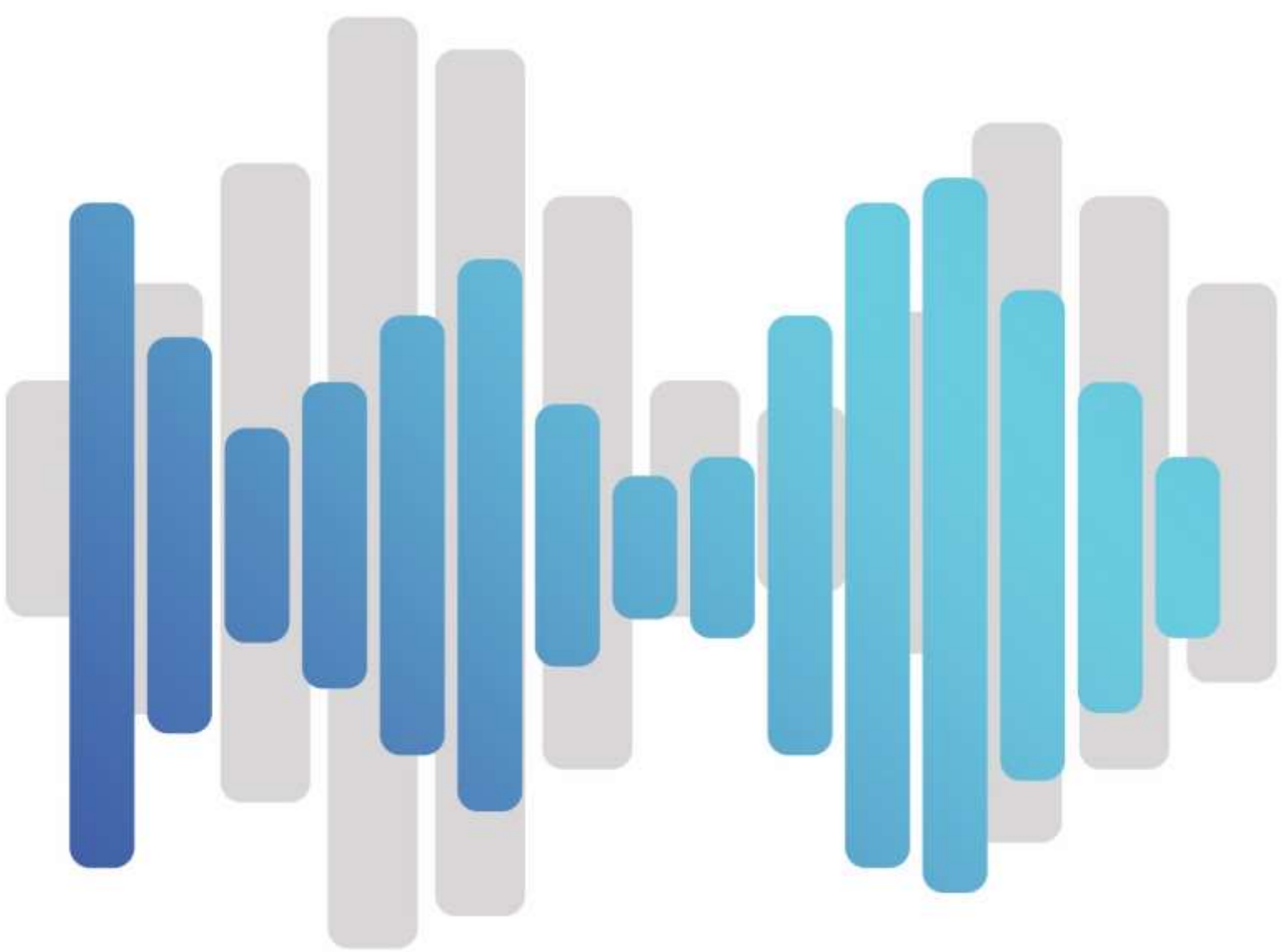


EDIT NEMETH

Former IACOP ExCom Chair, Director of Subsidy Control and Monitoring at Bethlen Gabor Fund Management Zrt., Hungary

Edit Nemeth is Director of Subsidy Control and Monitoring at Bethlen Gabor Fund Management Zrt. of Hungary. Previously, she was Deputy Head of the Public Finance Policy Unit and Acting Division Leader of the Central Harmonization Unit in the Ministry of Finance in Hungary, with around ten years internal auditing experience in both private and public sectors and seven years auditing EU funds. The Hungarian Central Harmonization Unit is responsible for coordination, harmonization, and development of the public internal control and internal audit system. It provides regulation and guidelines for central and local administration and, since January 2020, for public owned companies and organizes internal audit and internal control training. Edit was former IACOP ExCom Chair (till June 2020), and has successfully led the IACOP Internal Control Working Group.

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