



SMART INTERACTIVE TALK

CENTRAL HARMONIZATION UNIT CHALLENGES WORKING GROUP

**EXPERIENCE SHARING:  
AUDIT COMMITTEES  
IN THE PUBLIC SECTOR**

December 14, 2022

SMART INTERACTIVE TALK (SIT)  
THE CENTRAL HARMONIZATION UNIT CHALLENGES  
WORKING GROUP

## EXPERIENCE SHARING: AUDIT COMMITTEES IN THE PUBLIC SECTOR

December 14, 2022 at 13:00 (CET, Vienna time)

### CONTEXT

The Central Harmonization Unit Challenges Working Group (CHU Challenges WG) will meet to discuss introducing internal audit (IA) committees in the public sector and consider their relevance and added value. The Smart Interactive Talk (SIT) will be an opportunity for mutual learning through knowledge sharing and exchange of ideas.

PEMPAL IACOP members and World Bank and external experts will outline good practice regarding IA committees in the public sector, highlight the challenges, and provide advice and guidance for addressing these. Two PEMPAL countries will present case studies: on the approach being taken by Georgia regarding the feasibility and advisability of introducing IA committees in the context of public internal financial control reforms and on the Romanian experience of their implementation.

The IACOP's recently drafted knowledge product on *Audit Committees in the Public Sector* will be presented. Then the discussants will share views and provide feedback on the mandate and responsibilities, composition, and reporting lines of audit committees.

During the SIT, participants will be encouraged to share their thoughts and good practices, ask questions, as well as solicit peers' opinions on possible solutions and recommendations.

### ADMINISTRATIVE ARRANGEMENTS

- **Pre-reading material:** *Audit Committee draft knowledge product and survey*
- **Joining the SIT.** The SIT will be hosted on the KUDO platform, which enables simultaneous interpretation 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 12:45 pm CET to test your connection.** Please see the separate simple guide on connecting to a KUDO meeting.

## AGENDA | DECEMBER 14, 2022 | 13:00-15:20 (CET, VIENNA TIME)

	<b>Welcome remarks and introduction</b>
<b>13:00</b>	<p>Welcome remarks and brief introduction</p> <p><b>Mr. Arman Vatyan</b>   PEMPAL Program Leader and IACOP Lead, The World Bank <b>Ms. Albana Gjinopulli</b>   IACOP ExCom Member; CHU Challenges WG Co-Leader; CHU Head, MOF, Albania</p>
	<b>Country cases: experience sharing by Georgia and Romania</b>
<b>13:10</b>	<p>Two back-to-back PPTs (about 25 minutes together) followed by Q&amp;A session (about 35 minutes).</p> <p><b>Ms. Irma Gelantia-Akhvlediani</b>   IACOP ExCom member; CHU Challenges WG Co-Leader, Deputy Head of PIFC CHU, MOF, Georgia <b>Ms. Mioara Diaconescu</b>   IACOP ExCom member; Head of Internal Audit CHU, MOF; member of Audit Committee, Romania <b>Dragos Niculae</b>   Head of Unit – Quality Assurance, Annual Report and Monitoring, Internal Audit CHU, MOF; member of Audit Committee, Romania</p>
	<b>Presentation of the IACOP knowledge product on Audit Committees in the Public Sector and getting feedback from participants</b>
<b>14:10</b>	<p>Topics for the focus of panel discussions:</p> <ul style="list-style-type: none"><li>• Mandate and responsibilities of the Audit Committee</li><li>• Composition of the Audit Committee</li><li>• Reporting line of the Audit Committee</li></ul> <p>Presenter: <b>Mr. Jean-Pierre Garitte</b>   Consultant, The World Bank; EC Audit Progress Committee member, Former Chairman of the Global IIA Board</p> <p>Moderator: <b>Mr. Arman Vatyan</b>   PEMPAL Program Leader and IACOP Lead, The World Bank</p>
	<b>Closing remarks</b>
<b>15:10</b>	<p><b>Mr. Arman Vatyan</b>   PEMPAL Program Leader and IACOP Lead, The World Bank <b>Ms. Irma Gelantia-Akhvlediani</b>   IACOP ExCom member; CHU Challenges WG Co-Leader, Deputy Head of PIFC CHU, MOF, Georgia</p>
<b>15:20</b>	<b>End of SIT</b>

