



IACOP Plenary Meeting

# **Synergy of Public Internal Audit with other reforms (PFM and PAR)**

Internal Control (IC) Working Group (WG) Meeting

## **Effective Design and Implementation of Risk Management in Public Sector**

October 17-19, 2023, Tashkent, Uzbekistan

PEMPAL Internal Audit Community of Practice (IACOP)  
Plenary Meeting

# Synergy of Public Internal Audit with other reforms (PFM and PAR)

October 17-18, 2023, Tashkent, Uzbekistan

## OBJECTIVES

- Learn on synergy and coordination among Public Internal Audit, Public Financial Management (PFM), and Public Administration Reform (PAR)
- Share updates on latest developments in Internal Audit in PEMPAL countries and beyond
- Hear from and provide feedback to Uzbekistan in the country reform path on public sector internal audit and control
- Report on the latest developments from IACOP working groups, and plan IACOP next activities

## EXPECTED OUTCOMES

- Understanding of the recent Internal Audit developments in PEMPAL countries, and its links with PFM reforms and PAR
- Knowledge of Public Internal Financial Control (PIFC) reform progress in Uzbekistan and peer advice provided
- IACOP next activities are clarified

## PRE-MEETING READING

- Mandatory for new joiners: Welcome to PEMPAL guide ([www.pempal.org](http://www.pempal.org))
- Recommended: IACOP Knowledge products ([www.pempal.org](http://www.pempal.org))

*The materials and key sessions of the meeting will be video recorded and available on [www.pempal.org](http://www.pempal.org).*

*Agenda and arrangements for IACOP extended leadership group meeting will be shared separately with the IACOP extended leadership group that will join the event.*

## AGENDA | ARRIVAL DAY | MONDAY, OCTOBER 16, 2023 | 19:30-21:30

19:30- 21:30 Welcome reception

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## AGENDA | DAY 1 | TUESDAY, OCTOBER 17, 2023 | 08:30-16:45

08:30 Registration and distribution of materials

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### Official welcome

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Welcome participants, introduce objectives, and present the agenda.

**Mr. Jamshid Kuchkarov** | Deputy Prime Minister, Minister of Economy and Finance, Uzbekistan

09:00 **Mr. Marco Mantovanelli** | Country Manager for Uzbekistan, the World Bank

**Ms. Tatjana Trajkovska** | IACOP ExCom Chair; Head of Department – and Chief Inspector, MOF, North Macedonia

Moderator:

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

09:30 Photo session

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### Global perspective of the synergy of Public Internal Audit (PIA) with PFM reform and PAR

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Learn on synergy and coordination in implementation of PIA, PAR, PFM reforms.

**Mr. Rodney Betorina** | Expert, NAFE, Resident Twinning Advisor on EU-Twinning project in North Macedonia, former manager Central Government Audit Service

09:45 Discussants:

**Mr. Alastair Swarbrick** | Senior Policy Advisor, Public Finance and Audit, SIGMA's PFM team leader and country manager for Georgia, SIGMA, OECD representative

**Mr. Raymond Hill** | PIFC Expert

Moderator:

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

**10:45** **Networking break**

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**Country cases: Synergy of PIFC, PAR, and PFM reforms**

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**11:15**

Explore synergy and coordination in implementing PIA, PAR, and PFM reforms.

**Ms. Nini Eliashvili** | PIFC Expert, former IACOP Chair; former Head of PIFC CHU, MOF, Georgia

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader; Deputy Head of PIFC Policy Unit, MOF, Moldova

Moderator:

**Ms. Ruslana Rudnitska** | PIFC and PFM Expert, IACOP Resource Person, the World Bank

**12:00** **Lunch**

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**Introducing the Enabling Groups: Energizer**

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**13:00**

Introduce the enabling groups.

Moderator:

**Ms. Irma Gelantia-Akhvlediani** | IACOP ExCom member; CHU Challenges WG Co-leader, Deputy Head of PIFC CHU, MOF, Georgia

**Experts' discussion on coordination between PIFC, PAR, and PFM reforms – PEMPAL perspective**

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**13:15**

Explore synergy and coordination in implementation of PIA, PAR, and PFM reforms in PEMPAL countries.

**Ms. Aynura Bakaybaeva** | PEMPAL BCOP Chair; Expert-Senior Economist of the State Budget Department, MOEF, Uzbekistan

Discussants:

**Mr. Erekle Gvaladze** | PEMPAL TCOP ExCom member, Deputy Head of the Cash Flow Forecasting and Management Department of the State Treasury, MOF, Georgia

**Ms. Albana Gjinopulli** | Head of CHU, MOF, Albania

**Ms. Irma Gelantia-Akhvlediani** | IACOP ExCom member; CHU Challenges WG Co-leader, Deputy Head of PIFC CHU, MOF, Georgia

**Mr. Raymond Hill** | PIFC Expert

Moderator:

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

## Latest developments in Internal Audit globally

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14:15

Share updates on latest developments from the Institute of Internal Auditors.

**Ms. Katleen Seeuws** | CIA, CGAP, CRMA, CFE, Vice President, Standards & Guidance, The Institute of Internal Auditors, The Institute of Internal Auditors, Global Headquarters [Remotely]

Moderator:

**Mr. Jean-Pierre Garitte** | EC Audit Progress Committee member, former Chair of the IIA Board, the World Bank Expert

14:45

## Networking break

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## Breakout team discussions: Latest developments in Internal Audit in PEMPAL countries and beyond

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Share updates on latest developments in Internal Audit in PEMPAL countries and beyond.

Table moderators:

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader, Deputy Head of PIFC Policy Unit, MOF, Moldova

**Mr. Grigor Aramyan** | IACOP ExCom member, AIPWG Leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

**Ms. Albana Gjinopulli** | ExCom member, CHU Challenges WG Leader; Head of CHU, MOF, Albania

15:15

**Ms. Marioara Diaconescu** | AIPWG Co-leader; Head of CHU for Public Sector Internal Audit, MOF, Romania

**Ms. Irma Gelantia-Akhvlediani** | IACOP ExCom member; CHU Challenges WG Co-leader, Deputy Head of PIFC CHU, MOF, Georgia.

**Ms. Svilena Simeonova** | Former Head of PIFC CHU, Audit Committee member, Bulgaria

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

**Mr. Makich Khcheyan** | PIFC Expert, former CHU member, Armenia

General Moderator:

**Ms. Tatjana Trajkovska** | IACOP ExCom Chair; Head of Department – and Chief Inspector, MOF, North Macedonia

**Ms. Ruslana Rudnitska** | PIFC and PFM Expert, IACOP Resource Person, the World Bank

16:45

## End of Day 1

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## AGENDA | DAY 2 | WEDNESDAY, OCTOBER 18, 2023 | 09:00-15:30

### **PIFC reform progress and challenges in Uzbekistan; achieving synergy in PIFC and other interconnected reforms in Uzbekistan**

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09:00

Hear from Uzbekistan on the country reform path on public sector internal audit and control.

**Mr. Azamat Jabborov** | Head of Department for Developing and Coordinating Activities of Internal Audit Structures of State Bodies, MOEF, Uzbekistan

Discussant:

**Ms. Aynura Bakaybaeva** | PEMPAL BCOP Chair; Expert-Senior Economist of the State Budget Department, MOEF, Uzbekistan

Moderator:

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader; Deputy Head of PIFC Policy Unit, MOF, Moldova

### **PEMPAL feedback to Uzbekistan PIFC reform challenges**

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10:00

Provide feedback to Uzbekistan in the country reform path on public sector internal audit and control.

**Mr. Azamat Jabborov** | Head of Department for Developing and Coordinating Activities of Internal Audit Structures of State Bodies, MOEF, Uzbekistan

**Mr. Jean-Pierre Garitte** | EC Audit Progress Committee member, former Chairman of the IIA Board, the World Bank Expert

Moderator:

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

11:00

### **Networking break**

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11:30

### **SIGMA Guideline presentation on PIFC compliant financial inspection: interlinkages between PIFC and PFM reforms**

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Explore the role of the Financial Inspection and its role in the PIFC and PFM reforms.

**Mr. Alastair Swarbrick** | Senior Policy Advisor, Public Finance and Audit, SIGMA's PFM team leader and country manager for Georgia, SIGMA, OECD representative

Moderator:

**Mr. Raymond Hill** | PIFC Expert

**12:30 Lunch**

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**IACOP Working Groups updates and plans for future**

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Report back on the latest developments in IACOP working groups, their recent knowledge products, and plan next steps.

**Ms. Tatjana Trajkovska** | IACOP ExCom Chair; Head of Department – and Chief Inspector, MOF, North Macedonia

**13:30**

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader; Deputy Head of PIFC Policy Unit, MOF, Moldova

**Mr. Grigor Aramyan** | IACOP ExCom member, AIPWG Leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

**Ms. Albana Gjinopulli** | IACOP ExCom member, CHU Challenges WG Leader; Head of CHU, MOFE, Albania

Moderator:

**Ms. Ruslana Rudnitska** | PIFC and PFM Expert, IACOP Resource Person, the World Bank

**Closing of the event**

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Key takeaways.

**15:00**

**Ms. Tatjana Trajkovska** | IACOP ExCom Chair; Head of Department – and Chief Inspector, MOF, North Macedonia

**Mr. Jean-Pierre Garitte** | EC Audit Progress Committee member, former Chairman of the IIA Board, the World Bank Expert

Moderator:

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

**15:30 End of Day 2**

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PEMPAL Internal Audit Community of Practice (IACOP)  
Internal Control (IC) Working Group (WG) Meeting

# Effective Design and Implementation of Risk Management in Public Sector

October 19, 2023, Tashkent, Uzbekistan

## OBJECTIVES

- Learn implementation and maturity levels of Risk Management (RM) systems across PEMPAL countries
- Present and discuss the role of RM in the Three Line model

## EXPECTED OUTCOMES

- Increased Awareness: participants will become acquainted with the current state of affairs in PEMPAL countries regarding the implementation and maturity levels of Risk Management systems; and the role of RM in the Three Line model

## PRE-MEETING READING

- Mandatory for new joiners: Welcome to PEMPAL guide ([www.pempal.org](http://www.pempal.org))
- Recommended: IACOP Knowledge products ([www.pempal.org](http://www.pempal.org))



## AGENDA | DAY 3 | THURSDAY, OCTOBER 19, 2023 | 08:30-15:30

### Presentation of the objectives and expectations from the meeting

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09:00

Introduce the objectives of the ICWG and present the agenda.

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader; Deputy Head of PIFC Policy Unit, MOF, Moldova

### Risk management (RM) system implementation in PEMPAL member countries

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09:15

Get acquainted with the state of affairs of implementation and maturity levels of Risk Management systems across PEMPAL countries.

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader; Deputy Head of PIFC Policy Unit, MOF, Moldova

Moderator:

**Ms. Ruslana Rudnitska** | PIFC and PFM Expert, IACOP Resource Person, the World Bank

### Introduction to the role of RM through the Three Line model

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09:45

Present and discuss the role of RM in the Three Line model.

**Mr. Jean-Pierre Garitte** | EC Audit Progress Committee member, former Chairman of the IIA Board, the World Bank Expert

**Mr. Anders Nilsson** | Senior Advisor, The Swedish National Financial Management Authority

### Examples of Risk Management implementation

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10:00

**Ms. Drinalda Ajazi** | Head of Financial Management and Control CHU, MOFE, Albania

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader; Deputy Head of PIFC Policy Unit, MOF, Moldova

**Mr. Markus Erlmoser** | Head of Internal Audit Unit, Federal MOF, Austria

**Mr. Grigor Aramyan** | ExCom member, AIPWG Leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

Moderator:

**Mr. Arman Vatyanyan** | PEMPAL Program Leader and IACOP Lead; Governance, the World Bank

**11:00** **Networking break**

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**Recent developments of Risk Management in the PEMPAL region and beyond**

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To get acquainted with the state of affairs of implementation and / or maturity levels of Risk Management systems across PEMPAL countries and beyond

**Mr. Grigor Aramyan** | ExCom member, AIPWG Leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

**Mr. Alastair Swarbrick** | Senior Policy Advisor, Public Finance and Audit, SIGMA's PFM team leader and country manager for Georgia, SIGMA, OECD representative

**11:30** Discussants:

**Mr. Raymond Hill** | PIFC Expert

**Mr. Rodney Betorina** | Expert, NAFE, Resident Twinning Advisor on EU-Twinning project in North Macedonia, Former manager Central Government Audit Service

**Mr. Andreas Berger** | Internal Audit Chief Audit Executive, Federal Ministry of Education, Science and Research, Austria

Moderator:

**Mr. Jean-Pierre Garitte** | EC Audit Progress Committee member, former Chairman of the IIA Board, the World Bank Expert

**12:30** **Lunch**

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**Group discussions: Risk management – different solutions for integrating it in internal control**

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To get acquainted with the state of affairs of implementation and / or maturity levels of Risk Management systems across PEMPAL countries, to share practices, and to connect 3 lines model with RM implementation.

Table moderators:

**13:30** **Mr. Grigor Aramyan** | IACOP ExCom member, AIPWG Leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

**Ms. Albana Gjinopulli** | ExCom member, CHU Challenges WG Leader; Head of CHU, MOF, Albania

**Mr. Dragos Cătălin-Niculae** | IACOP ExCom alternative member, Head of Unit in CHU for Public Sector Internal Audit, MOF, Romania

**Ms. Irma Gelantia-Akhvlediani** | IACOP ExCom member, CHU Challenges WG Co-leader, Deputy Head of PIFC CHU, MOF, Georgia

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**Mr. Mite Mitevski** | IACOP ExCom alternative member; Assistant Head of Department for CHU of the Internal Control in Public Sector, MOF, North Macedonia

**Ms. Ljerka Crnković** | IACOP ExCom member; Senior Adviser, Service for Coordination of Internal Audit Development, MOF, Croatia

**Ms. Svilena Simeonova** | Former Head of PIFC CHU, Audit Committee member, Bulgaria

Technical Moderator:

**Ms. Ruslana Rudnitska** | PIFC and PFM Expert, IACOP Resource Person, the World Bank

General Moderator:

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

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**14:30 Networking break**

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**Conclusions and next steps planning**

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Key take aways.

**14:45**

**Mr. Petru Babuci** | IACOP Vice Chair, ICWG Co-leader; Deputy Head of PIFC Policy Unit, MOF, Moldova

**Mr. Jean-Pierre Garitte** | EC Audit Progress Committee member, former Chairman of the IIA Board, the World Bank Expert

Moderator:

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

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**15:00 Closing**

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Enabling groups reporting and distribution of the certificates.

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**15:30 End of conference**

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