

PEMPAL Internal Audit Community of Practice (IACOP)

Extended Leadership Internal Control Working Group Meeting combined with Study Visit

Bern, Switzerland

March 21, 2023

Objectives

- Learn good practices from Swiss Public Internal Control (PIC), including Internal Audit (IA) experience
- Hearing from PEMPAL IACOP experience in implementing Internal Control in small/big organizations

Expected outcomes

- Knowledge of good practices of IA and PIC in public sector and the relationship between different key actors

Pre-meeting reading:

<https://www.pempal.org/events/public-sector-internal-audit-and-internal-control-frameworks-swiss-experience>

Time	Activity	Objectives
9.00-9.15	Official welcome <i>Mr. Dan Boyce, PEMPAL Steering Committee Chair; Practice Manager, Governance, the World Bank</i> <i>Ms. Franziska Spörri, PEMPAL Steering Committee Member; Program Manager, Macroeconomic Support Division, Economic Cooperation and Development Division, State Secretariat for Economic Affairs (SECO)</i> <i>Ms. Tatjana Trajkovska, IACOP ExCom Chair; Head of Department and Chief Inspector, Ministry of Finance (MOF), North Macedonia</i> <i>Mr. Arman Vatyan, PEMPAL Program leader and IACOP Lead; Governance, the World Bank - Moderator</i>	Welcome the participants
9.15-9.30	Present the objectives of the meeting and IACOP achievements <i>Ms. Tatjana Trajkovska, IACOP ExCom Chair; Head of Department and Chief Inspector, Ministry of Finance (MOF), North Macedonia</i> <i>Ms. Giuli Chkuaseli, IACOP ExCom member, Internal Control Working Group leader; Head of Public Internal Financial Control Policy department, MOF, Georgia</i>	Provide overview of the IACOP Introduce and the objectives of meeting and present the agenda and
9.30-10.00	The roles and responsibilities regarding internal audit and control at the three levels of government in Switzerland (federal, cantonal, municipal) <i>Mr. Christoph Schuler, Research Associate ZHAW School of Management and Law, Center for Public Sector Financial Management</i>	Introduction to the Swiss PIC, including IA
10.00-11.00	Canton of Geneva: Geneva's internal control and risk management system, supervision and business continuity model <i>Mr. Fabrizio Balda, Head of Overall Cantonal Risk Management, State risk management unit, State Chancellery, Republic and Canton of Geneva</i>	Learn good practices from Swiss PIC: The organizational structure of the Canton of Geneva in terms of risk management and supervision, with a focus on the approaches at the level of the internal control system, risk management and business continuity
11.00-11.30	Networking break	
11.30-13.00	Digitalization - DigiTrans - Audits - End-to-end consideration of digitization projects (digital transformation projects) <i>Mr. Bernhard Hamberger, Head of Competence Center IT Audit, Swiss Federal Audit Office EFK</i> Providing confidence for a digital world – Crypto Assurance and joint expertise in PPP <i>Mr. Pascal Winkler, Director Attestation & Certification Ernst and Young</i>	Learn good practices from Swiss Digitalization of Internal Controls / Internal Audits, learn about the «DigiTrans» method Switzerland's Federal Audit office has developed to assess digitalization projects within the public sector Learn about financial audit approaches for/with new technologies / in the context of digitalization and how PPPs can generate innovative audit solutions for new areas
13.00-14.00	Networking break	
14.00-15.00	Internal control in big versus small organizations	Internal Control Working Group (ICWG) – hearing good practice of IC in small vs big organizations

	<p>Ms. Barbara dr. Kokas, Head of Public Financial Regulation Department, MOF, Hungary</p> <p>Ms. Giuli Chkuaseli, IACOP ExCom member, Internal Control WG leader; Head of Public Internal Control Department, MOF, Georgia</p> <p>Ms. Svilena Simeonova, Audit Committee Member, MLSA; former director of PIFC CHU, Bulgaria</p> <p>Ms. Nina Blečić, Head of Management and Internal Control Harmonization, Central Harmonization Unit, MOF, Montenegro</p>	
15.00-15.30	Networking break	
15.30-16.30	Fishbowl on the Internal control in big versus small organizations	ICWG – hearing good practice of IC in small vs big organizations