



# ReSPA

Regional School  
of Public Administration

## Seminar on Revised Internal Audit Standards

14-15 September 2017, Skopje, Macedonia

PROVISIONAL PROGRAMME



The Regional School of Public Administration (ReSPA) is the inter-governmental organization for enhancing regional cooperation, promoting shared learning and supporting the development of public administration in the Western Balkans.

ReSPA Members are Albania, Bosnia and Herzegovina, Macedonia, Montenegro and Serbia, while Kosovo\*<sup>1</sup> is a beneficiary. ReSPA's purpose is to help governments in the region develop better public administration, public services and overall governance systems for their citizens and businesses, and prepare them for membership in the European Union (EU).

The European Commission (EC) provides funds for support of ReSPA activities (research, training and networking programmes) in line with the EU accession process. Following Principles of Public Administration and recommendations received from EC, ReSPA expanded its activities in the area of Public Financial Management with particular focus on Public Internal Financial Control (PIFC).

One of the important pillars of PIFC is the internal audit function which is established in all ReSPA members and Kosovo\*, and the principal challenge now is connected with improving the quality and impact of internal audit work.

In connection with that, particular emphasis is placed on the revised internal audit standards that became effective as of January 2017. The new International Professional Practices Framework<sup>2</sup> named as "The Framework for Internal Audit Effectiveness" is aiming to further improve IA effectiveness.

This topic is of particular interest for the Ministry of Finance, Central Harmonization Units (CHUs) and internal auditors from ReSPA Members and Kosovo\*, since one of the CHUs' primary activities is developing public sector internal audit methodology in line with the internal audit standards and performing the quality checking of internal audit activities.

---

<sup>1</sup> This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and ICJ Advisory opinion on the Kosovo Declaration of independence

<sup>2</sup> Issued by the Institute of Internal Auditors (IIIA) Global.

The topic is of particular interest for public sector internal auditors, since they have to apply internal audit methodology in practice and the final results of their engagements should be added value.

Therefore the ReSPA is organizing the seminar for the CHUs and public sector internal auditors from ReSPA members and Kosovo\* with the particular focus on:

- Requirements of the revised IA standards (New IPPF) in force as of 1 January 2017;
- Impact of revised IA standards on IA methodology – what should be improved;
- Quality checking of IA activities performed by the CHUs – practical experiences.

Quality of the internal audit work is an important precondition for the successful implementation of internal audit duties which are related to providing assurance and advice to public sector managers. In connection with that, a representative of the European Commission's DG Budget will use the opening speech at the seminar to underline the fundamental role of Internal Audit in improving Internal Control and governance systems.

## DRAFT PROGRAMME

Thursday, 14 September 2017

09.30	-	09.45	Registration
09.45	-	10.00	<b>Welcome, scope and objectives of the workshop</b> <i>Dragan Đurić, Programme Manager, ReSPA</i>
10.00	-	10.30	<b>Internal Audit – Delivering the advice and assurance that a modern manager needs</b> <i>Raymond Hill, Team Leader – PIC Task Force, EC, DG Budget</i>
10.30	-	11.15	<b>Preliminary results of SIGMA 2017 assessment in the area of Internal Audit in the WB countries</b> <i>Lech Marcinkowski, Senior Adviser, SIGMA</i> <i>Mirosława Boryczka, Senior Adviser, SIGMA</i>
11.15	-	11.45	<i>Coffee Break</i>
11.45	-	13.00	<b>Revised IA Standards – 1<sup>st</sup> part</b> <ul style="list-style-type: none"><li>• <b>IPPF – introduction</b></li><li>• <b>New elements of IPPF</b></li></ul> <i>Prof. Boris Tušek, PhD, University of Zagreb, Faculty of Economics and business</i>
13.00	-	14.30	<i>Lunch break</i>
14.30	-	15.15	<b>Revised IA Standards – 2<sup>nd</sup> part</b> <ul style="list-style-type: none"><li>• <b>Emphasis on effectiveness of IA work and added value</b></li></ul> <i>Prof. Boris Tušek, PhD, University of Zagreb, Faculty of Economics and business</i>
15.15	-	15.45	<i>Coffee break</i>
15.45	-	16.30	<b>Plenary discussion</b> <ul style="list-style-type: none"><li>• <b>Impact of revised IA standards on IA work</b></li></ul> <i>Moderators:</i> <i>Danijela Stepić, expert MoF, CHU, Head of CHU</i> <i>Prof. Boris Tušek, PhD, University of Zagreb, Faculty of Economics and business</i>
			<i>End of first day</i>

## Friday 15 September 2017

9.30	-	9.45	<b>Introduction to the second day</b> <i>Dragan Đurić, Programme Manager, ReSPA</i>
9.45	-	10.45	<b>Experience of Croatia: Measurable impacts of IA work – methodology and practice</b> <i>Danijela Stepić, expert, MoF, CHU, head of CHU</i> <i>Davor Kozina, expert, MoF, CHU, head of Service for Methodology and Standards</i>
10.45	-	11.15	<i>Coffee break</i>
11.15	-	12.00	<b>Experience of Croatia: Quality checking of IA activities performed by CHU</b> <i>Danijela Stepić, expert, MoF, CHU, head of CHU</i> <i>Davor Kozina, expert, MoF, CHU, head of Service for Methodology and Standards</i>
12.00	-	13.00	<b>Discussions and Conclusions</b> <i>Moderators:</i> <i>Danijela Stepić, expert MoF, CHU, head of CHU development</i> <i>Dragan Đurić, Programme Manager, ReSPA</i>
			<i>Lunch and departure of participants</i>