



NAJWYŻSZA IZBA KONTROLI

INTOSAI GOV 9130 Introduction to a discussion on risk management in the public sector

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Guidelines for Internal Control Standards for the Public Sector (INTOSAI GOV 9100)

Internal Control – an integral process that is effected by an entity's management and personnel, designed to address risks and to provide reasonable assurance of the achievement of the entity's mission and general objectives (accountability, compliance, operations and safeguarding resources)

Guidelines for Internal Control Standards for the Public Sector (INTOSAI GOV 9100)

Components of Internal Control:

- control environment
- risk assessment
- control activities
- information and communication
- monitoring

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Guidelines for Internal Control Standards for the Public Sector (INTOSAI GOV 9100)

Risk assessment – process of identifying and analysing relevant risks to the achievement of the entity's objectives and determining the appropriate response. It implies:

- risk identification
- risk evaluation
- assessment of the risk appetite of the organization
- development of response

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Further Information on Entity Risk Management (INTOSAI GOV 9100)

- endorsed in 2007
- designed to provide complementary additional information to be used alongside Guidelines for Internal Control Standards for the Public Sector

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Further Information on Entity Risk Management (INTOSAI GOV 9100)

Entity Risk Management – a process effected by an entity's board of directors, management and other personnel, applied in strategy setting and across the entity, designed to identify potential events that may affect the entity and manage risk to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives

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Further Information on Entity Risk Management (INTOSAI GOV 9100)

Components of Entity Risk Management:

- internal environment
- objective setting
- event identification
- assessing risk
- risk response
- control activities
- information and communication
- monitoring

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Thank you

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