Meeting of the INTOSAI Subcommittee on Internal Control Standards
27-28 May 2014, Vilnius, Lithuania

Working sessions will be held at the headquarters of the National Audit Office of Lithuania
27 Pamėnkalnio Str, Vilnius

Programme

Monday, 26 May 2014

8:00 – 10:00 pm Welcome cocktail at the Novotel Vilnius Centre Hotel

Tuesday, 27 May 2014

8:30 am Pick up from the hotel lobby
Walk to the headquarters of the National Audit Office of Lithuania
Accompanied by Ms Otilija Pranevičiūtė, SAI Lithuania

9:00 – 9:30 am Welcome and opening of the meeting
Opening by the Host of the Meeting Ms Giedrė Švedienė, Auditor General of Lithuania
Opening by the Chair of the Subcommittee on Internal Control Standards Mr Krzysztof Kwiatkowski, President of the Supreme Audit Office of Poland
Presentation of the meeting programme and objectives Mr Paweł Banaś, SAI Poland

9:30 – 10:45 am Session 1: Reporting on the Subcommittee Activities (1)
Presentation of the Subcommittee’s achievements to date (progress report) Mr Jacek Jezierski, SAI Poland
News from the Professional Standards Committee Leadership meeting Mr Paweł Banaś, SAI Poland
News from the latest PSC Steering Committee meeting Mr Jacek Jezierski, SAI Poland
Internal Control from young auditors’ perspective  Ms Maria Sieklucka, SAI Poland
Presentation on the survey on risk management in the public sector and its results  Mr Mariusz Sujka, SAI Poland
Presentation on the Research Paper on Risk Management

Discussion  All participants

10:45 – 11:00 am  Group photo
11:00 – 11:15 am  Coffee break
11:15 – 11:50 am  Session 1: Reporting on the Subcommittee Activities (2)
Presentation of the survey on reporting on internal control  Ms Maria Sieklucka, SAI Poland
Presentation of the Research Paper on Reporting on Internal Control

Discussion  All participants

11:50 am – 12:40 pm  Session 2: Good Practices in Application of INTOSAI GOVs
Cooperation between various players in the public audit environment in Belgium (INTOSAI GOV 9150)  Mr Ignace Desomer, President of the SAI Belgium
Austrian Court of Audit: Experiences in developing internal guidelines for auditing effectiveness of internal control systems  Ms Claudia Kroneder-Partisch, SAI Austria
The Romanian Court of Accounts’ Good Practices in Application of INTOSAI GOVs  Ms Svetlana Mureșan, SAI Romania

12:40 – 2:10 pm  Lunch in the Ratonda Hotel
2:10 – 3:40 pm  Session 3: Update from External Partners (1)
Update on the activities of the INTOSAI Financial Audit Subcommittee (FAS)  Ms Zahira Ravat, SAI South Africa – on behalf of FAS
Update on the activities of the INTOSAI Performance Audit Subcommittee (PAS)  Maria Lúcia de Oliveira Feliciano de Lima, SAI Brazil – PAS Chair
Update on the activities of the INTOSAI Compliance Audit Subcommittee (CAS): Public sector compliance audit and its internal control  Ms Ingvild Gulbrandsen, SAI Norway – CAS Chair
EUROSAI – ECIIA. Implementation of INTOSAI GOV 9150 in Europe  Mr Wim François, SAI Belgium

3:40 – 3:55 pm  Coffee break
3:55 – 4:40 pm  **Session 3: Update from External Partners (2)**

IFAC/CIPFA Framework *Good Governance in the Public Sector* is ready. What are the next steps? Mr Vincent Tophoff, IFAC

Update from COSO Mr Paweł Banaś, SAI Poland – on behalf of COSO Chairman Robert B. Hirth, Jr.

4:40 pm  **Summary of the first day of the meeting**  Mr Paweł Banaś, SAI Poland

Closing of the first day of the meeting

5:45 pm  **Meeting in the hotel lobby for the tour**

6:00 pm  **Bus tour around Vilnius**
Unofficial dinner at the Stikliai Tavern (dress code: informal)

**Wednesday, 28 May 2014**

8:30 am  Pick up from the hotel lobby  Accompanied by Ms Otilija Pranevičiūtė, SAI Lithuania
Walk to the headquarters of the National Audit Office of Lithuania

9:00 am  Opening of the second day of the meeting

9:10 – 10:25 am  **Session 4: Good Governance – How SAIs Influence Good Governance in the Public Administration (1)**

Update on the *OECD International Study on the Role of Supreme Audit Institutions in Enhancing Good Governance* Ms Ishit Reza, OECD

Public Sector Internal Audit in the Republic of Lithuania Mr Jonas Vaitkevičius, Ministry of Finance of Lithuania

Public Sector Financial Control of the Republic of Lithuania Ms Daina Vaivadiene, Ministry of Finance of Lithuania

Application of INTOSAI standards and guidelines by the public administration – Polish experiences and perspectives Ms Agnieszka Giebel, Ministry of Finance of Poland

10:25 – 10:40 am  **Coffee break**

10:40 am – 12:05 pm  **Session 4: Good Governance – How SAIs Influence Good Governance in the Public Administration (2)**

IT and Human Resources Governance Surveys Maria Lúcia de Oliveira Feliciano de Lima, SAI Brazil
The Cour des comptes and governance issues: a work in progress  Mr François-Roger Cazala, SAI France

How SAIs influence good governance in public administration  Ms Zahira Ravat, SAI South Africa

Current Revisions to GAO’s Standards for Internal Control in the Federal Government  Ms Kristen Kociolek, SAI USA

Good Governance on the Public Administration: Experience of the Accounts Chamber of the Russian Federation  Mr Vladimir N. Volkov, SAI Russian Federation

12:05 – 12:20 pm  Coffee break

12:20 – 1:45 pm  Session 5: Discussion on the Subcommittee’s Work Plan

Presentation of the Work Plan  Mr Paweł Banaś, SAI Poland

Roundtable discussion on the Work Plan and its implementation  Subcommittee Members

Other businesses (e.g. next meeting)  SAI Poland

1:45 pm  Summary and closing of the meeting  SAI Poland

2:00 pm  Lunch in the Ratonda Hotel

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