



**Institut Européen  
d'Administration Publique** – Centre européen de  
gestion financière publique

**European Institute  
of Public Administration** – European Centre for  
Public Financial Management

*Public Financial Management*

*Seminar/Workshop*

## **INTERNAL AUDIT: PRINCIPLES, PROCEDURES AND PRACTICE**

Warsaw (PL), 19-20 June 2008

Seminar venue:  
European Centre for Public Financial Management  
EIPA Antenna Warsaw, Reja Street 7  
Warsaw, Poland

*Organised by the*

*European Institute of Public Administration  
European Centre for Public Financial Management  
(EIPA Warsaw)*

Wawelska 56, 00-922 Warsaw

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[www.eipa.eu](http://www.eipa.eu)

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## PROGRAMME

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### ***Objectives:***

The purpose of the seminar/workshop is to give the participants an understanding of the professional internal audit standards and the practical aspects that play a role when auditing institutions in the public finance sector. The unique feature of this seminar is that it covers the experiences of internal audit professionals from both the public and private sector. The participants will be actively involved, solving practical problems and discussing the seminar issues. They will be encouraged to share their views and professional experiences with one another. The objective of the seminar is threefold:

- (1) to bring together internal audit officers and managers so that they can share their knowledge and the practical experience they have gained and identify essential mutual cooperation issues;
- (2) to discuss the role of internal auditing in the public finance sector;
- (3) to have the participants share their knowledge and professional experience with respect to internal audit practices in public finance within the context of the EU integration process.

### ***Target group:***

This seminar/workshop is intended for internal audit officers and managers in the public sector in the EU Member States, Candidate Countries and beyond.

### ***Description:***

The seminar will last two days and will consist of lectures, workshops and discussions. At the end of the event there will be a short session where all remaining issues and questions may be addressed and answered. The participants will receive guidance on how to keep their knowledge and skills in the relevant area up to date.

### ***Method:***

The seminar/workshop will be practical in nature, interactive and focused on problem-solving. To help the participants share their experiences and learn from one another, each lecture will include a short Q&A session during which they can raise issues of particular interest to them. They will also have the opportunity to share their views about the seminar topics both with the speakers and with one another.

The participants will be invited to take an active part in discussions throughout the programme.

The language of the seminar will be English.

## **THURSDAY, 19 JUNE 2008**

- 09.15 – 09.45      **REGISTRATION**
- 09.45 – 10.00      **Welcome**  
*Sławomir Żalobka (PL) – Director, EIPA-ECPFM and Damian Gadzinowski (PL) – Project Leader, EIPA-ECPFM*
- 10.00 – 11.15      **Introduction to internal audit in the context of EU integration and changes in the global economy**
  - Evolution of financial control in the EU
  - Why carry out an internal audit?*Józef Puzyna (PL) CIA – Internal Auditor, Cardif Poland, BNP Paribas Group*
- 11.15 – 11.30      Coffee break
- 11.30 – 13.00      **Conducting internal audit engagements**
  - Risk management & internal auditing, internal audit planning
  - Objectives of internal audit engagements
  - Fieldwork and findings, communicating results*Józef Puzyna CIA*
- 13.00 – 14.00      Lunch
- 14.00 – 15.30      **Workshop on Internal Audit Assignment**
  - IA Unit role in a Management System
  - IA Annual Planning based on risk analysis - integration of IA and Quality Management Audit Planning
  - Risk analysis on assignment level
  - Budgeting and Performance Measurement of IA according to Task Based Budgeting rules
  - Workshop*Dr Krzysztof Pakoński (PL) CIA – General Auditor (Internal Audit), Consultant on Local Government Finance and Management at the City of Krakow and former deputy Mayor in Krakow*
- 15.30 – 15.45      Coffee break
- 15.45 – 17.00      **Workshop on Internal Audit Assignment (continued)**  
  
*Dr Krzysztof Pakoński (PL) CIA*
- 19.00                  Dinner in a restaurant

## **FRIDAY, 20 JUNE 2008**

- 09.15 – 10.45      **Value in auditing – practical consequences**
- Audit objectives & audit process in theory & practise
  - Compliance Audit – System Audit – Performance Audit; real or seeming dilemma. Practical approach.
  - Case study
- Mirosław Stasik (PL) CIA – Internal Auditor, Polish Agency for Enterprise Development*
- 10.45 – 11.00      Coffee break
- 11.00 – 12.00      **Role of the Internal Audit in the system of control and management of EU funds**
- Concept of the Public Internal Financial Control (PIFC)
  - IA system in Poland
  - Role of Internal Audit in Compliance Audit exercise
  - Perceived Role of IA in Systems' Audit in the Financial Perspective 2007 – 2013
- Daniel Maksym (PL) CGAP – Counsellor to the Minister, Department for Certifying and Issuing Declarations of Winding-up of EU Assistance, Polish Ministry of Finance*
- 12.00 – 12.15      Coffee break
- 12.15 – 13.00      **Role and responsibilities of the Audit Authority**
- Management and control system of EU funds in Poland (overview)
  - Role of Audit Authority according to EU regulations
  - Main tasks executed by the General Inspector of Treasury Control (GIKS) and the Department for Certifying and Issuing Declarations of Winding-up of EU Assistance in the Polish Ministry of Finance
  - Main areas of interest of Audit Authority for 2008
- Daniel Maksym (PL) CGAP*
- 13.00 – 13.15      **Conclusions and evaluation**
- 13.15                  Lunch

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## GENERAL INFORMATION

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### ***Programme***

The programme will commence on Thursday 19 June at 09.45 and finish on Friday 20 June at 13.15.

### ***Seminar venue***

The seminar will take place in the Conference Room at the European Institute of Public Administration – European Centre for Public Financial Management, Reja 7 Street in Warsaw, tel.: +48 22 570 84 00, fax: +48 22 570 84 07.

### ***Working language***

The seminar/workshop will be conducted in English.

### ***Fee***

The participation fee is € 590 and includes documentation, 2 lunches, 1 dinner and refreshments. Accommodation and travel costs are at the expense of the participants or their administration.

Please note that the pre-payment of the fee is a requirement. You are kindly asked to cover the bank charges associated with the money transfer. Please note that cheques will not be accepted as a method of payment. For cancellations received after the date indicated on the registration form we will have to charge an administration fee of €150 unless a replacement participant is found.

EIPA offers its members a reduction of 10% of the registration fee. This reduction is available to all civil servants working for one of EIPA's member countries (i.e. AT, BE, CY, CZ, DK, EE, FI, FR, DE, GR, HU, IE, IT, LT, LU, MT, NL, PL, PT, ES, SE, UK) as well as civil servants working for an EU institution or agency. If you are eligible for a discount, please tick the box in the registration form. Please note that reductions cannot be accumulated. For more information, please visit EIPA's website: [www.eipa.eu](http://www.eipa.eu) (*FAQ-special discounts*).

### ***Hotel reservations***

The European Institute of Public Administration, EIPA Warsaw, will be happy to make reservations for you (a special EIPA rate) at the **Hyatt Regency Warsaw Hotel** \*\*\*\*\* ([www.warsaw.regency.hyatt.com](http://www.warsaw.regency.hyatt.com)), 23 Belwederska Avenue, Warsaw, at a cost of €113 p.p.p.n. (incl. breakfast & VAT; please be reminded that the price might change as EIPA-ECPFM is renegotiating the contract with the Hyatt Regency Warsaw Hotel).

The Hyatt Hotel offers persons accompanying the participant the option of free accommodation (incl. breakfast). Should you wish to make use of this possibility, please indicate this on the registration form, together with the arrival and departure dates. Please note that the Hyatt Hotel is approximately 40 min by bus and 25 min by taxi away from the seminar venue. Please also note that if you register after **04 June**, hotel reservations cannot be guaranteed.

The following hotels are within 15-35 min walking distance from the seminar venue:

**Novotel Warszawa Centrum** \*\*\*\* (<http://www.accorhotels.com>) or

**InterContinental Hotel** \*\*\*\*\* (<http://www.warsaw.intercontinental.com>)

Reservations for these hotels should be made by participants themselves. No special EIPA rate applies.

### ***Meals***

The lunches will be served in the EIPA-ECPFM premises and a dinner at a Warsaw restaurant. Should you require a special menu (e.g. vegetarian), please inform the Programme Organiser so that it can be arranged.

### ***Registration***

Kindly complete the registration form and return it before **04 June 2008** to Ms Katarzyna Minda, Programme Organiser, European Institute of Public Administration, EIPA Warsaw, Wawelska 56; 00-922 Warsaw, Poland, tel.: +48 22 570 84 00, fax: +48 22 570 84 07, e-mail: [k.minda@eipa.eu](mailto:k.minda@eipa.eu)

You can also submit the online registration form, which can be found on EIPA's website: [http://www.eipa.eu/en/order\\_activity/one/&tid=2726](http://www.eipa.eu/en/order_activity/one/&tid=2726)

Your name and address will be part of EIPA's database for our mailing purpose only. If you do not want to be included in our mailing database, please tick the box in the registration form.

### ***Confirmation***

Confirmation of registration will be forwarded to participants on receipt of the completed registration form. Please do not make any travel arrangements until you have received the confirmation.

### ***Cancellation policy***

EIPA reserves the right to cancel the seminar up to 2 weeks before the starting date. EIPA accepts no responsibility for any costs incurred (travel, hotel, etc.). For EIPA's cancellation policy, please visit our website [www.eipa.eu](http://www.eipa.eu) (*legal notice*)

## REGISTRATION FORM

Seminar/Workshop  
**INTERNAL AUDIT:  
PRINCIPLES, PROCEDURES AND PRACTICE**  
Warsaw (PL), 19-20 June 2008

Surname: \_\_\_\_\_ Title: \_\_\_\_\_  
First name: \_\_\_\_\_ M / F  
Current position: \_\_\_\_\_  
Organisation: \_\_\_\_\_  
Department: \_\_\_\_\_  
Work address: \_\_\_\_\_  
Postal code & town: \_\_\_\_\_ Country: \_\_\_\_\_  
NIP (for Polish participants only): \_\_\_\_\_  
Tel. no. (work): \_\_\_\_\_ Fax no.: \_\_\_\_\_  
E-mail address: \_\_\_\_\_

**Closing date: 04 June 2008** - Proj. no.: 0880403 This seminar will be held in **English** only

### PAYMENT

The participation fee includes participation in the seminar, documentation, 2 lunches, 1 dinner and beverages € 590

#### Method of payment

**Bank transfer**

The participants or their administration will receive an invoice for the payment of the registration fee.

Invoice address (if different from the abovementioned address):

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E-mail: .....

**Credit card**

Visa Card

Eurocard/Mastercard

American Express Card

Card no.: ..... Expiry date: ...../.....

Name Card holder: ..... (in case this differs from above)

Address Card holder: ..... (in case this differs from above)

Postal code: ..... Country: ..... (in case this differs from above)

Card Validation Code: ..... (this refers to the last three digits of the number on the BACK of your card)

**Note:** Pre-payment is a condition for participation.

### HOTEL RESERVATION

Please reserve hotel accommodation for me at the Hyatt Regency Hotel \*\*\*\*\*

Arrival date: ..... Departure date: .....

### MEALS

Lunch Day 1  will attend  will not attend      Dinner  will attend  will not attend  
Lunch Day 2  will attend  will not attend      Vegetarian  yes → fish allowed  yes  no

Please return the completed registration form **before 04 June 2008** to:

Ms Katarzyna Minda

European Institute of Public Administration

EIPA Antenna Warsaw, Wawelska 56, 00-922 Warsaw, Poland

Tel.: +48 22 570 84 00

Fax: +48 22 570 84 07

E-mail: [warsaw\\_secretariat](mailto:warsaw_secretariat@eipa.eu) [eipa.eu](http://eipa.eu)

Your name and address will be part of EIPA's database for our mailing purpose only.

Please tick  if you do not want to be included in our mailing database