



CONSULTATION WORKSHOP MODERNIZING INTERNAL AUDIT

AGENDA

5-6 December 2016 — Athens, Greece

*Venue: Conference Room,
General Secretariat of Communications
11 Fragoudi Street & Alexandrou Pantou
Kaliathea 17671 Athens, Greece*

Objectives of the workshop

- Obtain input from practitioners in internal audit, control and investigations in preparation for the Technical Report on the Mapping and Gap Analysis of Internal Audit within the Greek Public Administration. Consultations will also be held on other component deliverables including the development of an audit manual and e- platform to assist in modernizing audit processes and planning. In addition, consultations will include identifying potential improvements to complaints management processes as part of Outcome 6.
- Learning from international experiences of other OECD member countries about Control and Internal Audit.
- Hands-on learning sessions on performance auditing, risk-based audit planning, fraud risk assessments and more...
- Focus on leading practices in Greek ministry Internal Audit Units and Investigatory Bodies
- Sharing of views among audit and control practitioners
- Breakout sessions on core project deliverables

Day 1: Learning Day

To facilitate meaningful consultations by promoting learning from international practices in internal audit and control. Experts from OECD member countries will share their approaches to internal audit, as well as undertake a number of learning sessions on key audit activities such as performance auditing, risk-based audit planning, investigations, and Fraud and Corruption Risk Management Frameworks.

Day 2: Consultation Day

To promote a discussion on current audit, investigation and control practices within the Greek public administration. As the central focus of the workshop is to promote consultations to assist in the development of “hands-on” tools to assist in modernizing internal audit, it will include interactive break-out consultation sessions based upon core project deliverables.

5 December – Learning Day

9:30- 9:45

Introduction and Welcoming Remarks

- **Mr. Dimitrios Papagelopoulos**, Alternate Minister for Justice, Transparency and Human Rights
- **Ms. Olga Gerovasili**, Minister for Administrative Reconstruction
- **Mr. Alekos Flambouraris**, Minister of State for Improving the Everyday Existence of the Citizen
- **Mr. Konstantinos Christou**, General Secretary, General Secretariat Against Corruption (GSAC)

Facilitator: Ms. Margarita Gasparinatos, Legal Advisor, General Secretary Against Corruption

9:45-11:00

Session 1 – OECD Member States Models of Internal Audit (Structure and Practice)

- Ms. Katleen Seeuws, Project Manager and Team Leader, Management Support, Federal Service of Budget and Management Control, Belgium
- Mr. Tommy Collins, Senior Audit Manager, Government Internal Audit Agency, HM Treasury, United Kingdom
- Mr. Terry Hunt, Special Advisor, OECD (Executive Director, Policy and Communities Directorate for Internal Audit, Comptroller General's Office, Treasury Board Secretariat, Government of Canada)

Facilitator: Mr. Angelos Binis, OECD

11:00-11:30

Coffee Break

11:30-13:00

Break-Out Sessions 1 & 2 — Modernizing Internal Audit

Group 1: Creating High Performing Internal Audit Units

This session discusses the role of internal audit within the context of a modern internal control framework. Building upon the Greece approach to audit and control, it will present the necessary infrastructure for a high performing internal audit function, as well as the differences between internal audit; external audit; transactional auditing; and, investigations, including strengths and weaknesses. The session will also touch upon different types of internal auditing.

Presenter: Mr. Terry Hunt, OECD

Group 2: Strengthening Internal Controls

This session will examine the three lines of defense model, and the roles and responsibilities within each pillar. It will also address internal audit's role with respect to internal controls and how it can support program managers in strengthening internal controls through such tools as control self-assessments. This session will also review the concept of internal controls and how they are developed.

Presenter: Ms. Katleen Seeuws, Belgium

13:00-14:00

Lunch

14:00- 15:30

Break-Out Sessions 3 & 4 — Modernizing Internal Audit

Group 3: Risk Based Audit Planning

This session will discuss the challenges and opportunities associated with risk- based audit planning. It will introduce associated standards, as well as explore tools relevant to assist in risk identification and measurement.

Presenter: Tommy Collins, UK

Group 4: Fraud and Corruption Risk Management Frameworks

This session will examine fraud and corruption risk management assessments, including risk identification and measurement. It will also explore the role of internal audit in supporting risk measurement and fraud risk self- assessments.

Presenter: Mr. Angelos Binis, OECD

15:30- 16:00

Presentation: Internal Audit in the Public Sector - The contribution of Institute of Internal Auditors (IIA)

Ms. Verra Marmalidou, Chairman of the Hellenic Institute of Internal Auditors

16:00- 16:30

Presentation: Overview of Initial Findings to Date of Consultations - Mapping and Gap Analysis Technical Report

Mr. Terry Hunt, OECD

16:30- 16:45

Day 1: Wrap-up

Mr. Yiannis Selimis, Inspector-Controller of Public Administration, General Secretariat Against Corruption

6 December – Consultation Day

9:00- 9:15 Introduction and Welcoming Remarks

- Mr. Juha Keranen, Structural Reform Support Service (SRSS)
- Mr. Stelios Fazakis, Special Advisor to the General Secretary's Cabinet, General Secretariat Against Corruption (GSAC)
- Mr. Angelos Binis, Portfolio Manager, Internal Control & Anti-corruption, Athens Office Coordinator, OECD

Facilitator: Ms. Dimitra Antonopoulou, National Strategic Planning, General Secretariat Against Corruption

9:15- 10:30 Presentation of Leading Practices within the Greek Public Sector

- Ms. Maria Konstantinidou, Head of the Directorate of Internal Control, General Secretariat of Public Revenues
- Ms. Yolanda Tountopoulou, Head of the Directorate of Control Planning and Evaluation, General Directorate of Fiscal Controls, General Accounting Office
- Mr. Nikos Douladiris, Special Inspector of Public Administration

Facilitator: Mr. Yiannis Selimis, Inspector-Controller of Public Administration, General Secretariat Against Corruption

10:30-11:00 Coffee Break

11:00-12:30 Break Out Consultation Sessions

Group 1: Modernizing Internal Audit: Needs Assessment

A key deliverable of Outcome#1 is the development of an audit manual. This session will examine the needs associated with such a manual to ensure it is useful and promote its ultimate implementation. To this end, the session will explore the priorities for topics to be addressed in the audit manual as well as associated tools.

Facilitator: Mr. Terry Hunt, OECD

Group 2: Improving Complaints Management: Needs Assessment

This session will involve a mapping exercise of existing processes and procedures for complaints management and explore ways to improve how complaints are accepted, processed and followed-up. The discussion will include identifying possibilities for improving complaints management between investigation, internal control and audit institutions.

Facilitator: Ms. Katleen Seeuws, Belgium

Group 3: Identifying Audit/ Investigation Information Needs (E-platform)

A key deliverable of Outcome #1 is the development of terms of reference identifying the business needs of an e-platform that would assist in audit planning. To this end, this session will discuss the information needs associated with audit and investigation activities in Greece to assist in audit planning, including risk identification and measurement.

Facilitator: *Mr. Angelos Binis, OECD*

12:30-13:15 **Lunch**

13:15- 14:00 **Summary reports from each Breakout Consultation Session**

Facilitator: *Ms. Dimitra Antonopoulou, National Strategic Planning, General Secretariat Against Corruption*

14:00- 15:00

Panel discussion #1: Ministry Internal Audit Units

Interactive Q&A Session on the Challenges and Opportunities Facing Internal Audit in the Greek Public Service

- Mr. Stamatis Theocharis, Internal Audit Unit, Ministry of Interior
- Mr. Alexandros Denezakos, Internal Audit Unit, Ministry of Administrative Reconstruction
- Ms. Konstantina Meggeni, Internal Audit Unit, Ministry of Culture and Sports
- Ms. Electra Tzanellou, Internal Audit Unit, Ministry of Rural Development and Food
- Ms. Triada Passa, Head of Department A' of Methodology and Planning, Directorate of Internal Audit, General Secretariat of Public Revenues

Facilitator: *Mr. Yiannis Selimis, Inspector-Controller of Public Administration, General Secretariat Against Corruption*

Panel discussion # 2: *Inspectorate Bodies*

15:00- 16:00

Interactive Q&A Session on the Challenges and Opportunities Facing Internal Audit in the Greek Public Service

- Mr. Dimosthenis Kassavetis, Special Secretary, Inspectors-Controllers Body for Public Administration (SEEDD)
- Mr. Stavros Evaggelatos, General Inspector, Inspectorate Body for Health and Welfare Services (SEYYP)
- Mr. Stavros Potouridis, Head of the Inspectorate Body of Public Works (SEDE)
- Mr. Konstantinos Tsachalas, Acting Head of Inspectors-Controllers Body of the Ministry of Transport and Communications (SEEYME)

Facilitator: *Ms. Maria Patelou, National Strategic Planning, General Secretariat Against Corruption*

16:00- 16:15

Closing Remarks

Representatives of the General Secretariat Against Corruption and the OECD

Facilitator: *Ms. Margarita Gasparinatou, General Secretariat Against Corruption*

ABOUT THE GREECE-OECD PROJECT ON TECHNICAL SUPPORT ON ANTI-CORRUPTION



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ΥΠΟΥΡΓΕΙΟ ΔΙΚΑΙΟΣΥΝΗΣ, ΔΙΑΦΑΝΕΙΑΣ
ΚΑΙ ΑΝΘΡΩΠΙΝΩΝ ΔΙΚΑΙΩΜΑΤΩΝ
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The General Secretariat Against Corruption, Ministry of Justice, Transparency and Human Rights; the Structural Reform Support Service (SRSS), European Commission; and, the Organisation for Economic Cooperation and

Development (OECD) are key stakeholders in the Greece-OECD Technical Support Project on Anti-Corruption. The project spans 18 months and is dedicated to developing the know-how for the effective implementation of anti-corruption initiatives, as well as advancing the evidence base of what works and why.

The programme of work includes 10 outcome areas, each of them contributing to the objectives of the National Anti-Corruption Action Plan. Examples of these 10 areas include:

- *Strengthening internal control and audit for increased accountability and good governance.*
- *Developing dedicated corruption risk management frameworks focusing on high risk sectors like health, defense, and local government.*
- *Improving asset declaration, political financing and whistle-blower mechanisms.*
- *Enhancing detection and reporting of corruption in the private sector, including Greek companies.*
- *Improving capacity of law enforcement authorities to investigate and prosecute corruption and bribery.*



The **Organisation for Economic Co-operation and Development (OECD)** is a unique forum where 35 member governments work together to address the economic, social and environmental challenges of globalization. The

OECD is also at the forefront of efforts to understand and help governments address emerging policy issues such as finding new sources of growth, building skills, and restoring public trust in government institutions and business. The OECD provides a peer learning platform where governments can compare policy experiences, seek answers to common problems, find out what works and why, work on evidence-based policy choices, identify good practices and work to coordinate domestic and international policies. It increasingly engages with a number of non-members who have become important actors in today's global economy.

For more information: www.oecd.org

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