

OECD's Auditors Alliance Annual Meeting 25 March 2024

OECD Conference Centre, Room Auditorium

Six years after its launch, the Auditors Alliance continues to bring together internal and external public sector auditors from around the world. It is a platform for all public sector auditors from international, national, and sub-national levels of the public sector—to share good practices, practical methodologies, expertise, and innovations to overcome shared challenges and pursue excellence.

The 2024 Auditor Alliance Meeting is organised in five sessions to provide policy solutions and best practices to overcome key challenges in public sector auditing. Sessions will cover the role of audit in tackling integrity risks, technology impacts on auditing, the new Global Internal Audit Standards, post-crisis assurance focusing on countering fraud in public spending and the OECD Public Integrity Indicators on internal control and oversight.

** This in-person only event is open to OECD Auditors Alliance members only. For more information about the Auditors Alliance, visit oe.cd/auditors-alliance.org. All session times, placements and speakers are subject to change. Sessions will take place in English with EN-FR interpretation only for opening and session 1.*

8:00 Badge Pickup and Networking

9:00 – 9:30 OPENING REMARKS

- Ms. Elsa Pilichowski, Director of Public Governance (OECD)
- Mr. Pierre Moscovici, First President of the Cour de Comptes (France)
- Dr. Radhi Al Hamadeen, President of the Audit Bureau (Jordan)

9:30 – 10:45 SESSION 1

Role of audit in tackling integrity risks: Beyond compliance with regulations

Public auditing has long functioned as an effective anti-corruption measure. Auditing serves as a counter-corruption mechanism in both detection and prevention. Identifying irregularities during the auditing process provides important clues for detecting signs of corruption, which can lead to the detection of corrupt practices by investigative agencies. Furthermore, monitoring the introduction and implementation of anti-corruption measures and conducting integrity risk assessments contribute to the identification of vulnerabilities. This session will explore the various auditing approaches utilised by public sector auditing bodies to mitigate integrity risks and what challenges they face with it.

Speakers

- Moderator – Ms. Conceição Ventura, Deputy General Director, Tribunal de Contas (Portugal)
- Mr. Anthony Zakel, Inspector General, US International Development Finance Corporation (USA)
- Dr. Radhi Al Hamadeen, President of the Audit Bureau (Jordan)
- Ms. Soledad Llamas Tutor, Chair of the Cooperation Comm. between ECHA-EROSAI, Internal Audit Director at Canal de Isabel II (Spain)

10:45 – 11:15 Coffee break

OECD's Auditors Alliance Annual Meeting 25 March 2024

OECD Conference Centre, Room Auditorium

11:15 – 12:30 SESSION 2

Dual hatting - Opportunities and challenges for AI-powered auditing and Oversight of AI

Recent technological innovations, including the deployment of artificial intelligence (AI) by governments, offer significant opportunities to enhance the effectiveness and efficiency of public auditing. However, these advancements also introduce challenges and risks. Auditing organizations are tasked with the dual responsibility of responsibly and ethically harnessing AI, while also overseeing and auditing its application within the public sector to safeguard citizen privacy and rights. Addressing these challenges necessitates a thorough understanding of the advantages and disadvantages associated with employing these technologies in public administration and auditing practices. This session aims to delve into the challenges and considerations for oversight and assurance entities in their dual roles: as adopters of new technology and AI, and as auditors responsible for evaluating the use of these technologies and ensuring AI is used responsibly.

Speakers

- Moderator – Mr. Gavin Ugale, Anti-Corruption and Integrity in Government Division (OECD)
- Mr. Luka Varenina, Deputy head of the IT Audit Unit, Internal Audit Service (European Commission)
- Mr. Mehdi Garsallah, Director of Digital and Data Department of the Cour de Comptes (France)

12:30 – 14:00 Lunch break

14:00 – 14:30 SESSION 3

Presentation of the new Global Internal Audit Standards: Adding value to the public sector

The Institute of Internal Auditors provides internal audit professionals worldwide with authoritative guidance organized in the International Professional Practices Framework as mandatory guidance and recommended guidance. This session will present the new Global Internal Audit Standards, which were released on January 9, 2024 and will become effective January 9, 2025, considering the key changes and next steps.

Speaker

- Mr. Benito Ybarra, Executive Vice President of Global Standards, Guidance & Certifications (IIA)

OECD's Auditors Alliance Annual Meeting 25 March 2024

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14:30 – 16:00 SESSION 4

Post-crisis recovery assurance – more effective prevention of fraud

Response and recovery funds are accompanied by loosened control due to the urgency of their execution. Auditors play a crucial role in addressing corruption risks and responses in the post-crisis recovery phase of the global COVID-19 pandemic and other global crises. This session will explore good practices for audits in response and recovery funds, both in the short term in the aftermath of a crisis and in the medium to long term, including tackling fraud and corruption, improving internal control, and evaluating the performance of funding programmes.

Speakers

- Moderator – Mr. Darius Matusевичius, Anti-Corruption and Integrity in Government Division (OECD)
- Mr. Felipe Calvet Silva, Federal Auditor, Federal Court of Accounts (Brazil)
- Mr. Joshua Reddaway, Director Fraud and Propriety, National Audit Office (UK)
- Ms. Latesha Love-Grayer, Director of International Affairs and Trade, Government Accountability Office (USA)

16:00 – 16:30 Coffee break

16:30 – 17:45 SESSION 5

The OECD Public Integrity Indicators on Internal Control and Oversight

The OECD Public Integrity Indicators establish a new benchmark for government resilience to corruption risks and for strengthening public integrity. Based on primary data sources and validated by countries, the indicators help bolster global efforts against corruption by providing actionable data. This session will discuss the key findings of the indicators for the "Effectiveness of internal control and risk management" recently released and their implications for public auditing. It will also discuss indicators related to external audits and oversight mechanisms' functions through an introduction to the "Strength of oversight and control" data collection planned for 2024.

Link to Indicators and Portal: <https://www.oecd.org/gov/ethics/public-integrity-indicators.htm>

Speakers

- Moderator – Mr. Jesper Johnson, Deputy Head of Anti-Corruption and Integrity in Government Division (OECD)
- Ms. Agustina Arumsari, Deputy for Investigations, BPKP (Indonesia)
- Ms. Jaana Kuusisto, Head of the Government Controller-General Office (Finland)
- Mr. Tiago Oliveira, General Coordinator of PIF Secretariat of Internal Control, CGU (Brazil)

17:45 – 18:00 CLOSING REMARKS

- Ms. Gillian Dorner, the Deputy Director of the OECD Directorate for Public Governance (OECD)