



NAJWYŻSZA IZBA KONTROLI

Meeting of the INTOSAI Subcommittee on Internal Control Standards

Warsaw, 24-25 April 2012

WELCOME

Participants:

- Delegations from 14 SAIs: Austria, Belgium, Bangladesh, Brazil, Chile, France, Georgia, Hungary, Lithuania, the Netherlands, Oman, Romania, Russia and South Africa;
- Representative of The IIA;
- Representative of COSO.

ACTION PLAN OF THE SUBCOMMITTEE

Five tasks for 2010-2013:

Task 1: Work out examples of internal control measures, for all internal control objectives and all control components.

Task 2: Actively promote the INTOSAI GOVs developed by the Subcommittee.

Task 3: Work on the integration of the internal control concept and risk management.

Task 4: Elaborate a paper concerning reporting on internal control.

Task 5: Develop the e-platform as a tool for supporting Subcommittee's work and a source of information on internal control.

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ACTION PLAN OF THE SUBCOMMITTEE

Task Coordinators:

Task 1: Poland

Task 2: Poland

Task 3: Austria

Task 4: Lithuania

Task 5: the Netherlands

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PROGRESS AND PLANS FOR THE FUTURE TASK 1

Progress:

Examples of good practices – to be presented at today's meeting:

- *SAI of Austria*
- *SAI of Poland*

Plans:

- Examples by all Members
- Presented in the COSO template
- Added to Annex 1 to INTOSAI GOV 9100

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PROGRESS AND PLANS FOR THE FUTURE TASK 2

Progress:

- Cooperation with COSO
- Cooperation with The IIA
- Subcommittee Chair represents INTOSAI to the IASB of The IIA

Plans:

- Revision of ISSAI 1610
- Revision of ISSAI 1720

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PROGRESS AND PLANS FOR THE FUTURE TASK 3

Progress:

- Draft survey on risk management
- Subcommittee Members' comments on the draft survey collected and analysed

Plans:

- To conduct the survey: May – September 2012
- A report on the survey results: May 2013
- A study paper on risk management: INCOSAI 2013

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PROGRESS AND PLANS FOR THE FUTURE TASK 4

Progress:

- Draft survey on reporting on internal control
- Subcommittee Members' comments on the draft survey collected and analysed

Plans:

- To conduct the survey: May – September 2012
- A report on the survey results: May 2013
- A study paper on reporting on internal control: INCOSAI 2013

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PROGRESS AND PLANS FOR THE FUTURE TASK 5

Progress:

■ Works on extending the contents of the e-platform

Plans:

■ Digital manual for INTOSAI members

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PROGRESS REPORT

Subcommittee's progress will be presented at the Professional Standards Committee meeting in May 2012 – progress report sent in mid-April

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THANK YOU

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