



Audit in Practice (AiP) and Central Harmonization Unit Challenges (CHU) Working Groups Meeting

October 21-23, 2025, Chisinau, Moldova

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OBJECTIVES

- Identify good practices and solutions to align the internal audit (IA) strategy and strategic planning with Global Internal Audit Standards (GIAS) at the central and subnational level.
- Collect IACOP inputs for (i) finalizing the Sustainability Auditing Guide, and (ii) advancing the Performance Audit Guide.
- Learn from Moldova about its Public Internal Control and Internal Audit reforms and provide peer advice.

PRE-MEETING READING

- **Mandatory:**
 - Welcome to IACOP Fact Sheet (for new joiners)
<https://www.pempal.org/iacop-fact-sheet>
 - Draft PEMPAL Internal Audit Manual Template (updated version, shared via email)
 - Draft PEMPAL Sustainability Auditing Guide (shared via email)
 - Draft PEMPAL Performance Audit Guide (shared via email)
- **Recommended:**
 - IACOP other [knowledge products](#)

ONLINE CONNECTION DETAILS

Please note that the **sessions times below are indicated in Moldovan local time**. If you are joining online, please make sure to **adjust the time to your local time zone**.

The event will be hosted on the Zoom **platform, which provides simultaneous interpretation** in all three PEMPAL languages: **English, Bosnian/Serbian/Croatian, and Russian.**

- **Connection test:** Please join the meeting at **8:45 a.m. (Moldova time)** to test your connection.
- **Connection link:** <https://lcmagency-eu.zoom.us/j/87259240208?pwd=cVYbq67mjl8260b5onez101LdCjR5t.1>
 - **Meeting ID:** 872 5924 0208
 - **Passcode:** LCM2025
- **Online Moderators**
 - **Ms. Giuli Chkuaseli**, PEMPAL IACOP Executive Committee Member, Head of Public Internal Control Department, Ministry of Finance, Georgia [**remotely**]
 - **Mr. Azamat Jabborov**, PEMPAL IACOP Executive Committee Member, Head of CHU, Ministry of Economy and Finance, Uzbekistan [**remotely**]
- **E-Certificate**

If you require an **e-certificate of participation**, please **register online** here: <https://www.surveymonkey.com/r/5BCD6L2>

AGENDA | ARRIVAL DAY | MONDAY, OCTOBER 20, 2025

17:00 – 18:00 Preparatory meeting of the Leadership team

19:00 – 21:00 Welcome reception and signing ceremony of the Memorandum of Understanding with the IIA

AGENDA | DAY 1 | TUESDAY, OCTOBER 21, 2025

Thematic meeting on Aligning IA Strategy and Strategic Planning with the GIAS

09:00 Official welcome

Ms. Victoria Belous | Minister of Finance, Moldova

Mr. Adrian Fozzard | PEMPAL Steering Committee Chair; Manager, Institutions, Europe and Central Asia, World Bank

Mr. Arman Vatyan | PEMPAL Program Lead, World Bank

Ms. Albana Gjinopulli | PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

09:20 Align IA Strategy and Strategic Planning with the GIAS

Ms. Ludmila Popa | Head of PIFC Policy Division, Ministry of Finance, Moldova

Ms. Katleen Seeuws | Vice President, Standards and Guidance, The Institute of Internal Auditors

Mr. Phukuile Masudubele | Director, Internal Audit Support, Office of the Accountant-General, South Africa

Mr. George Georgiou | Director General of Financial Audits, General Accounting Office, Ministry of Economy and Finance, Greece

Moderator:

Mr. Jean-Pierre Garitte | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

10:45 Group photo and networking break

11:15 **Good practices on IA Strategy and Strategic Planning**

Ms. Kathleen Meganck | Chief Audit Executive, Federal Internal Audit Service, Belgium [remotely]

Mr. Mark Vandersmissen | Chief Audit Executive, Audit Flanders, Belgium

Mr. Markus Erlmoser | Chief Audit Executive, Federal Ministry of Finance, Austria

Moderator:

Mr. Manfred van Kesteren | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

12:30 **Lunch**

13:30 **Panel discussion: Shaping the role of Central Harmonization Units (CHU) and IA units (IAU) in establishing IA Strategy and Strategic Planning**

Ms. Mioara Diaconescu | Director, CHU for Public Sector IAU, Romania

Ms. Ljerka Crnkovic | IA Expert, Croatia

Ms. Joanna Stachura | Director of CHU, Ministry of Finance, Poland

Ms. Svilena Simeonova | Head of IAU, Bulgarian Stock Exchange; Member of Audit Committee in the Ministry of Labor and Social Affairs; Former Head of CHU, Bulgaria

Moderator:

Mr. Alastair Swarbrick | Senior Policy Advisor - PFM, OECD SIGMA

14:30 **Networking break**

15:00 **World Café: IA Strategy development and Strategic Planning**

Mr. Jean-Pierre Garitte | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

Mr. Grigor Aramyan | IACOP Executive Committee Deputy Chair, Audit in Practice Working Group Leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

Mr. Alastair Swarbrick | Senior Policy Advisor - PFM, OECD SIGMA

Mr. Manfred van Kesteren | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

Ms. Albana Gjinopulli | PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

Ms. Arina Andreičika | Director of the Internal Audit Department, Ministry of Finance, Latvia

Mr. Minas Trubljanin | IACOP Executive Committee Alternate Member; Director General, Directorate for Central Harmonization and Development of Internal Controls, Ministry of Finance, Montenegro

Ms. Joanna Stachura | Director of CHU, Ministry of Finance, Poland

Mr. Phukuile Masudubele | Director, Internal Audit Support, Office of the Accountant-General, RSA

Ms. Katleen Seeuws | Vice President, Standards & Guidance, The Institute of Internal Auditors

Mr. Mark Vandersmissen | Chief Audit Executive, Audit Flanders, Belgium

Ms. Mioara Diaconescu | Director, CHU for Public Sector IAU, Romania

Ms. Svilena Simeonova | Head of IAU in Stock Exchange Company; Member of Audit Committee in the Ministry of Labor and Social Affairs; Former Head of CHU, Bulgaria

Ms. Ljerka Crnkovic | IA Expert, Croatia

Mr. Tomáš Vyhnánek | Deputy Director, CHU, Head of Spending Review Unit, Ministry of Finance, Czech Republic

Mr. Andreas Berger | Chief Audit Executive, Federal Ministry of Education, Science and Research, Austria [remotely]

Mr. Hannes Schuh | Spokesman of the Board of Auditors, European Patent Organization, Austria [remotely]

Moderator:

Ms. Diana Grosu-Axenti | PEMPAL IACOP Resource Team Member

17:30 End of Day 1

AGENDA | DAY 2 | WEDNESDAY, OCTOBER 22, 2025

Thematic meetings on (i) Sustainability Auditing by public sector internal auditors, and (ii) Advancing PIFC reform in PEMPAL countries

09:00 Share practical experience on auditing sustainability in public sector

Mr. Shabeer Khan | Accountant-General, National Treasury, RSA

Mr. Markus Erlmoser | Chief Audit Executive, Federal Ministry of Finance, Austria

Moderator:

Mr. Giuseppe Grossi | CIGAR Network Chair, Research Professor in Accounting at Nord University (Norway), Kristianstad University (Sweden) and Kozminski University (Poland)

10:00 Present and discuss the draft Sustainability Auditing (SA) Guide

Mr. Giuseppe Grossi | CIGAR Network Chair, Research Professor in Accounting at Nord University (Norway), Kristianstad University (Sweden) and Kozminski University (Poland)

Discussants:

Ms. Soledad Llamas Tutor | CAE, Madrid Water Authority, Spain [remotely]

Mr. Markus Erlmoser | Chief Audit Executive, Federal Ministry of Finance, Austria

Mr. George Georgiou | Director General of Financial Audits, General Accounting Office, Ministry of Economy and Finance, Greece

Moderator:

Mr. Arman Vatyan | PEMPAL Program Lead, World Bank

11:00 Networking break

11:30 Host Country Clinic: Explore PIFC and IA reform progress in Moldova, and provide IACOP peer advice

Followed by breakout group discussion and reporting back

Ms. Corina Alexa | State Secretary, Ministry of Finance, Moldova

Ms. Ludmila Popa | Head of PIFC Policy Division, Ministry of Finance, Moldova

Mr. Petru Babuci | Deputy Head of PIFC Policy Division, Ministry of Finance, Moldova

Moderator:

Mr. Manfred van Kesteren | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

13:00 Lunch

14:00 Reporting back on the reform implementation progress by countries hosted previous PEMPAL events

Mr. Minas Trubljanin | IACOP Executive Committee Alternate Member; Director General, Directorate for Central Harmonization and Development of Internal Controls, Ministry of Finance, Montenegro

Mr. Azamat Jabborov | PEMPAL IACOP Executive Committee Member, Head of CHU, Ministry of Economy and Finance, Uzbekistan [remotely]

Ms. Zsófia Brebán | Internal Control Legal Expert, Department for Public Financial Regulation, Ministry for National Economy

Ms. Albana Gjinopulli | PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

Moderator:

Mr. Jean-Pierre Garitte | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

15:15 End of Day 2

15:30 Social event followed by dinner

AGENDA | DAY 3 | THURSDAY, OCTOBER 23, 2025

Thematic meeting on Performance Audit

09:00

Announcing the new Knowledge Products: IA Manual Template, and IA Competency Framework

Mr. Jean-Pierre Garitte | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

Mr. Manfred van Kesteren | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

Moderator:

Ms. Diana Grosu-Axenti | PEMPAL IACOP Resource Team Member

09:15

Global good practice and methodology on Performance Audit

Mr. Adrian Mircea | Head of Unit, IAS.C1 Research & Innovation, Internal Audit Service, European Commission

Ms. Arina Andreičika | Director of the Internal Audit Department, Ministry of Finance, Latvia

Moderator:

Mr. Alastair Swarbrick | Senior Policy Advisor - PFM, OECD SIGMA

10:30

Networking break

11:00

Present the draft Performance Audit Guide outline

Mr. Manfred van Kesteren | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

Moderator:

Mr. Arman Vatyan | PEMPAL Program Lead, World Bank

11:30

Breakout group work: Update the Performance Audit Guide

Moderators:

Mr. Jean-Pierre Garitte | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

Mr. Manfred van Kesteren | PIFC Expert, NAFE, Ministry of Finance, The Netherlands

12:30

Lunch

13:30 Reporting back by breakout groups

Scribers/Reporters:

Mr. Azamat Jabborov | PEMPAL IACOP Executive Committee Member, Head of CHU, Ministry of Economy and Finance, Uzbekistan [**remotely**]

Ms. Albana Gjinopulli | PEMPAL IACOP Executive Committee Chair; Director, Directorate of Harmonization of Internal Audit, Ministry of Finance, Albania

Ms. Svilena Simeonova | Head of IAU in Stock Exchange; Member of Audit Committee in the Ministry of Labor and social affairs, former head of CHU, Bulgaria

Ms. Ljerka Crnkovic | IA Expert, Croatia

Ms. Filloreta Nikaj | IA Training Expert, Albania

Ms. Irma Gelantia-Akhvlediani | Deputy Head of PIFC policy Division, Georgia

Ms. Nikolina Bibić | Head of Sector, National Treasury, Ministry of Finance, Croatia

Mr. Tomáš Vyhnánek | CHU Deputy Director, Head of Spending Review Unit, Czech Republic

Mr. Grigor Aramyan | IACOP Executive Committee Deputy Chair, Audit in Practice Working Group Leader; Chairman of Association of Internal Auditors, Accountants and Supervisors, Armenia

Moderator:

Mr. Jean-Pierre Garitte | Former EC Audit Progress Committee Member and Chairman of the Global IIA Board, World Bank Consultant

14:15 Reflections from IACOP Leaders and Experts (Conclusions)

Moderator:

Mr. Arman Vatyan | PEMPAL Program Lead, World Bank

14:30 Closing (Enabling Groups reporting back, and certificates)

Enabling Groups' Leaders:

Ms. Ljerka Crnkovic | IA Expert, Croatia

Ms. Filloreta Nikaj | IA Training Expert, Albania

Ms. Svilena Simeonova | Head of IAU in Stock Exchange; Member of Audit Committee in the Ministry of Labor and social affairs, Former Head of CHU, Bulgaria

Mr. Ihor Volianskyi | Director of Department for Strategic Planning, Reporting and Coordination of the Public Financial Control, State Audit Service, Ukraine

Moderator:

Mr. Arman Vatyan | PEMPAL Program Lead, World Bank

15:00 **Networking break**

15:30 **IACOP Executive Committee meeting (only for ExCom Members)**

17:00 **End of Day 3**

