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## Internal Audit Training of Trainers Virtual Workshop: New IPPF Update

Thursday, 1 February 2018

### Context

The new International Professional Practices Framework (IPPF) was issued by the Institute of Internal Auditors (IIA) in July 2015, and is the conceptual framework that organizes authoritative guidance for internal audit practitioners. The IIA lately introduced changes to the IPPF and the International Standards for the Professional Practice of Internal Auditing (ISPPA), which become effective during 2017. These changes were implemented to help internal auditors meet demands created by an evolving and dynamic business environment.

This virtual workshop will provide an overview of the IPPF and an update of the recent changes in the framework, covering the mission statement and core principles and present the changes to the ISPPA.

### Locations and time

**13:30** – Belgrade, Podgorica, Pristina, Sarajevo, Skopje, Tirana, Vienna

**14:30** – Ankara

**15:30** – Yerevan

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## Agenda (Vienna time)

<b>13:30</b>	<b>Opening Remarks</b>
Moderator	<b>Kalina Sukarova</b> Senior Financial Management Specialist, CFRR, The World Bank
Description	Welcome remarks and brief introduction of the topic and the speaker.

<b>13:35</b>	<b>Main changes to the new IPPF</b>
Speaker	<b>Jean-Pierre Garitte</b> Consultant, The World Bank
Moderator	<b>Arman Vatyán</b> Senior Financial Management Specialist, The World Bank
Description	<p>The new International Professional Practice Framework (IPPF) was introduced in 2015. Additional changes to the IPPF and the International Standards for the Professional Practice of Internal Auditing (ISPPA)<sup>1</sup> came into effect in 2017. These changes are relevant for internal auditors in both private and public sectors.</p> <p>The main changes to the Standards include:</p> <ul style="list-style-type: none"><li>• Enhancements to existing standards on communications and quality assurance;</li><li>• The creation of two new standards that address roles of internal audit functions and objectivity in both assurance and consulting engagements;</li><li>• The alignment of existing standards to the set of Core Principles that were incorporated into the IPPF.</li></ul> <p>This session will discuss the main changes to the IPPF and the Standards that are of relevance for Central Harmonization Unit management, Heads of internal audit departments and public sector internal auditors.</p>

<b>15:30</b>	<b>End of Virtual Workshop</b>
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<sup>1</sup> <https://na.theiaa.org/standards-guidance/Public Documents/IPPF-Standards-2017.pdf>

## Bios of the Speakers and Moderators (in order of appearance)



**Kalina Sukarova**

*Senior Financial Management Specialist, Centre for Financial Reporting Reform (CFRR), The World Bank*

Kalina Sukarova supports activities at the CFRR involving accounting education and capacity building, providing policy advice on corporate financial reporting reform and the development of the accounting and auditing profession, with a primary focus on international standards. She has authored and contributed to Accounting and Auditing Reports on the Observance of Standards and Codes, accountancy publications and studies as well as Financial Sector Assessment Program assessments. Mrs. Sukarova is a fellow member of the Association of Chartered Certified Accountants (ACCA). Prior to the CFRR, she was an Executive Director with Ernst and Young specializing in assurance, bringing with her over 15 years of practical accounting, financial reporting and auditing experience.



**Jean-Pierre Garitte**

*Consultant, The World Bank*

Jean-Pierre Garitte has been an international governance, risk management and internal audit practitioner, consultant and trainer for 40 years. In a previous position, he was for more than 20 years the Director of Internal Audit at J. Van Breda & Co, a financial holding company based in Antwerp, Belgium. Jean-Pierre was until June 2010 a partner with Deloitte Enterprise Risk Services (ERS), where he led the corporate governance, internal audit and risk management practice for Europe, the Middle East and Africa. He is specialized in the strategic assessment and reengineering of internal audit functions. He has undertaken assessments of internal audit functions on behalf of the Institute of Internal Auditors, the World Bank, the OECD and the European Commission.

He is the chairman of the Audit and Oversight Committee of the International Organization for Migration (IOM) in Geneva. He currently advises the audit committee of Brussels Airport Company on risk management and internal audit. Jean-Pierre has been recently appointed an external member of the Audit Progress Committee of the European Commission.

He is an Executive Professor in Corporate Governance, Internal and Information Systems Auditing at the Antwerp Management School (AMS). He was a visiting professor at the Erasmus University in Rotterdam and at the South Bank University in London. He has been advising Boards of Directors and Audit Committees across Europe and Asia. He has been training and developing internal audit departments in more than 30 countries, and has been a lecturer at several European, Middle East, Asian, North and Latin-American internal audit conferences. He is a European Union expert for restructuring projects in Eastern Europe and Central Asia. He currently advises parliaments, national audit offices and ministries of finance on new legislations.

He is the Past Chairman of the Board of the international Institute of Internal Auditors (IIA). Jean-Pierre has been a member of the IIA Standards Board (responsible for the IPPF and the ISPPA) and of the Board of Regents, which is responsible for the internal audit certification programs (CIA, CGAP).

At the European level, he has been for six years the President of the European Confederation of Institutes of Internal Auditing (ECIIA). For three years, he has also been the Chairman of the Asian Confederation of Institutes of Internal Auditing (ACIIA), representing the profession in the Asia-Pacific Region.



**Arman Vatyán PhD, FCCA, CPA, CGA**

*Financial Management Sector Leader for Central Asia, ECA Public Sector Accounting and Reporting Program Manager, the World Bank*

Arman Vatyán, an accountant, is a sector leader overseeing the implementation of the WB Central Asia work program. He is ECA Public Sector Accounting and Reporting (PULSAR) program manager with around 20 years of experience in leading critical financial management initiatives and reforms, including in public sector and corporate accounting and financial reporting, public internal and external audit in 24 countries in ECA, Latin America and MENA regions. He also leads PEMPAL Internal Audit Community of Practice of 23 countries (since 2008).

