



IIA 04
Institut für Interne Revision
Veranstaltungen

6th CEE Conference

May 5 & 6, 2011

Vienna / Hotel Arcotel Wimberger



15 CPE



V E N U E

Dear Colleagues,

IIA Austria is proud to organize and host the 6th CEE international conference in Vienna, Austria, in 2011.

The conference will take place on May 5 and 6, 2011, as the sixth of very successful consecutive events in the context of the cooperation of the IIA leaders of the Central and Eastern European countries.

We are extremely happy to be able to present you outstanding speakers from 15 countries: Belgium, Bosnia & Herzegovina, Croatia, Czech Republic, Germany, Latvia, Hungary, Poland, Russia, Serbia, Slovakia, Switzerland, UK, USA and Austria.

On the first day we have organized plenary sessions with presentations from the Chairman of the IIA, the President and CEO of the IIA, the Chairman of the ECIIA, the Director-General of the Internal Audit Service of the European Commission, the Secretary General of INTOSAI and international top experts on advocacy and fraud.

On the second day the conference will be continued in four parallel tracks: fraud, public sector, finance and governance/risk.

The two days of this conference will offer all participants a wide range of actual internal audit topics with a great opportunity of discussing audit issues with the speakers and colleagues.

Simultaneous translation (German-English, English-German) will be offered. Translation from other languages may be organized upon request of sufficient number of participants.

At the evening of the first day a Gala Dinner with music will be organized.

Don't miss this unique event with presentations from speakers you hardly will have a chance to meet at a single event at one place in Europe, together with a chance to visit one of the most attracting cities: Vienna! Wien (its name in German) is the capital of Austria. It is one of the most beautiful cities in Europe. In Vienna you can admire the imperial architecture and visit the places that influenced some of the most famous classical musicians: Mozart, Beethoven, Schubert, Strauss, Brahms, etc.

We are convinced that this professional event will provide you great benefits for your audit work - both by the top quality of the speakers and their presentations and by networking with colleagues.

We are very looking forward to see you in May in Vienna.



Norbert Wagner
Chief Executive Officer, IIA Austria



Angela Witzany
President, IIA Austria

Liebe Kolleginnen und Kollegen,

Das Institut für Interne Revision Österreich freut sich außerordentlich, Ihnen die 6. internationale CEE-Konferenz in Wien im Jahr 2011 präsentieren zu können.

Die CEE-Konferenz findet am 5. und 6. Mai 2011 als sechste derartige Konferenz – diesmal in Wien - statt. Die bisherigen – sehr erfolgreichen – fünf Konferenzen wurden in Budapest, Bratislava, Prag, Bukarest und Opatija abgehalten.

Es ist uns gelungen, absolute Top-Referenten aus 15 Ländern für diese Veranstaltung gewinnen zu können: Belgien, Bosnien & Herzegowina, Kroatien, Tschechische Republik, Deutschland, Lettland, Ungarn, Polen, Russland, Serbien, Slowakei, Schweiz, Großbritannien, USA und Österreich.

Der erste Tag bietet Plenarsitzungen mit Vorträgen vom Chairman des IIA, dem Präsident und CEO des IIA, dem Chairman der ECIIA, dem Generaldirektor des Internen Revisionsdienstes der Europäischen Kommission, dem Generalsekretär der INTOSAI und Präsidenten des österreichischen Rechnungshofes und Top-Experten für Advocacy und Korruptionsbekämpfung.

Am zweiten Tag wird die Konferenz in vier parallelen Tracks fortgesetzt: Fraud, öffentlicher Sektor, Finanzen und Governance / Risiko.

Die beiden Tage dieser Konferenz bieten allen Teilnehmern ein breites Spektrum an aktuellen Themen zur Internen Revision. Darüber hinaus haben Sie eine ausgezeichnete Gelegenheit aktuelle Probleme und Entwicklungen mit den Referenten und Kollegen aus dem CEE-Raum während der Tagung oder beim Gala-Dinner (Donnerstagsabend) zu diskutieren und neue Kontakte zu knüpfen oder bisherige zu vertiefen.

Die Vorträge werden in Deutsch oder Englisch gehalten, wobei für alle Vorträge Simultanübersetzungen (Deutsch-Englisch, Englisch-Deutsch) angeboten werden.


Versäumen Sie nicht diese einzigartige Gelegenheit, eine derartige Fülle von Spitzen-Referenten bei dieser Konferenz in Wien zu sehen und zu hören, die Sie mit höchster Wahrscheinlichkeit in den nächsten Jahren nicht mehr in Österreich gemeinsam antreffen werden.

Wir sind überzeugt, dass Ihnen diese professionelle Veranstaltung große Vorteile für Ihre Tätigkeit bringen wird – einerseits durch die hohe Qualität der Vortragenden und deren Präsentationen und andererseits durch die Möglichkeit zur Kontaktpflege mit Kollegen und Kolleginnen.

Wir freuen uns sehr, Sie im Mai in Wien begrüßen zu können.



Norbert Wagner
Geschäftsführer, IIA Österreich



Angela Witzany
Vorsitzende, IIA Österreich

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|--------------------------------------|--|---|
| 08.15 - 08.55 | Empfang / Registration | |
| 09.00 - 09.10 Eröffnung / Opening | Angela WITZANY | <i>President of IIA Austria</i> |
| 09.10 - 09.40 Eröffnungsrede | Shape the Future (Motto seines Vorsitzjahres / Motto of his term) Günther MEGGENEDER | <i>Chairman IIA</i> |
| 09.40 - 10.15 General Session 1 | Transition of the 8th EU-Directive into national law in CEE countries (Überleitung der 8. EU-Richtlinie in nationale Gesetze in CEE-Ländern) Phil TARLING | <i>Chairman ECIIA</i> |
| 10.15 - 11.00 General Session 2 | Attributes of a highly successful CAE (Eigenschaften erfolgreicher Revisionsleiter) Richard CHAMBERS | <i>President and CEO of The IIA</i> |
| 11.00 - 11.30 | <u>Kaffeepause / Networking Break</u> | |
| 11.30 - 12.15 General Session 3 | INTOSAI - Wissensaustausch (INTOSAI – Knowledge Sharing) Josef MOSER | <i>President of Supreme Audit Court Austria Secretary General of INTOSAI</i> |
| 12.15 - 13.00 General Session 4 | First overall opinion on the Commission's governance, risk management and control procedures regarding financial management (Erste Stellungnahme zu den Governance-, Risiko Management- und Kontrollverfahren der Kommission) Brian GRAY | <i>Director-General, Internal Audit Service European Commission</i> |
| 13.00 - 14.00 | <u>gemeinsames Mittagessen / Lunch Break</u> | |
| 14.00 - 14.30 General Session 5 | Advocating the profession (Lobbying der Internen Revision) Roland DE MEULDER | <i>Chairman IIA Advocacy Advisory Group</i> |
| 14.30 - 15.20 General Session 6 | Internationale Anti-Korruptions Akademie (Ansätze Governance, Tätigkeit) (International Anti-Corruption Academy (Approach, Governance, Activities)) Martin KREUTNER | <i>Special Advisor to the Minister for Anti-Corruption Affairs Chair of the Steering Committee, International Anti-Corruption Academy (IACA) President European Partners Against Corruption network</i> |
| 15.20 - 15.45 | <u>Kaffeepause / Networking Break</u> | |
| 15.45 - 16.40 General Session 7 | Preventing and combating fraud as part of the corporate culture in (big) Russian companies (Vermeidung und Bekämpfung von Wirtschaftskriminalität in (großen) russischen Unternehmen) Sergey MARTINOV | <i>CAE of Siberian Coal Energy Company, Moscow, Russia President of Russia Chapter of the Association of Certified Fraud Examiners</i> |
| 16.40 - 17.30 General Session 8 | Aufgaben und künftige Entwicklungsstrukturen der Zentralen Staatsanwaltschaft zur Verfolgung von Korruption (Responsibilities and future structures of the central department of public prosecution of Corruption) Walter GEYER | <i>Head of Central Department of public prosecution of Corruption, Vienna</i> |
| 20.00 – 01.00 | Dinner and Music | |

| | A: FRAUD | B: PUBLIC SECTOR | C: FINANCE | D: GOVERNANCE & RISK |
|---------------|---|--|--|--|
| 08.30 – 9.10 | Gert WEIDINGER KPMG, Austria Die zentralen Elemente eines Anti-Fraud-Management Systems und ihre Umsetzung in Organisationen und Unternehmen zur Reduzierung des Risikos für deliktische Handlungen <hr/> The central elements of an anti-fraud management system and its implementation in organizations and companies to reduce the risk of fraudulent activities | Grzegorz PIATAK Internal Auditor in Voivod Employment Office in Zielona Góra - Poland How to understand and assess effectiveness and quality in public administration – deliberations Internal Auditors? <hr/> Wie wird Effektivität in der öffentlichen Verwaltung verstanden und bewertet? | Katarina DJULIC International Finance Corporation, World Bank Group, Beograd, Serbia Assessing Corporate Governance Practices <hr/> Beurteilung von Corporate Governance Praktiken | Olga ANTIC Senior Advisor, Internal Audit, National Bank of Serbia Ethical dilemmas and Code of Conduct <hr/> Ethische Konflikte und Verhaltenskodex |
| 09.10 – 09.50 | Stanco TOKIC President IIA Croatia, Hrvatska Elektroprivredna, Zagreb, Croatia Systems of Internal control and fraud <hr/> Interne Kontrollsysteme und Wirtschaftskriminalität | Paul JAUERNIG CEA of the municipal authorities of the city of Vienna / Magistratsdirektion der Stadt Wien Interne Kontrollsysteme im Magistrat der Stadt Wien – ein Beratungsprojekt der Internen Revision <hr/> Internal Control Systems in the Vienna City administration – a consulting project of the IA | Sandor MATYAS CAE UniCreditGroup Hungary New expectations from internal audit in banking <hr/> Neue Erwartungen von der Internen Revision in Banken | Michael VERTNEG Partner at Deloitte, Vienna, Austria Corporate Governance and Internal Audit <hr/> Corporate Governance und Interne Revision |
| 09.50 – 10.40 | Jean-Pierre GARITTE Consultant, Past Chairman IIA, Past Chairman ECIIA Who should drive a fraud risk assessment? <hr/> Wer sollte eine Bewertung von Betrugsrisiken durchführen? | Esther STERN Director Office of Internal Oversight, The Organization for Security and Co-operation in Europe (OSCE), Vienna, Austria Practical experiences of International Organizations with Audit Committees <hr/> Praktische Erfahrungen mit Audit Committees in internationalen Organisationen | Silvia MARUSINCOVA Manager, Advisory Services, PwC, Bratislava, Slovakia Optimizing operational risks in the bank <hr/> Optimierung operativer Risiken in Banken | Peter GALAMBOS Past President, IIA Hungary Questions that are worth asking in every audit <hr/> Fragen, die in jeder Prüfung gestellt werden sollten |
| 10.40 | NETWORKING BREAK | | | |

| | A: FRAUD | B: PUBLIC SECTOR | C: FINANCE | D: GOVERNANCE & RISK |
|---------------|---|--|---|--|
| 11.10 – 11.50 | Ana GOSPODINOVIC Jörg JOHANNSEN Ernst & Young, Zagreb Ernst & Young, Vienna | Edith GOLDEBAND Audit Court of the Country of Lower Austria / LRH NÖ | Birgit STEIGER National Bank of Austria, Vienna Österreichische Nationalbank | Flemming RUUD University St. Gallen, Switzerland |
| | The role of internal audit in detecting and investigating fraud <hr/> Die Rolle der Internen Revision im Aufspüren und Bekämpfen von Wirtschaftskriminalität | Subsidiarität in der staatlichen Finanzkontrolle – Positionierung des NÖ. Landesrechnungshofes <hr/> Subsidiarity in state financial control – Position of the Audit Court of the province of Lower Austria | ICAAP – Gesamtbank- risikosteuerung (Internal Capital Adequacy Assessment Process) <hr/> Assessment of the ICAAP (Internal Capital Adequacy Assessment Process) | Risk Control Assurance |
| 11.50 – 12.30 | Peter ZAWILLA Managing Director of FMS Fraud Management & Services GmbH, Bielefeld, Germany | Nata LASMANE Ministry of Finance, Riga, Latvia | Eva KOVACEVIC Raiffeisenbank, Beograd, Serbia | Aslan MILLA Partner PwC Austria |
| | Die Vielfältigkeit der Motivlagen und Formen von Wirtschaftskriminalität durch Mitarbeiter <hr/> The diversity of the reasons and forms of fraud committed by employees | Optimization of Internal Audit Systems <hr/> Optimierung Interner Revisionssysteme | Internal Audit Reporting <hr/> Berichterstattung der Internen Revision | Interne Revision und Wirtschaftsprüfung - Konkurrenten oder Partner? <hr/> Internal and External Auditors – competitors or partner? |
| 12.30 | LUNCH BREAK | | | |

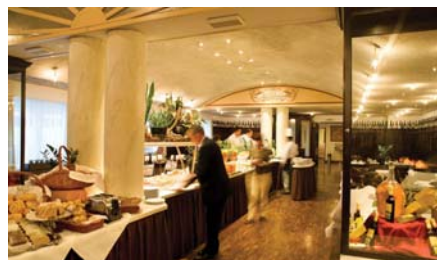
Conference Room



Dinner and Music



Lunch Break



| | A: FRAUD | B: PUBLIC SECTOR | C: FINANCE | D: GOVERNANCE & RISK |
|---------------|--|--|--|--|
| 13.45 – 14.35 | Kaspars LEBEDEVIS CAE Lattelecom, Riga, Latvia | Alexandra FINZ Federal Ministry of Agriculture, Forestry, Environment and Water Management, Vienna / Lebensministerium | Amir SOFTIC Member of the Board of Directors of Sparkasse Bank BH | Ernst PETRI Rosa ZEHNER OMV AG, Vienna |
| | Fraud in Telecom Industry <hr/> Wirtschaftskriminalität in der Telekom-Industrie | Bundesbudgetreform und ihre Auswirkungen auf die Interne Revision <hr/> Federal budget reform and its relevance to Internal Audit | Development of the front-end-system as key support tool of efficient credit process in financial institutions <hr/> Entwicklung von Front-End-Systemen als wichtiges Werkzeug effizienter Kreditprozesse in Finanzinstitutionen | Corporate Social Responsibility und Nachhaltigkeitsmanagement <hr/> Corporate Social Responsibility and Sustainability Management |
| 14.35 – 15.15 | Matthias KOPETZKY business-valuation, Vienna | Joanna MROWICKA Poznan University of Technology, Poland | Grazyna P. WOJCIK Ministry of Finance, Warsaw University of Life Sciences, Poland | Pavel VACHA CAE, T-Mobila, Prague, Czech Republic |
| | Vorschläge zur Vermeidung von Korruption – unbequeme Einsichten <hr/> Proposals to prevent corruption – uncomfortable insights? | Creating new management system in public sector in the European Community area <hr/> Erstellung neuer Managementsysteme im öffentlichen Bereich in Europa | Information technology and IT audit as a tool to help creating new management system in public sector in the European Community area <hr/> Erstellung neuer Managementsysteme im öffentlichen Bereich in Europa | Technology in the internal audit practice - potential approach to boost effectiveness of internal audit <hr/> Technologie in der Praxis der Internen Revision – ein möglicher Ansatz um der Effektivität der Internen Revision einen Schub zu verleihen |
| 15.15 – 16.00 | Viliam KACERIAK KPMG, Slovakia | Reinhard PETERJAN CAE, Government of the Province Styria | | Kurt BERTHOLD Consultant Business Compliance Systems, coop unlimited informationssysteme |
| | Do you know what is going on in your subsidiary? <hr/> Wissen Sie, was in Ihren Zweigniederlassungen geschieht? | Risikoorientierung als Grundlage einer modernen und wirksamen Internen Revision <hr/> Risk-Oriented as basis of a modern and efficient Internal Audit | | Risiko Management mit Fokus auf EuroSOX <hr/> Risk Management with focus to EuroSOX |

Änderungen vorbehalten / Subject to change

Die Vorträge werden in deutscher oder englischer Sprache gehalten und simultan in die jeweils andere Sprache übersetzt.

The presentations will be held in German or English language and all presentations will be translated simultaneously in German or English language.



Günther Meggeneder, 2010-2011 Chairman of the Board, The Institute of Internal Auditors (IIA). He is Chief Audit Executive (CAE) at ista International in Essen, Germany. He has been actively involved in The IIA since 1998. He served on the Board of Directors for IIA-Austria's from 2000-2007 and was Vice President for five years.

He worked inter alia in European Union (EU), OECD, OSCE, and German and Austrian Governmental projects.



Phil Tarling is a Partner in RSM Bentley Jennison, and as such is in charge of the specialist part of the firm that supplies internal audit, risk management and fraud investigation services to the public and commercial sectors internationally. obtained a Masters degree in Internal Audit and Management from City University Business School, London in 1989 and qualified as a Certified Fraud Examiner in 1996. He was been a Director of the Board of the IIA UK & Ireland from 1997-2008 and was the President from 2005-2006. He has served on the Board of Directors IIA Inc from June 1999 to July 2008 when he was appointed International Secretary and therefore is currently a member of the Executive Committee. He is the UK and Ireland's member of the ECIIA Management Board having been elected to the position in October 2007.



Richard F. Chambers is in his role at the helm of the internal audit profession's global authority, standard-setter, and educating body, responsible for driving the profession and the many undertakings of The Institute of Internal Auditors (IIA). Working from IIA Global Headquarters in Altamonte Springs, Fla., Chambers advocates for IIA members in 165 countries.

Prior to becoming IIA president and CEO, Chambers served as national practice leader in Internal Audit Advisory Services at PricewaterhouseCoopers (PwC), where he worked closely with CAEs of major global corporate clients to develop and implement strategic internal audit solutions.



Josef Moser, Law studies at the University of Vienna, graduation with a doctoral degree. 2003 Member of the Board of Directors of Eisenbahn-Hochleistungsstrecken AG (railroad construction company), commercial director and chief financial officer. 2004 Member of the Board of Directors of ÖBB-Holding AG (railroad holding company), in charge of strategic management of the operative holding ÖBB-Infrastruktur Betriebs AG and ÖBB-Infrastruktur Bau AG (railroad infrastructure company), chair of the Supervisory Board of ÖBB-Infrastruktur Betriebs AG., Managing Director of ÖBB-Immobilienmanagement GmbH (real estate management of Federal Railways). 07/2004 President of the Austrian Court of Audit and Secretary General of the International Organization of Supreme Audit Institutions (INTOSAI)



Brian Gray is since 2009 Director-General DG IAS: Head of the Commission's Internal Audit Service. Before he served as Deputy Director-General DG Budget, Accounting officer of the Commission, responsible for the Commission's accounts, for its project for the conversion to full accrual accounting, and for relations with the European Parliament and Council concerning the annual discharge procedure, and with the European Court of Auditors and he was also responsible for modernising the Commission's accounting system, and for launching its action plan towards an integrated control framework.



Roland De Meulder is after his retirement as Audit Director-EAME for Alcatel-Lucent's Group Audit Services now active as Special Advisor to the Management Board of The European Confederation of Institutes of Internal Auditing (ECIIA). In this voluntary capacity, he leads ECIIA's Advocacy Committee which mission is to promote the internal audit profession through focused advocacy initiatives towards legislators, regulators and other interest groups at the European level.

At the global level, Roland is past Chairman of the International Internal Auditing Standards Board and served on various IIA ad-hoc task forces. Currently, he is Chairman of IIA's Advocacy Advisory Group.



Martin KREUTNER is Special Advisor to the Minister for Anti-Corruption Affairs. Among his many titles, Martin Kreutner is President of the European Partners Against Corruption network (EPAC/EACN), Chair of the Steering Committee & Head of the Transition Team of the International Anti-Corruption Academy (IACA), member of the Executive Committee of the International Association of Anti-Corruption Authorities (IAACA), member of Interpol's International Group of Experts on Corruption (IGEC), member of the Advisory Board of Transparency International – Chapter Austria, he is a senior anti-corruption consultant and evaluator for, inter alia, the UN, the Council of Europe, and World Bank programmes (including in post-conflict countries).

Martin Kreutner is a certified court expert on general criminology, in addition to being chairman of the Supreme Disciplinary Commission of the Federal Ministry of the Interior and member of the Federal Appeals Tribunal; he is the author of many articles, papers, and interviews on anti-corruption and security issues, editor of books on corruption (2006, 2008, 2010) and co-author of a legal commentary (2005, 2009).



Sergey Martinov is President of the Russia Chapter of the Association of Certified Fraud Examiners. He is also Chairman of Audit Committee and a Board Member of three energy companies: Kuzbassenergo OJSC (TGK-12), Yeniseiskaya TGK OJSC (TGK-13) and Far Eastern Energy OJSC. He has more than 10-year work experience in the field of internal audit and control, including fuel, energy and consulting companies.

In August 2005 he was appointed Chief Audit Executive in the Siberian Coal Energy Company. Earlier headed internal audit and internal control departments of large oil and telecommunication companies and also led projects on internal audit and internal control systems creation for the largest enterprises of fuel and energy complex of Russia.



Walter Geyer was Member of the Austrian Parliament and District Attorney before he was appointed the Head of the newly installed Central Department of Public Prosecution of Corruption in Austria.





Gerd Weidinger is a Partner of KPMG Austria Group, Head of Forensic Department. He is an expert in fraud investigation and detection and in legal advice and consulting activities related to internal control systems.

The central elements of an anti-fraud management system and its implementation in organizations and companies to reduce the risk of fraudulent activities: early warning (Red flags, warning signals), detection (Fraud Investigation), prevention (value management, control systems).



Stanko Tokic is the President of IIA Croatia and the Head of Internal Audit and Risk Management Department. He graduated from the Faculty of Economics in Zagreb and has a master's degree in auditing. He has more than 35 years of experience in finance, planning, accounting and auditing, especially internal auditing. He is a member of the Executive Committee of the National Association of Internal Auditors and Controllers in Croatia, and a member of the team for internal controls in the public sector.

System of Internal Control against Fraud

Why is the system of internal control against fraud very important?
How to implement the system of internal control against fraud?
The role of internal audit and audit committee for prevention of fraud.
Reporting on the status of the system of internal control.
Cooperation with other functions of internal oversight.
Possible developments of systems of internal control against fraud.



Jean-Pierre Garitte has been an international internal audit trainer and consultant for a number of 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. He holds a University degree (licentiate) in Commercial and Financial Science and a Master degree in Accountancy. He is the Past Chairman of the Board of the international Institute of Internal Auditors (IIA) and he has been for six years the President of the European Confederation of Institutes of Internal Auditing (ECIIA).

Who should drive a fraud risk-assessment?



Grzegorz Piatak has broad professional experience as external and internal auditor and as chief accountant in public sector. He worked for Tax Audit Office, for Regional Chamber of Audit and for many offices state, regional and local administration.

He graduated at Zielona Góra University of Technology and Poznań University of Economy, extent management, accounting. He is member and former Vice-President of IIA Poland.

How to understand and assess effectiveness and quality in public administration – deliberations Internal Auditors?



Paul Jauernig received his PhD in 1985 in law at the University of Vienna. Since 1975 he is employee of the City of Vienna and was first in the field hospitals and in financial management work. Since 1996 he is head of today's internal audit group, since 2004 deputy head of the division staff and auditing.

From 2002-2004 he was Head of an interdisciplinary working group on corruption prevention and responsible for the development of fundamental principles for the prevention of corruption in the Vienna City Administration, including the development of a training program.

Internal Control Systems in the Vienna City Administration – a consulting engagement project of the IA

Effective internal control systems (ICS) as well as risk management systems obtain not only in the corporate law increasing importance. The Vienna city council has set itself the goal to enhance and strengthen internal controls. Internal control systems help to ensure safe operation and to achieve the objectives of the city as a services company in the future. By 2009, 74 departments systematically recorded their internal control systems. The most comprehensive ICS representation now forms the basis for future audits. The internal control systems should be evaluated in the next few years by self-auditing and their maturity will be increased gradually



Esther Stern, a Canadian national who worked with the United Nations for nine years, joined the OSCE as Director of the Office of Internal Oversight in August 2007.

Ms. Stern served as the Director of the United Nations' Internal Audit Division, covering all the UN Secretariat's programmes and funds. Later, as Interregional Adviser, she was responsible for technical co-operation and policy advice in areas concerning audit and control, fraud detection and anti-corruption. Prior to joining the UN, Ms. Stern was the Principal Director in the Office of the Auditor General of Canada.

Practical experiences of International Organizations with Audit Committees

Some good practices, some practices to avoid, good communication.
RIAS (Representatives of Internal Audit Services of the UN and Multilateral Institutions)





Katarina Djulic is Associate Operations Officer at International Finance Corporation, World Bank Group, working on the Corporate Governance Program. She is docent teaching at Faculty of Economics, Finance and Administration in Belgrade. She holds a Bachelor of Laws from the University of Belgrade, a Master of Laws (LL.M.) from Northwestern University, a Master in Public Policy from Harvard University, JFK School of Government, and a PhD degree from the University of Belgrade, School of Economics. Prior to joining IFC, Ms Djulic worked as a legal adviser to firms in Belgrade and New York and afterwards at the Ministry of Finance, first as an adviser to the Minister and then as an Assistant Minister in charge of the Financial System Division. She also worked for European Bank for Reconstruction and Development in London in Office of General Council.

Assessing Corporate Governance Practices

The presentation will be on corporate governance practices in the region of South East Europe with a special focus on CG practices related to internal controls and internal audit. Katarina Djulic will report on methodology that IFC uses to assess IC/IA practices in companies in the region and on experience so far. She will present IFC's activities which aim to foster IA practices in the companies in the region.



Sandor Matyas is President of IIA Hungary and Head of Internal Audit, UniCredit Bank Hungary.

In 1996 he started his professional experiences in the field of audit and financial activities inter alia at Ernst&Young and National Bank of Hungary.

New expectations from internal audit in banking

The banking profession is under changing and the sustainability is more important than ever for all interested parties. This approach is becoming a strategic importance and it raised questions regarding the internal audit departments' competency as well. The new circumstances in banking might force us to reshape the internal audit competency but do we really need any changes in the profession?



Silvia Marusincova is a Manager in PricewaterhouseCoopers Slovakia Advisory group leading Governance, risk and compliance practice. Silvia has broad experience in providing consulting to clients in a range of industries (mainly FS) on risks, controls, internal audits and corporate governance. She has been involved with some of the large corporate governance assignments commissioned in the region of central Europe

Optimizing operational risks in the bank

What are the operational risks facing the bank? What frameworks manage compliance and decrease the operational losses? What is sustainable strategy?



Olga Antic is since 2002 Senior Advisor (Internal Audit Department) at the National Bank of Serbia, Belgrade. She graduated at the University in Belgrade, Faculty of Economics (recognized as Master's degree).

Ethics, Ethical dilemmas and Code of Conduct

1. Introduction: Definition of Ethics (principles of right and wrong, Ethics - in philosophy, Ethics in life)
2. Ethical dilemmas (The difference between ethical dilemmas and ethical lapses - Definition and examples of ethical dilemmas and ethical lapses, Dealing with ethical dilemmas).
3. Business Ethics (influences shaping the Business Ethic, Benefits of Managing Ethics in the Workplace)
4. Meaningful code of conduct (development and implementation)



Michael Vertneg is a CPA and partner at Deloitte. After more than 20 years as auditor mainly in the banking sector, he has headed a number of years the Department of Enterprise Risk Services. Key aspects of his activities are risk, control and compliance. He audits and advises companies with regard to compliance, internal control systems and internal audit.

Corporate Governance and Internal Audit

Regulations on corporate governance have undergone a rapid development in the last ten years. Voluntary submission is being replaced by a legal obligation, the scope of the regulations affects more and more of the company. This also has significant implications for the understanding and the role of internal auditing. Where are we going?



Peter Galambos was CAE of Hungarian Telecommunication Company. He is Past President of IIA Hungary and is now Member of the Board of IIA Hungary. He holds a Doctor's degree in Management Science.

Questions that are worth asking in every audit

The scope of the presentation covers the efficient preparation of an audit and a list of useful questions to be asked to add real value for the management boards. In the focus are the elements of internal control system, especially the managerial control, process control, risk management, information flow, border of tasks and responsibilities, competence. Moreover the presentation deals with possibilities of revenue increase and cost saving by audit work.





Ana Gospodinovic is a Board member and Executive Director in Assurance Services at Ernst & Young Croatia. She started her career as external auditor in ex-Yugoslavia trained by reputable professional accounting firm Coopers & Lybrand and continued in professional services from 1990 with Arthur Andersen and after the merger in 2002, she joined Ernst & Young.

The role of internal audit in preventing, detecting and investigating fraud

The Standards for the Professional Practice of Internal Auditing refer to fraud-related matters about 8 times. Not only the Standards, but also share- and stakeholders expect much from the Internal Audit function when it comes to fraud prevention, detection and investigating. This session shows some examples of how internal auditors cover their role, watch out for red flags and help the organisation improve their anti-fraud management.



Jörg Johannsen Managing Director at Ernst & Young in Austria; responsible for the advisory areas Internal Audit, Risk Management, Internal Controls, Revenue Management and Contract Risks, several years of experience as Internal Auditor in the Finance sector, in the Chemical industry as well as in the Plant Constructing area; Design and operation of Internal Audit functions; Advisory and seminars on Internal Audit and Risk Management related subjects; Business Administration studies at the Universities of Osnabrueck (Germany) and Hull (England); Certified Internal Auditor; IIA Quality Assessor/Validator.



Peter Zawilla is managing director of FMS Fraud Management and Services GmbH in Bielefeld (Germany). Before he was employed for more than ten year in the group audit of a leading German bank. Among others his task was to develop a department for special investigations and crime audits. Moreover, he is author of numerous publications as well as co-editor of various reference books and director of the practice oriented "Certified Fraud Manager" programme as well as various trade-specific complementary modules at the Frankfurt School of Finance & Management.

The diversity of the reasons and forms of fraud committed by employees

The reasons and forms of fraud committed by employees to the disadvantage of their enterprise are various and are frequently causing a considerable material damage for the enterprise concerned. The lecture will identify the reasons and forms of fraud committed by employees as well as its identification based on practice cases.



Edith Goldeband is since July 2010 Director of the Audit Court of the province Lower Austria. She started her career at the Supreme Audit Court of Austria in 1986 as an auditor in the country, municipal and federal level and in various positions. From May 2006 to June 2010 she was Head of the Section 5 (communication, staff, administration).

Subsidiarity in state financial control – Positioning of the Audit Court of Lower Austria



Nata Lasmane, CAE of Ministry of Finance, Riga, Latvia

Before she became CAE of Ministry of Finance she was Director of Internal Audit Department of Rural Support Service (EU paying agency) and Auditor at KPMG Latvia Ltd.

Optimization of Internal Audit Systems



Birgit Steiger, National Bank of Austria, Vienna

Besides her job as group leader in internal audit she is working on several European projects that aim to support the further development and implementation of banking supervision law in non-EU Member States. In addition, she was /is a member of several European working groups on banking supervision.

Assessment of the ICAAP (Internal Capital Adequacy Assessment Process)



Eva Kovačević graduated from the Belgrade Faculty of Economics, majoring in banking, finance and insurance. She began her career 1995 as an auditor in the audit firm Deloitte & Touche, and in 1996 joined audit firm KPMG, where she gained experience in working on projects abroad. In year 2000 she obtained the title of the auditor at the Federal Ministry of Finance. Since 2002 she has been employed at the Raiffeisenbank in the department of internal audit. Currently holds position of the deputy head of internal audit. From 2006 to 2008 she was partially employed as an internal auditor in the Company managing a voluntary pension fund Raiffeisen future. During her career he has participated in various local and international trainings and conferences in the field of internal and external audit. She is one of the founders of the Serbian Association of Internal Auditors and a member of the Nomination Committee.

Internal Audit Reporting



Flemming Ruud is Professor of Business Administration, in particular Internal Control / Internal Audit, at the University of St. Gallen. In addition, he is Adjunct Professor of Internal and External Auditing at the Norwegian School of Management, Oslo, Norway, and at the University of Toronto, Canada. Since 1998, he is a Member of the board and in 2008, he was nominated as Vice-president of the Institute of IIA Switzerland. Since 2010, he is Leader of the Task Force for Academic Relations Committee of the ECIIA He functions as advisor to European academic institutions, auditing firms, governments and businesses, promoting the development of corporate governance, financial and operational auditing.

Risk Control Assurance

Effective risk management and internal control processes are important management tools of the administrative or supervisory board and the management. In view of these processes also the Internal Audit as an independent activity plays an important role: it provides assurance to the management with regard to the adequacy and effectiveness of risk management and internal control processes and contributes to their improvement.



Aslan Milla now has 21 years experience in auditing and is specialized in the audit of annual and consolidated accounts of large and medium-sized enterprises to national and international standards, guidance and support for the introduction of consolidated reporting under international accounting rules, the introduction of consolidated management information systems, improving internal control systems in various industries as well as corporate governance and enterprise-wide risk management.

Internal and External Auditors – competitors or partner?

The aim of the presentation will be to work out the different tasks with special focus on the public sector and both accentuate the separative aspects and the potential synergies which have not yet been used.



Kaspars Lebedevs, CAE Lattelecom, Riga, Latvia. He started his career in PwC in 1994 progressing to audit manager position. Obtained international experience working 4 years as auditor with PwC in Washington DC, USA in Information technology and telecommunications industry. Throughout career with PwC he participated in number of internal training programs focusing on skill development, teamwork and finance/operational processes. Joined SIA Lattelecom, a fixed telephone line operator in Latvia in Internal Audit director position in October 2006.

Fraud in Telecom Industry



Matthias Kopetzky is co-owner and Managing Director of Business Valuation Ltd. and Member of the Board of IIA Austria. He is also associate member of certified Fraud Examiners and a highly recognized official expert in fraud cases cooperating with attorneys. Kopetzky published in relevant collected editions, scientific journals and is co-author of Joe Wells's "Corporate Fraud Handbook".

Proposals to prevent corruption – uncomfortable insights?

Cases of corruption attract more and more questions to the activities of internal auditing. Detecting corruption without any hints is extremely difficult. Therefore prevention is much more effective and this is the reason why preventive measures are of high importance. Research and practice meet here.



Viliam KACERIAK has over 5 years of experience with KPMG. He currently serves as Manager in KPMG Forensic Services in Slovakia. Prior to joining KPMG Slovensko, Viliam has worked for Slovak Telekom, a.s., as a Senior Internal Auditor, Ministry of Finance of the Slovak Republic and European Commission, Directorate General for Audit.

Viliam has experience in Fraud Diagnostic and fraud risk management, Fraud investigations in various organizations, Review of internal processes including compliance with SOX and EU legislation, Public procurement and state aid reviews incl. conflict of interest and Corporate intelligence.

Do you know what is going on in your subsidiary?

- Emerging fraud issues in the CEE region,
- Role of internal auditors in fraud prevention
- Fraud risk management examples



Alexandra Finz is CAE at Federal Ministry of Agriculture, Forestry, Environment and Water Management, Vienna. She graduated at the University of Economics, Vienna. She is Key Expert in EU-Twinning, lecturing at the Federal Academy of Public Administration and Others and was Member of the Inter-Ministerial Working Group Code of Conduct.

Federal budget reform and its relevance to Internal Audit

The current budget law brings sweeping changes to public administration. In place of the cameralistics a new accounting system, based on commercial considerations, will be implemented. The performance and results orientation, particularly the results-oriented management control are the central core of this reform. These changes also affect the internal audit, its operation and the expectations and requirements placed on them - a preliminary report on new audit tasks in the field of public administration.



Joanna Michalina Mrowicka is Director of Audit and Internal Control Department on Poznan University of Technology. Graduate of the Jagiellonian University in Cracow (Faculty of Law). Member of the Institute of Internal Auditors IIA Poland (Vice President) and the European Confederation of Institutes of Internal Auditing (Member of the Board). Her academic interest concentrates on economic sciences, particularly strategic management, internal audit and commercialization of technology.

Creating new management system in public sector in the European Community area

Projects influence the development of many organizations and institutions. The European Funds are the main factor behind activities of public sector. The biggest challenge is to maintain the results of the project after its finalization. Therefore, public sector needs new management system. Transfer technology could be the right solution.



Reinhard Peterjan, CAE, Government of the Province Styria

Risk-Oriented as basis of a modern and efficient Internal Audit

Each audit plan is based on the consideration of current business objectives and projects. At the same time there are also more general types of risk, such as strategic, operational, financial, market-immanent, managerial and environmental risks important for the activities of internal auditing. Based on these approaches specific risk situations will be analyzed and considered in connection with the rapid development of society and modern business management.



Amir Softic graduated in at the University of Sarajevo and currently he prepares the final master exam with the topic of development and management of efficient credit processes and credit risks. During his career he was manager in the banking sector over last 10 years, primarily in the risk management area. As a banker, he worked with the Turkish Ziraat Bank (first International bank in Bosnia and Hercegovina) and the HVB Bank Bosnia and Hercegovina. Since 2009, he became the Board Member of ASA Group BH in charge of the risk management on the Group level. Currently he is the member of the Board of Directors of Sparkasse Bank BH. Parallel to his ordinary job, Amir Softic is engaged as a guest lector in the Banking Academy of Economy University Sarajevo.

Development of the front-end system as key support tool of efficient credit process in financial institutions



Grazyna Paulina Wojcik, PhD, Ministry of Finance, Warsaw University of Life Sciences, Poland

She currently works as a lecturer at the Warsaw University of Life Sciences, Faculty of Production Engineering in the Department of Organization and Production Engineering. She has completed Postgraduate Studies "Management Analyst" as well as "Management of IT Projects."

Information technology and IT audit as a tool to help management

The presentation discusses the basic types of management information systems supporting management control within the organization.





Ernst Petri, CAE of OMV AG, Vienna, (Oil and gas group with integrated companies for plastics and chemicals in Central and Eastern Europe). Before he was appointed CAE in 2009 he was Chief Financial Officer of OMV Germany.

Corporate Social Responsibility and Sustainability Management



Rosa ZEHNER, was after graduating at the University of Natural Resources and Life Sciences, Vienna, engaged for ten years in international development cooperation (8 years in Ecuador). Since 2005 working with OMV she is concentrating on sustainability management and -reporting and has coordinated the development and implementation of the climate protection strategy across the group.



Pavel Vacha is Vice-President Internal Audit, T-Mobile Czech Republic. He Pavel joined T-Mobile in 1999 to establish the audit department. Additionally, he was responsible for the Risk Management, which he later handed over to the SOX-responsible entity. He has also 16 years of audit and fraud investigation experience with large multinational companies in many countries across the Europe. Pavel Vacha is Past President of the Czech Institute of Internal Auditors.

Technology in the internal audit practice – a potential approach to boost effectiveness of internal audit



Kurt Berthold, is Senior Consultant for Business Compliance Systems. He has more than 12 Years experience in leading positions at international IT-Companies in fields of Sales, Marketing, Finance and Service. Since four years Kurt Berthold is well grounded in the field of ICS incl. Riskmanagement Systems. Because of his intensive engagements in these fields he is able to relate to successful and less success projects.

Structured Overview and Value Add of an integrated ICS and Riskmanagement System

Overview and Structure of an integrated ICS incl. Riskmanagement
How to integrate company wide? How to start? Implementation steps / Value Add Scenarios

Venue:

Hotel Arcotel Wimberger
Neubaugürtel 34-36
1070 Wien
www.arcotelhotels.com/en/wimberger_hotel_vienna
Close to the Metrostation U6 Burggasse/Stadthalle

Conference Registration:

www.internerevision.at

Registration Fees

| | Member | Non-Member |
|---------------------------------|--------------|------------|
| Regular (till January 27, 2011) | € 590 | € 690 |
| Late (January 28 to May 4, | € 690 | € 790 |
| (No tax applicable) | | |

Group Discount

A special group discount of 5% off the conference fees will be applied for all groups of 3 or more individuals registering from the same organization. Please note, ALL registrations must be processed at the same time in order to qualify. This special group rate will be valid until January 27, 2011.

Please note all payments must be received by the registration deadlines noted above to receive any reduced rates.

For inquiries or changes to your registrations, please contact the Conference Secretariat at tanja.rautner@internerevision.at or phone +43 1 817 0393.

Cancellation Policy

Cancellations received in writing prior to April 7, 2011 will receive a refund on registration fees, less € 50 administration charge. Registration fees will not be refunded for any reason after April 7, 2011. Name substitutions are accepted in writing only (email is acceptable) to the Conference Secretariat at tanja.rautner@internerevision.at.

Registration is binding. Please select with your registration your participation for the second day (tracks).

Fees include participation of the conference, lunch on May 5 and 6, coffee and snacks at breaks and Gala Event.

Room reservation:

Conference Group Rates

Group Rate available until April 27, 2011 – based on availability! Book now to avoid disappointment.

IIA Austria has arranged for special hotel rates at the Hotel Arcotel Wimberger. For registration please use the attached template and submit to the hotel directly.

| | |
|-----------------------------|--------------|
| Standard Room Single - Rate | € 109 |
| Standard Room Double - Rate | € 124 |
| (Breakfast included) | |

6th CEE Confernece

May 5 & 6, 2011

Vienna

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