

# Internal Audit and Risk Management

Effective, accountable and  
inclusive organisations



One-week professional development workshop  
8 to 12 March 2021 in London



BRITISH ACCREDITATION COUNCIL  
ACCREDITED SHORT COURSE PROVIDER

PAI is accredited by the  
British Accreditation Council  
for Independent Further and Higher Education

### About the workshop

Across the world the public sector faces a difficult and rapidly changing mix of challenges to providing effective, accountable and inclusive public sector organisations. Delivering rapid and appropriate responses to the COVID-19 pandemic, working to minimise the impact of unusual weather activity (related to climate change), increasing pollution and demand for more sustainable public services all pose complex challenges for public services. Citizens expect the public sector to meet all these challenges while delivering core business services as usual to the same high standards. Organisations are under stress and need to adapt and absorb new ways of working. Accountability in terms of efficient, economical and effective use of their resources, must be maintained. Public sector managers, politicians and the public need assurance that systems and processes are robust, while protecting their people in terms of their health and economic activity. Rapid policy responses increase the risk of (opportunistic) fraud and error, waste and unsustainable public expectations.

Politicians and senior managers need to be able to offer "value for money". A crisis also presents opportunities. Internal audit and risk management offer a centre of expertise to investigate and provide solutions. They provide assurance on organisational processes and opportunities to strengthen management decisions. This workshop will show you how strong internal audit and timely risk management underpin essential, sustainable financial and management systems enabling the achievement of organisational objectives. It sets out current good practice in both these areas and gives an excellent opportunity for you to visit a selection of public sector bodies to talk to practitioners and draw on the practical knowledge of the Workshop Directors and visiting speakers. Case studies provide practical examples and insights during the week.

### Who is it for?

The workshop is for:

- Senior managers with specific responsibility for maintaining strong internal business regulation such as corporate governance, the implementation of measures to mitigate COVID-19, minimising the impact on the environment, and internal audit or risk management
- Heads of internal audit, finance managers, members of audit committees
- Senior planners contemplating the introduction of internal audit and risk management to their organisation, especially in the light of the COVID-19 pandemic.

### How you will benefit

The workshop is designed to allow you to:

- Discuss internal audit and risk management in the context of your organisation
- Examine the inter-relationship between internal audit and external audit in detail (resource stretching implications may mean more pressure to place reliance on internal audit)
- Share experience of good practice developments and practical lessons learned from their implementation in the UK and other countries
- Share your own experiences of managing and implementing risk management and internal audit post-COVID-19 and the challenges your organisation faces
- Enable you to explore how these developments may be introduced and/or implemented in your own country.

### What the workshop will cover

The workshop incorporates practical advice for risk management, both as a vital management process in its own right and as a key tool in internal audit planning to focus attention where it is most needed. It will provide you with guidance on good practice developments, empowering you to strengthen your own governance structures. There will be discussion sessions and practical case study material, with visits to key practitioners to examine the elements of good practice in important and developing areas. The aim is for a highly interactive event where you are encouraged to: share your own experiences; debate the potential added value to your own situation from applying features of models used in the UK; and consider skills and resources required to develop a framework for risk management and internal audit.

Workshop notes, presentations and a range of different materials are provided on an Android tablet for you to use during the workshop and take home with you for future reference and follow up.

*"The workshop was interactive and added value to my profession. Interesting discussions with the Wales Audit Office and the internal auditor were the best."*

Faith Waithira  
Internal Auditor  
Public Sector Accounting Standard Board  
Kenya

## Programme outline

	AM	PM
<b>Day 1</b>	<p>Welcome and introductions</p> <p>Achieving objectives: the role of risk management and internal audit</p> <p>Risk management in the public sector in the context of COVID-19</p> <p>Key success factors and problem areas for risk management</p>	<p><i>Visit to a public sector body:</i></p> <ul style="list-style-type: none"> <li>• Practical experience of risk management and internal audit</li> <li>• Discussions with staff</li> </ul>
<b>Day 2</b>	<p>Developing a risk register:</p> <ul style="list-style-type: none"> <li>• Case study to develop a risk register, including strategic plans and performance targets</li> </ul> <p>Participants' informal presentations</p>	<p>Main elements of successful internal audit</p> <p>Internal audit structures and independence</p> <p><i>Late afternoon travel to Cardiff, Wales</i></p>
<b>Day 3</b>	<p><i>Visit to another public sector body:</i></p> <ul style="list-style-type: none"> <li>• Practical experience of risk management and internal audit</li> <li>• Discussions with staff</li> </ul>	<p><i>Visit to Wales Audit Office:</i></p> <ul style="list-style-type: none"> <li>• Co-operation between internal audit and external audit</li> <li>• Approaches to performance audit</li> </ul> <p><i>Late afternoon travel back to London</i></p>
<b>Day 4</b>	<p>Risk-based internal audit planning:</p> <ul style="list-style-type: none"> <li>• Case study to develop a risk-based internal audit plan, including assessment of risk and experience of previous audits</li> </ul> <p>New and emerging internal audit issues:</p> <ul style="list-style-type: none"> <li>• Discussion on post-COVID issues in the UK and internationally</li> </ul>	<p>Audit approaches, including systems-based and substantive work</p> <p><i>Visit to a public sector body or visiting speaker to discuss current developments in:</i></p> <ul style="list-style-type: none"> <li>• Governance</li> <li>• Internal audit</li> <li>• Risk management</li> </ul>
<b>Day 5</b>	<p>Performance audit for internal audit:</p> <ul style="list-style-type: none"> <li>• Case study to identify performance audit topics and to develop the approach to be adopted</li> </ul> <p>Putting developments into practice:</p> <ul style="list-style-type: none"> <li>• Comparison between UK practice and participants' own experience of internal audit</li> </ul>	<p>Workshop conclusion:</p> <ul style="list-style-type: none"> <li>• Action planning</li> <li>• Review and evaluation</li> <li>• Presentation of certificates of attendance</li> </ul>

At the time of preparing this brochure, we are planning to include site visits in the programme as indicated above. However, if Government guidelines relating to COVID-19 advise visit hosts against accepting visiting groups we will arrange to connect with them virtually. We reserve the right to change the programme as necessary.

## Workshop Directors

The Workshop Directors will be Dr Peter Boulding and Jane Squire.

Peter is an experienced public sector trainer and consultant. He trained in accountancy with the UK National Audit Office where he carried out financial audits in many UK Government Ministries and Agencies and was a key team member in several regulation and privatisation performance audits. He is a fully qualified professional accountant (full member of the Chartered Institute of Public Finance and Accountancy) with more than 30 years of experience of providing technical leadership in Public Financial Management (PFM) and Public Sector Reform (PSR). Peter has expertise in strengthening the audit, financial management and control capacity of public sector institutions. He has worked with Auditor Generals in numerous countries including Afghanistan, Bangladesh and Trinidad and Tobago. While Deputy Director, International, at CIPFA he organised a major conference for the Commonwealth (with PEFA and the World Bank) covering International Public Sector Accounting Standards implementation for Accounts and Auditors General from 18 countries. He managed the development of the OECD-DAC *Practitioners' Guide to PFM Capacity Development*. As a senior member of CIPFA's international team he led several professionalisation and training initiatives and helped launch the *Whole System Approach to Public Financial Management*. Peter is a trainer for the International Organisation of Supreme Audit Institutions' Performance Management System. He is currently an associate tutor for the CIPFA professional qualification for UK and international students. Peter's PhD is in Economic and Social Geography from the University of Durham.

Jane has 6 years' operational financial management experience and 33 years' external audit, consulting and training experience. She has worked in both the private sector and the public sector, including spending 20 years at the National Audit Office (NAO), working on performance audit. She has experience in the UK and overseas including in the USA and 11 countries in Europe. Jane carries out high profile independent reviews of financial management, corporate governance, performance management, internal audit and risk management, in UK central Government, Agencies and local government. She has extensive training experience both at professional qualification level (e.g. CIPFA in Slovenia) and for organisational transformation (e.g. 10 years at the European Court of Audit). Jane is a qualified accountant in the public sector (member of the Chartered Institute of Public Finance and Accountancy) and holds the Association of Project Managers qualification. She has published technical papers for CIPFA and the World Bank and is a senior examiner of the BSc Applied Accounting degree at Oxford Brookes University.

## How to apply

Please complete the PAI application form online via our website: <https://public-admin.co.uk/booking-form/>.

You can also complete our hard copy application form. Please contact us at [pai@public-admin.co.uk](mailto:pai@public-admin.co.uk) to obtain a copy. Once completed return to Amanda Anderson, Programme Manager, at the same email address.

If you would like to discuss this workshop, any of our other international workshops or our consultancy services, please contact Claire Cameron, Director.

We also have extensive experience of designing tailor-made training (from one day to two or three weeks) which can be run in your own country or in the UK to meet the specific needs of groups or individuals at all levels within your organisation. Please contact us if you would like further information.

## Language

The workshop is conducted in English. You will need to have a good working knowledge of the language.

## Location and arrival arrangements

The workshop is based in central London. We can arrange travel to and from one of the London airports into central London if you let us have your flight arrival details in good time. The cost of airport transfers is included in the fee.

## Fees

The fee for the workshop will be £2,295. It includes tuition, travel to and from the airport in London, travel on scheduled visits which form part of the programme, travel and one night's accommodation while on the visit outside London<sup>1</sup>, presentation material and other documentation. It also includes an Android tablet for you to use during the workshop and take home with you for future reference and follow up. We also provide a light lunch and refreshments during each working day as part of the fee.

## Other costs

Airfares and daily travel to and from the workshop venue are not included. Our workshops are non-residential and you are responsible for your accommodation costs. We can help you with booking hotel accommodation so please let us know if you would like us to advise you or make a reservation. We suggest that you should allow approximately £160 per day for a modest standard of hotel (for example, three-star), local travel in the UK, meals (apart from a light lunch on working days) and other incidental expenses.

## Value Added Tax

We do not have to charge UK Value Added Tax (VAT) if you can provide written confirmation from your government or its accredited representative that you are "employed by the government in furtherance of its sovereign activities." In all other cases, we will have to charge VAT (currently 20%) in addition to the fee.

## Ways to pay

You, or your government agency, can pay by bank transfer or by cheque, made payable to Public Administration International. We also accept payment by credit or debit card but there is a surcharge for this way of paying. Please contact us if you would like to pay by credit or debit card.

## Discounts

We offer a 10% reduction on the full tuition fee if we receive payment no later than 28 days before the first day of the workshop. If we receive payment after that, we will charge the full tuition fee.

## Cancellation

If you have to cancel your booking, you must let us know in writing and we will acknowledge in writing your cancellation. For cancellations received up to 29 days before the start of the workshop we will refund the tuition fee, minus a charge of £200 to cover our administration costs. For cancellations received within 28 days of the start of the workshop, we will charge the full tuition fee. If you have paid the tuition fee and have subsequently been refused a visa to enter the UK, we will refund the tuition fee, minus a charge of £200 to cover our administration costs, providing you send us the original letter from the British High Commission/Embassy confirming refusal of a visa and providing you have not entered the UK.

## Substitutions and transfers

If you have booked a place on a workshop and are not able to attend, we will accept an appropriate substitute at any time without penalty, but our normal terms and conditions will apply. Also, it is possible to transfer to a future workshop, but only one transfer is permitted. Please get in touch with us and we will advise you about transfers.

*Please see our website for our full terms and conditions. If you would prefer a hard copy of our full terms and conditions, please let us know.*

<http://www.public-admin.co.uk/terms-and-conditions-for-booking/>

## Insurance

We advise you to arrange travel and health insurance cover before you leave your home country.

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<sup>1</sup> Travel to and from the airport in London, travel on scheduled visits during the workshop, return travel and one night's accommodation on the visit outside London are provided at cost.

## Who we are

PAI (Public Administration International) specialises in management consultancy, training and development services for organisations in, and associated with, the public sector worldwide. We provide advice and support for governments going through political, economic, structural and legislative change. Our extensive network of associates includes practitioners, academics and independent consultants. Our key objectives are promoting good governance and good practice in delivering public services. This workshop is one of a number of specialist UK-based professional development workshops designed to meet the needs of public services worldwide.

We pride ourselves on our:

- High quality, practical advice and support for our clients
- Professionalism and integrity
- Ability to offer excellent value for money
- Sound experience and track record internationally
- Networks and partnerships across the world
- Flexible, collaborative approach
- Friendliness and focus on putting people first.

Where we are



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