

Marrakech – Morocco

“Internal Audit and Control in the Public Sector”

Seminar

1st Workshop

Tools and implementation process for an internal control project

- 1- Officialize and institutionalize the internal control implementation project and inform all staff members (internal control charter, definition of the sponsor...)
- 2- Establish a project team tasked with coordinating and monitoring the project.
- 3- Analyze the current state of affairs: unknowingly any entity implements internal control measures; so procedures and practices in place should be scrutinized.
- 4- Identify and assess risks from various perspectives: environment, human resources, information systems, technical and legal constraints and procedure handbooks
- 5- Carry out a critical analysis in order to assess whether the risks incurred are covered by the various safeguards and controls in place
- 6- Set out a risk map: assess and rank risks
- 7- Bear in mind the risk map drawn up previously, suggest an action plan that would incorporate the objectives set and the resources that could be deployed in order to reach an acceptable level of risk
- 8- Implement the action plan: establish the structures that would

make the plan effective, as well as the tools needed for its carrying out, support and monitoring

- 9- Develop and update the risk map (following changes in terms of environment, regulations and technology).
- 10- Establish a bottom-up and a top-bottom reporting and communication system that would enable monitoring the implementation of the action plan
- 11- Change management: disseminate information about the project, train, raise awareness, manage reluctance in order to get the staff involved in the project

Key points:

- Incorporate in the internal control system a component related to the fight against corruption
- It is important to have a role-based organizational chart indicating responsibilities, substitutes, delegations of authority
- Streamlining and computerization of procedures
- Get all members of staff involved in the project: get all operational staff to work on the risk map...
- Institutionalize the practice consisting in drafting a yearly report on internal control.