

Seminar's guiding thread

« Internal controls and audit in public sector »

Marrakesh – Kingdom of Morocco

June, 19th and 20th, 2013

1 – Missions and goals of internal control system established and internal audit

And Focus on questionnaire answers

2 – COSO framework:

- Description of the COSO framework
- Review of each COSO component:
 - control environment
 - risk analysis
 - control activities
 - information and communication
 - monitoring and supervision
- What and how to settle to comply

3 - Internal audit:

- Mission
- Different organisations (centralised or not)
- Ethics of the audit, chart of audit, rules of independence
- Tools of internal audit
- Followings of the audit

4- Future challenges