

OECD Central Harmonisation Function Meeting - Agenda

Internal Control and Internal Audit

25 MARCH 2025

OECD Conference Centre, Room CC2

Background

A Central Harmonisation Function (CHF) plays a key role in the development and enhancement of internal control, audit and risk management systems. Generally established within the national Ministry of Finance, the CHF provides unified standards, policies, and guidance for all relevant stakeholders throughout the public sector and raises awareness about the value of internal control and risk management for decision-making and achieving organisation goals.

The OECD CHF Meeting serves as an interactive community of experts aiming to break down silos between units responsible for such functions within countries as well as provide a common ground to stimulate policy dialogue and set clear standards across countries.

** This in-person event is by invitation only. All session times, placements and speakers are subject to change. All sessions will take place in English only.*

8:15 Badge pick-up and networking

9:00 – 9:10 OPENING REMARKS (OECD)

9:10 – 10:15 SESSION 1

OECD P10 Indicators – Bridging the Gap: Strengthening Internal Controls from Regulation to Practice

In 2023, the OECD released its Public Integrity Indicators P10 on ‘Effectiveness of Internal Control and Risk Management’. The Indicators establish a new benchmark for government resilience to corruption risks and for strengthening public integrity. Based on primary data sources and validated by countries, the Indicators help bolster global efforts against corruption by providing actionable data. This session will revisit the role of the CHF within the context of the Indicators. It will also provide the latest analysis on the effectiveness of internal control and risk management mechanisms for safeguarding public integrity and discuss steps that have been – or will be – taken by countries to improve the effectiveness of their respective functions.

10:15 – 11:15 SESSION 2

Assessing Internal Control Effectiveness

Effective internal control systems are crucial to ensure the delivery of public services to citizens. Both internal control and risk management policies reduce the vulnerability of public organisations to fraud by supporting officials to adequately assess risks in their respective responsibilities and develop strategies to manage them. By implementing these relevant controls, public organisations can effectively mitigate risks, protect public resources, and maintain the integrity necessary to uphold public trust and confidence. This session will explore how countries develop and continuously improve their internal control frameworks. This will include sharing tools, key frameworks and methodologies to evaluate and strengthen internal control systems.

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11:15-11:30 Networking and coffee

11:30 – 12:45 SESSION 3

Role of Internal Control and Audit in Preventing and Detecting Fraud

Fraud has a profound impact on the public's level of trust in its government and political leaders. It is therefore important that governments preserve trust by taking actions to minimise the risk of fraud occurrences. This is completed through implementing robust internal controls, ensuring that policies and procedures are enforced, and raising awareness among employees. This session will explore the role internal audit can play in tackling fraud by highlighting good practices in relation to internal control and risk management in the fraud context (including national anti-fraud strategies, as applicable).

12:45-14:15 Lunch break and networking

14:15 – 15:15 SESSION 4

Measuring Internal Audit Impact

In today's evolving government, measuring and communicating the impact of audit activities is integral to promote accountability and transparency and demonstrate the value of audit functions. Furthermore, it supports strategic risk-based decisions and enables continuous improvement in audit performance and practices. However, there are challenges when measuring the impact of public sector audits, including difficult calculation of outcomes, legislative changes with driving factors other than audit results, and the absence of benchmarks for performance comparison. This session will discuss practices and steps that countries are taking to measure the impact of their respective functions and how to address existing challenges.

15:15-15:45 Networking and coffee

15:45 – 16:45 SESSION 5

Leveraging Data Analytics for Smarter Internal Control and Internal Audit

While internal audit and its established methodologies have been used for many years, government organisations have become more intricate. Complexities are now requiring control and audit functions to introduce data analytics tools and techniques to provide greater awareness into audit institutions. Internal audit functions can use data analytics tools as a way of better identifying risks, so they can be appropriately mitigated. This is necessary as the quantity of data (both financial and unstructured) has grown exponentially in recent years. This session will provide a platform for countries to discuss how the use of data analytics tools supports their function.

16:45 – 17:00 CLOSING REMARKS (OECD)