Seminário
O controle interno governamental no Brasil
Velhos Desafios, Novas Perspectivas


14 a 16 de Maio
Iguassu Resort – Foz do Iguaçu - Paraná
Brazilian Context – Networks, tools & other resources

- CONACI
- Learning from each other
- Learning from others
- Forum of Federations
- INTOSAI (including regional groups)
- IIA (including regional groups)
- Organizations relevant to Other Integrity Actors
- COSO tools and frameworks
- IIA Capacity building model
Guidance and Principles to Improvement

IA learning from inside and outside the organization for continuous improvement

IA integrates information from across the organization to improve governance and risk management

IA management and professional practices uniformly applied

Sustainable and repeatable IA practices and procedures

No sustainable, repeatable capabilities – dependent upon individual efforts

LEVEL 1
Initial

LEVEL 2
Infrastructure

LEVEL 3
Integrated

LEVEL 4
Managed

LEVEL 5
Optimizing
How to get to the Best Solution

• Take ownership
• Look at what you want to achieve
• Fully understand the context
• Identify what is already available
• Look for compatibility in partnerships
• Long term commitment to improvement
• Cyclical process of design, implement, review
• Takes effort
How to get to the Best Solution

General attributes of highly effective auditors include:

• Natural inquisitiveness;
• Persuasiveness;
• Change management proficiency;
• A service orientation;
• An ability to recognize and respond to diverse thinking styles, learning styles & cultural qualities;
• A global mindset.
Brazilian Context – Over to YOU

• What ideas has this afternoon prompted for you?
• What additional support or facilitation do you need to identify issues?
• Work in small groups to identify key issues for CONACI discussion tomorrow on possible initiatives in partnership with the World Bank
May 2014 Internal Audit Awareness

www.theiia.org