

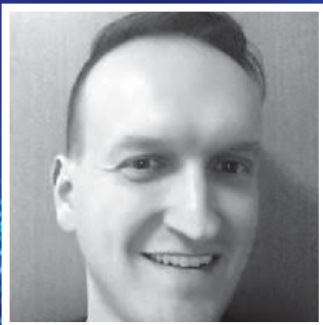
# 10.

Mednarodna konferenca  
IIA-Slovenskega inštituta

INTERNATIONAL CONFERENCE  
OF IIA SLOVENIA

VIRTUAL EVENT 27. maj 2021 / 27<sup>th</sup> May 2021





## Pozdravljeni dragi udeleženci, udeleženke na 10. mednarodni konferenci Združenja notranjih revizorjev Slovenije - IIA Inštituta!

Letošnja tema jubilejne 10. mednarodne konference je Notranja revizija brez meja: sodelovanje, povezovanje in dodajanje vrednosti. Naslov združuje tako vidik tradicionalne, kot tudi moderne vloge notranje revizije, ki se je tudi zaradi COVID-19 spremenila.

Novi model treh linij, ki je najbolj znan model na področju upravljanja, kot tudi notranje revizije, poudarja nekaj, kar že dolgo vemo: notranja revizija mora sodelovati in se povezovati z drugimi funkcijami, kot tudi deležniki, saj bo le tako dosegla svoj končni cilj dodajanja vrednosti, ki pa ne pomeni samo obrambo, ampak tudi napad. Zato se mora tudi notranja revizija naučiti povezovanja z drugimi deležniki, pri čemer pa še vedno ohranja svojo prednost, ki je predvsem njena neodvisnost. Zato smo posvetili posebno pozornost temam sodelovanja notranje revizije z drugimi funkcijami, predvsem druge linije, saj menimo, da tu še vedno obstajajo priložnosti, da postanemo še boljši.

IIA Slovenija se je lani kot eden prvih IIA inštitutov v svetu prilagodil novim razmeram, saj smo bili redki, ki smo izpeljali virtualno konferenco. Letos, kljub naporom in močni želji, nismo mogli izpolniti obljube, da se vidimo v živo, ampak menimo, da smo kljub temu s programom upravičili sloves ene najboljših konferenc na področju notranje revizije v tem delu Evrope. To dokazuje tudi čedalje večja udeležba naših kolegov iz tujine, kar nakazuje, da uresničujemo svoje poslanstvo, da širimo znanje in promocijo notranje revizije v Sloveniji kot tudi drugod.

Na koncu bi se pa zahvalil še moji ekipi, upravnemu odboru, brez katerega ne bi nastajale odlične vsebine, ki jih IIA Slovenija nudi našim članom in navsezadnje vam članom, ki nas podpirate. Tako imamo v letu 2021 rekordno število vpisanih članov in smo s tem zagotovo najpomembnejše združenje notranjih revizorjev v Sloveniji.

Želim vam lep dan in veliko novih znanj ter naslednje leto pa se zagotovo vidimo v živo.

## Dear ladies and gentlemen, Welcome to the 10th International Conference of IIA Slovenia.

This year's theme of the 10th jubilee internal conference is Internal audit without limits: collaborating, connecting and adding value. The theme combines both traditional as well as modern role of internal audit that has changed also because of COVID-19.

The new three lines model, which is the most known model in the field of governance as well as internal audit, emphasize something, that we already know: internal audit must collaborate and connect with other functions as well as stakeholders and only in this way it will achieve its ultimate goal of adding value, which is achieved not only by defence but attack as well. Thus internal audit must connect with other stakeholders, while still holding its main advantage which is primarily our independence. Thus, the focus of the presentations is internal audit collaborating with other functions, especially the second line, as we believe that here lie the opportunities to become even better.

IIA Slovenia was one of the first IIA institutes worldwide to adapt to new circumstances, as we were one of the few to organize the virtual conference. This year, despite the efforts and wishes, we have not been able to fulfil the promise to see you in person, but still, we believe that with this year's conference programme we justify the reputation of being one of the best conferences of internal audit in this part of Europe. This also proves the fact of increasing number of participants of our colleagues from other institutes, which shows that we are following our mission to spread the knowledge and promotion of internal audit in Slovenia and elsewhere.

At the end I would like to thank my team, the IIA board, without whom we could not achieve such success with the content that we offer our members, and of course you dear members, who continue to support us. Thus in 2021 we have achieved the record number of members and in the light of that we are surely the central organization for internal audit in Slovenia.

I wish you all a nice day, also to acquire new knowledge and next year we are surely going to see each other in person.



## PROGRAM

ČETRTEK, 27. maj

- 8:00 - 8:30 Pozdravni nagovor  
Matej Drašček, Predsednik IIA Slovenija
- 8:30 - 9:00 Veščine notranjih revizorjev za prihodnost\*  
Leticia Lucas, vodja notranje revizije pri European Stability Mechanism
- 9:00 - 9:30 Zakaj večina kazanikov uspešnosti vodi notranjo revizijo v napačno smer\*  
Maciej Piółunowicz, vodja notranje revizije pri banki Gospodarstwa Krajowego
- 9:30 - 10:00 Odmor
- 10:00 - 10:30 Samo mi trije: Model treh linij s pomočjo upravljanja, tveganj in kontrol\*  
Verra Marmalidou, vodja notranja revizije pri Narodni banki Grčije
- 10:30 - 11:00 Sodelovanje med notranjo revizijo in obvladovanjem tveganj  
Miha Mihič, direktor - Delavska hranilnica
- 11:00 - 11:30 Sodelovanje med notranjo revizijo in informacijsko varnostjo  
Miha Ozimek, predsednik ISACA Slovenija
- 11:30 - 12:00 Sodelovanje med notranjo revizijo in skladnostjo  
Andrijana Bergant, direktorica Evropskega inštituta za skladnost in etiko
- 12:00 - 13:00 Odmor za kosilo
- 13:00 - 13:30 Sodelovanje med notranjo revizijo in preiskovalci prevar\*  
Mary Breslin, direktorica Verracy
- 13:30 - 14:00 Kako uspešna je notranja revizija pri revidiranju kibernetске varnosti\*  
Tina Vuko, profesorica na Univerzi v Splitu
- 14:00 - 14:15 Odmor
- 14:15 - 15:15 Prihodnost notranje revizije\*  
Naohiro Mauri, izvršni direktor notranje revizije pri AIG
- 15:15 - 15:30 Pogovor z Naohiro Mauri  
Matej Drašček
- 15:30 - 15:45 Zaključek

\* Predavanje bo potekalo v angleškem jeziku

## PROGRAMME

### THURSDAY, 27th of May

8:00 - 8:30	Welcome speech* Matej Drašček, President of IIA Slovenija
8:30 - 9:00	Audit skills of the future Leticia Lucas, Head of Internal Audit at the European Stability Mechanism
9:00 - 9:30	Why most KPIs drive internal audit in the wrong direction Maciej Piółunowicz, Head of Internal Audit at Bank Gospodarstwa Krajowego
9:30 - 10:00	Break
10:00 - 10:30	Just the Three of US: The Three lines Model via a GRC Platform. Verra Marmalidou, Head of Internal Audit at National bank of Greece Group,
10:30 - 11:00	Collaboration between internal audit and risk management** Miha Mihič, Director – Delavska hranilnica
11:00 - 11:30	Collaboration between internal audit and information security** Miha Ozimek, President of ISACA Slovenija
11:30 - 12:00	Collaboration between internal audit and compliance** Andrijana Bergant, Director of European Institute for Compliance and Ethics
12:00 - 13:00	Lunch break
13:00 – 13:30	Collaboration between internal audit and fraud examiners Mary Breslin, President at Verracy
13:30 - 14:00	How effective is internal auditors' cyber security assurance Tina Vuko, Professor at University of Split
14:00 - 14:15	Break
14:15 - 15:15	Future of the Internal Audit Naohiro Mauri, Chief Audit Executive AIG
15:15 - 15:30	Conversation with Naohiro Mauri Matej Drašček
15:30 - 15:45	Conclusion

\* In Slovene without the translation

\*\* In Slovene with translation in English



**LETICIA LUCAS**

**Veščine notranjih revizorjev za prihodnost**

Leticia Lucas je vodja notranje revizije pri Evropskem mehanizmu za stabilnost. Ima več kot 20 let izkušenj s področja notranje revizije tako v zasebnih kot javnih organizacijah finančnega sektorja. Ima MBA iz Warwick Business School in CIA, CFSA and CFE certifikate. Leticia je predsednica IIA Luksemburg in članica IIA Globalnega instituta, in sicer komisije za odnose.

## **PREDSTAVITEV:**

### **V čem je razlika med dobrim in odličnim revizorjem?**

V današnjem času sprememb in razvoja sta dobro tehnično znanje in razumevanje poslovanja nujna, a ne zadostna. Delovanje organizacij se vseskozi spreminja, in da bi ostali relevantni, morajo biti notranji revizorji sposobni hitrih prilagoditev in kreativnega razmišljanja izven okvirov ter biti vedno pripravljeni na učenje in osvajanje novih kompetenc. Vse to je za notranje revizorje ključno za nadaljnjo sposobnost dodajanja vrednosti organizaciji, ohranjanje položaja zaupanja vrednega svetovalca in zmožnost predstavljanja novih perspektiv in spoznanj.

V sledeči predstavitvi bomo razpravljali o značilnostih in znanjih, ki pomenijo kvalitativno razliko v karieri notranjega revizorja in njegovi sposobnosti dodajanja vrednosti organizaciji.



## LETICIA LUCAS

### Audit skills of the future

Leticia Lucas is the Head of Internal Audit at the European Stability Mechanism. She has 20 years experience in internal audit in private and public institutions in the financial sector. She holds an MBA from Warwick Business School and the CIA, CFSA and CFE certifications. Leticia is President of the IIA Luxembourg and member of the IIA Global Institute Relations Committee.

#### **PRESENTATION:**

### **What makes a difference between a good auditor and a great auditor?**

In today's evolving and changing environment, having strong technical skills and business acumen is essential yet not enough. The way organizations operate is constantly changing. In order to stay relevant, Internal Auditors need to be able to adapt quickly, be flexible, think "out of the box" and always be willing to learn and acquire new competencies. This is crucial to continue adding value, be trusted and bring fresh perspectives and insights.

In this presentation we will discuss the traits and skills that make a difference in the career of the internal auditor and the value that we can bring to our organizations.



**Maciej Piołunowicz**

**Zakaj večina kazalnikov uspešnosti vodi notranjo revizijo v napačno smer**

Maciej Piołunowicz je vodja notranje revizije BGK (Državna razvojna banka Poljske), ki je edina banka v javnem lastništvu na Poljskem in sedma največja banka na Poljskem. Maciej ima veliko izkušenj na področju notranje revizije: predava na številnih konferencah, seminarjih in spletnih seminarjih - predvsem na IIA (na Poljskem, v Latviji, na Madžarskem in v Bolgariji). Pa tudi kot vodja notranje revizije BGK na dogodkih v Frankfurtu, Parizu in Rimu. S ciljem spodbujanja razvoja notranje revizije opravlja funkcijo namestnika predsednika IIA Poljska, kjer je med drugim odgovoren za mednarodno sodelovanje. Je tudi avtor številnih člankov v vodilnih poljskih časopisih in revijah.

## **PREDSTAVITEV:**

Prispevek bo zajemal različne vidike merjenja učinkovitosti notranje revizije. Ključne točke so:

- operativni model notranje revizije,
- različni kazalniki uspešnosti, uporabljeni v notranji reviziji: kvalitativni in kvantitativni, pogosti in redko uporabljeni, smiselni in nepomembni, dragoceni in nevarni,
- opredelitve in ideje za ključne kazalnike uspešnosti,
- KPI v standardih notranje revizije in drugih predpisih,
- merjenje učinkovitosti notranje revizije - sprememba paradigme,
- zahteve glede poročanja in program zagotavljanja kakovosti,
- sodelovanje z zainteresiranimi stranmi,
- zaključki.



## Maciej Piółunowicz

### Why most KPIs drive internal audit in the wrong direction

Maciej Piółunowicz is Chief Audit Executive of BGK (State Development Bank of Poland), which is only public bank in Poland and 7th largest bank in Poland. Maciej has vast experience in the field of internal audit and is a regular speaker at numerous of conferences, seminars and webinars – mainly IIA, in Poland, Latvia, Hungary and Bulgaria; as well as CAE of BGK during events in Frankfurt, Paris and Rome. To promote and develop internal audit, he serves as a deputy President of IIA Poland, where he is responsible – among others – for international cooperation. He is also author of many articles in leading polish newspapers and magazines.

#### **PRESENTATION:**

The presentation will cover different aspects of measuring the effectiveness and efficiency of internal audit. The key points are:

- The IA operational model,
- Different KPIs used in IA: Qualitative vs quantitative, Common vs rare, Meaningful vs insignificant, Valuable vs dangerous,
- Definitions and idea behind KPIs,
- KPI in IA standards and other regulations,
- Measuring internal audit's efficiency – paradigm shift,
- Reporting requirements and quality assurance program,
- Cooperation with stakeholders,
- Conclusions.



**Verra Marmalidou**

**Samo mi trije: Model treh linij s pomočjo upravljanja, tveganj in kontrol.**

Verra Marmalidou je predsednica Inštituta notranjih revizorjev (IIA) Grčija, članica upravnega odbora ECIIA (Evropske konfederacije inštitutov za notranjo revizijo). V skupini National Bank of Greece je bila zaposlena kot vodja revizije do 1. 4. 2021, ko so ji bile dodeljene nove odgovornosti kot vodji oddelka za skladnost in spremljanje tveganj. Bila je tudi vodja projekta za implementacijo GRC platforme, ki so jo uporabljale vse tri linije v banki. V preteklosti je delala tudi pri National Securities, najprej kot strokovnjak za izvedene finančne instrumente, nato pa kot vodja sektorja zasebnega bančništva za maloprodajne in pokojninske sklade. Je preizkušena notranja revizorka (CIA) in ima CRMA certifikat (Certification in Risk Management Assurance), akreditacijo za interno ocenjevanje / validacijo kakovosti s strani IIA in certifikat COSO (Internal Control Integrated framework Certificate).

## **PREDSTAVITEV:**

Zakaj je pomembno medsebojno sodelovanje, usklajevanje, kooperativnost? Kaj je cilj tega v praksi? Kaj moramo narediti, da bi bili pri tem uspešni? V predstavitvi bomo obravnavali naslednje teme:

- trenutno stanje in analiza vrzeli glede sodelovanja notranje revizije z drugimi linijami v svetu,
- skupna pravila za sodelovanje med različnimi linijami glede upravljanja, tveganj in kontrol (GRC) ter ustanovitve podporne skupine,
- skupni okvir za oceno tveganja in skupna taksonomija,
- projektni načrt in vzpostavitev projektne skupine za izvedbo,
- analitične poslovne zahteve in metodologije partnerjev GRC,
- spremljanje ugotovitev,
- integrirano poročanje in dajanje zagotovil upravljalškemu organu prek partnerjev GRC.



## Verra Marmalidou Just the Three of US: The Three lines Model via a GRC Platform.

Verra Marmalidou is the Chairwoman of the Institute of Internal Auditors (IIA) Greece, Board member of the ECIIA (European Confederation of Institutes of Internal Auditing). She had been working at National Bank of Greece Group as Head of Audit until 1.4.2021, when she was assigned new responsibilities as Head of Risk Compliance and Monitoring. She was also the project manager for the GRC platform implementation used by the three lines in the bank. In the past she worked at National Securities, initially as Derivatives expert and then as head of the Private Banking Sector for retail and pension funds. She is Certified Internal Auditor (CIA) and she holds CRMA (Certification in Risk Management Assurance), Accreditation in Internal Quality Assessment/Validation by the IIA and the COSO Internal Control Integrated framework Certificate.

### PRESENTATION

Why to collaborate, coordinate, cooperate ? What is the objective of this in practice? What do we need to succeed in this? In this presentation we will cover the following topics:

- current state and gap analysis of collaboration of internal audit worldwide,
- common rules of collaboration between different lines, governance, risk and control (GRC) and support team establishment,
- common risk assessment framework, common taxonomies,
- project plan and project team establishment for the implementation,
- analytical business requirements and methodologies from the GRC partners,
- follow up of the findings,
- integrated reporting and assurance to the board via the GRC partner.



Miha Mihič

## Sodelovanje med notranjo revizijo in obvladovanjem tveganj

Miha Mihič je izvršni direktor za tveganja in finance v Delavski hranilnici. Od novembra 2020 je podpredsednik odbora za upravljanje s tveganji pri Združenju bank Slovenije. V času od 2016 do 2019 je bil član uprave Addiko bank za finance, kjer je nekaj časa pokrival tudi tveganja, kasneje pa interno revizijo in skladnost poslovanja. Od leta 2011 do 2016 je bil predsednik odbora za računovodstvo pri Združenju bank Slovenije ter direktor področja financ in prokurist v Sberbank. V zadnjem času se pretežno ukvarja s kreditnim tveganjem v razmerah epidemije COVID 19, z implementacijo nove regulative (EBA smernice za odobranje kreditov, uredba CRR 2, CRD V), hkrati pa aktivno usmerja modeliranje parametrov kreditnega tveganja ter skrbi za optimizacijo in digitalizacijo procesov v okviru področja upravljanja s tveganji. Zelo dobro pozna tudi področje obrestnega tveganja in likvidnostnega tveganja in je med drugim tudi strokovnjak na področju MSRP. Zagovarja stališče nenehnega izboljševanja procesov in ima svež in kritičen pogled na trenutne pristope pri reguliranju in sprejemanju zakonodaje v EU in Sloveniji.

### **PREDSTAVITEV:**

Današnji svet nam vsak dan prinaša nove priložnosti in izzive. Nenehno se srečujemo s številnimi neznankami, kjer je težko predvideti in oceniti prava tveganja. Če tveganj ne sprejmemo izpademo iz igre, če tveganj nimamo pod kontrolo, lahko izgubimo vse. Tradicionalni model treh obrambnih linij se tukaj zdi nekoliko tog in počasen. V času hitrih sprememb so vse linije skupaj kot team hitrejše pri ovrednotenju in iskanju rešitev. Pri tem pa je še posebej pomembna neodvisnost vsake linije, saj tržni pritisk in nezadostno poznavanje novosti pogosto pomenita veliko tveganje zgrešenih odločitev. Naslednji izziv pri upravljanju tveganj predstavlja vedno večji vpliv modeliranja in razvoj umetne inteligence. Podrobnosti teh postopkov so težko razumljive že risk managerjem, kaj šele vsem ostalim, med drugim notranjim revizorjem. Za konec naj dodam, da je Notranja revizija po mojem mnenju še vedno najbolj napredna pri razumevanju pomena kontrolnega okolja. V današnjem precej kaotičnem svetu nam notranja revizija zato lahko pomaga pri razvoju primerne »kulture notranjih kontrol«.



Miha Mihič

## Collaboration between internal audit and risk management

Miha Mihič is executive director for risk and finance in Delavska Savings Bank (Slovenia). From November 2020, he has been the vice chairman of the Committee for Risk Management at The Bank Association of Slovenia. In the period from 2016 to 2019 he was the Management Board member in Addiko Bank Slovenia responsible for the financial matters. During his mandate he covered also risk management for a while. Later he also took over responsibility for the internal audit and the compliance function. From 2011 to 2016 he was the chairman of the Accounting Committee at The Bank Association of Slovenia and the finance director and the procurator in Sberbank. Most recently, he has been involved in credit risk management under the conditions of COVID pandemic and in the implementation of new regulation (EBA guidelines for loan origination and monitoring, CRR 2, CRD V). He has been actively managing the modelling of credit risk parameters and has lead the optimisation and digitalization processes within the risk management area. He holds deep knowledge in interest and liquidity risk and possesses great expertise in IFRS standards. In his professional view processes should be continually analysed and improved. Furthermore, he also holds a fresh and critical view on current approach in regulation and legislation process in EU and Slovenia.

### PRESENTATION:

In today's world we are faced with new challenges and opportunities each and every day. We constantly encounter new, unknown variables, which are hard to predict and the related risks are not easy to be reliably estimated. If some risks are not accepted, we are out of the game. If key risks are not properly managed, all could be lost. In such times, the traditional three lines of defence model seems to be slightly rigid and constantly lagging behind. When rapid changes are a fact of life all three lines acting as a team are much faster at evaluating problems and finding solutions. Nevertheless, the independence of each line is still of great importance, as market pressure and the lack of deep knowledge of new phenomena often represent the significant risks of the failed decisions. The next challenge for modern risk management is the increasing importance of modelling and development of artificial intelligence. The details of those procedures are hardly understandable even for risk managers, and much less to all other stakeholders including internal auditors. In the end, I would like to highlight that internal audit is in my opinion still the most advanced function in understanding internal control framework mechanism. In today's chaotic world internal audit function could thus help organizations to develop appropriate »internal control culture«.



## Miha Ozimek Sodelovanje informacijske varnosti in notranje revizije

Miha Ozimek je diplomiral na Fakulteti za varnostne vede, Univerze v Mariboru in se specializiral na področju informacijske varnosti. Opravil je podiplomski študij informacijske varnosti s področja standardov informacijske varnosti in uvajanja politik varovanja informacij v organizacije, na Fakulteti za računalništvo in informatiko, Univerze v Ljubljani. Deluje na področju preverjanja informacijskih tehnologij ter presoj sistemov kakovosti, informacijske varnosti, neprekinjenega poslovanja ter upravljanja IT. Je vodilni presojevalec za ISO/IEC 27001, ISO/IEC 20000-1, ISO 22301, ISO/IEC 27018 in ISO 9001, prav tako je preizkušen revizor informacijskih sistemov, CISA, CISM in CSX, PCI DSS ASV, QSA.

### **PREDSTAVITEV:**

Notranja revizija brez poznavanja kontrol informacijskih tehnologij ne more biti izvajana, saj se vsi poslovni procesi v organizacijah podprti z ustreznimi informacijskimi sistemi. Ker le-ti sistemi niso izolirani, ampak se povezujejo znotraj organizacije, z organizacijami, s katerimi poslujemo in s spletom, je potrebno te sisteme tudi ustrezno varovati. Če pride do vdorov v informacijske sisteme oziroma zlorab podatkov, to namreč vpliva na samo poslovanje, vloga notranje revizija pa je zadnja linija obrambe, ki to lahko preprečuje. Iz tega sledi, da je informacijska varnost področje, v katerega mora biti brez kakršnegakoli dvoma vključena notranja revizija.



Miha Ozimek

## Collaboration between internal audit and information security

Miha Ozimek graduated at the Faculty of Security Sciences, University of Maribor and specialized in information security. He completed a postgraduate study of information security in the field of information security standards and the introduction of information security policies in organizations, at the Faculty of Computer and Information Science, University of Ljubljana. He works in the field of auditing of quality systems, information security, business continuity and IT management. He is a leading auditor for ISO / IEC 27001, ISO / IEC 20000-1, ISO 22301, ISO / IEC 27018 and ISO 9001, he is also a certified information systems auditor, CISA, CISM and CSX, PCI DSS ASV, QSA.

### **PRESENTATION:**

Internal audit cannot be performed without knowledge of information technology controls, as all business processes in organizations are supported by appropriate information systems. Because these systems are not isolated, but connect within the organization, with the organizations we do business with, and with the www, these systems also need to be adequately protected. If there are intrusions into information systems or misuse of data, this affects the business itself, and the role of internal audit is the last line of defense that can prevent this. As it follows - information security is an area in which internal audit must undoubtedly be included.



## Andrijana Bergant Sodelovanje med notranjo revizijo in skladnostjo

Andrijana Bergant je soustanoviteljica in predsednica v Sloveniji ustanovljenega Evropskega inštituta za skladnost in etiko poslovanja - EISEP, ki je za območje Slovenije, Hrvaške in Srbije, partner globalne strokovne organizacije International Compliance Association (ICA), za področje povezovanja v globalno strokovno skupnost in za mednarodno strokovno certificiranje. EISEP je tudi ustanovna organizacija povezave ENFCO – European Network for Compliance Officers, skupaj s sorodno nemško, avstrijsko, francosko in grško organizacijo, ki se širi tudi na druge države. V tem kontekstu je Andrijana v vlogi co-chair ENFCO delovne skupine na področju zaščite živižgačev. Andrijana se s področjem poslovne skladnosti in etike ukvarja že dobrih 10 let. Pred nastopom samostojne strokovne poti je bila zaposlena na mestu vodje za preventivo službe za skladnost v NLB d.d. (2014-2016). Pred tem pa je od samega začetka vzpostavila in vodila funkcijo skladnosti v Zavarovalnici Triglav, d.d. (2007-2014). Od leta 2016 dalje kot svetovalka sodeluje s podjetji iz različnih dejavnosti, kot so finančni sektor, trgovina, gradbeno projektiranje, promet. Za naročnike izvaja projekte glede vzpostavitve in organizacije funkcije skladnosti; izdelave modela za upravljanje s tveganji pri zunanjem izvajanju (outsourcing); vzpostavitev programa integritete (proti-korupcije) po mednarodnih standardih in pod nadzorom Svetovne banke; ocenjevanje profilov tveganosti za skladnosti in integriteto različnih ciljnih podjetij v Sloveniji in na Hrvaškem ipd.

### **PREDSTAVITEV:**

Navkljub že več kot desetletju razvijajočih se praks v Sloveniji na specializiranem področju notranjega upravljanja, zagotavljanju skladnosti poslovanja - kot samostojne svetovalno-kontrolne funkcije, je še vedno aktualna tema odnos med to dokaj novo funkcijo in bolj tradicionalno funkcijo notranje revizije. Tako kot se obe funkciji razvijata in ko dobre prakse zorijo, strokovni standardi na teh področjih, ki se vse bolj uveljavljajo tudi pri nas, se enako razvija in napreduje tudi odnos med obema funkcijama, v kontekstu sistema notranjih kontrol in upravljanja.

#### **Ključni poudarki predavanja:**

- Hiter pregled elementov učinkovitega sistema upravljanja skladnosti poslovanja
- Odnos kontrole. Prikaz tri-stopenjskega pregleda primernosti in učinkovitosti sistema upravljanja skladnosti po nemškem standardu revidiranja, IDW PS 980 (IDW - Institut der Wirtschaftsprüfer, nemški inštitut zunanjih revizorjev)
- Odnos skupnega delovanja. Prikaz različnih primerov iz praks sodelovanja med notranjo revizijo in skladnostjo.
- Odnos koordinacije. Usklajevanje izvajanja sicer samostojnih aktivnosti obeh funkcij.
- Sinergije in izzivi v odnosu med funkcijo skladnosti in notranjo revizijo: Nekatere ugotovitve iz raziskave o skladnih praksah v Sloveniji, EISEP, 2019.
- Vrzeli v organih in organizacijah javnega sektorja pri nas.



## Andrijana Bergant

### Collaboration between internal audit and compliance

Andrijana Bergant is a co-founder and president of the Slovenia based European Institute of Compliance and Ethics – EICE. The institute is a partner of the International Compliance Association (ICA), for Slovenia, Croatia and Serbia, for taking part in the global compliance community and for international professional qualifications (certificates). EISEP is also the founding organization of the ENFCO - European Network for Compliance Officers, together with a related German, Austrian, French and Greek organization, which is expanding to other countries. In this context, Andrijana serves as co-chair of the ENFCO Whistleblowing working group. Andrijana has been devoted to practicing business compliance and ethics for more than a decade. Prior to her independent professional career, she was employed as head of the prevention group of the compliance department at NLB d.d. (2014-2016). Before that, she has established and managed the compliance function in Zavarovalnica Triglav, d.d., from the very beginning. (2007-2014). Since 2016, she has been working as a consultant for companies from various industries, such as financial, retail, construction engineering and transport. She helps companies to establish or enhance the compliance function and the entire compliance management program; develop a compliance risk management, including the outsourcing; establish an integrity (anti-corruption) program according to international standards and under the supervision of the World Bank; assess the risk profiles for compliance and integrity of various target companies in Slovenia and Croatia, etc.

## PRESENTATION:

Even after more than a decade of developing practices in Slovenia in the specialized field of internal governance, namely compliance - as an independent advisory and control function, the questions around relationship between this relatively new function and the more traditional internal audit, is still current. Just as both functions are developing and good practices are maturing, while professional standards in these areas are becoming more and more established in Slovenia, too, the relationship between the two functions is also developing and advancing, in the context of the internal control system and governance.

### Key highlights of the lecture:

- Quick overview of the elements of an effective compliance management system
- Control relationship. Introduction of a three-step review of the adequacy and effectiveness of the compliance management system, according to the German auditing standard, IDW PS 980 (IDW - Institut der Wirtschaftsprüfer, German Institute of External Auditors)
- Joint action relationship. Demonstration of different examples from practices of cooperation between internal audit and compliance.
- Coordination relationship. Coordinating the performance of otherwise independent activities of both functions.
- Synergies and challenges in the relationship between the compliance function and internal audit: Some findings from the Survey on Compliance Practices in Slovenia, EICE, 2019.
- Gaps in public sector bodies and organizations in Slovenia.



## Mary Breslin Sodelovanje med notranjo revizijo in preiskovalci prevar

Mary Breslin je ustanoviteljica Verracy in mednarodno priznana predavateljica in pospeševalka usposabljanja za notranjo revizijo, tveganja in prevare. Ko ne predava ali ne organizira usposabljanj, gospa Breslin vodi preiskave prevar in svetuje vodstvu glede notranje revizije in prevar.

Mary Breslin ima več kot 25 let izkušenj na področju notranje revizije, prevar, računovodstva in upravljanja, vključno z delom za svetovna podjetja kot so Costco, Barclay's Capital, ConocoPhillips in Boart Longyear. Revizijske programe je izvajala in vodila v več kot 50 državah. Poleg tega je vodila preiskave prevar v številnih državah na šestih celinah.

Mary Breslin je v zadnjih štirih letih predavala na odru mednarodne konference o prevarah ACFE. Leta 2018 je predavala tudi na afriški konferenci o prevarah v Johannesburgu v Južni Afriki, vabljen pa je tudi na letošnjo azijsko konferenco o prevarah v Singapurju. Mary je bila predavateljica na konferenci IIA All Star - predavatelji se smatrajo kot "najboljši med najboljšimi" v tej panogi. Prejela je tudi oznako ISACA "Najbolje ocenjen predavatelj". Mary redno predava in omogoča usposabljanje za Združenje preizkušenih preiskovalcev prevar (ACFE), Inštitut notranjih revizorjev (IIA) in ISACA.

Mary Breslin je obiskovala Univerzo Rutgers in Univerzo v Phoenixu. Je diplomirana računovodkinja in MBA. MBA je zaključila na Univerzi v Phoenixu, medtem ko je živela v tujini in za tem, ko je sprejela delo v tujini in se preselila v Italijo. Je preizkušena notranja revizorka (CIA) in preizkušena preiskovalka prevar (CFE).

### **PREDSTAVITEV:**

Ko postajajo programi za preprečevanje prevar v organizacijah vse bolj razširjeni, lahko notranja revizija igra pomembno vlogo pri oblikovanju metod za odkrivanje in preprečevanje prevar ter pri preiskovanju prevar. Nobeno področje nima boljšega položaja v organizaciji kot notranja revizija in s tem lahko preiskovalcem prevar pomaga pri preveritvi kulture, sistemov, procesov, praksah in programih organizacije. Notranji revizorji razumejo, kaj poganja vedenja zaposlenih in vodstva ter pritiske in priložnosti v kontrolnem okolju njihove organizacije. Na tem predavanju bomo preučili načine, kako lahko notranja revizija pomaga preiskovalcem prevar pri oblikovanju programa preprečevanja in preiskovanja prevar.



## Mary Breslin Collaboration between Internal Audit and Fraud Examiners

Mary Breslin is the Founder of Verracy and an internationally recognized speaker and training facilitator for Internal Audit, Risk and Fraud. When she is not speaking publicly or facilitating trainings, Ms. Breslin conducts fraud investigations and provides management consulting for internal audit and fraud.

Ms. Breslin has over 25 years of experience in Internal Audit, Fraud, Accounting and Management, including working for global companies like Costco, Barclay's Capital, ConocoPhillips, and Boart Longyear. She has implemented and managed audit programs in more than 50 countries. Additionally, she has led fraud investigations in numerous countries spanning six continents.

On stage, Ms. Breslin has spoken at the Global ACFE Fraud Conference for the past four years. She has also spoken at the African Fraud Conference in Johannesburg, South Africa in 2018 and is invited to speak at this year's Asian Fraud Conference in Singapore. Mary has been an IIA All-Star speaker at their annual Conference – speakers considered the "Best of the Best" in the industry. She has also received the ISACA "Top-Rated Speaker" designation. Mary speaks and facilitates training regularly for the Association of Certified Fraud Examiners (ACFE), the Institute of Internal Auditors (IIA), and ISACA.

Ms. Breslin attended Rutgers University and University of Phoenix. She has a BS in Accounting and an MBA. She completed her MBA from the University of Phoenix while living abroad after accepting an Ex-pat assignment and moving to Italy. She is a Certified Internal Auditor (CIA) and a Certified Fraud Examiner (CFE).

### **PRESENTATION:**

As anti-fraud programs become more prevalent in organizations, internal audit groups can play a significant role in helping design fraud prevention and detection methods and assist in fraud investigations. No group is better positioned than internal audit to help fraud experts navigate the culture, systems, processes, practices and programs of an organization than internal audit. Auditors understand what drives employee and management behaviors as well as the pressures and opportunities within their organization's control environment. This session will look at the ways internal audit can assist fraud experts in designing an effective fraud protection program and assisting with research in fraud investigations.



Tina Vuko

## Kako uspešna je notranja revizija pri revidiranju kibernetске varnosti

Tina Vuko je izredna profesorica na katedri za računovodstvo in revizijo na Fakulteti za ekonomijo, poslovanje in turizem v Splitu. Kot raziskovalka se ukvarja predvsem z vlogo notranje in zunanje revizije v korporativnem upravljanju, kakovosti finančnega poročanja in regulatornega okolja. Je avtorica preko tridesetih raziskovalnih člankov in redna udeleženka strokovnih konferenc. Nedavno je kot višja raziskovalka sodelovala v mednarodnem projektu s področja uspešne obdavčitve tobačnih izdelkov, ki ga je podprla Univerza v Illinoisu. Trenutno dela na raziskovalnem projektu Hrvaške znanstvene fundacije v okviru katerega proučuje vpliv kakovosti zunanje revizije na kakovost finančnega poročanja ter na skupnem raziskovalnem projektu Univerze v Queenslandu (Avstralija) in Univerze v Splitu v okviru katerega proučujejo uspešnost zagotovil s področja kibernetске varnosti in faktorje, ki na zagotovila vplivajo. Je aktivna članica European Accounting Association in Hrvaškega združenja računovodij in finančnikov.

### **PREDSTAVITEV:**

Evropska konfederacija IIA (ECIIA) ocenjuje tveganje kibernetске varnosti kot eno izmed petih največjih tveganj. Aktualna globalna pandemija je resnost tega tveganja preko porasta dela na daljavo, uporabe aplikacij za videokonference ter vključevanjem osebnih IT naprav in WI-FI omrežij v sisteme organizacij le še povečala. Kljub usklajenim prizadevanjem za obvladovanje tveganj kibernetске varnosti, število uspešnih kibernetских napadov še vedno raste. Skrbno obvladovanje tveganj napotuje k umestitvi obvladovanja tveganj kibernetске varnosti v okviru modela treh linij. Tu poslovne enote, skupaj z IT funkcijo predstavljajo prvo linijo. Management IT tveganj predstavlja drugo linijo. Tretjo linijo predstavlja notranja revizija, ki naj poda zagotovilo, ali so strategije, politike, postopki in kontrole v zvezi s kibernetско varnostjo uspešne. Hkrati velja, da mnogim notranjerevizijskim funkcijam na področju kibernetске varnosti primanjkuje znanj in virov. Raziskovalci smo razvili izviren Indeks uspešnosti dajanja zagotovil s področja kibernetске varnosti in ga uporabili na velikem vzorcu mednarodnih podatkov. Predstavitev prikazuje izsledke združenega raziskovalnega projekta Univerze v Queenslandu (Avstralija) in Univerze v Splitu na temo uspešnosti podajanja zagotovil s področja kibernetске varnosti.



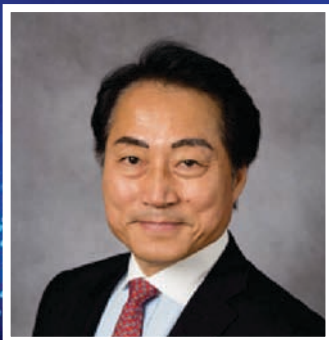
Tina Vuko

## How effective is internal auditors' cyber security assurance?

Tina Vuko is associate professor at the Faculty of Economics, Business and Tourism Split (Department of Accounting and Auditing). Her research primarily investigates the role of internal and external auditing in corporate governance, financial reporting quality and related regulatory environment. She has published over thirty research papers and participated in a significant number of academic and professional conferences. Recently she has participated as senior researcher in international competitive research project with aim to provide evidence-based support for effective tobacco taxation. The project was funded by the University of Illinois at Chicago's Institute for Health Research and Policy through its partnership with the Bloomberg Philanthropies - Bloomberg Initiative to Reduce Tobacco Use. She is currently working on a research project funded by the Croatian science foundation that studies the effect of external audit quality on the financial reporting quality, and on a joint research project of the University of Queensland (Australia) and the University of Split (Croatia) that investigates the effectiveness of cyber security risk assurance and its determinants. She is an active member of European Accounting Association and Croatian Association of Accountants and Financial Professionals.

### **PRESENTATION:**

The European Confederation of Institute of Internal Auditors recognises cyber security (CS) as one of the top five business risks. The recent global pandemic has only intensified it by telecommuting, expanding work environment with videoconferencing software, adding personal devices, and private WiFi networks to organization's systems. Despite orchestrated efforts in CS risk management, the number of successful attacks is still growing. Principles of sound risk management warrant that cyber security risk management is organised in the three lines model. Business units together with the information technology function represent the first line. The information security risk management represents the second line of cyber security. An independent assurance that CS risk management strategy, policies, procedures and controls are effective if is provided by the third line the internal audit function (IAF). Yet, many IAFs lack expertise and resources in the area of cyber security. We developed an original Index of CS assurance effectiveness and measured it on a large-scale international sample. This presentation reports the findings of a joint research project of the University of Queensland (Australia) and the University of Split (Croatia) about the effectiveness of cyber security risk assurance.



## Naohiro Mouri Prihodnost notranje revizije

Naohiro Mouri je izvršni podpredsednik in glavni revizor AIG. Pred tem je bil višji direktor notranje revizije pri azijsko-pacifiškem delu AIG. Pred prihodom v AIG v letu 2015 je bil g. Mouri izvršni direktor, višji podpredsednik in glavni revizor pri MetLife Japan. Prav tako je opravljal številne funkcije v vlogi glavnega revizorja pri JP Moran za azijsko-pacifiško območje, Shinsei Bank, Morgan Stanley Japan in Deutsche Bank. Svojo 24 letno revizijsko kariero je začel v Arthur Andersen v Atlanti in Tokiu. Kot dolgoletni podpornik strokovnjakov na področju notranje revizije, je bil g. Mouri višji podpredsednik upravnega odbora IIA (2018 – 2019) ter aktiven član te organizacije od 1995. Dodatno je bil direktor IIA Japonska od 2003. Njegove predhodne višje pozicije pri IIA so član upravnega odbora, kot predstavnik Japonske, mednarodni sekretar in podpredsednik – strokovne službe. G. Mouri je bil prvi predsednik azijske konfederacije IIA med 2001 in 2006. G. Mouri je avtor knjige o notranjem revidiranju v finančnih institucijah v japonščini in mandarinščini in predaval med drugim na dodiplomskem programu računovodstva Meiji University in Senshu University. Je Certified Public Accountant (ZDA) in Certified Internal Auditor ter diplomiran računovodja na Georgia State University.

### **PREDSTAVITEV:**

Ko se približuje obdobje po COVID-19, bomo ocenili kakšen je bil vpliv te krize in kako bo po njej izgledala »nova normalnost« za notranje revizorje. Med najpomembnejšimi področji, kjer so nastale spremembe z povečanimi tveganji, so uporaba umetne inteligence za notranje revidiranje in potreba po hitri digitalizaciji poslovnih procesov, kjer je to izvedljivo. V predstavitvi bo poudarek na tem, kako bi notranji revizorji morali izkoristiti te trende, kot tudi uporabljati novo in napredno tehnologijo v svetu, kjer se povečujejo potrebe po digitalizaciji revizijskih postopkov, vključno s podatkovno analitiko in avtomatskimi preverjanji.



## Naohiro Mouri Future of the Internal Audit

Naohiro Mouri is Executive Vice President and Chief Auditor of AIG. He previously served as Senior Managing Director of Asia Pacific Internal Audit at AIG. Prior to joining AIG in 2015 Mr. Mouri was Statutory Executive Officer, Senior Vice President and Chief Auditor for MetLife Japan. He has also held number of chief auditor positions at JP Morgan for Asia Pacific, Shinsei Bank, Morgan Stanley Japan, and Deutsche Bank Japan. He started his 24-year auditing career at Arthur Andersen in Atlanta and Tokyo. Long an advocate for internal audit professionals, Mr. Mouri served as Senior Vice Chairman of the Institute of Internal Auditors (IIA) Global Board of Directors (2018- 2019) and has been an active member of the organization since 1995. In addition, he has been director for the IIA Japan since 2003. His previous senior positions at the IIA include Board member representing Japan, International Secretary, and Vice Chairman - Professional Services. Mr. Mouri was the first President of the Asian Confederation of Institutes of Internal Auditors from 2001 to 2006. Mr. Mouri has co-authored a book on internal auditing for financial institutions in Japanese and Mandarin and lectured at a number of industry and academic forums, including at Meiji University Graduate program for professional accountancy and Senshu University. He is a Certified Public Accountant (U.S.) and a Certified Internal Auditor and holds a Bachelor's degree in accounting from Georgia State University.

### **PRESENTATION:**

As the post COVID-19 area is coming, we will assess the impact of this crisis and how the “New Normal” for Internal Auditors post COVID-19 will look like. Among the most important area of change has been the increased risk of usage of augmented intelligence for internal auditing and the need for rapid digitalization of business processes where feasible. In the presentation the focus will be how internal auditors should leverage this trends as well how to use new and advance technology in the world, where there is an increased need for digitization of audit processes including data analytics and automated testing.

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NIKOLIĆ Anita

PERGAR GUZAJ Polona

VEZJAK Jure

Izvršna direktorica: LAHAJNER Mojca



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**10. Mednarodna konferenca IIA Slovenskega inštituta**  
**Virtual event, Ljubljana, 27. maj 2021**  
Izdalo: Združenje notranjih revizorjev IIA - Slovenski inštitut,  
Dunajska cesta 106, 1000 Ljubljana, [www.iaa.si](http://www.iaa.si)

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