

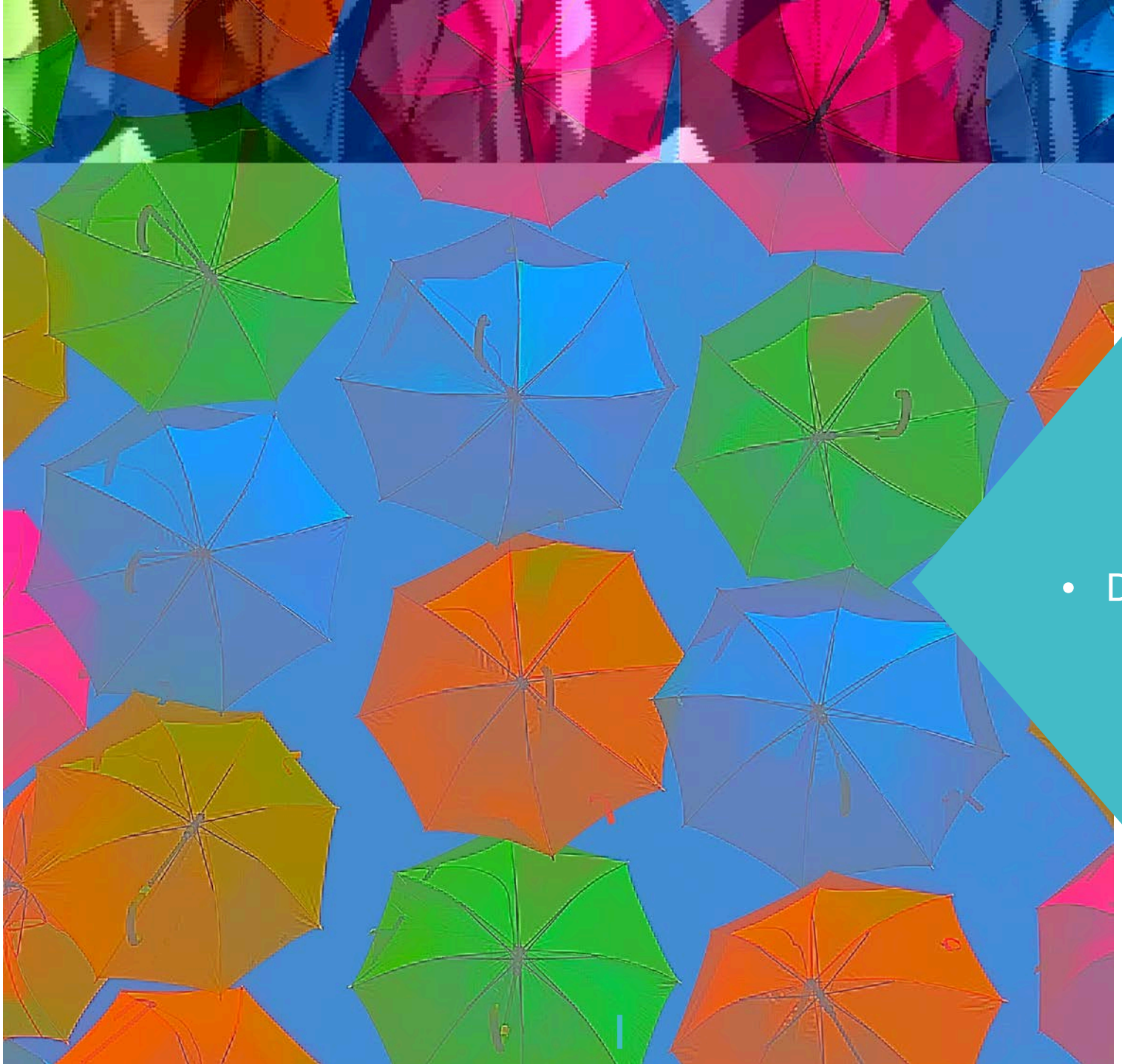
KRESTON EYR
CONSULTING, CONTROL & RISK MANAGEMENT

חדשות וחידושים בביקורת הפנימית -
כנס מועדון הדח"צים 5.6.24

דורון רוזנבלום, שותף מנהל
עזרא יהודה-רוזנבלום-יעוץ, בקרה וניהול סיכונים
CPA (Aust.), MBA, CIA, CISA, CRISC, CRMA, CDPSE, CCO

KRESTON IL
עזרא יהודה - רוזנבלום
ייעוץ, בקרה וניהול סיכונים
מגדל לוינשטיין, קומה 5 ■ רחוב מנחם בגין 23, תל אביב 6618356
טל. 03-6130632 ■ פקס. 03-6130637
office@kreston.co.il ■ www.kreston.co.il

כנס מועדון הדח"צים
יוני 2024



על מה נדבר

- התקנים המקצועיים
- Domain III – ממשל הביקורת הפנימית
- הנחיות נושאיות



התקנים המקצועיים הבינלאומיים החדשים

התקנים המקצועיים הבינלאומיים המעודכנים יצאו לאור

התקנים המקצועיים הבינלאומיים המעודכנים יצאו לאור בינואר 2024 וכללו מאמץ משותף של קהילת הביקורת הפנימית בעולם. התקנים המקצועיים הבינלאומיים החדשים ישדרגו את המקצוע ויסייעו למבקרים/ות פנימיים/ות בביצוע כל תחומי הביקורת, בכל מקום על פי תקני IIA אחידים.



כניסה לתוקף ינואר 2025

התקנים החדשים:

- מקדמים את מקצוע הביקורת הפנימית.
- מנגישים את כל מה שאתם צריכים לדעת.
- מובילים את מקצוע הביקורת הפנימית אל העתיד.
- יעילים ומפושטים, כשהנחיות החובה מרוכזות במקום אחד.
- בדגש על איכות ביצועי הביקורת הפנימית.
- מספקים עקרונות ודרישות לביקורת פנימית איכותית.
- עוזרים למבקרים/ות הפנימיים/ות להיות שותפים טובים יותר לדירקטוריון ולהנהלה הבכירה.
- מנחים לשירותי הבטחה וייעוץ אפקטיביים.
- כוללים פרק מיוחד למגזר הציבורי.

The New Structure

- 5 Domains
  - **15 Principles**
  - **52 Standards**
    - Requirements
    - Considerations for Implementation
    - Examples of Evidence of Conformance

Additional features:

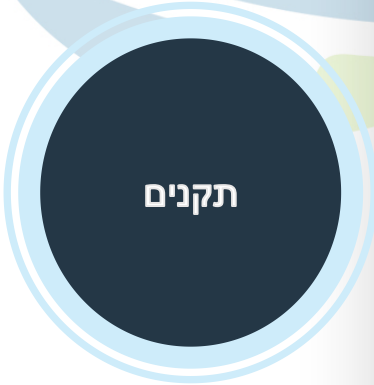
- Fundamentals
- Glossary
- Applying the Global Internal Audit Standards in the Public Sector



התקנים הגלובאליים

ישימים בכל העולם

כוללים:



5 נושאים

15 עקרונות

52 תקנים ובהם:

- דרישות
- שיקולים ליישום (פרקטיקות מקובלות ומועדפות)
- דוגמאות לראיות לעמידה בדרישות התקנים

•Global Internal Audit Standards

5 Domains, 15 Principles

Domain I: Purpose of Internal Auditing

II. Ethics and Professionalism

1. Demonstrate Integrity
2. Maintain Objectivity
3. Demonstrate Competency
4. Exercise Due Professional Care
5. Maintain Confidentiality

III. Governing the Internal Audit Function

6. Authorized by the Board
7. Positioned Independently
8. Overseen by the Board

IV. Managing the Internal Audit Function

9. Plan Strategically
10. Manage Resources
11. Communicate Effectively
12. Enhance Quality

V. Performing Internal Audit Services

13. Plan Engagements Effectively
14. Conduct Engagement Work
15. Communicate Engagement Conclusions and Monitor Action Plans

א . תכלית הביקורת הפנימית



Domain III: Governing the Internal Audit Function

Domain III



התקנים החדשים, שיכנסו לתוקף באופן רשמי בינואר 2025, מורכבים מ-5 תחומים שמשלבים 15 עקרונות ו-53 תקנים. במסגרת המצגת נתמקד בתחום ( ) של התקנים, הקשור לממשל פונקציית הביקורת הפנימית, תחום זה מציג הבהרה חשובה לגבי הקשר של הדירקטוריון/ועדת הביקורת עם הביקורת הפנימית. הוא מזהה את התנאים הדרושים שהדירקטוריון צריך להקנות/לקבוע כדי לאפשר לביקורת הפנימית להשיג את מטרתה ויעודה.

Source: IIA

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Domain III

Appropriate governance arrangements are essential to enable the internal audit function to be effective. This domain outlines the requirements for chief audit executives to work closely with the board to establish the internal audit function, position it independently, and oversee its performance. This domain also outlines senior management's responsibilities that support the board's responsibilities and promote strong governance of the internal audit function.
While the chief audit executive is responsible for the requirements in this domain, activities of the board and senior management are essential to the internal audit function's ability to fulfill the Purpose of Internal Auditing. These activities are identified as "essential conditions" in each standard and establish a necessary foundation for an effective dialogue between the board, senior management, and the chief audit executive, ultimately enabling an effective internal audit function.



הסדרי ממשל מתאימים, חיוניים לאפקטיביות/יעילות פונקציית הביקורת הפנימית. תחום זה מתאר את הדרישות ממבקרים פנימיים והקשר עם הדירקטוריון לשם הקמת פונקציית הביקורת הפנימית, מיקומה באופן עצמאי ובלתי תלוי ולפקח על ביצועיה. בעוד **שהמבקר הפנימי הוא האחראי לדרישות בתחום זה**, פעילות הדירקטוריון וההנהלה הבכירה הם חיוניים ליכולת פונקציית הביקורת הפנימית למלא את יעודה. פעילויות אלו מזוהות כ "תנאים קריטיים" בכל תקן ומציבות יסוד נחוץ לדיאלוג יעיל בין הדירקטוריון, ההנהלה הבכירה והמבקר הפנימי, ובסופו של דבר מאפשרת לפונקציית הביקורת הפנימית להיות יעילה.

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Domain III

Meeting with the Board and Senior Management

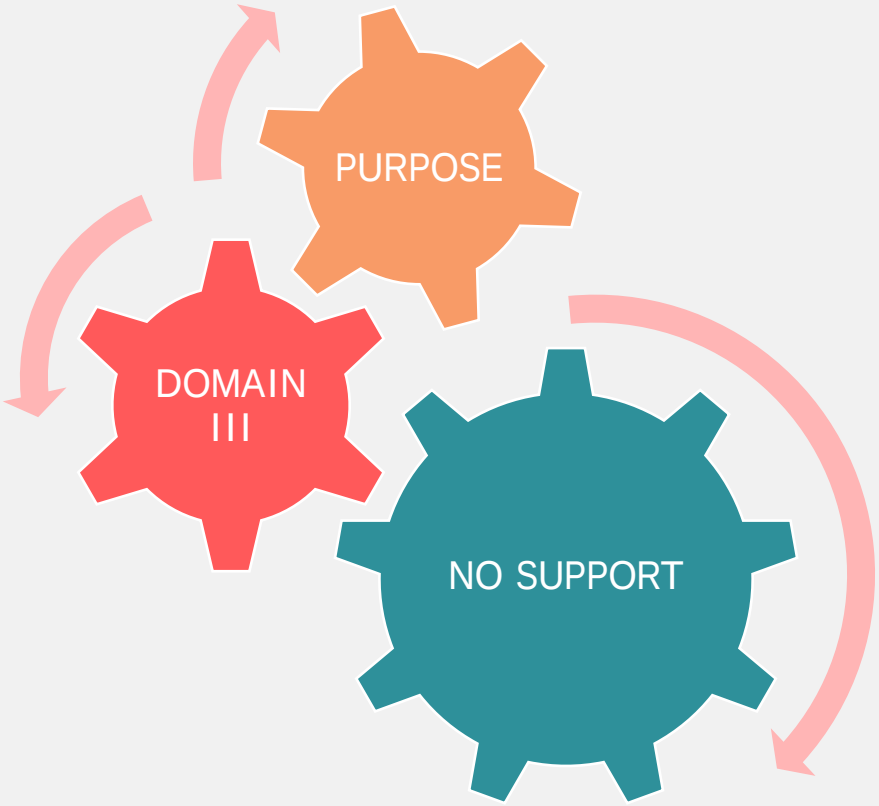
The chief audit executive must discuss this domain with the board and senior management. The discussions should focus on:

- The Purpose of Internal Auditing as articulated in Domain I: Purpose of Internal Auditing.
- The essential conditions outlined under each of the standards in Domain III: Governing the Internal Audit Function.
- The potential impact on the effectiveness of the internal audit function if the board or senior management does not provide the support outlined in the essential conditions.

The discussions are needed to inform the board and senior management about the importance of the essential conditions and to gain alignment among their respective responsibilities.

The nature and frequency of these discussions depend on the circumstances and changes in the organization. For example, the chief audit executive should discuss these essential conditions with the board and senior management if:

- The Standards change significantly or a new internal audit function is created.
- The chief audit executive is new to the role or organization.
- There are significant changes in the relationship between the board and the chief audit executive, such as a new chairperson to whom the chief audit executive reports or a change in the structure or composition of the board that affects this reporting relationship.
- There are significant changes in the structure or composition of senior management that affect the chief audit executive's positioning within the organization.



בחינת מוכנות לעמידה בתקנים החדשים ביצעתם/ך?



Source: IIA

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Domain III

Standard 6.1 Internal Audit Mandate

Requirements

The chief audit executive must provide the board and senior management with the information necessary to establish the internal audit mandate. In those jurisdictions and industries where the internal audit function's mandate is prescribed wholly or partially in laws or regulations, the internal audit charter must include the legal requirements of the mandate. (See also Standard 6.2 Internal Audit Charter and "Applying the Global Internal Audit Standards in the Public Sector.")

To help the board and senior management determine the scope and types of internal audit services, the chief audit executive must coordinate with other internal and external assurance providers to gain an understanding of each other's roles and responsibilities. (See also Standard 9.5 Coordination and Reliance.)

The chief audit executive must document or reference the mandate in the internal audit charter, which is approved by the board. (See also Standard 6.2 Internal Audit Charter.)

Periodically, the chief audit executive must assess whether changes in circumstances justify a discussion with the board and senior management about the internal audit mandate. If so, the chief audit executive must discuss the internal audit mandate with the board and senior management to assess whether the authority, role, and responsibilities continue to enable the internal audit function to achieve its strategy and accomplish its objectives.

Essential Conditions

Board

- Discuss with the chief audit executive and senior management the appropriate authority, role, and responsibilities of the internal audit function.
- Approve the internal audit charter, which includes the internal audit mandate and the scope and types of internal audit services.

Senior Management

- Participate in discussions with the board and chief audit executive and provide input on expectations for the internal audit function that the board should consider when establishing the internal audit mandate.
- Support the internal audit mandate throughout the organization and promote the authority granted to the internal audit function.



Standard 6.2 Internal Audit Charter

Requirements

The chief audit executive must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit function's:

- Purpose of Internal Auditing.
- Commitment to adhering to the Global Internal Audit Standards.
- Mandate, including scope and types of services to be provided, and the board's responsibilities and expectations regarding management's support of the internal audit function. (See also Standard 6.1 Internal Audit Mandate.)
- Organizational position and reporting relationships. (See also Standard 7.1 Organizational Independence.)

The chief audit executive must discuss the proposed charter with the board and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function.

Essential Conditions

Board

- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter to enable an effective internal audit function.
- Approve the internal audit charter.
- Review the internal audit charter with the chief audit executive to consider changes affecting the organization, such as the employment of a new chief audit executive or changes in the type, severity, and interdependencies of risks to the organization.

Senior Management

- Communicate with the board and chief audit executive about management's expectations that should be considered for inclusion in the internal audit charter.

- מטרת הב"פ
- עמידה בתקנים
- מנדט, סקופ, שירותים
- המיקום במבנה הארגוני

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Domain III

Other topics for consideration in the internal audit charter include:

- Safeguards to objectivity and independence, including processes for addressing potential impairments, and the frequency with which those safeguards are re-evaluated to ensure they are achieving the desired result. (See also Standard 7.1 Organizational Independence.)
- Unrestricted access, including how the internal audit function accesses the data, records, information, personnel, and physical properties necessary to fulfill the internal audit mandate.
- Communications, including the nature and timing of communicating with the board and senior management.
- Audit process, including any expectations regarding communications with management in the area under review (before, during, and after an engagement) and how disagreements with management are handled.
- Quality assurance and improvement, including expectations for developing and conducting internal and external assessments of the internal audit function and communicating the results of the assessments. (See also Standards 8.3 Quality and 8.4 External Quality Assessment, and Principle 12 Enhance Quality and its standards.)
- Approvals, including any circumstances specified by the board and senior management.

- הקפדה על אובייקטיבית ואי תלות
- אי מניעת גישה לנתונים, נכסים, עובדים וכד'
- כל כמה זמן נתקשר
- תהליך הביקורת
- הבטחת איכות הביקורת

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תמיכת הדירקטוריון וההנהלה

Domain III

Standard 6.3 Board and Senior Management Support

Requirements

The chief audit executive must provide the board and senior management with the information needed to support and promote recognition of the internal audit function throughout the organization.

The chief audit executive must coordinate the internal audit function's board communications with senior management to support the board's ability to fulfill its requirements.

Essential Conditions

Board

- Champion the internal audit function to enable it to fulfill the Purpose of Internal Auditing and pursue its strategy and objectives.
- Work with senior management to enable the internal audit function's unrestricted access to the data, records, information, personnel, and physical properties necessary to fulfill the internal audit mandate.
- Support the chief audit executive through regular, direct communications.
- Demonstrate support by:
  - Specifying that the chief audit executive reports to a level within the organization that allows the internal audit function to fulfill the internal audit mandate.
  - Approving the internal audit charter, internal audit plan, budget, and resource plan.
  - Making appropriate inquiries of senior management and the chief audit executive to determine whether any restrictions on the internal audit function's scope, access, authority, or resources limit the function's ability to carry out its responsibilities effectively.
  - Meeting periodically with the chief audit executive in sessions without senior management present.

Senior Management

- Support recognition of the internal audit function throughout the organization.
- Work with the board and management throughout the organization to enable the internal audit function's unrestricted access to the data, records, information, personnel, and physical properties necessary to fulfill the internal audit mandate.



Standard 7.1 Organizational Independence

Requirements

The chief audit executive must confirm to the board the organizational independence of the internal audit function at least annually. This includes communicating incidents where independence may have been impaired and the actions or safeguards employed to address the impairment.

The chief audit executive must document in the internal audit charter the reporting relationships and organizational positioning of the internal audit function, as determined by the board. (See also Standard 6.2 Internal Audit Charter.)

The chief audit executive must discuss with the board and senior management any current or proposed roles and responsibilities that have the potential to impair the internal audit function's independence, either in fact or appearance. The chief audit executive must advise the board and senior management of the types of safeguards to manage actual, potential, or perceived impairments.

When the chief audit executive has one or more ongoing roles beyond internal auditing, the responsibilities, nature of work, and established safeguards must be documented in the internal audit charter. If those areas of responsibility are subject to internal auditing, alternative processes to obtain assurance must be established, such as contracting with an objective, competent external assurance provider that reports independently to the board.

When the chief audit executive's nonaudit responsibilities are temporary, assurance for those areas must be provided by an independent third party during the temporary assignment and for the subsequent 12 months. Also, the chief audit executive must establish a plan to transition those responsibilities to management.

If the governing structure does not support organizational independence, the chief audit executive must document the characteristics of the governing structure limiting independence and any safeguards that may be employed to achieve this principle.

- הצהרה בדבר אי תלות (לפחות שנתית)
- דיווחים בדבר פגיעה באי תלות
- שיחה עם הדירקטוריון לגבי תפקידים נוספים של המבקר שיכולים לפגוע באי תלות

Examples of additional scope of services performed by IA functions:

- Financial controls testing to support the external auditors, local regulations or contractual requirements
- SOX program activities (e.g., SOX testing)
- Compliance testing with applicable laws and regulations and/or internal policies
- Data validation and testing (i.e., Sustainability reports, non-GAAP metrics)
- Enterprise Risk Management facilitation
- System and Organization Controls (SOC) program management support
- Investigations / Fraud risk assessments
- Insurance administration

Standard 7.2 Chief Audit Executive Qualifications

Requirements

The chief audit executive must help the board understand the qualifications and competencies of a chief audit executive that are necessary to manage the internal audit function. The chief audit executive facilitates this understanding by providing information and examples of common and leading qualifications and competencies.

The chief audit executive must maintain and enhance the qualifications and competencies necessary to fulfill the roles and responsibilities expected by the board. (See also Principle 3 Demonstrate Competency and its standards.)

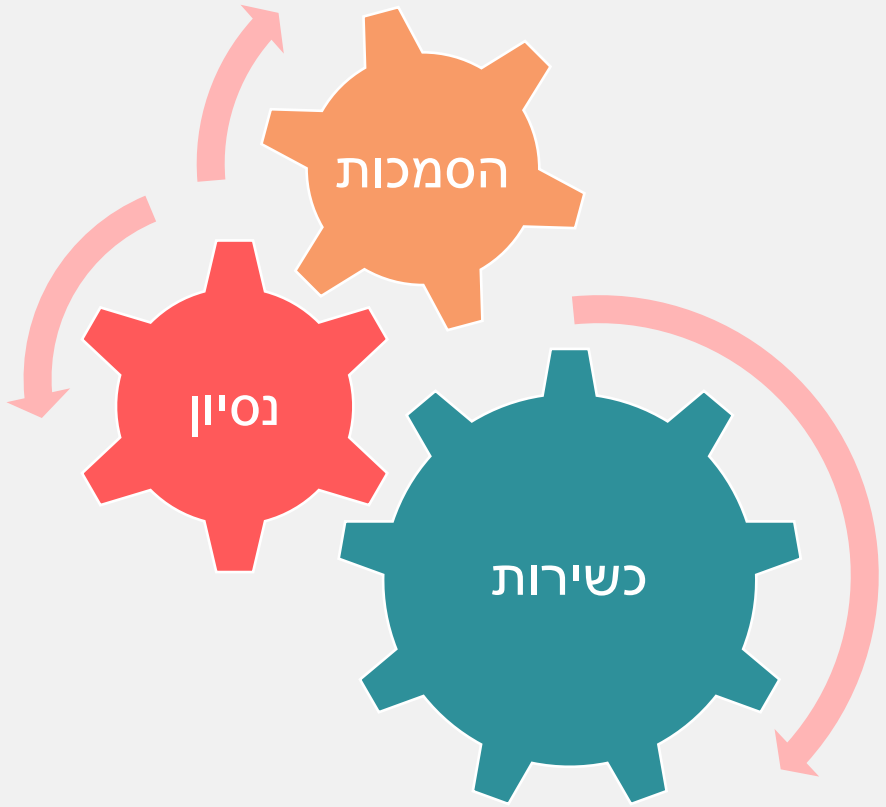
Essential Conditions

Board

- Review the requirements necessary for the chief audit executive to manage the internal audit function, as described in Domain IV: Managing the Internal Audit Function.
- Approve the chief audit executive's roles and responsibilities and identify the necessary qualifications, experience, and competencies to carry out these roles and responsibilities.
- Engage with senior management to appoint a chief audit executive with the qualifications and competencies necessary to manage the internal audit function effectively and ensure the quality performance of internal audit services.

Senior Management

- Engage with the board to determine the chief audit executive's qualifications, experience, and competencies.
- Enable the appointment, development, and remuneration of the chief audit executive through the organization's human resources processes.



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אינטראקציה עם הדירקטוריון

Domain III

Standard 8.1 Board Interaction

Requirements

The chief audit executive must provide the board with the information needed to conduct its oversight responsibilities. This information may be specifically requested by the board or may be, in the judgment of the chief audit executive, valuable for the board to exercise its oversight responsibilities.

The chief audit executive must report to the board and senior management:

- The internal audit plan and budget and subsequent significant revisions to them. (See also Standards 6.3 Board and Senior Management Support and 9.4 Internal Audit Plan.)
- Changes potentially affecting the mandate or charter. (See also Standards 6.1 Internal Audit Mandate and 6.2 Internal Audit Charter.)
- Potential impairments to independence. (See also Standard 7.1 Organizational Independence.)
- Results of internal audit services, including conclusions, themes, assurance, advice, insights, and monitoring results. (See also Standards 11.3 Communicating Results, 14.5 Engagement Conclusions, and 15.2 Confirming the Implementation of Recommendations or Action Plans.)
- Results from the quality assurance and improvement program. (See also Standards 8.3 Quality, 8.4 External Quality Assessment, 12.1 Internal Quality Assessment, and 12.2 Performance Measurement.)

There may be instances when the chief audit executive disagrees with senior management or other stakeholders on the scope, findings, or other aspects of an engagement that may affect the ability of the internal audit function to execute its responsibilities. In such cases, the chief audit executive must provide the board with the facts and circumstances to allow the board to consider whether, in its oversight role, it should intervene with senior management or other stakeholders.



Standard 8.2 Resources

Requirements

The chief audit executive must evaluate whether internal audit resources are sufficient to fulfill the internal audit mandate and achieve the internal audit plan. If not, the chief audit executive must develop a strategy to obtain sufficient resources and inform the board about the impact of insufficient resources and how any resource shortfalls will be addressed.

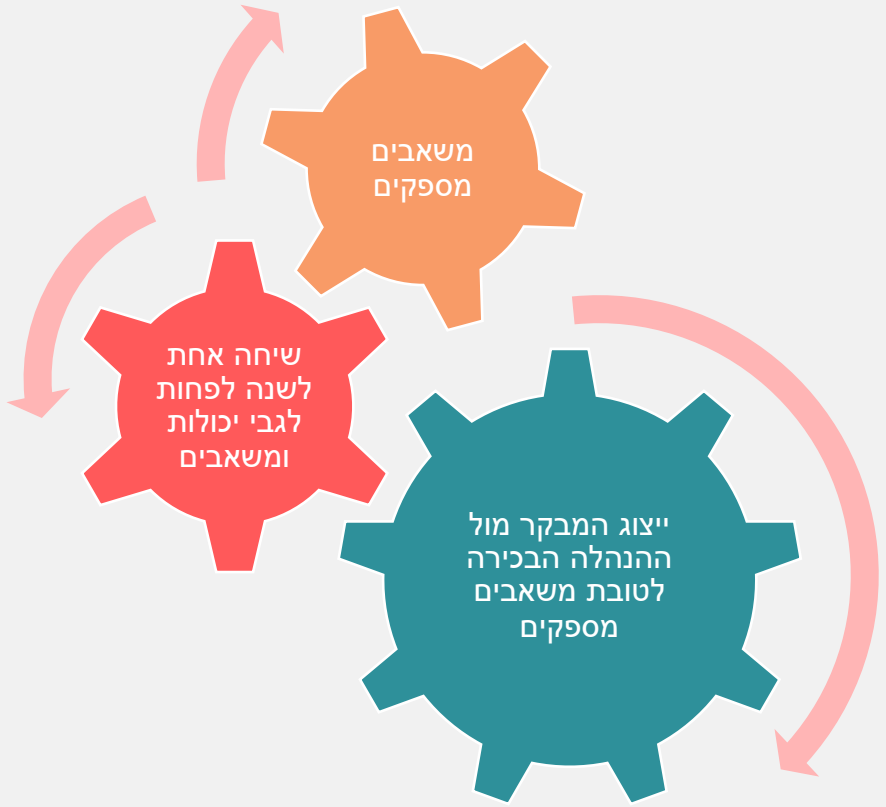
Essential Conditions

Board

- Collaborate with senior management to provide the internal audit function with sufficient resources to fulfill the internal audit mandate and achieve the internal audit plan.
- Discuss with the chief audit executive, at least annually, the sufficiency, both in numbers and capabilities, of internal audit resources to fulfill the internal audit mandate and achieve the internal audit plan.
- Consider the impact of insufficient resources on the internal audit mandate and plan.
- Engage with senior management and the chief audit executive on remedying the situation if the resources are determined to be insufficient.

Senior Management

- Engage with the board to provide the internal audit function with sufficient resources to fulfill the internal audit mandate and achieve the internal audit plan.
- Engage with the board and the chief audit executive on any issues of insufficient resources and how to remedy the situation.



Domain III: Governing the Internal Audit Function
ממשל

Domain III standards include "essential conditions" for an effective internal audit function.

6. Authorized by the Board

The board establishes, approves, and supports the mandate of the internal audit function.

- 6.1 Internal Audit Mandate
- 6.2 Internal Audit Charter
- 6.3 Board and Senior Management Support

7. Positioned Independently

The board establishes and protects the internal audit function's independence and qualifications.

- 7.1 Organizational Independence
- 7.2 Chief Audit Executive Qualifications

8. Overseen by the Board

The board oversees the internal audit function to ensure the function's effectiveness.

- 8.1 Board Interaction
- 8.2 Resources
- 8.3 Quality
- 8.4 External Quality Assessment

• Topical Requirements - הנחיות מקצועיות נושאיות

Topical Requirements
Defined

- Required when auditing an identified topic.
- Cover aspects of governance, risk management, and control processes.
- Also includes considerations.
- In development.

Topics
Under Consideration

- Cybersecurity
- Sustainability: Environmental, Social & Governance [ESG]
- Third-party Management
- Information Technology Governance [ITG]
- Assessing Organizational Governance
- Fraud Risk Management
- Privacy Risk Management
- Public Sector: Performance Audits

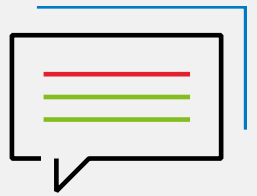


לסיכום

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השאלות שעל ועדת הביקורת/דירקטוריון לשאול ביחס לביקורת הפנימית

מתי פעם אחרונה ישבתם עם המבקר הפנימי על קפה וחשבתם ביחד איך אפשר לשפר תהליך בארגון?



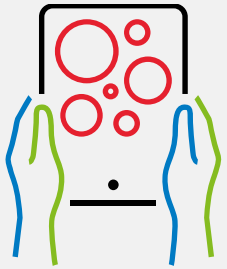
האם לביקורת צוות מתאים לביצוע הביקורות?



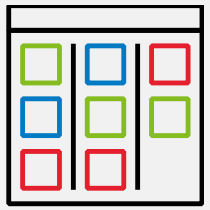
האם לביקורת תקציב הולם לממש את האחריות?



האם הביקורת מכויילת עם צרכי ויעדי הארגון?



האם הובאו לאישור הצרטר והמנדט?



האם הביקורת הפנימית בארגון מכויילת לתקנים החדשים?





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תודה רבה

Doron Rozenblum - Managing Partner
CPA (Aust.), MBA, CIA, CISA, CRISC, CRMA, CDPSE, CCO

Kreston IL Group | Kreston – EYR
Consulting, Control & Risk Management
www.kreston.co.il

Tel +972 3-6130632
Fax +972 3-6130637
IL Cel +972 50-8330811
doron@kreston.co.il