

**Workshop “Expenditure Control an Internal Audit”
Cairo, Egypt - May 31, June 2, 2011**

*Self-Assessment of national practices by country participants with respect to some International Practices
Questionnaire*

INTERNAL CONTROL

1/ Internal Controls include several various activities, relating according to COSO standards to control environment, risk assessment, information and communication, financial control activities, and monitoring. Is Financial Control:

- one of the components of your Internal Control system
- the only component of your Internal Control system

2. The *ex ante* control of expenditures (prior to disbursement) is made by:

- a Financial Controller affiliated to the Ministry of Finance (MoF) only
- a Financial Controller affiliated to the MoF and a controller (or auditor) affiliated to the line ministry

3. Is the External Auditor is involved in the *ex ante* control process of expenditure (prior to disbursement) ?

- no
- yes, but only for some expenditures and above a certain threshold

INTERNAL AUDIT

4. The internal audit framework includes:

- an internal audit unit at the MoF with a competence on all line-ministries
- independent internal audit units in some line ministries reporting directly to the Minister
- independent internal audit units in MoF and line ministries reporting to a Central Harmonization Unit (PIFC)

5. Is the internal audit framework as defined above involved in the *ex ante* expenditure process

- Yes
- No

6. Is the internal audit framework is guided by standards:

- international standards or similar (IIA, COSO, PIFC, ..)

- national standards
- harmonized by a Central Harmonization Unit as defined above
- documented in manuals of audit for the auditors/auditees

7. Is the internal audit framework mostly driven by a risk-based strategy:

- risks documented in the work program (or similar strategic paper) of the audit unit
- risks followed-up and audit results monitored
- risks communicated to other audit/ control bodies (External auditor and Internal controls)

FINANCIAL INSPECTIONS

8. Are Financial Inspections established:

- at MoF
- in line-ministries as well

9. What is the portion of Inspections' activities that may relate or may be assimilated to internal audit functions as defined above:

- a significant portion
- a smaller portion

10. Are results of financial inspections' activities communicated to:

- Internal Controls bodies
- Internal Audit bodies
- External auditors