

INTERNAL AUDIT, INTERNAL CONTROL AND COMPLIANCE IN A CENTRAL BANK

June 12-15th 2023





**Angola, Cameroun-BEAC, Croatia, Djibouti,
Estonia, Georgia, Greece, France, India, Israel,
Italy, Jordan, Kosovo, Kyrgyzstan, Madagascar,
Mexico, Moldova, Nigeria, Saudi Arabia, Somalia,
South Korea**

1) HAS INTERNAL AUDIT SET UP A SYSTEMATIC INVENTORY OF THE DATA USED BY THE AUDIT AND A SPECIFIC MANAGEMENT OF PERSONAL DATA PROCESSING?

38%

Partly/In progress

14%

Yes

5%

Don't know

43%

No



2) HOW OFTEN DOES THE AUDIT FOLLOW UP ON THE RECOMMENDATIONS?

Semi-annually

24%

**More often (quarterly,
monthly)**

52%

**Ad hoc depending
on the case**

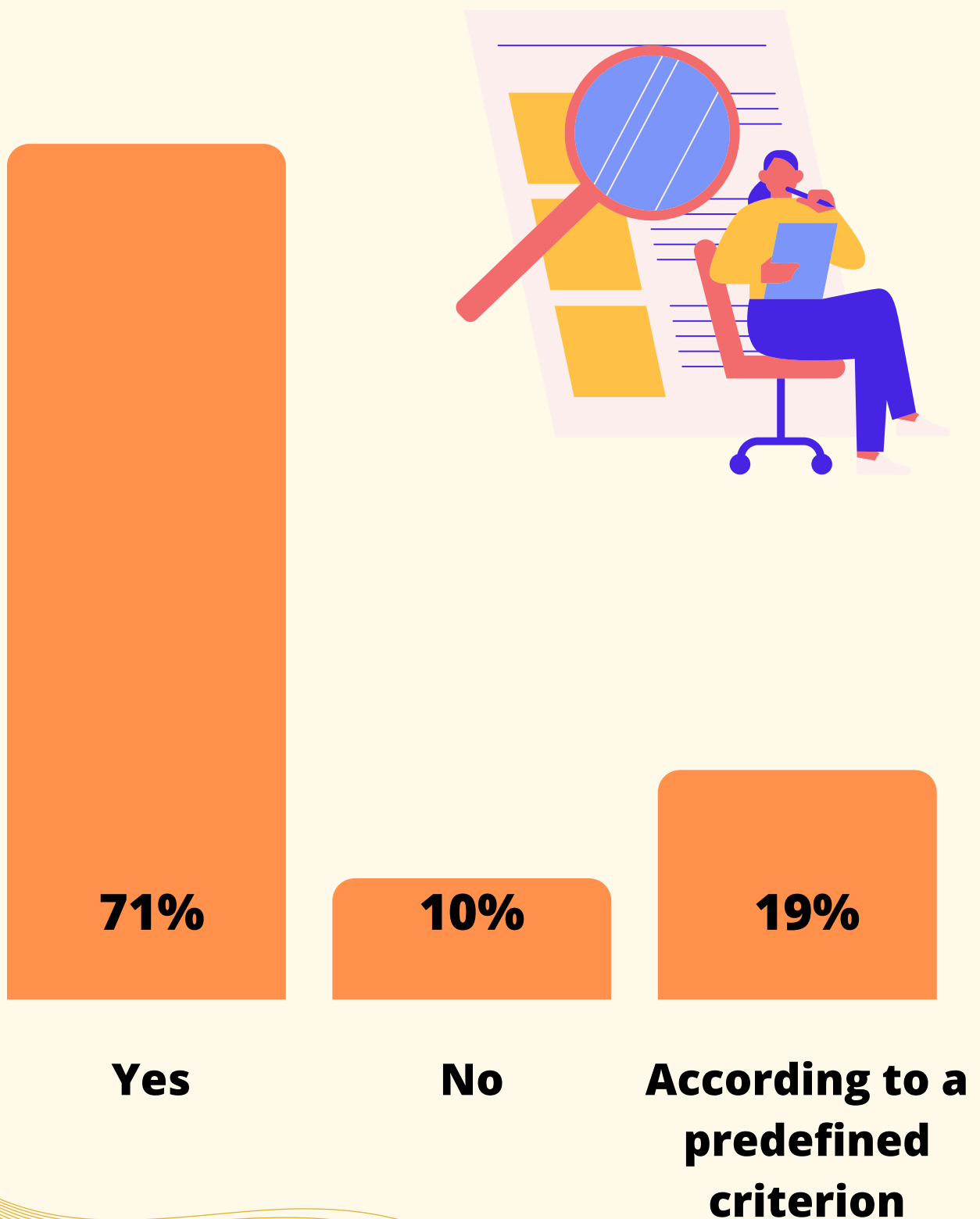
5%

Other

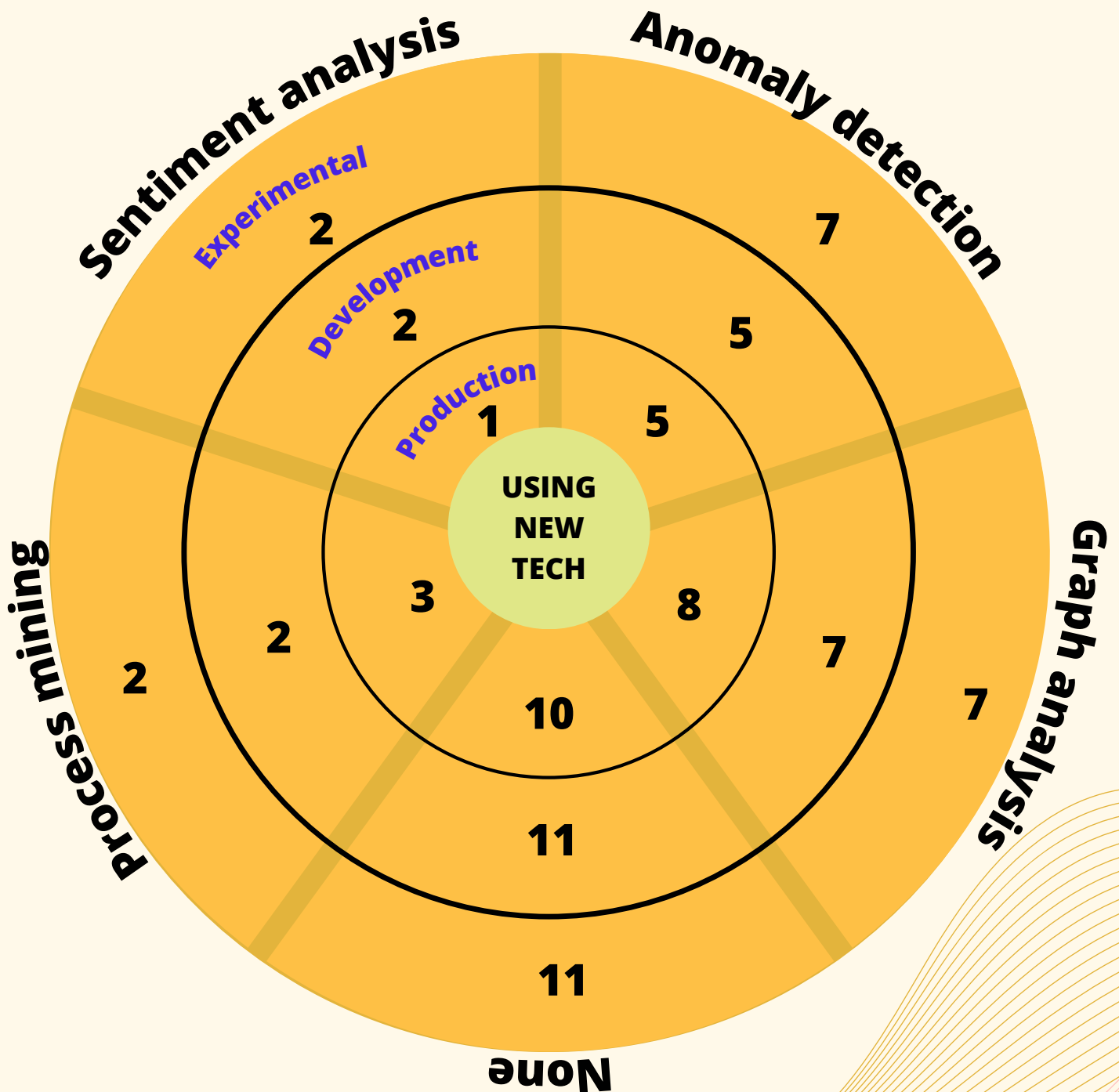
19%



3) DOES THE AUDIT FOLLOW UP ON ALL RECOMMENDATIONS REGARDLESS OF THE LEVEL OF CRITICALITY?



4) WHAT IS THE LEVEL OF DEVELOPMENT OF THE FOLLOWING TECHNOLOGIES?



5) HOW MANY AUDITORS HAVE A DATA ANALYST PROFILE (MASTERING TOOLS SUCH AS POWER QUERY, TABLEAU, R, AND PYTHON ...)?

None

52%

1 to 2 people

29%

3 to 5 people

5%

More than 5 people

14%



6) IS THE AUDIT OF AGENCIES / BRANCHES HANDLED BY A DEDICATED STRUCTURE (GEOGRAPHICAL INSPECTION SECTORS, NETWORK AUDIT DEPARTMENT, ETC.)?

No

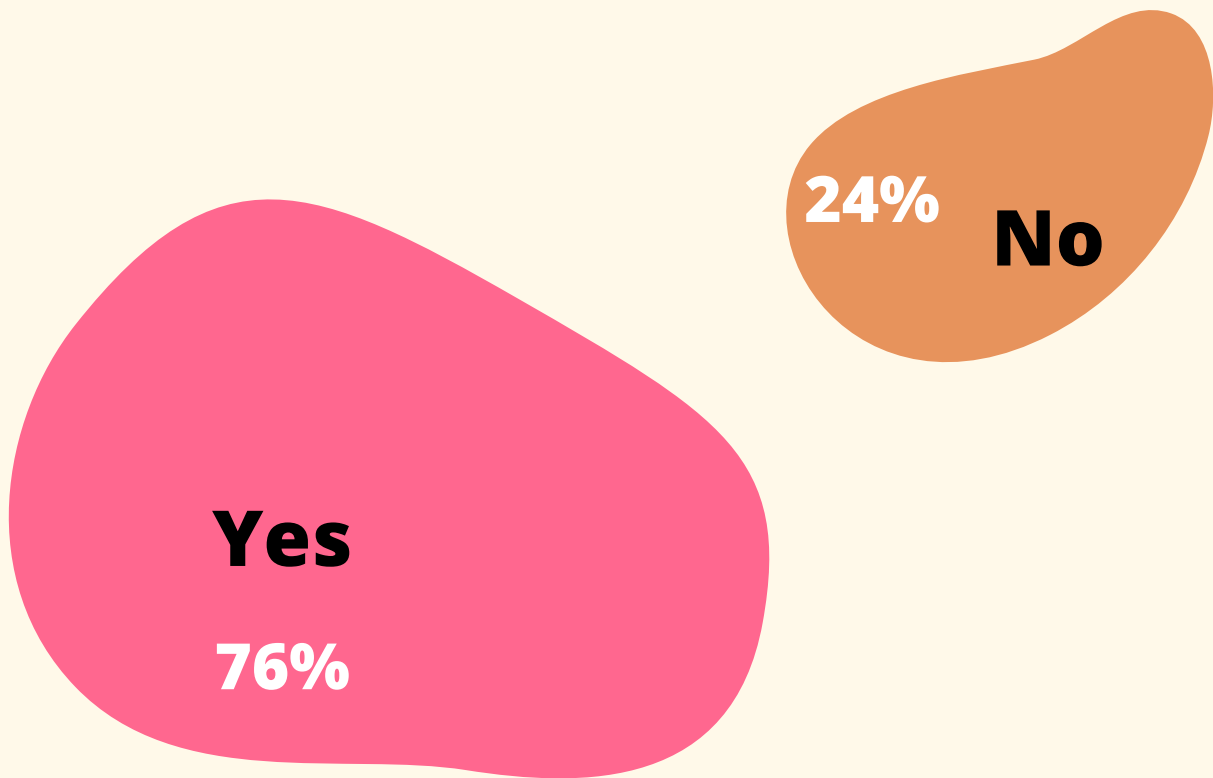
71%

Yes

29%



7) ARE CASH REGISTERS/FIDUCIARY PROCESSING CENTRES AUDITED MORE FREQUENTLY THAN OTHER AUDIT OBJECTS IN VIEW OF THE RISKS INVOLVED?



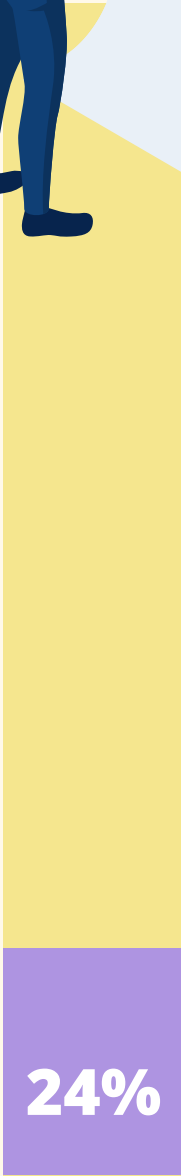
8) IS THERE A SPECIFIC UNIT DEDICATED TO ETHICS?



No



Yes, attached to a department (Audit, Legal Services, HR Department, General Secretariat, etc.)



Yes, directly reporting to the Governor



CODE OF CONDUCT

9) ARE STAFF TRAINED IN ETHICS?

Yes, mostly staff
exposed to ethical
risks

19%

No or on a
voluntary basis

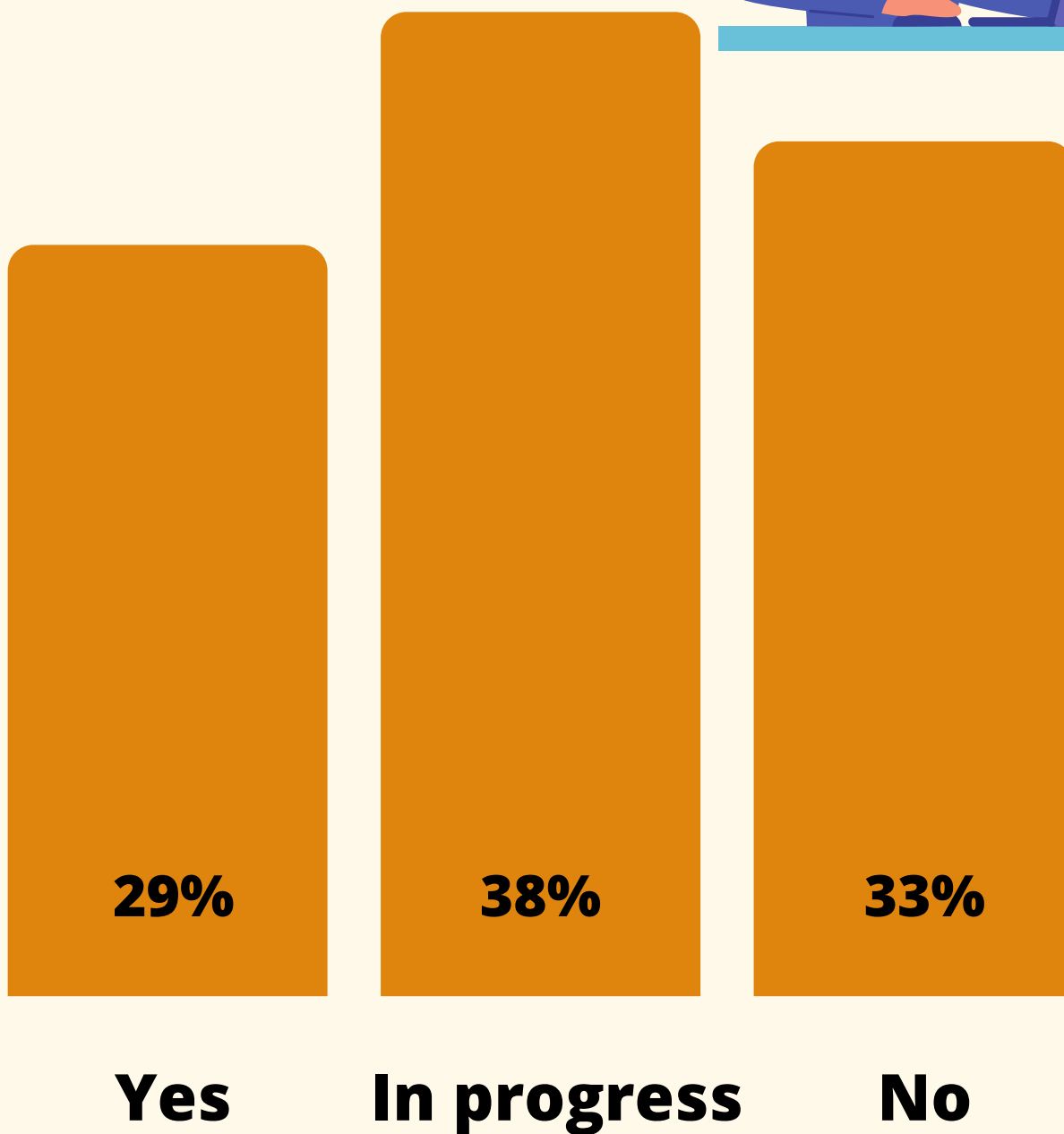
29%

Yes, all staff

52%



10) HAVE YOU ESTABLISHED A REGISTER OF PROVIDERS ACCESSING THE INFORMATION SYSTEM?



11) DOES THE INTERNAL AUDIT CONDUCT MISSIONS WITH SERVICE PROVIDERS?

Annually

24%

Punctually

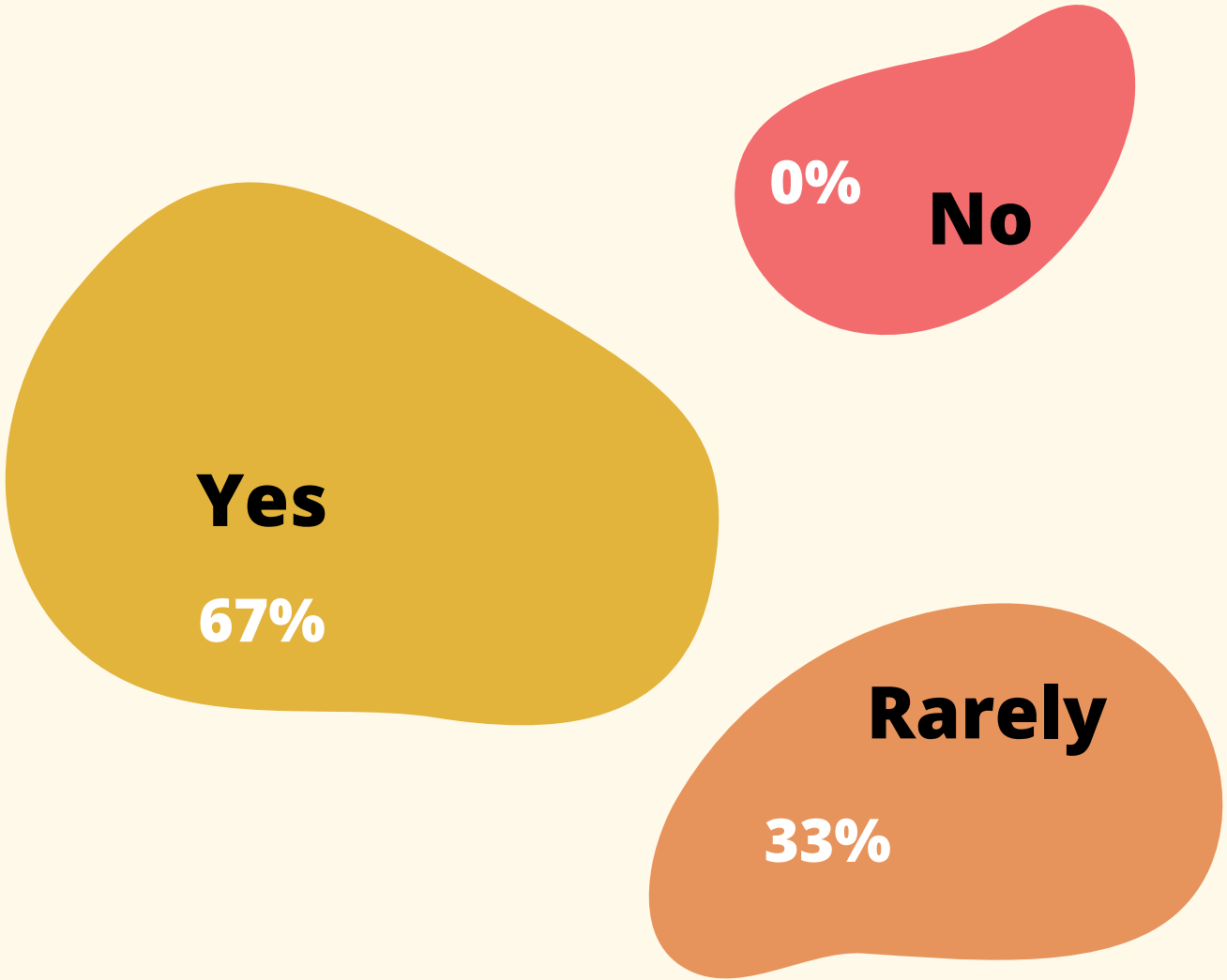
19%

Never

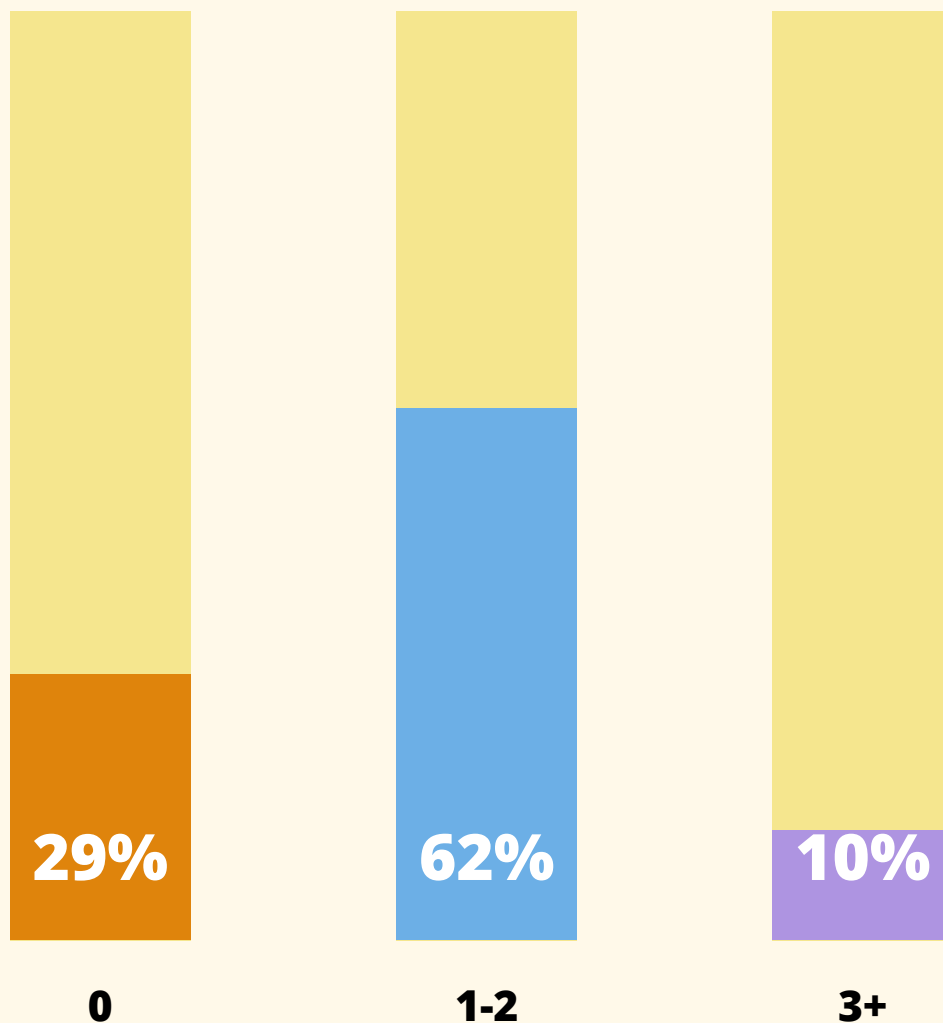
57%



12) DO YOU CONDUCT AUDITS ON INCIDENTS NOT INCLUDED IN THE ANNUAL AUDIT PROGRAM?



13) HOW MANY CYBERSECURITY AUDITS DID YOU CONDUCT LAST YEAR?



CYBER
SECURITY



14) DO YOU HAVE A TEAM DEDICATED TO INFORMATION SYSTEMS AUDIT?

Yes

76%

In progress

14%

No

10%



15) IS THERE ANY LEGISLATION ON THE PROTECTION OF PERSONAL DATA IN YOUR COUNTRY?

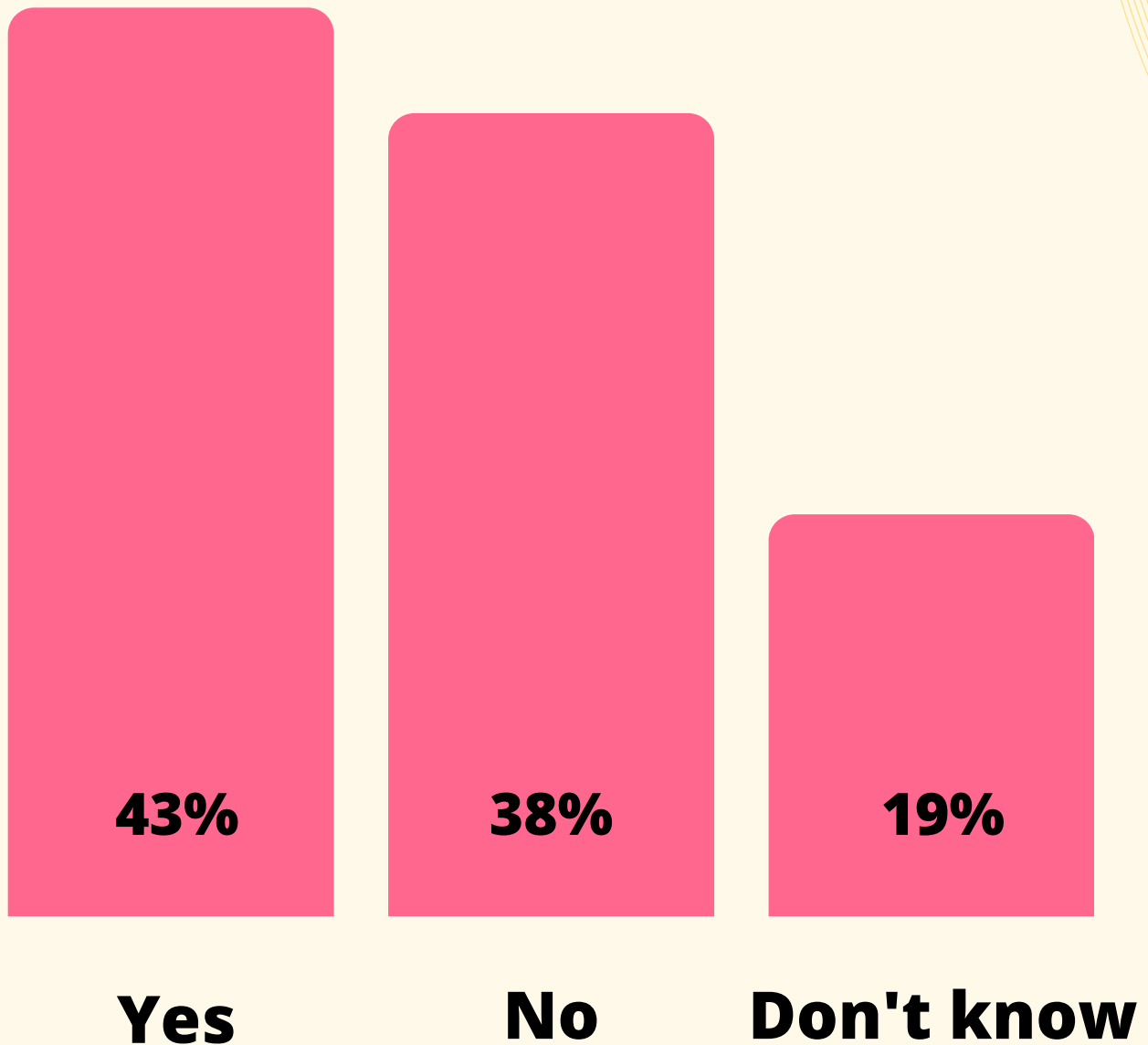
No
5%

In progress
5%

Yes
90%



16) HAS THE GDPR (GENERAL DATA PROTECTION REGULATION) PROMPTED YOU TO THINK ABOUT CHANGES IN LEGISLATION?



17) HAVE YOU MADE ANY CHANGES TO YOUR ORGANISATION AFTER THE GDPR CAME INTO FORCE IN MAY 2018?

No

43%

Yes

48%

In progress

10%



18) DOES INTERNAL AUDIT MONITOR THE PROTECTION OF PERSONAL DATA (MULTIPLE CHOICE)

Yes, within the framework of missions specifically related to personal data

7

Yes, in the context of targeted but broader missions (information security...)

9

Yes, potentially in the context of all missions

6

No, this is not part of the Audit's prerogatives/ duties

4





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