



Central Government Audit Service
Ministry of Finance

The Internal Auditor of the Future

How to operate in a politically sensitive climate

Daina Konter & Charlot Oltmans



Inhoud

- Introduction
- Some background on the Dutch Central Government Audit Service
- What kind of internal auditor do we need?
- How to attract the internal auditor we need?
- Key take-aways



Introduction

> Daina Konter PhD

- IIA Board Member
- Head of the sector of Operational auditors
- Experience in policy, operations, advisory and oversight –
'Recognizing each other's strenghts and enabling shared growth'



> Charlot Oltmans MSc RO

- Operational auditor
- Organizational behavior, governance & change management
- Started as trainee





About the Central Government Audit Service

established

01

May

2012



merging strengths
of ministerial audit
departments



Independently positioned
and
working for all ministries

A low-angle, upward-looking photograph of several tall skyscrapers against a clear blue sky at dusk. The buildings are made of dark materials, likely brick or stone, and many windows are illuminated from within, creating a warm glow. The perspective makes the buildings appear to converge towards the top of the frame.

mission statement

independent internal
auditor

contribution to quality of
government

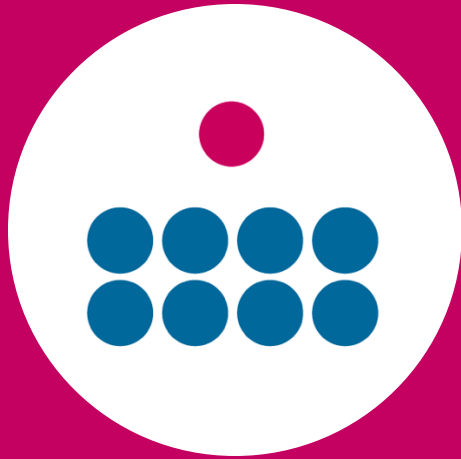
audit authority for the
European Commission

research on governance,
control & accountability

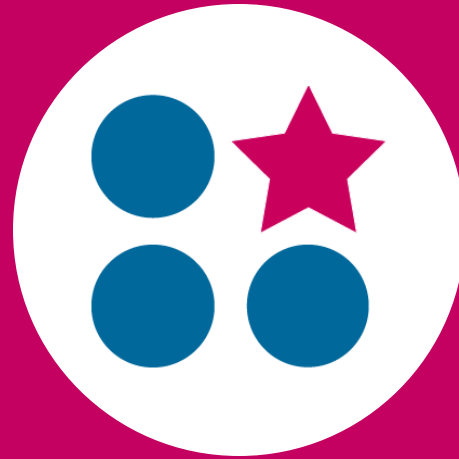
Organized closely to our clients



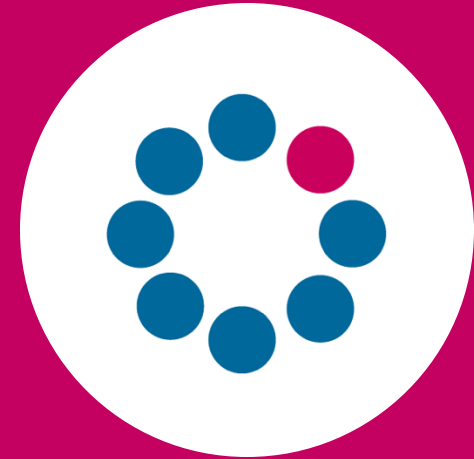
CORE VALUES



independent



professional



committed





Clients

ministerial level
(and subordinated bodies)

Minister

Secretary-General

Director-General

Director



Government-wide

Interdepartmental Commission
Operational Management



Gevangenissen stoppen definitief met kwetsbare berichtendienst eMates

Door onze nieuwsredactie

03 feb 2023 om 19:05

Update: 3 maanden geleden

57 reacties



Minister Weerwind vroeg de Auditdienst Rijk (ADR) om te kijken of de informatiebeveiliging en privacy bij de dienst wel op orde waren. Ook is onderzocht of de afspraken met de Dienst Justitiële Inrichtingen (DJI) op orde waren. Volgens de ADR zijn beide punten niet op orde, dat laatste deels ook

7 okt 17:45

Ministeries schieten tekort bij aanpak van interne fraude- en corruptierisico's



Laurens Berentsen

De ministeries in Den Haag doen volgens de Auditdienst Rijk te weinig om de risico's van fraude en corruptie binnen hun muren te beheersen. Zo brengen veel departementen deze risico's niet systematisch in kaart, stelt de toezichthouder. Ook is bij de meeste ministeries niet helder wie

NOS Nieuws • Vrijdag 13 december 2024, 17:31

Rapport: beveiliging staatsgeheimen NCTV en politie niet op orde

De beveiliging van staatsgeheimen van de Nationaal Coördinator Terrorismebestrijding en Veiligheid (NCTV) en de politie was niet op orde. Daardoor kon er geheime informatie gelekt worden. Dat blijkt uit onderzoek door de Auditdienst Rijk, dat minister Van Weel van Justitie naar de Tweede Kamer heeft gestuurd.

Conflict dreigt tussen Kamer en staatssecretaris over inspectiebezoeken scholen

Staatssecretaris Paul erkende opnieuw dat de inspectie haar registratiesysteem voor schoolbezoeken niet op orde heeft. Volgens haar had de inspectie daardoor geen goed zicht op het aantal schoolbezoeken en kon de Kamer onvoldoende worden geïnformeerd. Paul betreurt dit en noemt het "niet okee".

Paul wil verder onderzoek van de Auditdienst Rijk naar de registratieproblemen bij de inspectie afwachten. De resultaten zijn er naar verwachting na de zomer.



How do we deal with the political and sensitive climate?



Before we go on, time for a Menti!
Can you and your IAF relate to our dynamic, political context?



600

employees, with various
backgrounds

60%

financial
auditors

40%

operational &
IT- auditors

specialised audit
traineeship

Staff





What kind of auditor do we need

- › Communication skills
- › Organizational sensitivity
- › Strategic sensitivity
- › Expertise
- › Research and advisory skills



What are the most important skills in your opinion?





How to attract the internal auditors we need

- › Strategic Workforce Plan
- › Traineeship
- › Helpful interventions
 - Focused recruitment
 - Basic and customized training for every level internal auditor
 - How to attract, engage & retain
 - Collaborations (e.g. engaging with our professional body IIA)



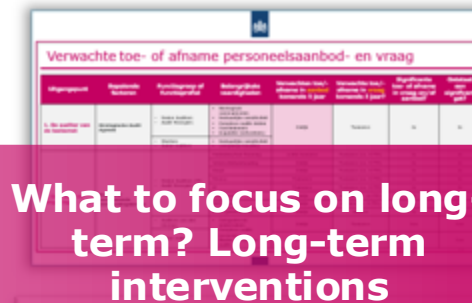
Strategic Workforce Plan

- > A product of every auditor! Workshops about:

Internal *and* external factors of influence on our workforce

Predicted increase/decrease in supply and demand of the internal auditors we need

The gap between supply and demand, what to focus on?





Key take-aways

- Dare to step out of your comfort zone: experiment with your audits, look beyond compliance.
- Be a strategic partner: know your stakeholders and communicate regularly.
- Stand your ground but... your audit results are more likely to be accepted when presented with organizational sensitivity!

How?

- › Bring your junior colleagues to (strategic) discussions with higher-ups.
- › Recruitment on all levels, focused on different backgrounds (not just audit).
- › One person cannot be the auditor of the future; its a game of collaboration.





Questions?





Thank you for your attention!