

**SUMMING UP OF THE  
10TH INTERNATIONAL CONGRESS ON INTERNAL CONTROL, INTERNAL AUDIT,  
ANTICORRUPTION AND ANTIFRAUD ISSUES,**

Under the HONORARY PATRONAGE of the EUROPEAN PARLIAMENT  
Krakow, 14-16 September 2011.

Participants of the Jubilee 10th Congress were greeted by Professor Zbigniew Paszek of the Andrzej Frycz Modrzewski Krakow University (AFM Krakow University) and Edmund J. Saunders, FCIB, CFE, CICA, C.Dip.A.F. – founder of PIKW Ltd. in Warsaw and the Honorary President of that Institute, who are the initiators and organisers of all ten Congresses held so far. A co-organiser of the Congress was also IIC Polska, the Poland Chapter of The Institute for Internal Controls.

As part of the opening ceremony, AFM Krakow University choir, directed by Katarzyna Śmiałowska, performed the National Anthem and the Hymn of the European Union.

The Congress was officially opened by Professor Klemens Budzowski, Chancellor of the AFM Krakow University, who in his speech referred to the issues of combating irregularities in the field of higher education.

After the opening speeches, a letter from Dr. Frank Nasuti, CPA, CICA, CFE, Chairman of TheIIC, addressed to the Congress Organizers and Participants was read out, as were other letters of congratulations and good wishes for further successes in combating economic fraud, from Stanisław Kracik, the Małopolska Voivoda, and Marek Sowa, Marshall of the Małopolska Voivodship.

Chancellor Klemens Budzowski – in the name of authorities of the AFM Krakow University – presented Edmund J. Saunders with a letter of recognition for his overall achievements in the academic field and organizational activities of PIKW.

Congress was organized in particular for:

- the members of management boards,
- directors of Internal audit departments,
- directors of Internal controls departments,
- members of audit committees,

- controllers and internal auditors,
- professionals specializing in crime detection, financial frauds and anti-corruption,
- members of the regulatory bodies,
- financial directors,
- risk management directors,
- financial controllers,
- professionals responsible for the prevention activities and identification of abuses in the company.

Representatives of the major financial institutions and companies from other sectors took part in the Congress, as well as experts from the academic environment and public administration. Presentations and speeches made by the invited guests reflected the challenges and several aspects of audit, control and supervision and its prospects in commercial companies as well as in public sector.

Concluding the official opening ceremony, Mr. Rafał Krzemień, Chairman of the Educational Program Council of PIKW, opened the Congress deliberations by presenting the first Special Guest Speaker, Mr. Brian Gray – Director General, Head of Internal Audit Services (IAS) of the European Commission in Brussels.

During the Congress 22 inspiring themes were presented by universally recognized speakers. These are listed below in the order in which they were presented.

**"The internal audit role in promoting the efficient internal control and anti-fraud mechanisms in the European Commission", Brian Gray**, Director General, Head of Internal Audit Services (IAS), European Commission, Brussels, Belgium.

**„Global development in the anti-fraud and anti-corruption activities”, Toby Bishop**, CFE - Director of the Deloitte Forensic Center, Deloitte Financial Advisory Services LLP from Chicago; former President and CEO of ACFE Global Texas, USA.

**„Co-operation between the compliance function and internal audit in fraud prevention”, Piotr Chmiel** - PTC Ltd., Compliance Team Manager.

**„CBA as an element of the anti-corruption mechanisms in Poland”, Iwona Czerniec** – Expert – Anti-corruption Policy Coordinator at the CBA HQ.

**"Models used for the fraud risk assessment", Dimiter Dinev**, CFE - The Founder & Chairman of the ACEF (The Association for Counteraction to Economic Fraud).

**"Selected methods of the crime detection analysis", Artur Gębicz CFE, CICA, Deputy Director of the Internal Audit Department in Bank BGŻ.**

**„Implementation process of the proactive tools of the irregularities prevention in the Police and the Early Intervention System (SWI)", Krystyna Gęsik, Małgorzata Chmielewska – Police HQ.**

**„Using the law on distribution of digits in order to assess the reliability of the financial and accounting data - chosen examples", Marzena Farbaniec, Tadeusz Grabiński, Bartłomiej Zabłocki, Wacław Zajęc - AFM Krakow University.**

**„Internal audit yesterday and today - last changes and prospects for the future development", Piotr Hans, CIA, CFE, CMR - Internal Auditor of the NOVOL Capital Group. Lecturer of the SKwP.**

**„"Vanishing target" compliance audit in practice.", Piotr Jaworski – co-author of the management control procedures. Owner of the Consulting Company.**

**„Co-operation of the external and internal auditors", Piotr Kołodziejczyk - Member of the National Chamber of the Chartered Accountants (KIBR).**

**„Verbal ethics – gesture ethics, supporting the business relations and image of the 3<sup>rd</sup> Millennium", Elżbieta Maria Komorowska – PIKW Consultant in Warsaw.**

**„Control best practices– new challenges and problems", Eugeniusz Koncewoj, CFE - Member of the Management Board – Ingenium Foundation.**

**„Why the companies do not like internal investigations and how it should be mitigated?", Bartłomiej Kowalczyk - Internal Audit, Coca-Cola HBC Poland.**

**„ Condition of the financial statements in Serbia", Miroslav Milojević - Director of the Economy and Finance Institute in Belgrad.**

**„Audit Committee of the Supervisory Board", Andrzej S. Nartowski - The President of the Polish Institute of Directors.**

**„Audit concepts in scope of the assessment and self-assessment of the corporate governance in public administration", Grzegorz Piątek, CIA, CGAP - internal auditor of the Regional Labour Office in Zielona Gora, PIKW coach; former Vice-president of the IIA Poland.**

**„The role of the whistleblowing in corporate governance", Wojciech Rogowski - Expert, National Bank of Poland, Allerhand Institute.**

**„Selected steps of the fraud risk mapping – fraud risk assessment and preparation of the action plan, role of the internal auditors in risk management”, Rodan Svoboda, CIA, CICA - President, Eurodan, former General Director of the IIA Czech Republic.**

**„Compliance function as an indispensable element of the control system”, Leszek Taterka - CFE, CICA Compliance Manager, Bank Zachodni WBK S.A.**

**“Fighting against fraud – first step – the room of the Management Board!”, Caroline Waddicor - Managing Director, Hibis Europe Ltd.**

**„Kinesthetics and analysis of the speech - supporting tools for internal audit, control and fighting with corruption and fraud”, Wiesław Zyskowski - Owner of Zyskowski – Szkolenia, Doradztwo, Consulting, former Police Officer.**

At the end of the first day of the Congress a meeting (named “EuroIIC 2011”) of the Members of IIC Polska took place together with representatives of The Institute for Internal Controls (TheIIC) from Bulgaria, the Czech Republic, Italy, Serbia, and the United Kingdom & Ireland. The meeting was conducted by Mikołaj Rappé-Niemirski. Member of the IIC Management Board, together with IIC Polska President, Edmund J. Saunders, who appeared for the first time in his role of The IIC European Region Coordinator. One of the important resolutions was the creating in Belgrade of the Serbian IIC Chapter, whose Chairman is to be Professor Miroslav Milojević, Director of the Institute for Economics and Finance in Belgrade.

We would like to thank Jacek Mażulis an outstanding translator. Due to his efforts and significant professional knowledge and skills the issues discussed during the Congress were clearly and transparently presented to the participants. We would like also to thank Tadeusz Łabędzki and Piotr Meryn from the Silesian University for their organizational support during the discussion panels.

It should be also highlighted that during the coffee breaks, the Chancellor Klemens Budzowski invited the participant to view an exhibition entitled “Children, Women, education on the Islands of the Indian Ocean”, prepared by Professor Anna Kożuh, a lecturer of the AFM Krakow University.

Participation in the event is awarded with 18 Continuing Professional Education credits (CPE).

For the ceremonial banquet the participants were invited to dinner in Folwark

Zalesie in Grajewo near Wieliczka, which as in previous years – was very enjoyable and well received by our guests.

During the Congress the following publications were promoted:

1. Kontrola wewnętrzna - zintegrowana struktura ramowa – COSO I (*Internal Control – Integrated Framework*). Translated by Edmund J. Saunders and the PIKW team. Polish edition published by PIKW, Warsaw 2008.
2. Zarządzanie ryzykiem korporacyjnym - zintegrowana struktura ramowa - COSO II (*Enterprise Risk Management – Integrated Framework*). Translated by Magdalena Dziadosz and the PIKW team. Polish edition published by PIKW, Warsaw 2007.
3. COSO III - "Przewodnik - jak monitorować systemy kontroli wewnętrznej" (*COSO Guidance on how to monitor Internal Control*). Polish edition published by PIKW, Warsaw, 2011.
4. „Audyt i kontrola wewnętrzna w przedsiębiorstwach i administracji publicznej” (*Audit and Internal Control in the Corporate and Public Sectors*). Edmund J. Saunders, most recent book published by PIKW Publikacje Ltd., Warsaw, 2011.

Special thanks to all our sponsors and the media, thanks to whom the Congress was widely publicized. In particular we wish to thank Polish TVN and the Krakowska Telewizja Internetowa (ktvi.pl), operating in the AFM Krakow University.

We wish to thank all those people, often acting without personal recognition, thanks to whom we received further confirmation, that the initiative to organize the Congress was fully justified and that its professional, media and integration related aims were fully achieved.

Lastly, it is appropriate to thank the organisers of the 10th International Congress, without whom the Congress could not have been possible.

- From PIKW and IIC Polska in Warsaw, they are: Maciej Klukowski, Ireneusz Jabłoński, Piotr Grzybowski, Sylwia Hołuj, Maria Jabłońska, Kamila Klukowska, Mikołaj Rappé-Niemirski and Dariusz Gromadka.

From the AFM University in Krakow they are in particular: Agata Krawiec, Maciej Banach and Fryderyk Kraczka, Grzegorz Lisowski.

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Edmund J. Saunders

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