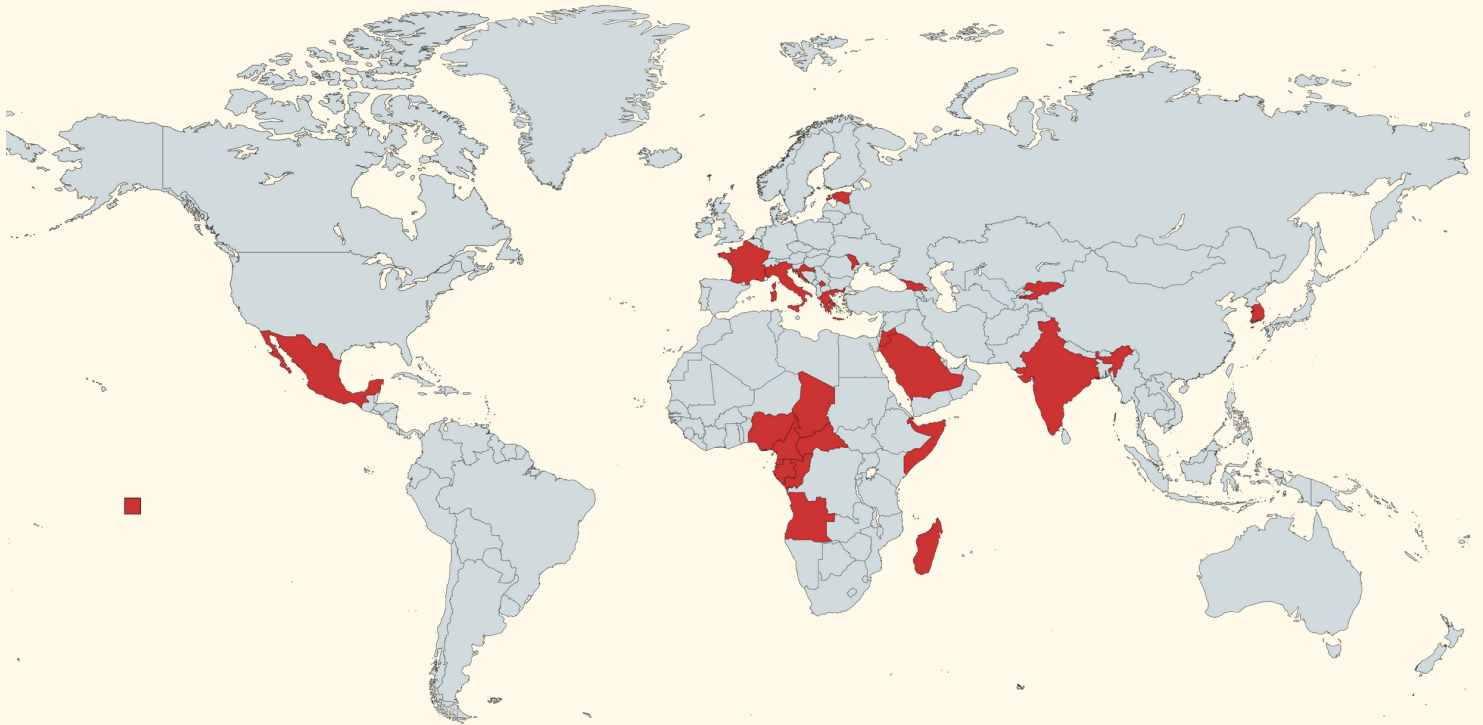


# INTERNAL AUDIT, INTERNAL CONTROL AND COMPLIANCE IN A CENTRAL BANK

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**

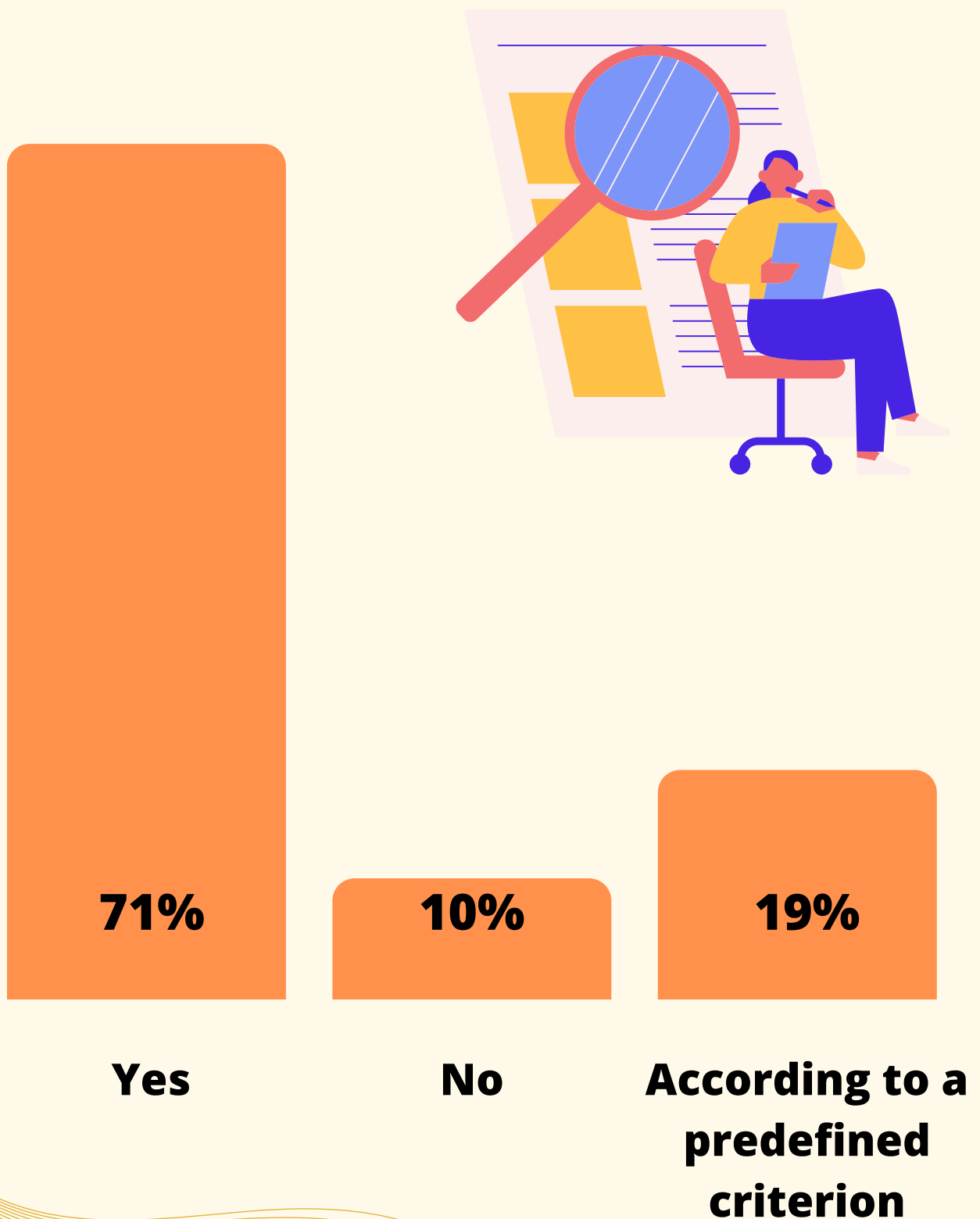
**5%**

**Other**

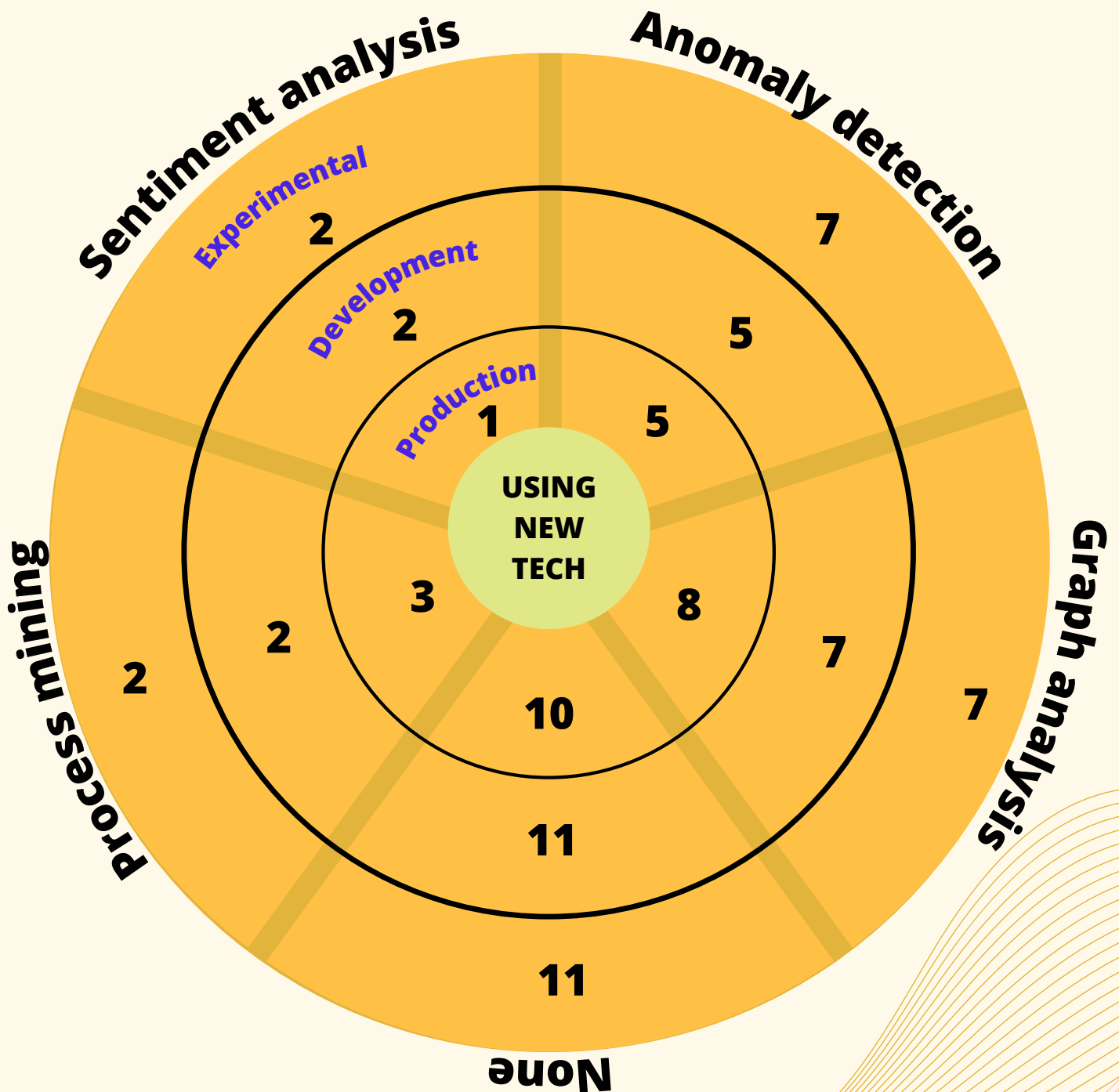
**19%**



### 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%



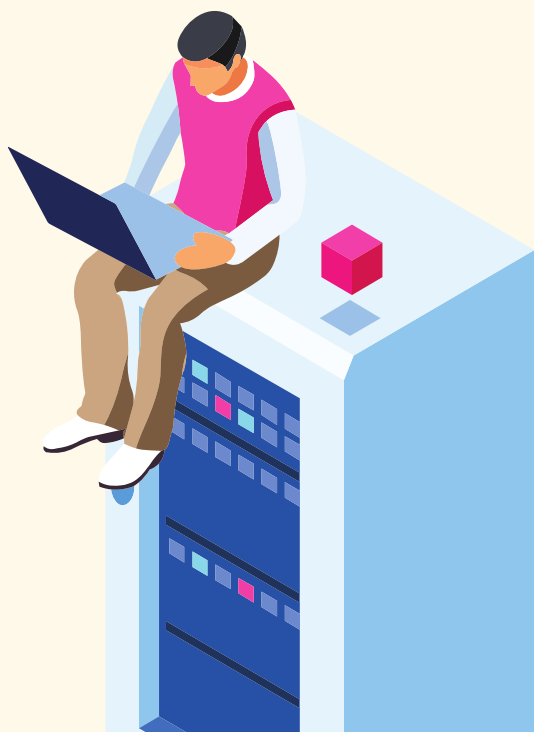
**6) IS THE AUDIT OF AGENCIES / BRANCHES HANDLED BY A DEDICATED STRUCTURE (GEOGRAPHICAL INSPECTION SECTORS, NETWORK AUDIT DEPARTMENT, ETC.)?**

**No**

**71%**

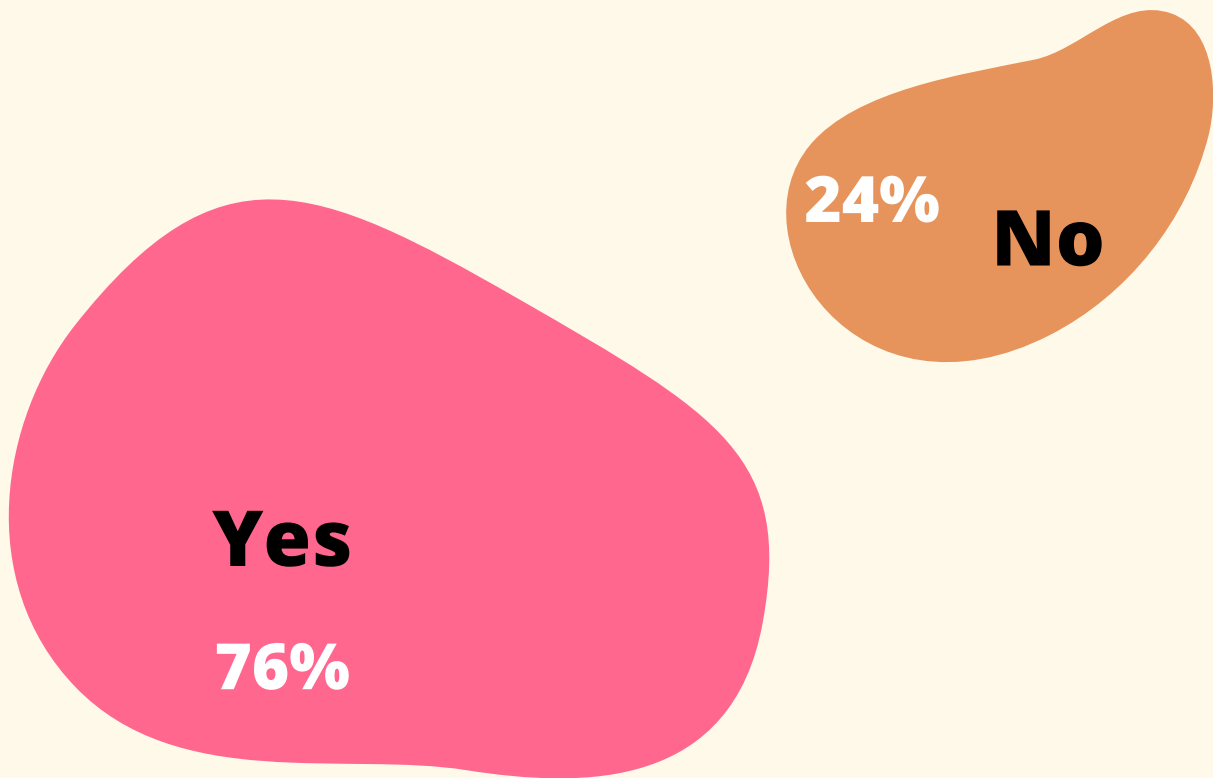
**Yes**

**29%**





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



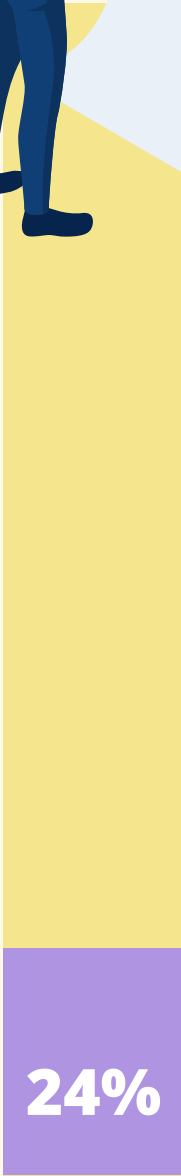
# 8) IS THERE A SPECIFIC UNIT DEDICATED TO ETHICS?



No



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



Yes, directly reporting to the Governor



## 9) ARE STAFF TRAINED IN ETHICS?

Yes, mostly staff  
exposed to ethical  
risks

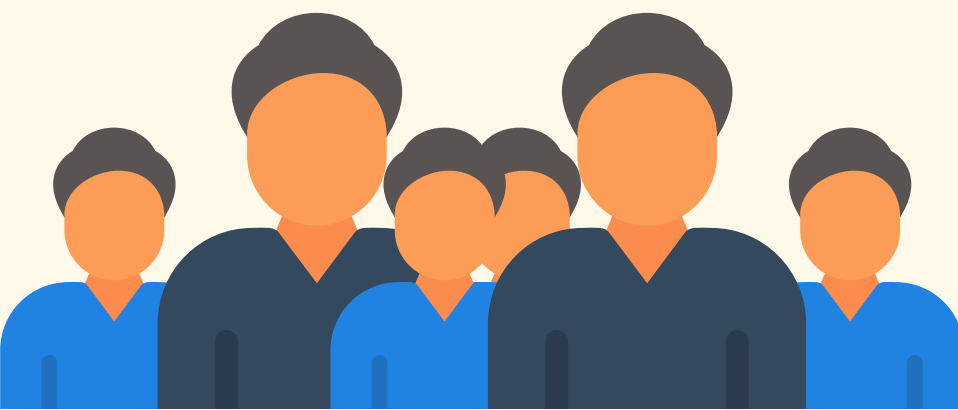
**19%**

No or on a  
voluntary basis

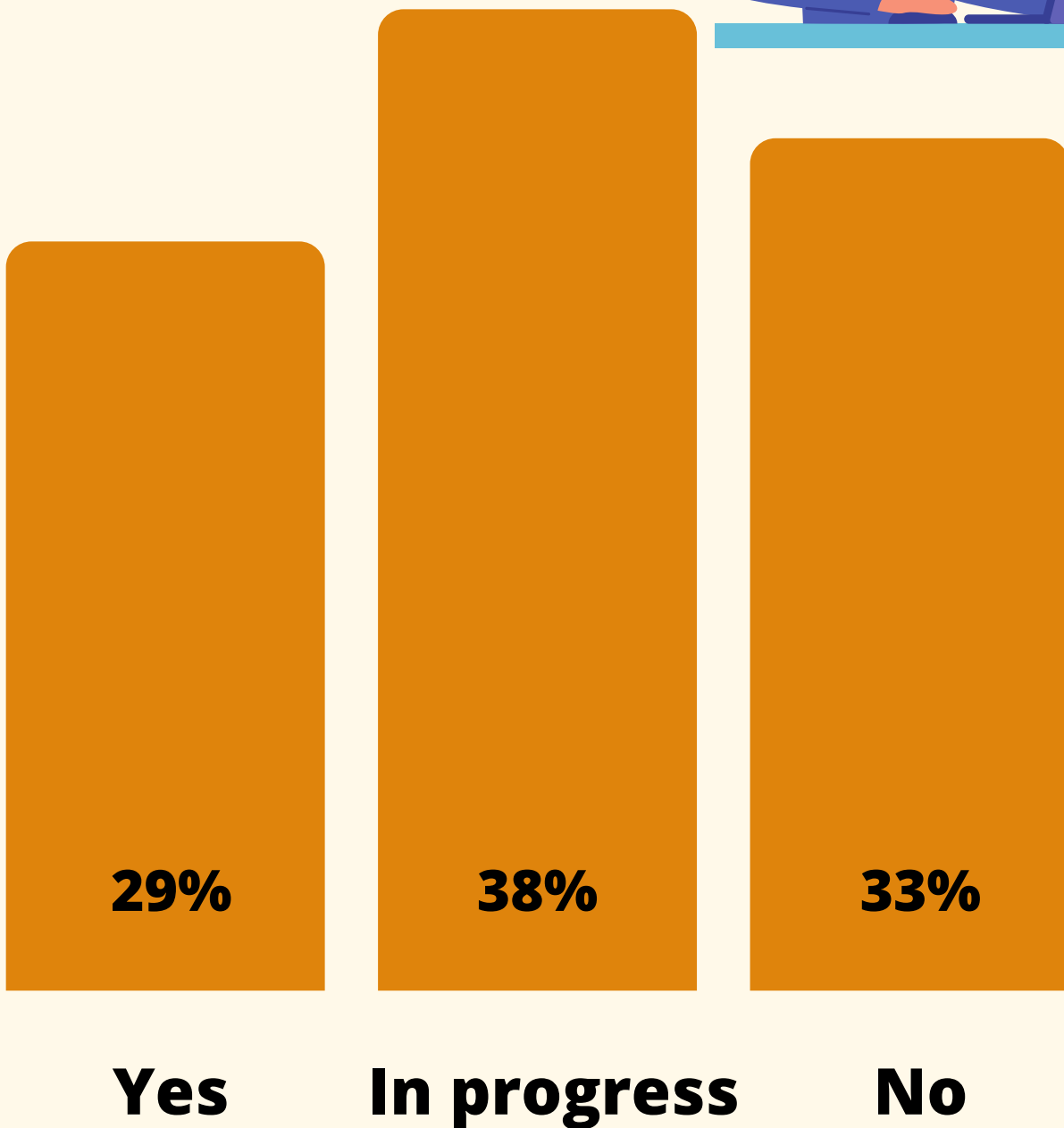
**29%**

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

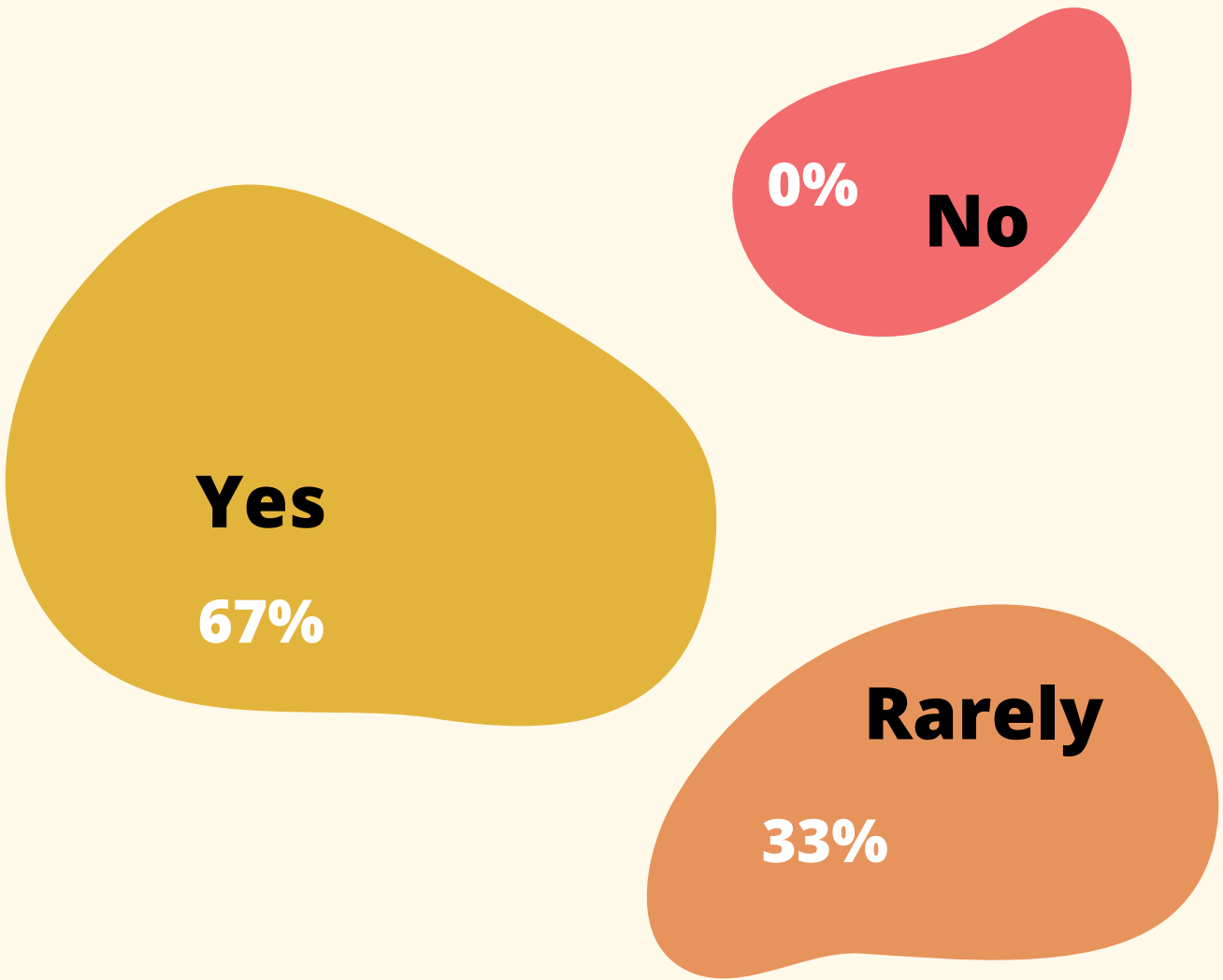
19%

Never

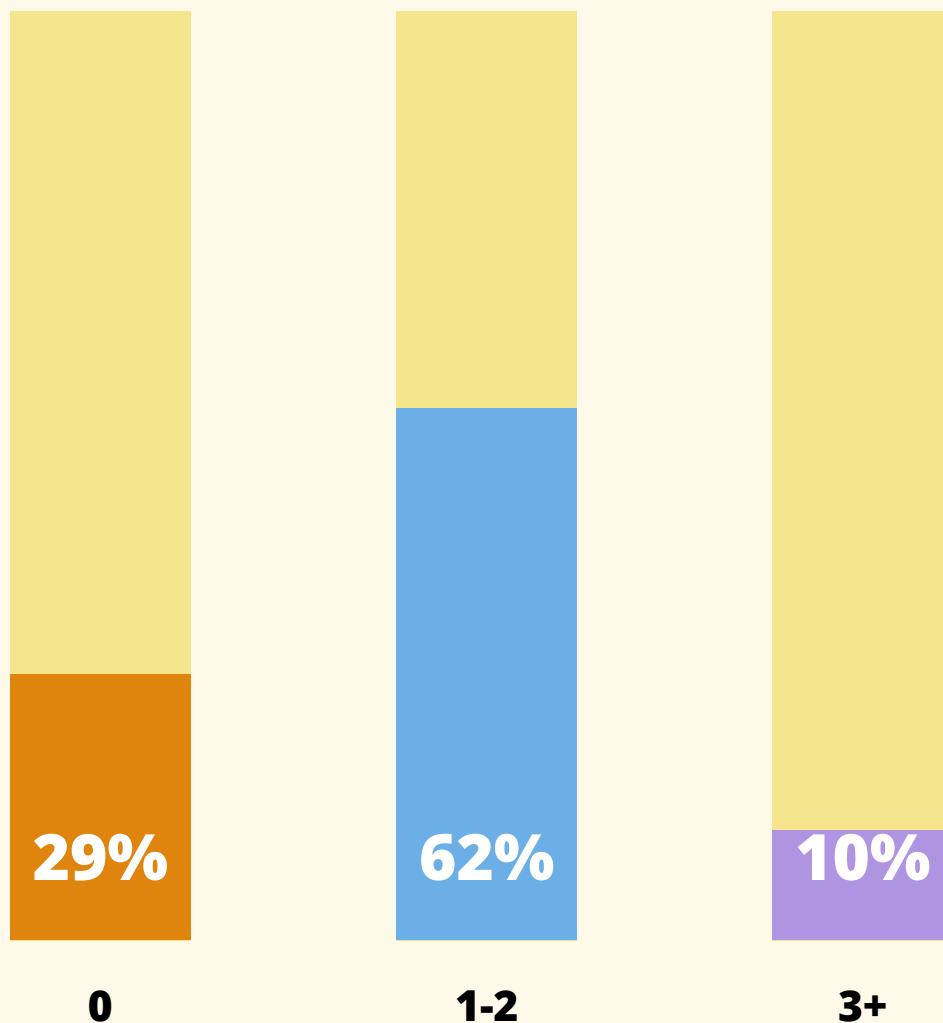
57%



# 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?

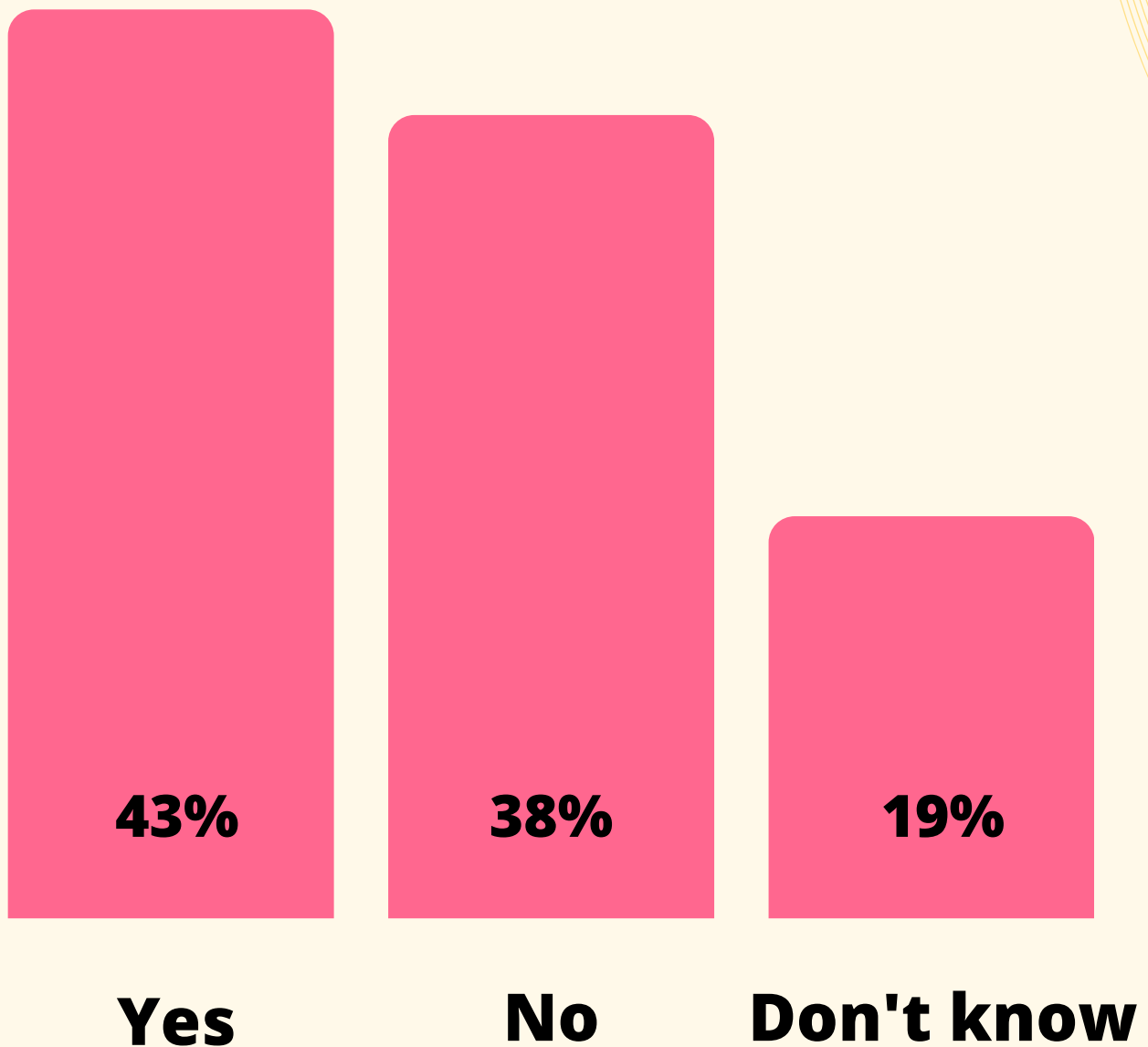
**No**  
**5%**

**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)

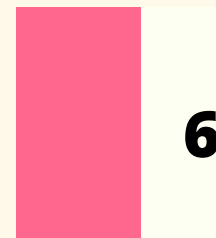
**Yes, within the framework of missions specifically related to personal data**



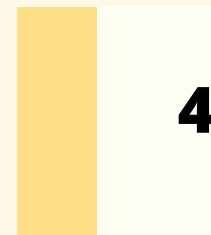
**Yes, in the context of targeted but broader missions (information security...)**



**Yes, potentially in the context of all missions**



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





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**ALL FIGURES HAVE BEEN ROUNDED TO THE NEAREST WHOLE NUMBER. HENCE, IN SOME CASES THE ADDITION OF PERCENTAGES MAY NOT YIELD 100%**