



GOVERNO DO DISTRITO FEDERAL
Controladoria-Geral do Distrito Federal
Subcontroladoria de Controle Interno

ACTION PLAN

CAPACITY MODEL

OF INTERNAL AUDIT

(IA-CM) – LEVELS 2, 3 AND 4



BRASÍLIA – DEC / 2017
GENERAL CONTROL OF THE FEDERAL DISTRICT



COORDINATION

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1 THE CONTEXT

A working group was established through Ordinance CGDF No. 19/2016, with a view to drawing up the Action Plan for the implementation of Model IA-CM in the Federal District's Comptroller's Office.

The Model IA-CM considers Key Process Area (KPA) related to internal audit processes, consisting of activities that must be institutionalized so that the control body is considered effective in the government and in the public sector in general.

These macroprocesses are also related to six elements: services and the role of internal auditing, people management, professional practices, performance management and accountability, organizational culture and relationships, and governance structures.

These elements are also correlated with the five levels of internal audit maturity proposed by the model: 1-Initial, 2-Infrastructure, 3-Integrated,

4-Managed and 5-Optimized.

Considering that the internal audit aims to add value and improve the operations of an organization and that, in the Federal District Government - GDF, the Federal District General Controllershship will intensify control actions in line with internationally recognized technical benchmarks, CGDF established as objective the achievement, until 2019, of level four of classification within the evaluation provided for in Model IA-CM. This goal is formalized in the Institutional Strategic Plan - PEI 2016-2019 and in the Results Agreement signed with the GDF and will contribute to its action being oriented also to better improvement of the economy, efficiency and effectiveness of public administration.

2 THE PLAN DEVELOPMENT CRITERIA

The Plan of Action was prepared by the working group, previously mentioned, composed of members and representatives from all areas of CGDF.

In order to elaborate the IA-CM CGDF Action Plan, the following factors were considered: the scope goals set forth in the CGDF Strategic Plan, which include established annual deadlines for achieving each level of maturity of the Model, the complexity of



activities at these maturity levels, the need to obtain specific information, the feasibility of cost estimation for the following years.

The detail of the goal established to reach the annual levels of classification of the IA-CM Model, according to the CGI PEI, is shown in the following table:

TABELA 1 – DETALHAMENTO DA META ESTABELECIDA

EXERCISE	BASE LINE 2015	2016	2017	2018	2019
LEVEL IA-CM	1	2	3	3	4

In order to facilitate the analysis and propose actions necessary to achieve the KPAs of each IA-CM level, the Action Plan was segregated by level and organized in a spreadsheet in such a way as to present the following information: the areas and servers responsible for the activities, the necessary actions to carry out the activities, the products to be delivered and, when applicable and possible, the estimated costs and deadlines to institutionalize them.

In this line, the actions, deliveries and deadlines referring to level 2 were detailed in item 3.

For the other levels, 3 and 4, we present the product maps in item 4, but the detail of the information will be elaborated and included in this Plan of Action as more precise information is obtained.



3 DETAILING LEVEL 2 - INFRASTRUCTURE

KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
CONFORMITY AUDIT	2	PLAN AI WORKS: COMMUNICATE WITH MANAGERS (FOR EXAMPLE, THROUGH A LETTER OF AUDIT COMMITMENT); IDENTIFY THE RELEVANT AUTHORITIES / CRITERIA; OBTAIN ACCEPTANCE BY AUDITORS OF AUDIT CRITERIA; DOCUMENTING THE CONTROL STRUCTURE; IDENTIFY THE OBJECTIVES OF AUDIT, SCOPE AND METHODOLOGY (INCLUDING METHOD OF SAMPLING); DEVELOP THE DETAILED AUDIT PLAN	DOCUMENT OF ACCEPTANCE OF THE MANAGER OF AUDIT CRITERIA	TRAINING AUDITORS AND MANAGERS ON THE ACCEPTANCE OF AUDIT CRITERIA	09/30/2016	HUMAN RESOURCES	COMRI PAULO LEMOS	LÚCIO PINHO SUBCI
				REVISION OF PORTFOLIO CGDF Nº 226	09/30/2016		ASPAC / AJL	
				ELABORATE DOCUMENT MODEL IN SAEWEB	09/30/2016		TECHNOLOGICAL RESOURCES COMRI MARCELO VILAÇA	
INDIVIDUAL PROFESSIONAL DEVELOPMENT	5	DETERMINE A SPECIFIC NUMBER OF HOURS / DAYS / PERSONAL TRAINING CREDITS FOR EACH INDIVIDUAL, ACCORDING TO PRESCRIBED AUDIT RULES OR RELEVANT CERTIFICATIONS	STANDARD ESTABLISHING NUMBER OF HOURS TRAINING FOR EACH INDIVIDUAL INCLUDING THE TRAINING WEEK	REVISION OF PORTFOLIO CGDF Nº50 / 2014 E 150/2012	08/31/2016	HUMAN AND TECHNOLOGICAL RESOURCES	ALL	FABRÍCIO SUBGI
				REVISION OF PORTFOLIO CGDF Nº 226	09/30/2016			
	7	ENCOURAGE PEOPLE TO BE MEMBERS OF PROFESSIONAL ASSOCIATIONS	LIST PROFESSIONAL ASSOCIATIONS OF INTEREST POLICY TO ENCOURAGE SERVERS TO BE MEMBERS	IDENTIFY PROFESSIONAL ASSOCIATIONS OF INTEREST	08/31/2016			
				PREPARE INCENTIVE POLICY	08/31/2016			
	8	CONTROL AND DOCUMENT HOURS / DAYS OF TRAINING, TYPES OF COURSES AND PROVIDERS TO VERIFY THE COMPLIANCE WITH THE REQUIREMENTS OF PERSONAL TRAINING	TRAINING HOURS CONTROL SYSTEM MANAGEMENT REPORT ON HOURS OF TRAINING CARRIED OUT	REVISION OF PORTFOLIO CGDF Nº 226	09/30/2016			
				INCLUDE TIME SYSTEM MODULE	08/31/2016			
ADAPT THE SYSTEM TO GENERATE THE REPORT	08/31/2016	Duque Dantas SUBTI						



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
IDENTIFIED AND RECRUITED SKILLED PEOPLE	13	IDENTIFY KNOWLEDGE, SKILLS (TECHNICAL AND BEHAVIORAL) AND OTHER COMPETENCES REQUIRED TO CARRY OUT AUDIT TASKS	COMPETENCY PLAN	DEVELOP THE COMPETENCY PLAN	08/31/2016	HUMAN RESOURCES	SANDRO GASPERIN SUBGI	FABRÍCIO SUBCI
			LIST OF TRAINING COURSES, SUPPLIERS OR SOURCES WHICH WOULD BE SUFFICIENT TO CARRY OUT VALID PROFESSIONAL DEVELOPMENT	LEARNING OF TRAINING COURSES AND SUPPLIERS	08/31/2016	FINANCIAL RESOURCES (R\$ 8,000,000.00 - APPENDIX 1), HUMAN AND TECHNOLOGICAL RESOURCES	SANDRO GASPERIN SUBGI / LÚCIO PINHO SUBCI / DUQUE DANTAS SUBTI / ELOMAR SUCOR	
AUDIT PLAN BASED ON MANAGEMENT PRIORITIES AND STAKEHOLDERS	19	THROUGH INQUIRIES TO THE HIGH ADMINISTRATION AND / OR OTHER STAKEHOLDERS (EG HIGH GOVERNMENT OFFICIALS OR EXTERNAL AUDITORS), IDENTIFY THE AREAS / ISSUES CONSIDERED PRIORITY TO BE ADDRESSED BY THE ACTIVITY OF AI	AUDIT PLANS ALIGNED IN THE BUDGET CONTEXT	PREPARATION OF SUBCI AUDIT PLANS;	04/29/2016	HUMAN AND TECHNOLOGICAL RESOURCES	ALL	LÚCIO PINHO SUBCI
			ANNUAL WORK PLANS	FOLLOW-UP OF DEADLINES AND LAW RESOURCES (PASSIVE TRANSP); MANAGEMENT OF THE GDF TRANSPARENCY PORTAL; ORIENTATION FOR THE APPLICATION OF THE LEGAL	08/31/2016	HUMAN RESOURCES	DIEGO RAMALHO SUTCS	
	20	IDENTIFY THE AUDIT WORKS, INCLUDING CYCLICAL AUDITS TO BE INCLUDED IN THE PLAN AND THAT OTHER SERVICES THE AI ACTIVITY WILL PROVIDE TO THE ORGANIZATION	DEADLINE CONTROL	ACCOMPANYING THE DEADLINES AND RESOURCES OF THE INFORMATION ACCESS LAW	09/30/2016	HUMAN RESOURCES		



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
PROFESSIONAL PRACTICES AND STRUCTURAL PROCESSES	25	RECOGNIZE THE COMPULSORY CHARACTER OF THE DEFINITION OF THE LAW, THE CODE OF ETHICS AND THE RULES IN THE INTERNAL AUDIT REGULATIONS	CODE OF ETHICS	ELABORATION OF THE CODE OF ETHICS	09/30/2016	HUMAN RESOURCES	ELOMAR AJL / LÚCIO SUBCI	WILLIAM ASPAC
			UPDATE AI SETTINGS ACCORDING TO IIA	REVISION OF PORTFOLIO CGDF Nº 226	09/30/2016	HUMAN RESOURCES	GAB	LÚCIO SUBCI
	31	IMPLEMENT THE PROCESSES NECESSARY TO ENSURE THE QUALITY OF INDIVIDUAL AUDIT WORK	EVALUATION PLAN OF CONTROL SHARES	STRATEGIC PLANNING MONITORING	05/31/2016	HUMAN AND TECHNOLOGICAL RESOURCES	APRE EDNILSON RODRIGUES / DUQUE SUBTI /	LÚCIO SUBCI
INTERNAL AUDITORY OPERATIONAL BUDGET	32	BUDGET OF THE ACTIVITY OF AI	COST SYSTEM	LIFTING OF FIXED AND VARIABLE COSTS	11/30/2016	HUMAN AND TECHNOLOGICAL RESOURCES	SUBCI LÚCIO / SUBTI DUQUE / AGEPE / APRE	FABRÍCIO SUBGI
				IT DIRECTOR PLAN	07/31/2016	HUMAN RESOURCES	SUBTI DUQUE	
INTERNAL AUDIT BUSINESS PLAN	36	DETERMINING SUPPORT AND ADMINISTRATIVE SERVICES NECESSARY FOR THE EFFECTIVE DELIVERY OF THE AI ACTIVITY (FOR EXAMPLE, HUMAN RESOURCES, MATERIALS AND INFORMATION TECHNOLOGY)	BUSINESS PLAN	NEEDED RESOURCE SURVEY	05/30/2016	FINANCIAL RESOURCES TRANSPARENCY PORTAL (R \$ 1.200.000,00 PER YEAR - 4.800.000,00 TOTAL FOR 4 YEARS - ANNEX II) HUMAN RESOURCES (NEW SERVERS) AND TECNOLÓGICOS. SISTEMA DE PAD ELETRÔNICO R\$ 1.400.000,00	ASSESSORIA EMÍLIO SUTCS / DUQUE SUBTI	LÚCIO SUBCI
	37	PREPARE RELEVANT SCHEDULES AND DETERMINE THE RESOURCES NECESSARY TO ACHIEVE THE OBJECTIVES ESTABLISHED		MAP OF PROCESSES	06/30/2016			
	38	DEVELOP THE PLAN NEEDED TO ACHIEVE THE OBJECTIVES						
	39	OBTAIN APPROVAL OF HIGH ADMINISTRATION OR COUNCIL FOR THE BUSINESS PLAN		REVISION OF PORTFOLIO CGDF Nº 226	09/30/2016			



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
MANAGEMENT WITHIN THE INTERNAL AUDIT ACTIVITY	42	SUPPORT THE ORGANIZATIONAL NEEDS OF AI ACTIVITY AND THE REPORTING RELATIONS OF PEOPLE WITHIN THE ACTIVITY	COMMUNICATION PLAN	STAKEHOLDERS LIFTING	06/30/2016	HUMAN RESOURCES	SUBCI ALL	CRISTIANE ASCOM
	44	ADMINISTER, DIRECT AND COMMUNICATE WITHIN THE ACTIVITY OF AI		COMMUNICATION ACTION PLAN				
	45	ENCOURAGING RELATIONSHIPS AND ENCOURAGING CONTINUOUS AND CONSTRUCTIVE COMMUNICATION WITHIN THE ACTIVITY OF AI						
FULL ACCESS TO THE INFORMATION OF THE ORGANIZATION, ASSETS AND PEOPLE	49	ESTABLISH PROCEDURES TO FOLLOW WHEN THE MANAGER DECIDES NOT TO DISCLOSE DOCUMENTS REQUIRED FOR THE AI WORK	SPECIFIC REGULATIONS	SUTCS / SEPLAG JOINT JOINT DEVELOPMENT FOR INFORMATION PROCESSING	06/30/2016	HUMAN RESOURCES	SUTCS	WILLIAM ASPAC
			INCLUSION OF PENALTIES	REVISION OF LAW No. 4,938 / 2012	11/30/2016	HUMAN RESOURCES	SUCOR	
			REGULATION THAT REGULARLY DOCUMENTS OF HEARING	PROPOSE REGULATION OF CHARTER OF SERVICES; ORDER REPORTS	09/30/2016	HUMAN AND TECHNOLOGICAL RESOURCES	SUBCI / SUCOR / AJL / OGDF / SUTCS / SUBTI	
			MAP OF PROCESSES	REVISION OF PORTFOLIO CGDF Nº 226			SUBCI	
FLOW OF AUDIT REPORTS ESTABLISHED	54	MAKE SURE THAT THE AI CHIEF REPORTS ADMINISTRATIVE AND FUNCTIONALLY AT THE LEVEL OF THE ORGANIZATION, WHICH ALLOWS AI'S ACTIVITIES TO ATTEND TO ITS RESPONSIBILITIES	STANDARD FOR AI CHIEF MEETINGS WITH THE ORGANIZATION	REVISION OF PORTFOLIO CGDF Nº 226	09/30/2016	HUMAN RESOURCES	TODOS	Lúcio SUBCI
	55	REVIEW AND UPDATE REGULATIONS AND OBTAIN APPROVAL OF HIGH ADMINISTRATION OR COUNCIL	NORMA PARA REVISÃO PERIÓDICA DO ESTATUTO	ANALYSIS OF GAPS IA-CM AND PIFC	11/30/2016			

4 DETAILING LEVEL 3 – INTEGRATED

KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
1) QUALITY MANAGEMENT FRAMEWORK	1	DEVELOP POLICIES, PRACTICES, AND PROCEDURES THAT CONTRIBUTE TO THE CONTINUOUS IMPROVEMENT OF THE IA ACTIVITY.	QUALITY ASSESSMENT MANUAL	BENCHMARKING	15/08/2017	HUMAN RESOURCES	SUBCI SUBTI	LIANE AHC
	2	DEVELOP AND DOCUMENT THE ROLES, RESPONSIBILITIES, AND ACCOUNTABILITIES FOR PERFORMING, REVIEWING, AND APPROVING THE INTERNAL AUDIT WORK PRODUCTS AT EACH STAGE OF THE AUDIT ENGAGEMENT PROCESS.		EXECUTE THE QUALITY PROGRAM				
	3	IMPLEMENT AND MAINTAIN A QUALITY ASSURANCE AND IMPROVEMENT PROGRAM, WHICH INCLUDES ONGOING INTERNAL MONITORING AS WELL AS PERIODIC INTERNAL AND EXTERNAL QUALITY ASSESSMENTS.						
	4	DEVELOP SYSTEMS AND PROCEDURES TO MONITOR AND REPORT ON THE QUALITY ASSURANCE AND IMPROVEMENT PROGRAM	SYSTEM / QUALITY MODULE	DEVELOP SYSTEM / MODULE				
	5	DEVELOP SYSTEMS AND PROCEDURES TO MONITOR AND REPORT ON THE PERFORMANCE AND EFFECTIVENESS OF THE IA ACTIVITY, INCLUDING: CONFORMANCE WITH THE DEFINITION OF INTERNAL AUDITING, THE CODE OF ETHICS, AND THE STANDARDS; ADEQUACY OF THE INTERNAL AUDIT CHARTER, OBJECTIVES, POLICIES, AND PROCEDURES, APPROPRIATENESS OF THE IA ACTIVITY'S REPORTING RELATIONSHIP; CONTRIBUTION TO THE ORGANIZATION'S GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES; COMPLIANCE WITH APPLICABLE LAWS, REGULATIONS, AND GOVERNMENT OR INDUSTRY STANDARDS; EFFECTIVENESS OF CONTINUOUS IMPROVEMENT ACTIVITIES AND ADOPTION OF LEADING PRACTICES; WHETHER THE IA ACTIVITY ADDS VALUE AND IMPROVES THE ORGANIZATION'S OPERATIONS						
	6	DEVELOP SYSTEMS AND PROCESSES TO FOLLOW UP IMPLEMENTATION OF RECOMMENDATIONS MADE TO IMPROVE THE EFFECTIVENESS AND PERFORMANCE OF THE IA ACTIVITY AND ITS CONFORMANCE WITH THE STANDARDS.						



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
2) COST INFORMATION	7	DEVELOP ACCURATE INFORMATION ON THE SERVICE COSTS OF THE IA ACTIVITY	CGDF COST	COST LIFTING	15/08/2017	HUMAN RESOURCES	SUBTI	LIANE AHC
	8	EMPLOY A COST MANAGEMENT SYSTEM TO CAPTURE COSTS THROUGHOUT THE SERVICE DELIVERY PROCESS.	COST MANAGEMENT SYSTEM	DEVELOP COST SYSTEM		TECHNOLOGICAL RESOURCES		
	9	ALIGN COST MANAGEMENT SYSTEMS WITH THE ORGANIZATION'S INANCIAL AND OPERATIONAL SYSTEMS AND ITS INANCIAL AND MANAGEMENT REPORTING PRACTICES						
	10	MONITOR ACTUAL COSTS AGAINST ESTABLISHED EXPECTED OR STANDARD COSTS AT VARIOUS STAGES OF DELIVERY						
	11	MONITOR THE COST MANAGEMENT SYSTEM ON A REGULAR BASIS, ENSURING THAT THE COST STRUCTURE REMAINS RELEVANT AND THAT COST INFORMATION IS PRODUCED/OBTAINED IN THE MOST EFICIENT AND COST-EFFECTIVE WAY.						
	12	UTILIZE COST INFORMATION IN DECISION-MAKING.						
3) RISK-BASED AUDIT PLANS	13	CONDUCT A PERIODIC RISK ASSESSMENT BY: UPDATING THE AUDIT UNIVERSE; IDENTIFYING THE AUDIT ENTITIES WHERE EXPOSURE TO RISK IS HIGHEST; DETERMINING THE LIKELIHOOD THAT THE IDENTIIED RISK COULD BECOME A SIGNIACANT OR PERVASIVE DEFICIENCY IMPACTING ON THE ACHIEVEMENT OF THE AUDIT ENTITY'S OBJECTIVES.; IDENTIFYING THE RISK RESPONSES PUT IN PLACE OR ACTIONS TAKEN BY MANAGEMENT TO ADDRESS OR MANAGE SUCH RISKS; IDENTIFYING THE NEED FOR ADDITIONAL OR DIFFERENT RISK RESPONSES.	RISK-BASED AUDIT PLAN	PREPARING THE RISK-BASED AUDIT PROGRAM	15/08/2017	HUMAN RESOURCES	SUBCI	LÚCIO/ SUBCI
	14	INCLUDE AS AUDIT ENGAGEMENTS IN THE PERIODIC AUDIT AND SERVICES PLAN THOSE AUDIT ENTITIES WHERE RISK EXPOSURE TO THE ORGANIZATION IS HIGH AND/OR MANAGEMENT RISK RESPONSES ARE NOT CONSIDERED APPROPRIATE..						
	15	COMPARE THE AUDIT AND SERVICES PLAN WITH THE ORGANIZATION'S STRATEGIC GOALS AND OBJECTIVES TO ENSURE BOTH ARE ALIGNED.						



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	16	OBTAIN SENIOR MANAGEMENT AND/OR BOARD APPROVAL OF THE PLAN.						
4) INTERNAL AUDIT MANAGEMENT REPORTS	17	IDENTIFY INTERNAL AUDIT MANAGEMENT REPORTING NEEDS AND REQUIREMENTS.	LISTS OF MANAGEMENT INFORMATION	MEETINGS WITH TOP MANAGEMENT	15/08/2017	HUMAN AND TECHNOLOGICAL RESOURCES	SUBTI	EDNILSON /SUBTI
	18	DEVELOP RELEVANT DATA COLLECTION MECHANISMS.	MANAGEMENT INFORMATION	MICROSTRATEGY EXTRACTION DEFINITIONS		HUMAN AND TECHNOLOGICAL RESOURCES		
	19	DESIGN REPORTS TO MEET THE NEEDS OF USERS AND KEY STAKEHOLDERS.	MANAGEMENT INFORMATION	MEETINGS WITH USERS		HUMAN AND TECHNOLOGICAL RESOURCES		
	20	PROVIDE INTERNAL AUDIT MANAGEMENT WITH RELEVANT INFORMATION AND REPORTS ON A TIMELY AND PERIODIC BASIS.	MANAGEMENT ACCESS TO SAEWEB	MEETINGS WITH USERS		HUMAN AND TECHNOLOGICAL RESOURCES		
	21	MONITOR THE USE OF MANAGEMENT INFORMATION AND REPORTS FOR CONTINUED RELEVANCE AND REVISE, AS REQUIRED.	MANAGEMENT REPORTS AND GRAPHICS FOR ANALYSIS	REGULAR MEETINGS		HUMAN AND TECHNOLOGICAL RESOURCES		
5) COORDINATION WITH OTHER REVIEW GROUPS	22	IDENTIFY THE RELEVANT INTERNAL AND EXTERNAL PROVIDERS OF ASSURANCE AND ADVISORY SERVICES FOR THE ORGANIZATION..	LIST OF STAKEHOLDERS SUBCI	MEETINGS WITH SUBCI	15/08/2017	HUMAN RESOURCES	ARIN/SUBTI	DUQUE/ARIN
	23	IDENTIFY AREAS WHERE SHARING PLANS, INFORMATION, AND RESULTS OF ACTIVITIES MAY BE BENEICIAL.	COLLECTION OF INFORMATION	MEETINGS WITH AREA REPRESENTATIVE S		HUMAN RESOURCES		



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	24	DEVELOP PROCESSES/MECHANISMS TO SHARE INFORMATION AND COMMUNICATE AND COORDINATE ON ISSUES OF MUTUAL CONCERN..	SYSTEM/SAEWEB	ENHANCE THE SAEWEB MODULE		TECNOLOGICAL AND HUMAM RESOURCES		
	25	LIAISE REGULARLY WITH THE ORGANIZATION’S EXTERNAL AUDITOR TO SHARE PLANS, AND ENCOURAGE COMPLEMENTARITY OF THE WORK OF THE IA ACTIVITY WITH THAT OF THE EXTERNAL AUDITOR.	FORMALIZE INSTITUTIONAL RELATIONSHIP	CONSCIOUSING AND PREPARING INSTITUTIONAL RELATIONSHIP PLAN		HUMAN RESOURCES		
6) ADVISORY SERVICES	26	INCLUDE IN THE INTERNAL AUDIT CHARTER THE AUTHORITY TO PERFORM ADVISORY SERVICES AND THE TYPES OF ADVISORY SERVICES.,	ADVISORY SERVICES	REVISION OF THE ORDINANCE N 226	OK	HUMAN RESOURCES	AHC/GAB/AJL	LÚCIO SUBCI
	27	DEVELOP APPROPRIATE POLICIES AND PROCEDURES FOR CONDUCTING ADVISORY SERVICES;	ADVISORY MANUAL	WORKING GROUP FOR THE PREPARATION OF THE AUDIT MANUAL	30/11/2017	HUMAN RESOURCES	AHC/SUBCI	
	28	ENSURE THAT THE CAE RETAINS THE PREROGATIVE OF ESTABLISHING THE AUDIT TECHNIQUES AND THE RIGHT OF REPORTING TO SENIOR MANAGEMENT WHEN THE NATURE AND MATERIALITY OR RESULTS POSE SIGNIICANT RISKS TO THE ORGANIZATION.	UPDATE ORDINANCE TO MANUAL	REVISION OF THE ORDINANCE N 226	30/11/2017	HUMAN RESOURCES	AHC/SUBCI	
	29	IMPLEMENT PRACTICES TO ENSURE THAT THE INDEPENDENCE AND OBJECTIVITY OF INTERNAL AUDITORS CONDUCTING THE ENGAGEMENT ARE NOT IMPAIRED, AND IF SO, ENSURE THAT APPROPRIATE DISCLOSURE IS MADE.	EVENTS OF TRAINING AND AWARENESS	TRAINING AND AWARENESS	30/11/2017	HUMAN RESOURCES	AHC/SUBCI	
	30	ENSURE THAT INTERNAL AUDITORS EXERCISE DUE PROFESSIONAL CARE IN CONDUCTING ADVISORY-SERVICE ENGAGEMENTS	EVENTS OF TRAINING AND AWARENESS	TRAINING AND AWARENESS	30/11/2017	HUMAN RESOURCES	AHC/SUBCI	



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	31	WITH RESPECT TO EACH INDIVIDUAL ADVISORY SERVICE: 1) DETERMINE THE METHODOLOGY AND TYPE OF ADVISORY SERVICE; E.G., WILL IT BE COMBINED WITH AN ASSURANCE ENGAGEMENT OR BE PERFORMED SEPARATELY? 2) COMMUNICATE TO MANAGEMENT AND OBTAIN AGREEMENT ON THE PRINCIPLES AND APPROACH THAT THE IA ACTIVITY WILL EMPLOY IN PERFORMING AND REPORTING ON THE ADVISORY SERVICE 3) OBTAIN ASSURANCE THAT MANAGEMENT WILL BE RESPONSIBLE FOR DECISIONS AND/OR ACTIONS TAKEN AS A RESULT OF ADVICE PROVIDED THROUGH ADVISORY SERVICES. 4) PERFORM THE ADVISORY SERVICE. 5) COMMUNICATE THE RESULTS OF THE ADVISORY SERVICE	ADVISORY MANUAL	WORKING GROUP FOR THE PREPARATION OF THE AUDIT MANUAL	30/11/2017	HUMAN RESOURCES	AHC/SUBCI	
7) PERFORMANCE/VALUE-FOR-MONEY AUDITS	32	INCLUDE IN THE INTERNAL AUDIT CHARTER THE NATURE OF THE ASSURANCE SERVICES PROVIDED TO THE ORGANIZATION AND REVISE, AS NECESSARY.	UPDATE ORDINANCE TO MANUAL	REVISION OF THE ORDINANCE N 226	OK	HUMAN RESOURCES	DIPPG	LÚCIO SUBCI
	33	PLAN THE INTERNAL AUDIT ENGAGEMENT:	PLANNING	INCLUSION IN PROG. OPERATION OF INTERNAL CONTROL	30/11/2017	HUMAN RESOURCES	DIPPG	
	34	PERFORM THE AUDIT ENGAGEMENT	INTERNAL AUDIT MANUAL	UPDATE ORDINANCE TO MANUAL	30/11/2017	HUMAN RESOURCES	DIPPG	
	35	COMMUNICATE THE RESULTS OF THE AUDIT ENGAGEMENT	INTERNAL AUDIT MANUAL	UPDATE ORDINANCE TO MANUAL	30/11/2017	HUMAN RESOURCES	DIPPG	
8) TEAM BUILDING AND COMPETENCY	36	INTRODUCE COMMUNICATION AND COORDINATION MECHANISMS (E.G., PERIODIC TEAM MEETINGS, SHARED TEAM DATA RESOURCES, AND AGREED-UPON PROJECT ASSIGNMENTS AND SCHEDULES).	INTERNAL AUDIT MANUAL	UPDATE ORDINANCE TO MANUAL	30/08/2017	HUMAN RESOURCES	SUBCI	FABRÍCIO SUBGI



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	37	DEVELOP CRITERIA FOR EFFECTIVE TEAMWORK BEHAVIORS AND PRACTICES AND INCORPORATE THE CRITERIA INTO THE STAFF COMPETENCY FRAMEWORK.	CAPABLE PROFESSIONALS	PROMOTE TRAINING IN COMPETENCES DEFINED FOR CGDF	30/11/2017	HUMAN RESOURCES	SUBGI/ SUBCI	
	38	Provide professional development opportunities on topics such as teamwork and team leadership, effective communication, and relationship building			30/11/2017	FINANCIAL AND HUMAN RESOURCES	SUBGI/ SUBCI	
	39	Identify and assign team leadership role to selected individuals, with explicit duties, responsibilities, and authority.	TALENT BANK	PROMOTE CURRENCY UPDATE IN SIGEP	30/11/2017	HUMAN RESOURCES	TODAS	
	40	Implement team-based rewards for successful accomplishments to reinforce desired team behaviors	REWARD POLICY	ESTABLISH A REWARD POLICY	30/11/2017	HUMAN RESOURCES	TODAS	
	41	Develop team members to assume changing roles as the organization changes	TEAM TRAINED	MANAGEMENT AND LEADERSHIP TRAINING	30/11/2017	HUMAN AND FINANCIAL RESOURCES	TODAS	
9) PROFESSIONALLY QUALIFIED STAFF	42	Create a competency framework (career progression of positions and responsibilities from entry level to manager) to support professional growth and development, taking into consideration the organization's environment and specific knowledge and skills (technical and behavioral) required..	COMPETENCY MANAGEMENT	IMPLEMENTING THE COMPETENCY MANAGEMENT MODEL	30/11/2017	HUMAN RESOURCES	TODAS	FABRICIO /SUBGI



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	43	Establish explicit, objective criteria (expectations) for evaluating performance of staff at each level of the COMPETENCY FRAMEWORK	PERFORMANCE MANAGEMENT	IMPLEMENT PERFORMANCE MANAGEMENT	30/11/2017	HUMAN RESOURCES	TODAS	
	44	Routinely/periodically compare each staff member's performance against the expectations for their present position..	MANAGEMENT REPORTS	PREPARING MANAGEMENT PERFORMANCE REPORTS	30/11/2017	HUMAN RESOURCES	TODAS	
	45	CREATE A "TRAINING AND DEVELOPMENT PLAN" FOR EACH INDIVIDUAL TO GUIDE IMPROVEMENT AND PROGRESS THROUGH the competency framework.	INDIVIDUAL TRAINING PLAN	IMPLEMENT MANAGEMENT MODEL FOR COMPETENCES	30/11/2017	HUMAN RESOURCES	TODAS	
	46	ESTABLISH PROGRAMS TO ENSURE THAT AUDITORS OBTAIN THEIR CIA AND OTHER APPROPRIATE PROFESSIONAL DESIGNATIONS (INCLUDING CGAP, CFE, CISA, ETC.).	INTERNAL AUDIT CERTIFICATION	DISCLOSURE THE POLICY OF OBTAINING CERTIFICATION	30/11/2017	HUMAN AND FINANCIAL RESOURCES	TODAS	
	47	FUND INCENTIVES (OR SALARY INCREMENTS) FOR SATISFACTORY AND/OR EXCELLENT PERFORMANCE WITHIN EACH LEVEL	PERFORMANCE POLICY	PREPARE INCENTIVE POLICY FOR PERFORMANCE	30/11/2017	HUMAN RESOURCES	TODAS	
	48	ENCOURAGE INVOLVEMENT IN RELEVANT PROFESSIONAL ASSOCIATIONS.	SERVERS AFFILIATES TO RELEVANT PROFESSIONAL ASSOCIATIONS	DISCLOSING INCENTIVE POLICY	30/11/2017	HUMAN RESOURCES	TODAS	
	49	DETERMINE THE MIX OF SKILLS AND LEVELS OF STAFF NEEDED AND ASSESS WHETHER THEY CAN BE DEVELOPED INTERNALLY OR MUST BE OBTAINED THROUGH CO-SOURCING OR OUTSOURCING.	TRAINED TEAMS	IMPLEMENT COMPETENCY MANAGEMENT	30/11/2017	HUMAN RESOURCES	TODAS	
10) Workforce Coordination	50	ESTIMATE THE QUANTITY AND SCOPE OF AUDIT AND OTHER SERVICES THAT WOULD BE REQUIRED TO COMPLETE THE IA ACTIVITY'S PROPOSED WORK PLAN.	ANNUAL PLANNING	INCLUSION IN PROG. OPERATION OF INTERNAL CONTROL	30/11/2017	HUMAN RESOURCES	SUBCI	LÚCIO SUBCI



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	51	COMPARE REQUIRED RESOURCES TO THE QUANTITY AND SCOPE OF WORK THAT COULD BE PRODUCED BY THE EXISTING STAFF COMPLEMENT (BASED ON NUMBER AND EXPERTISE LEVEL OF INTERNAL AUDITORS AVAILABLE).	PRESENT PRODUCTIVITY / EFFICIENCY STUDY	PRODUCTIVITY / EFFICIENCY STUDY	30/11/2017	HUMAN RESOURCES	SUBCI	
	52	USE PRIORITIZATION “ILTERS” ¹⁰ TO LINK THE AUDIT ACTIVITY’S PERIODIC WORK-PLAN PROJECTS, COMMITMENTS, AND ASSIGNMENTS TO THE MAXIMUM INTERNAL AUDIT STAFF CAPACITY (BOTH FOR NUMBER AND EXPERTISE OF STAFF).	PRIORITY AUDITS	ELABORATION OF PROG. OPERATION OF INTERNAL CONTROL	30/11/2017	HUMAN RESOURCES	SUBCI	
11) Performance Measures	56	DEVELOP PERFORMANCE MEASURES (INPUT/OUTPUT RATIOS, PRODUCTIVITY MEASURES).	STRATEGIC PLAN UPDATE	INCLUDE MEASURES OF PRODUCTIVITY IN PEI	30/11/2017	HUMAN RESOURCES	SUBCI/SUBGI	CARINA AGEP
	57	ESTABLISH PERFORMANCE TARGETS.	STRATEGIC PLAN UPDATE	STRATEGIC PLAN REVIEW	30/11/2017	HUMAN RESOURCES		
	58	USE THE PERFORMANCE INFORMATION TO MONITOR THE IA ACTIVITY’S OPERATIONS AND RESULTS AGAINST ESTABLISHED OBJECTIVES AND TAKE APPROPRIATE ACTION..	MANAGEMENT REPORTS	DEVELOP MANAGEMENT REPORTS	30/11/2017	HUMAN RESOURCES		
	60	EVALUATE PERIODICALLY THE COST EFFECTIVENESS, CURRENCY, AND RELEVANCE OF THE PERFORMANCE MEASURES	STRATEGIC PLAN UPDATE	REVISÃO DO PEI	30/11/2017	HUMAN RESOURCES		
12) Integral Component of Management team	61	THE CAE KEEPS ABREAST OF MANAGEMENT PRIORITIES AND CHANGING BUSINESS PROCESSES AND NEW INITIATIVES.	REGULAR MEETINGS	FORMING PERIODIC MEETINGS	30/11/2017	HUMAN RESOURCES	TODAS	GAB/SUBCI
	62	SENIOR MANAGEMENT SHARES THE ORGANIZATION’S KEY MANAGEMENT PLANS AND INFORMATION REPORTS WITH THE CAE (E.G., STRATEGIC AND BUSINESS PLANS AND INANCIAL REPORTS).	REGULAR MEETINGS	FORMING PERIODIC MEETINGS	30/11/2017	HUMAN RESOURCES	TODAS	



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	63	THE CAE SHARES KEY MANAGEMENT PLANS AND ISSUES WITH THE STAFF OF THE IA ACTIVITY	REGULAR MEETINGS	FORMING PERIODIC MEETINGS	30/11/2017	HUMAN RESOURCES	SUBCI	
	64	The CAE participates and contributes, as appropriate, on key management committees/forums as part of the organization's management team.	REGULAR MEETINGS	FORMING PERIODIC MEETINGS	30/11/2017	HUMAN RESOURCES	SUBCI	
	66	Senior management is consulted and contributes to the development of internal audit plans.	REGULAR MEETINGS	FORMING PERIODIC MEETINGS	30/11/2017	HUMAN RESOURCES	SUBCI	
	67	Information concerning the plans and activities of the IA activity is regularly exchanged with senior management.	REGULAR MEETINGS	FORMING PERIODIC MEETINGS	30/11/2017	HUMAN RESOURCES	SUBCI	
	68	The IA activity liaises with and coordinates the external auditors' work on behalf of management	WORK PLANNING WITH EXTERNAL AUDITORS	BUILD RELATIONSHIP WITH TCDF/UCI/UAI	30/04/2018	HUMAN RESOURCES	DUQUE/	
13) Funding Mechanisms	69	Determine the resources needed to effectively carry out the IA activity	PRESENTATION OF TOTAL RESOURCES	RESOURCE SURVEY	30/04/2018	HUMAN RESOURCES	TODAS	CARINA/ AGEP
	70	Include as resources all funding required to support the IA activity in delivering the assurance and advisory services needed to address the risks identified (including administrative and support services).	PRESENTATION OF TOTAL RESOURCES	NEEDS ASSESSMENT	30/04/2018	HUMAN RESOURCES	GAB	
	71	Establish a process/mechanism to approve the IA activity's resource needs that is transparent and sufficiently independent of management influence	BUDGET ADEQUATE	BUDGET REVIEW	30/04/2018	HUMAN RESOURCES	SUBCI	



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
	72	Identify the impact of resource limitations and communicate the impact to senior management and/or the board.	IMPACT OF RESOURCE LIMITATION	COMPARE RESOURCES AVAILABLE WITH NECESSARY	30/04/2018	HUMAN RESOURCES	SUBCI	
14) Management oversight of the IA activity	73	Recommend and contribute to the establishment of the appropriate mechanism/process to provide oversight and advice.	PROPOSAL FOR FORMATION OF MANAGEMENT COMMITTEE	PROPOSAL FORMATION OF MANAGEMENT COMMITTEE	30/04/2018	HUMAN RESOURCES	SUBCI	GAB
	74	If a committee of senior managers is that mechanism, contribute by recommending membership attributes, assisting in the development of its charter, and providing secretariat support.	MANAGEMENT COMMITTEE CHARTER	DEVELOP OF MANAGEMENT COMMITTEE CHARTER	30/04/2018	HUMAN RESOURCES		
	75	Establish policies and procedures for the IA activity to communicate, interact, and report to the committee of senior managers or other mechanism/process.	MANAGEMENT COMMITTEE CHARTER	DEVELOP OF MANAGEMENT COMMITTEE CHARTER	30/04/2018	HUMAN RESOURCES		
	76	Meet regularly with senior managers to increase management's awareness about governance, risk assessment, internal auditing, and the value of a strong control environment.	EVENTS OF AWARENESS AND TRAINING	PROMOTE CONSCIOUSNINGS AND TRAINING MEETINGS	30/04/2018	HUMAN RESOURCES		
	77	Encourage senior managers' support for the independence of the IA activity through their advocacy efforts, such as communicating the IA activity's mandate, authority, independence, and benefits throughout the organization.	PROPOSAL FOR REGULATIONS TO ESTABLISH CONTROLLER-GENERAL MANDATE	DEVELOP REGULATIONS TO ESTABLISH MANDATE FOR GENERAL CONTROLLER	30/04/2018	HUMAN RESOURCES		
	78	Coordinate the work of the IA activity and share relevant results and information with other assurance and advisory service providers for the organization	DISCLOSURE OF RELEVANT INFORMATION WITH OTHER TEAMS	STRENGTHEN RELATIONSHIP WITH INTERESTED UNITS	30/04/2018	HUMAN RESOURCES		



5 DETAILING LEVEL 4 – MANAGED

KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
OVERALL ASSURANCE ON GOVERNANCE, RISK MANAGEMENT, AND CONTROL		INCLUDE THE AUTHORITY TO EXPRESS AN ORGANIZATION-WIDE OPINION IN THE INTERNAL AUDIT CHARTER..	UPDATED INTERNAL RULES	UPDATE INTERNAL AUDIT CHARTER	30/06/2019	HUMAN RESOURCES		
		ENSURE THAT THE SCOPE OF THE IA ACTIVITY ENCOMPASSES THE WHOLE OF THE ORGANIZATION'S GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES.	INFORMATION AND RESULTS OF GOVERNANCE, RISK AND CONSOLIDATED CONTROL	PROPOR LEGAL BASIS FOR CONSOLIDATION OF INFORMATION AND RESULTS OF GOVERNANCE, RISK AND CONTROL WORK THROUGH THE SYSTEM	30/06/2019	TECNOLOGICAL AND HUMAM RESOURCES		
		IN ACCORDANCE WITH ITS RISK-BASED AUDIT PLAN, REVIEW SUFICIENT ELEMENTS OF THE GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES TO EXPRESS AN OPINION ON THE WHOLE SCOPE.	INFORMATION AND RESULTS OF GOVERNANCE, RISK AND CONSOLIDATED CONTROL				SUBCI/SUBTI	SUBCI
		SUPPORT THE OVERALL OPINION WITH AUDITS CONDUCTED OVER A SPECIIC PERIOD OF TIME (USUALLY ANNUALLY)	INFORMATION AND RESULTS OF GOVERNANCE, RISK AND CONSOLIDATED CONTROL					SUBCI
		EXPRESS AN OPINION FOR EACH INDIVIDUAL AUDIT ENGAGEMENT PERFORMED DURING THE SPECIIC PERIOD OF TIME..	OPINION OF THE GOVERNANCE AUDIT	CORPORATE GOVERNANCE AUDIT	30/06/2019	HUMAN RESOURCES		SUBCI
		PERFORM AN ANNUAL CORPORATE GOVERNANCE AUDIT, IF NECESSARY, TO SUPPORT THE OVERALL OPINION	RISK MANAGEMENT AUDIT OPINION	RISK-BASED AUDIT.	30/06/2019	HUMAN RESOURCES		SUBCI



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
		ATTEST TO THE REASONABLENESS OF MANAGEMENT'S ASSERTION OR REPRESENTATION (IF AVAILABLE) ON THE EFFECTIVENESS OF ITS GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES IN SUPPORTING THE ACHIEVEMENT OF OBJECTIVES BY: O REVIEWING THE ADEQUACY AND RESULTS OF MANAGEMENT'S MONITORING ACTIVITIES. O ASSESSING THE TRANSPARENCY, FAIRNESS, AND CONSISTENCY OF MANAGEMENT'S CONCLUSIONS WITH RESPECT TO THE RESULTS.	OPINION ON EFFECTIVENESS OF GOVERNANCE, RISK MANAGEMENT AND CONTROL PROCESSES	REVIEW THE SUFFICIENCY AND RESULTS OF MANAGEMENT MONITORING ACTIVITIES; EVALUATE THE TRANSPARENCY, IMPARTIALITY AND CONSISTENCY OF MANAGEMENT CONCLUSIONS WITH RESPECT TO RESULTS.	30/06/2019			
		DRAWING UPON MANAGEMENT'S MONITORING RESULTS, INTERNAL AUDIT'S OWN RISK ASSESSMENTS AND AUDIT ACTIVITIES, AND RESULTS OF RELEVANT ASSESSMENTS PERFORMED BY OTHERS, PROVIDE AN INDEPENDENT OPINION ON THE OVERALL EFFECTIVENESS OF GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES IN SUPPORTING ACHIEVEMENT OF OBJECTIVES.	OPINION ON EFFECTIVENESS OF GOVERNANCE, RISK MANAGEMENT AND CONTROL PROCESSES	PROPOR LEGAL BASIS FOR CONSOLIDATION OF AI INFORMATION WITH RESULTS OF THIRD PARTY EVALUATIONS ON TOTAL EFFECTIVENESS OF GOVERNANCE, RISK MANAGEMENT AND CONTROL PROCESSES	30/06/2019	HUMAN RESOURCES	AJL	SUBCI
		COMMUNICATE THE OVERALL OPINION AND WHAT IT MEANS TO SENIOR MANAGEMENT, INCLUDING CONCEPTS SUCH AS "REASONABLE ASSURANCE" AND "POSITIVE" OR "NEGATIVE" ASSURANCE OPINION.	GENERAL OPINION ON REASONABLE SECURITY AND POSITIVE OR NEGATIVE ASSESSMENT	PROPOR LEGAL BASIS AND METHODOLOGY TO CONTEMPLATE THE EVALUATIONS CARRIED OUT BY OTHER ORGANS IN THE CONCLUSION OF THE AI. ASSOCIATE TO THE COMMUNICATION PLAN.	30/06/2019			
		REINFORCE THE NOTION THAT OVERALL RESPONSIBILITY FOR EFFECTIVE GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES OVER OPERATIONS, COMPLIANCE, AND INANCIAL REPORTING RESTS WITH MANAGEMENT.	TRAINED MANAGERS	PROMOTING TRAINING AND AWARENESS EVENTS	30/06/2019	HUMAN RESOURCES	SUBCI	SUBCI



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
IA ACTIVITY SUPPORTS PROFESSIONAL BODIES		IDENTIFY RELEVANT PROFESSIONAL BODIES WHOSE ACTIVITIES, ADVOCACY EFFORTS, AND PROFESSIONAL THEMES ARE CONGRUENT WITH THE IA ACTIVITY'S CURRENT AND LONG-TERM PROFESSIONAL DEVELOPMENT GOALS OR WITH THE ORGANIZATION'S STRATEGIES OR OPERATIONS..	SIGN STRATEGIC PARTNERSHIPS WITH ELECTED INSTITUTIONS	PROPOR PARTNERSHIPS WITH INSTITUTIONS OF INTEREST AND DISCLOSURE THE INCENTIVE POLICY	30/06/2019	HUMAN RESOURCES	SUBGI/ SUBCI	SUBGI
		ESTABLISH MECHANISMS AND CRITERIA FOR THE IA ACTIVITY'S SUPPORT OF STAFF TIME AND PARTICIPATION IN PROFESSIONAL BODY ACTIVITIES (INANCIAL, TIME, AND OTHER RESOURCES).	SUPPORT POLICY FOR PARTICIPATION IN PROFESSIONAL ACTIVITIES OF THE ORGANIZATION		30/06/2019			
		TRACK OR ENCOURAGE REPORTING OF PROFESSIONAL INVOLVEMENT BY STAFF TO LINK PROFESSIONAL CONTRIBUTIONS TO THEIR ADVANCEMENT IN THE CAREER DEVELOPMENT PROCESS WITHIN THE ORGANIZATION.	ACTIVITY REPORTS FOR MANAGEMENT DECISION	DEVELOP AN ORDINANCE TO THE REPORT OF THE INVOLVEMENT OF THE PROFESSIONAL CONNECTING WITH THE DEVELOPMENT OF THE CAREER IN THE ORGANIZATION	30/06/2019	TECNOLOGICAL AND HUMAM RESOURCES	SUBCI/ SUBGI/ SUBTI	
		USE THE KNOWLEDGE ACQUIRED TO STRENGTHEN STAFF CAPACITY AND THE IA ACTIVITY.	TRAINING EVENTS ON TOPICS	ESTABLISH INFORMATION DISSEMINATION PROGRAM	30/06/2019	HUMAN RESOURCES	SUBGI/ SUBCI	
INTERNAL AUDITING CONTRIBUTES TO		IDENTIFY THE SPECIIC PROCESSES OR FUNCTIONS OF THE IA ACTIVITY THAT GENERATE KNOWLEDGE, SKILLS, OR EXPERIENCES THAT ARE VALUED BY THE ORGANIZATION.	REFERENCED PROCESSES	MAPPING GOOD PRACTICE PROCESSES FOR DISSEMINATION	30/06/2019	HUMAN RESOURCES	TODOS	SUBCI/APRE
		DEVELOP MECHANISMS APPROPRIATE TO THE ORGANIZATION TO EXPOSE CANDIDATES TO THESE PROCESSES OR FUNCTIONS.	EVENTS OF DISSEMINATION / TRAINING WITHIN THE ORGANIZATION	ESTABLISHING INFORMATION DISSEMINATION PROGRAM ENDOMARKETING	30/06/2019	HUMAN RESOURCES	SUBCI/ SUBGI/ SUBTI	SUBGI



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
MANAGEMENT DEVELOPMENT		IDENTIFY CANDIDATES BOTH WITHIN THE IA ACTIVITY AND WITHIN THE ORGANIZATION WHO WOULD BENEFIT FROM PROFESSIONAL DEVELOPMENT AND EXPOSURE TO GOVERNANCE, RISK MANAGEMENT, AND INTERNAL CONTROL CONCEPTS.	LIST OF SERVERS TO BE TRAINED IN CONCEPTS OF GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROL.	SERVER IDENTIFICATION	30/06/2019	TECNOLOGICAL AND HUMAN RESOURCES	SUBGI	TODOS
		PROMOTE THE IA ACTIVITY AS A MEANS FOR MANAGERS TO DEVELOP BROAD KNOWLEDGE OF GOVERNANCE, RISK MANAGEMENT, AND CONTROL CONCEPTS AS WELL AS OF THE ORGANIZATION'S BUSINESS PROCESSES.	TRAINED MANAGERS	PROMOTING TRAINING AND AWARENESS EVENTS FOR MANAGERS	30/06/2019	HUMAN RESOURCES	SUBCI	SUBCI
		MARKET THE IA ACTIVITY AS AN AMBASSADOR PROMOTING THE IMPORTANCE OF GOOD GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES.	EVENTS OF DISCLOSURE OF THE ACTIVITY OF AI	DISCLOSURE OF THE COMMUNICATION PLAN	30/06/2019	HUMAN RESOURCES	SUBCI/ ASCOM	GAB
PLANEJAMENTO DE MÃO-DE-OBRA		IDENTIFICAR OS RECURSOS, HABILIDADES, TREINAMENTO E AS FERRAMENTAS NECESSÁRIAS PARA LIDAR COM AS ÁREAS DE MAIOR IMPORTÂNCIA E RISCO PARA A ORGANIZAÇÃO (QUE FORAM IDENTIFICADAS NO PLANEJAMENTO DA AUDITORIA BASEADA EM RISCOS).	QUALIFIED TEAMS	SCHEDULE TEAMS TO LEAD WITH AREAS OF RISK	30/06/2019	TECNOLOGICAL AND HUMAN RESOURCES	SUBCI/ SUBGI/ SUBTI	SUBCI
		CONECTAR HABILIDADES RECONHECIDAS COM O QUADRO DE COMPETÊNCIAS (SISTEMA DE PROGRESSÃO NA CARREIRA).	EXPERIENCED TEAMS	TEAM PROGRAMMING BASED ON THE EXPERIENCE	30/06/2019	HUMAN RESOURCES	TODOS	SUBGI
		QUANTIFICAR OS REQUISITOS DA FORÇA DE TRABALHO EM TERMOS DE NÚMERO DE RECURSOS E HABILIDADES NECESSÁRIAS PARA PERMITIR À AI REALIZAR SUAS ATIVIDADES.	RESOURCES NEEDED TO ACHIEVE AI ACTIVITIES	ELABORATION OF THE ANNUAL AUDIT SCHEDULE LINKED TO THE BUSINESS PLAN	30/06/2019	TECNOLOGICAL AND HUMAN RESOURCES	TODOS	SUBGI
		COMPARAR AS HABILIDADES EXIGIDAS COM UM INVENTÁRIO DAQUELES JÁ EXISTENTES/NA EQUIPE DENTRO DA ATIVIDADE DE AI	QUALIFIED TEAMS AND EXPERIENCE	TEAM PROGRAMMING BASED ON THE EXPERIENCE	30/06/2019	TECNOLOGICAL AND HUMAN RESOURCES	TODOS	SUBGI
		ANALISAR A LACUNA ENTRE OS NÍVEIS DE RECURSOS EXISTENTES E AS COMPETÊNCIAS DESEJADAS.	DESIRED COMPETENCES FOR WORK AND TEAMS	PERFORM MANAGEMENT FOR COMPETENCES	30/06/2019	TECNOLOGICAL AND HUMAN RESOURCES	TODOS	SUBGI



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
		DESENVOLVER E IMPLEMENTAR ESTRATÉGIAS PARA FECHAR A LACUNA NOS RECURSOS, INCLUINDO TREINAMENTO, DESENVOLVIMENTO DE FERRAMENTAS, COLABORAÇÃO E TERCEIRIZAÇÃO.	QUALIFIED AND EXPERIENCED SERVERS	DEVELOP AN INDIVIDUAL DEVELOPMENT PLAN	30/06/2019	TECNOLOGICAL AND HUMAM RESOURCES	TODOS	
		COMUNICAR À ADMINISTRAÇÃO E AOS OUTROS STAKEHOLDERS CHAVE AS PRIORIDADES E AS ESTRATÉGIAS DA ATIVIDADE DE AI, ESPECIALMENTE SE ELA NÃO SERÁ CAPAZ DE REALIZAR TODO O PLANO PERIÓDICO DE AUDITORIA E DE SERVIÇOS.	COMMUNICATION PLAN	CONSOLIDATING COMMUNICATION MECHANISMS AND TEMPORARY REPORTS TO HIGH ADMINISTRATION	30/06/2019	HUMAN RESOURCES	SUBCI	SUBCI
AUDIT STRATEGY LEVERAGES ORGANIZATION'S MANAGEMENT OF RISK		UNDERSTAND THE ORGANIZATION'S ENTERPRISE RISK MANAGEMENT STRATEGIES AND PRACTICES THROUGH CONSULTATION WITH MANAGEMENT AND KEY STAKEHOLDERS AND REVIEW OF RELEVANT DOCUMENTATION, INTERNAL AND EXTERNAL TO THE ORGANIZATION.	SELF-EVALUATED PROCESS OF ABR CONSOLIDATED	CONSOLIDATION OF RISK MANAGEMENT CONSULTANCY IN GDF UNITS	30/06/2019	HUMAN RESOURCES	CGDF: TODAS UNIDADES: ALTA GESTÃO	SUBCI
		TRANSLATE THE ORGANIZATION'S RISK MANAGEMENT STRATEGIES INTO OPERATIONAL TERMS; CONSIDER EXTERNAL INLUENCES, SUCH AS THE ORGANIZATION'S OVERALL ENVIRONMENT (E.G., LEGISLATION OR CULTURE) AND KEY STAKEHOLDERS' NEEDS, AND INTERNAL INLUENCES, SUCH AS MANAGEMENT PRIORITIES, BUSINESS PROCESSES, AND THE ORGANIZATION'S OPERATIONS.	ESTABLISHMENT OF CONTEXT, CONSOLIDATION OF ABR				CGDF: TODAS UNIDADES: ALTA GESTÃO	
		INCLUDE IN THE INTERNAL AUDIT AND SERVICES PLAN THOSE AREAS IDENTIFIED AS HIGH RISK BY MANAGEMENT, IF APPROPRIATE, AND THOSE IDENTIFIED BY THE IA ACTIVITY.	ESTABLISHMENT OF CONTEXT, CONSOLIDATION OF ABR				SUBCI	



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
		CONTINUALLY MONITOR THE ORGANIZATION'S RISK PROFILE AND REVISE THE INTERNAL AUDIT AND SERVICES PLAN, IF NECESSARY, AND OBTAIN SENIOR MANAGEMENT AND/OR BOARD APPROVAL.	CONSOLIDATION OF THE ABR, DISCUSSION ON THE ACTION OF THE BOARD				SUBCI	
		CONSIDER PERFORMING A PERIODIC ENTERPRISE-WIDE RISK MANAGEMENT AUDIT.	ESTABLISHMENT OF CONTEXT, CONSOLIDATION OF ABR				SUBCI	
INTEGRATION OF QUALITATIVE AND QUANTITATIVE PERFORMANCE MEASURES		DEVELOP COMPREHENSIVE PERFORMANCE MEASURES AND TARGETS THAT ESTABLISH A LEVEL OF ACCEPTABLE RISK, COST, QUALITY, AND RESULTS.	INDICATORS THAT MEASURE RISK, COST, QUALITY, ETC	ADDING INDICATORS THAT MEASURE RISK, COST, QUALITY, ETC.	30/11/2019	HUMAN RESOURCES	TODOS	SUBCI
		DEVELOP SYSTEMS TO MONITOR AND MEASURE PERFORMANCE.	PERFORMANCE MEASURES	AUTOMATING MODELED PROCESSES AND MEASURING PERFORMANCE		TECNOLOGICAL AND HUMAN RESOURCES	TODOS	SUBTI
		USE INFORMATION ON PERFORMANCE TO MEASURE AND MONITOR FLUCTUATIONS THAT AFFECT THE RESULTS OF THE IA ACTIVITY.	PERFORMANCE CONTROL	ELABORATE MANAGEMENT REPORTS TO CONTROL PERFORMANCE		HUMAN RESOURCES	SUBTI	SUBCI
		USE INFORMATION ON PERFORMANCE TO OPTIMIZE THE USE OF INTERNAL AUDIT RESOURCES TO ADDRESS THE ORGANIZATION'S RISK EXPOSURES.	MANAGEMENT REPORTS	INTEGRATING INFORMATION FROM PERFORMANCE AND RISK-BASED AUDIT REPORTS,		TECNOLOGICAL AND HUMAN RESOURCES	SUBTI	SUBCI
		OBTAIN INPUT FROM KEY STAKEHOLDERS ON A REGULAR BASIS ON THE EFFECTIVENESS AND QUALITY OF THE IA ACTIVITY.	INTEGRATION OF SYSTEMS, MANAGEMENT INFORMATION SURVEY, CUSTOMER SERVICE RECOMMENDATIONS	TO PERFORM QUESTIONNAIRES TO OBTAIN EFFECTIVE AND QUALITY INFORMATION		HUMAN RESOURCES	SUBCI/ AGEP	SUBCI



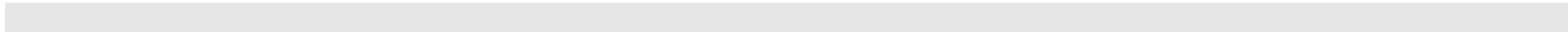
KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
		INCORPORATE THE RESULTS OF THE QUALITY ASSURANCE AND IMPROVEMENT PROGRAM, WHICH INCLUDES ONGOING MONITORING AND PERIODIC INTERNAL AND EXTERNAL ASSESSMENTS, WITH THOSE OF THE PERFORMANCE MANAGEMENT SYSTEM, AND USE THE INFORMATION TO IMPROVE PERFORMANCE, AS APPROPRIATE.	RECOMMENDATIONS FOR IMPROVEMENT.	INTEGRATING QUALITY PROGRAM INFORMATION TO IMPROVE PERFORMANCE			TODOS	APRE/ AGEP
		MONITOR THE IMPLEMENTATION OF THE IA ACTIVITY'S RECOMMENDATIONS BY MANAGEMENT TO ASSESS THE IMPACT ON AND VALUE ADDED TO THE ORGANIZATION (E.G., MORE EFFECTIVE OPERATIONS AND IMPROVED GOVERNANCE, RISK MANAGEMENT, AND CONTROL PROCESSES).	ATTENDANCE OF AUDIT RECOMMENDATIONS	CONSOLIDATING THE CONTROL OF IMPLEMENTATION OF RECOMMENDATIONS AND ESTABLISHING AN IMPACT ASSESSMENT METHOD		TECNOLOGICAL AND HUMAN RESOURCES	SUBCI	SUBCI
CAE ADVISES AND INFLUENCES TOP-LEVEL MANAGEMENT		THE CAE REGULARLY COMMUNICATES AND INTERACTS DIRECTLY WITH TOP-LEVEL MANAGEMENT.	PROCESS OF CONSOLIDATED INSTITUTIONAL RELATIONS	CONSOLIDATE THE COMMUNICATION PLAN	2019	HUMAN RESOURCES	TODOS	GAB
		THE CAE CONTRIBUTES AS PART OF THE MANAGEMENT TEAM, ADVISING ON EMERGING BUSINESS AND STRATEGIC ISSUES..		CONSOLIDATE THE COMMUNICATION PLAN	2019	HUMAN RESOURCES	TODOS	GAB
		THE CAE FOSTERS COLLABORATION AND TRUST BETWEEN INTERNAL AUDITORS AND ORGANIZATIONAL MANAGEMENT ON RELEVANT INTERNAL AUDIT AND ORGANIZATIONAL ISSUES		CONSOLIDATE THE SYNERGY PROCESS AND RECOGNITION OF GOOD VALUE PRACTICES AGGREGATED TO IMPROVE PUBLIC MANAGEMENT.	2019	HUMAN RESOURCES	TODOS	GAB
		THE CAE SHARES KNOWLEDGE ON BEST-PRACTICE BUSINESS PROCESSES WITH OPERATIONAL MANAGERS THROUGHOUT THE ORGANIZATION..		COMMUNICATION PLAN CONTEMPLATES THE DISSEMINATION OF GOOD PRACTICES AND VALUE ADDED.	2019	HUMAN RESOURCES	TODOS	GAB



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
		THE CAE SETS A STRONG EXAMPLE OF EFFECTIVE, ETHICAL, AND INSIGHTFUL MANAGEMENT THAT SUPPORTS BY DEMONSTRATING THE ADVICE AND GUIDANCE GIVEN TO OTHERS.		CONSOLIDATING THE GUIDELINES AND THE CONDUCT PROCESS IN THE ACE OF THE CAE.	2019	HUMAN RESOURCES	TODOS	GAB
		THE CAE SUPPORTS TOP-LEVEL MANAGEMENT BY DEVELOPING A FORMAL, TRANSPARENT, AND COOPERATIVE RELATIONSHIP WITH THE EXTERNAL AUDITOR AND ENCOURAGES RELIANCE BY THE EXTERNAL AUDITOR ON INTERNAL AUDIT'S WORK		CONSOLIDATE TECHNICAL AND INSTITUTIONAL COOPERATION WITH THE COURT OF ACCOUNTS AND THROUGH THE TRANSPARENCY COUNCIL.	2019	HUMAN RESOURCES	SUBCI/ SUCOR/ SUTCS	GAB
CAE REPORTS TO TOP-LEVEL AUTHORITY		RELECT IN THE INTERNAL AUDIT CHARTER THE DIRECT FUNCTIONAL REPORTING RELATIONSHIP OF THE CAE TO THE GOVERNING BODY AND THE DIRECT ADMINISTRATIVE REPORTING RELATIONSHIP TO EITHER THE CEO OR THE GOVERNING BODY.	UPDATED INTERNAL RULES	ADEQUATE THE INTERNAL REGIMENT AND CONSOLIDATE THE GUIDELINES AND THE CONDUCT PROCESS IN THE ACE OF THE CAE.	2019	HUMAN RESOURCES	AJL/ ASPAC	GAB
		ENSURE THAT THE CAE MEETS REGULARLY AND COMMUNICATES DIRECTLY WITH THE GOVERNING BODY AND CEO, IF APPLICABLE.	CONSOLIDATED INSTITUTIONAL RELATIONS		2019	HUMAN RESOURCES	AJL/ ASPAC/ CASA CIVIL	GAB
INDEPENDENT OVERSIGHT OF THE IA ACTIVITY		CONTRIBUTE TO THE ESTABLISHMENT AND PERFORMANCE OF THE INDEPENDENT OVERSIGHT BODY BY RECOMMENDING MEMBERSHIP ATTRIBUTES, ASSISTING IN THE DEVELOPMENT OF ITS CHARTER, PROVIDING SECRETARIAT SUPPORT, AND INFLUENCING THE AGENDA.	CONSOLIDATED INSTITUTIONAL RELATIONSHIP	EVALUATE THE CREATION OF CONDITIONS OF ACTION IN CONACI BY AMENDMENT OF CORRELATED LEGISLATION. AND ON THE TRANSPARENCY COUNCIL REGARDING THE ACTIVITY OF THE CONTROL.	2019	HUMAN RESOURCES	CASA CIVIL/ CONACI	GAB
		ALIGN THE CHARTER OF THE OVERSIGHT BODY WITH THAT OF THE IA ACTIVITY TO REINFORCE THE CRITICAL RELATIONSHIP BETWEEN THE OVERSIGHT BODY AND THE IA ACTIVITY		ALIGNING THE INTERNAL REGULATIONS OF THE COUNCIL ELECTED WITH THE CONTROL BODY	2019	HUMAN RESOURCES	ASPAC/ AJL/ CONACI	GAB



KPA	Nº	ACTIVITIES	PRODUCTS	ACTIONS	DEADLINES	INPUTS	SUPPORT	RESPONSIBLE
		ESTABLISH POLICIES AND PROCEDURES FOR THE IA ACTIVITY TO COMMUNICATE, INTERACT, AND REPORT TO THE INDEPENDENT OVERSIGHT BODY.		COMMUNICATION PLAN CONTAINING INTERACTION WITH CONACI AND WITH THE TRANSPARENCY COUNCIL AND THE CONTROL BODY	2019	HUMAN RESOURCES	ASPAC/ AJL/ CONACI/ SUBCI	GAB
		ESTABLISH THE ROLE OF THE OVERSIGHT BODY WITH RESPECT TO APPOINTMENT AND REMOVAL OF THE CAE.	.MANDATE FOR THE GERNERAL CONTROLLER	ESTABLISH IN LEGISLATION THE TERMS OF REFERENCE FOR THE HEAD OF THE POW AND THE CONDITIONS OF EXEMPTION	2019	HUMAN RESOURCES	ASPAC/ AJL/ SUBCI	GAB





6 PLAN MANAGEMENT

The preparation of the Action Plan allows to systematize and prioritize the project activities that must be controlled. This requires a mechanism for monitoring and evaluating the Plan for follow-up step by step.

The Action Plan is a dynamic instrument that will be fed back as the activities are developed and monitored.

The products / deliveries and actions will be monitored periodically in monthly meetings to be scheduled with the areas responsible for the activities.