

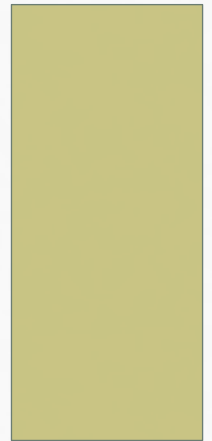
31ST ICGFM CONFERENCE

15 05 2017

Good Management Practice (BPG, Spanish acronym)

Institutional Internal Control System Self-evaluation Workshop (TAECII)

**SPEAKERS: CECILIA GONZALEZ AND
EDISON ESTRELLA**



INTRODUCTION TO TAECII-BPG



COSO 1992 Report

- Concept, goals, components and elements.
- Classification of institutional activities



COSO (2) ERM - 2005

- Risk management approach



OPERACIONES APPROACH COSO 2015

- Updated principles and guidelines

CII - BPG DESCRIPTION

MAE – BPG-TAECII – MICI-COSO

UAI - ANNUAL CII EVALUATION

BOARD OF DIRECTORS CII - AE Evaluation

MICI - TYPES OF INSTITUTIONAL ACTIVITIES

ACTIVITIES	A	B	C
VALUE DRIVERS (+)	Installation	Promotion	Production
INFRASTRUCTURE (3)	Planning	HR Management	R&D
MANAGEMENT OR DIRECTION (+)	Management	Purchases	Sales
FINANCIAL MANAGEMENT (+)	Budget	Accounting	Information
OPERATING ENVIRONMENT	Input	Process	Users

TAECCII - GOALS, COMPONENTS AND EVALUATION AREAS (2013)



TAECCI - CONTROL ENVIRONMENT

ELEMENTS	HN/PJ	PA/SE	RD/CC
Integrity/Ethics Principles	3,57	3.73	2.50
Competence	3,87	3.11	2,44
Philosophy/Management Style	2,78	3.45	1,98
Organizational Structure	3,58	4.04	2,38
Authority/Responsibility	3,41	3.64	2,17
HR Policies/Practices	3,15	3.83	2,48
Processes Documentation	3,52		2,54

TAECCI - RISKS ASSESMENT

Elements	HN/PJ	PA/SE	RD/CC
Institutional goals	2,94	3,81	2,54
Results Standards	3,65	3,42	2,40
Identifying risks	2,63	2,93	2,37
Actions for risks management	3,15		2,21
Periodical revision of goals.	3,10		2,21

TAECCII - CONTROL ACTIVITIES

Elements	HN/PJ	PA/SE	RD/CC
Integrated controls and cost-benefit ratio	2,76	3,43	2,38
About entity goals	3,09	3,25	2,35
About information system.	2,74	3,67	2,45
About environmental protection	3,29	4,17	1,86
		3,72	

TAECCI - INFORMATION AND COMMUNICATION

Elements	HN/PJ	PA/SE	RD/CC
Financial information quality	3,52	4,01	2,56
Access to the information system	2,97	3,18	2,61
Internal and external communication	3,82	3,85	2,40
Institutional file	3,62	3,42	2,75

TAECCII – MONITORING

Elements	HN/PJ	PA/SE	RD/CC
CII Self-evaluation.	3,83	3,43	2,45
Process controls	3,15	3,95	3,65
TIC's quality	3,49	3,67	2.50
Information reliability	4,02	4,17	2,66
Evaluating CII through UAI.		3,72	2,36

TAECII – BPG - SUMMARY

COMPONENTS	HN/PJ	PA/SE	RD/CC
CONTROL ENVIRONMENT	19,11	17,44	16,93
RISKS ASSESMENT	14,36	8,13	11,74
CONTROL ACTIVITIES	9,50	14,45	9,05
INFORMATION AND COMMUNICATION	11,15	17,84	10.0
MONITORING	11,58	15,05	12,62
TOTAL – (20-25)100	65,70	72.93	60,33

TAECCII – REPORTING STRUCTURE

TABLE OF CONTENTS	QUALITIES
EXECUTIVE SUMMARY	Short 2 pages
DETAILED TAECCII REPORT	Comprehensive by component and elements
TAECCII ANNEXES	Group grading matrix, event photographs

TAECII – REPORTING STRUCTURE

EXECUTIVE SUMMARY	QUALITIES
ASSESSMENT APPROACH AND SCOPE	Summarized
SUMMARY OF RESULTS	By Components
PARTICIPANTS EVALUATION SUMMARY	Basis 6 questions
PARTICIPANTS SUGGESTIONS	Most relevant 3
EVERYTHING IN TWO PAGES.	CdeC Signatures.

TAECII – REPORTING STRUCTURE

DETAILED REPORT	Qualities
NATURE AND SCOPE - ASSESSMENT	Summarized
THE CII IN THE ENTITY	In summary
SELF-EVALUATION RESULTS	Detailed by elements
- AC – VAR – ACO – I&C – ME -	
Valuation, grading and percentage per element. Participants comments, opinions and recommendations	5/1, or 4/0; EX-MB-AC-RE-DE , C, O and R agreed.

TAECII – REPORTING STRUCTURE

REPORT QUALITY CONTROL	Quality
-FACILITATORS COMPILE INFORMATION	TAECII
-FACILITATORS PREPARE DRAFT REPORT -CDEC PARTICIPANTS OF TAECII.	Fast. Review
-CDEC COMMENTS AND SUGGESTIONS AND ADJUSTMENT	One day
-TAECII REPORT FINAL DAY 3 FOR MAE.	Prompt
-FACILITATORS AND CDEC MEMBERS SIGN.	Formalizes.

SUMMARY AND PARTICIPANTS QUESTIONS:



TAECEII AND PARTICIPANTS QUESTIONS

- BPG LOW COST AND PROPMT IMPROVEMENTS
- PROMOTES AI AND AE ACTION.
- SIGN OF TRANSPARENCY.



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