



INTERNATIONAL CONFERENCE

Transparency and accountability in defence spending

Bucharest, Athénée Palace Intercontinental Hotel, 10–11 September 2026

AGENDA

- Wednesday, 9 September 2026 -

19.00 – 21.00 Welcome cocktail organised by the Romanian Court of Accounts
(Hotel Intercontinental Athénée Palace - Enescu Room, 1st Floor)

- Thursday, 10 September 2026 -

Regina Maria Meeting Room

09.30 – 10.00 Registration of participants / welcome coffee

10.00 – 11.30 Opening session

Addresses by the two host institutions and high-level representatives of the Romanian Government:

- **Ms. Mirela Călugăreanu**, President of the Romanian Court of Accounts
- **Mr. Sébastien Lepers**, Chair of the International Board of Auditors for NATO (IBAN)
- **Mr. Radu Miruță**, Deputy Prime Minister, Minister of National Defence of Romania

Addresses by the Heads and Deputy Heads of Supreme Audit Institutions:

- **Ms. Olha Pishchanska**, Chairwoman of the Accounting Chamber of Ukraine
- **Ms. Tatiana Șevciuc**, President of the Court of Accounts of the Republic of Moldova
- **Mr. Janar Holm**, Auditor General of Estonia
- **Mr. Jacek Kozłowski**, Vice-President of the Supreme Audit Office of Poland

Addresses by high representatives of Supreme Audit Institutions and INTOSAI Development Initiative (IDI):

- **Mr. Marek Opiola**, Member of the European Court of Auditors, Chamber III - External action, security and justice
- **Ms. Kimberly Gianopoulos**, Managing Director - International Affairs and Trade, U.S. Government Accountability Office
- **Mr. Paul Serre**, President of the Defence Section at the French Cour des comptes
- **Mr. Einar Gørissen**, Director General - INTOSAI Development Initiative (online intervention)

The session will be moderated by Ms. Miruna Mihailovici, journalist at Euronews Romania

11.30 – 12.00 Group photo and coffee break

12.00 – 13.40 Panel I – Auditing Defence Spending in a Changing Security Environment

Topics:

- Auditing Defence Expenditure in Rapidly Evolving Security Environment
- Current Developments and Emerging Approaches in Performance Auditing
- Performance Audit Impact, Key Findings and Lessons Learned

Moderator: **Mr. Carlo Mancinelli**, IBAN Board Member

Speakers:

- **Dr. Paula Gomez-Trueba**, Performance Auditor at IBAN, will deliver a presentation entitled *“Auditing Defence Expenditure in a Rapidly Evolving Security Environment”*, focusing on the challenges faced by auditors as defence budgets increase significantly, the adaptation of audit methodologies, and the balance between transparency, accountability, and security considerations.
- **Mr. Aurelian Bădulescu**, Counsellor of Accounts and Head of the Audit Department responsible for the Defence Sector at the Romanian Court of Accounts, will deliver a presentation entitled *“Auditing Change in Defence Programmes: Preserving Accountability Across Evolving Cost, Schedule and Capability Baselines”*.
- **Mr. Koen Van der Bracht**, Performance Auditor at IBAN, will deliver a presentation entitled *“Performance audit at IBAN: Closing the Gap”*, highlighting recent developments at IBAN, methodological changes, increased output, and the challenges encountered.
- **Ms. Alfrun Tryggvadottir**, Lead, Defence Spending, OECD, will deliver a presentation entitled: *“The role of modern budgeting practices in promoting efficient and accountable defence expenditure”* focusing on how spending reviews, performance information and public financial management can strengthen defence expenditure governance.

13.40 – 14.40 Lunch break - Jorj Restaurant, on the ground floor of the hotel

14.40 – 16.00 Panel II – The role of SAIs in promoting transparency and accountability

Topics:

- The contribution of Supreme Audit Institutions to good governance in the defence sector
- Balancing transparency, public accountability and confidentiality requirements
- Communicating audit results in sensitive contexts

Moderator: **Mr. Csongor-Attila Dezső**, Counsellor of Accounts and Head of Performance Audit Department at the Romanian Court of Accounts

Speakers:

- **Mr. Janar Holm**, Auditor General of Estonia, will deliver a presentation entitled *“Rising defence expenditures – the SAI’s special role in keeping spending transparent and purposeful”*.
- **Ms. Anna Papapanagiotou**, Judge Counsellor at Hellenic Court of Audit, will deliver a presentation entitled *“Allies in transparency: pre-contractual audit in defence procurement”*.
- **Mr. Javier Morillas Gómez**, Counsellor of the Spanish Court of Audit (Tribunal de Cuentas), will deliver a presentation entitled *“Transparency in Defence Spending. The Case of Spain”*.

16.00 – 16.30 Concluding remarks of the first day and coffee break

19.30 – 22.00 Official dinner at the Athénée Palace Intercontinental Hotel (Le Diplomate Ballroom)

- Friday, 11 September 2026 -

Regina Maria Meeting Room

09.00 – 10.20 Panel III – Performance Auditing in Defence: Impact, Lessons Learned and Good Practices

Topics:

- Efficiency, Effectiveness and Economy in the Use of Resources
- Auditing Major Investment Programmes in Infrastructure and Military Capabilities
- Examples of Good Practices and Methodological Challenges

Moderator: **Ms. Viveca Norman**, IBAN Board Member

Speakers:

- **Ms. Marie-Josée Bouffard and Ms. Megan Stewart**, Performance Auditors at IBAN, will deliver a joint presentation entitled *“Performance Audit Impact and Lessons Learned”*, drawing on IBAN’s audit experience and highlighting key findings and good practices.
- **Ms. Kinga Wisniewska-Danek**, Head of Cabinet - Cabinet of Marek Opióła, Member of the European Court of Auditors, will deliver a presentation entitled *“The European Court of Auditors’ Perspective on Auditing Defence Spending - Insights and Lessons Learned”*.
- **Mr. Aldis Bukšs**, Senior State Auditor, State Audit Office of the Republic of Latvia, will deliver a presentation entitled *“Practical Experience from Recent Performance Audits in the Defence Sector”*.

10.20 – 10.40 Coffee break

10.40 – 11.40 Panel IV – NATO’s Financial Governance, Audit Universe and Funding

Topics:

- Strengthening Financial Oversight, Transparency and Accountability within NATO
- NATO Audit Universe and Funding Arrangements: A Financial Audit Perspective

Moderator: **Mr. Sébastien Lepers**, IBAN Chair

Speakers:

- **Ms. Viveca Norman**, IBAN Board Member, will deliver a presentation entitled *“Strengthening Financial Oversight, Transparency and Accountability within NATO”*, focusing on the challenges of promoting transparency and accountability through audits in a complex and sensitive international context.
- **Mr. Patrick Alix**, Senior Financial Auditor at IBAN, will deliver a presentation entitled *“NATO Audit Universe and Funding Arrangements”*. Given NATO’s institutional complexity, a clear understanding of the NATO audit universe and funding arrangements is essential.

Viewed through the lens of internationally recognised audit standards, this understanding supports effective risk assessment, strengthens financial oversight, enhances transparency accountability, and helps sustain trust among Allies and the public.

11.40 – 12.30 Panel V - Internal Audit Perspectives on Auditing Security and Defence Spending

Moderator: **Mr. Sébastien Lepers**, IBAN Chair

Speakers:

- **Police Chief Commissioner Constantin Robu**, Director of Internal Audit, Ministry of Internal Affairs of Romania, will deliver a presentation entitled *“Public Internal Audit within the Ministry of Internal Affairs and Its Complementarity with Public External Audit by the Romanian Court of Accounts”*.
- **Major General Marius-Gabriel Tomoială**, Director of Internal Audit, Ministry of National Defence of Romania, will deliver a presentation entitled *“Organisation of Public Internal Audit within Romania’s Ministry of National Defence”*.

12.30 – 13.30 Lunch break - Foyer of the Regina Maria Meeting Room

13.30 – 14.20 Panel VI - Cooperation between IBAN and SAIs of NATO member states

Topics:

- IBAN and Supreme Audit Institutions of NATO Nations: Cooperation and Complementarity
- Strengthening Audit Coverage and Knowledge Sharing in Defence Expenditure
- Cooperation between IBAN and the Romanian Court of Accounts: Experience and Lessons Learned

Speakers:

- **Mr. Sébastien Lepers, IBAN Chair**, will deliver a presentation entitled *“IBAN and SAIs of NATO Nations”*. Exploring different areas of cooperation, gaps in audit coverage and potential opportunities of knowledge sharing, Mr. Lepers will talk about how IBAN and the SAIs of NATO member states can reinforce each other and contribute to transparency and accountability in defence expenditure.
- **Mr. Daniel Mindrut**, Adviser to the President of the Romanian Court of Accounts, will deliver a presentation entitled *“Putting the Memorandum of Understanding into Practice: Cooperation between the Romanian Court of Accounts and IBAN”*. Drawing on the experience of cooperation between the two institutions, Mr. Mindrut will present the concrete steps taken to implement the Memorandum of Understanding, the main areas of collaboration developed under this framework and the prospects for further cooperation.

14.20 – 15.00 Closing session – Conclusions and cooperation perspectives*

- Summary of the main ideas emerging from the panels and workshops
- Future cooperation perspectives between IBAN and the participating Supreme Audit Institutions

**Coffee and tea will be served during the session*

15.30 – 17.00 Guided tour at the Romanian Academy (optional)**

***Located in close proximity to the Athénée Palace Intercontinental Hotel*