

Training Programs and Delivery Models for Public Sector Internal Auditors: Overview of Regional Good Practices

Survey results

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IACOP PEMPAL Survey Info

□ Overview

- The survey results on good practices in internal audit Training, Certification, and CPD across PEMPAL member countries

□ Timeline

- October 17 – 23, 2024

□ Participants

- 23 countries - PEMPAL member and associated countries(Albania, Armenia, Azerbaijan, BiH, BiH (Federacija BiH), Bulgaria, Croatia, Czech Republic, Georgia, Greece, Hungary, Kosovo, Kyrgyz Republic, Moldova, Montenegro, North Macedonia, Poland, Romania, Serbia, Sweden, Tajikistan, Turkey, Uzbekistan.

□ Questionnaire Structure

- Training
- Certification
- CPD
- General feedback

IA Training – Providers

□ Overview

- Training for public sector internal auditors is provided by diverse organizations across PEMPAL countries, showing a big range of institutional setups

□ Types of Training Providers

- Ministry of Finance / CHU: in 21 countries
- Public Finance Schools: in 4 countries
- Schools of Public Administration: in 5 countries
- National IA Associations (NGO): in 5 countries
- IIA branches: in 10 countries
- Universities: in 9 countries
- Other: 3 countries, including consulting companies and managed training bodies like NAV KEKI in Hungary

□ Special mentions

- NAV KEKI in Hungary: oversees PIFC training for internal auditors
- Kyrgyz Republic: CHU develops programs and coordinates with the Ministry of Finance's Training Center

IA Training – recognized Training Providers



❑ CHU-recognized training organizations

- ❑ MOF / CHU or equivalent: in 20 countries
- ❑ Public Finance School: in 4 countries
- ❑ School of Public Administration: in 4 countries
- ❑ National IA Associations (NGO): in 4 countries
- ❑ IIA branches: in 8 countries
- ❑ Other organizations: in 4 countries, such as consulting firms in BiH

❑ Special mentions

- ❑ IIA branches are widely recognized, showing a strong link to international standards
- ❑ Notably broad recognition in BiH, with multiple types of institutions accepted for internal audit training

IA Training – components of training

□ Overview

- The training process for public sector internal auditors includes various methods, emphasizing practical experience and flexibility

□ Training methods

- Classroom training: in 19 countries
- Practical audit engagement with a mentor: in 7 countries
- Online training: in 16 countries
- Self-study with provided literature: in 8 countries
- Other: 2 countries, including case-study based practical training in Hungary and a mix of theoretical and practical methods in BiH.

□ Special mentions

- Classroom Training remains the predominant method, but Online Training is increasingly common
- Practical engagement with mentors adds a hands-on component, though less widely used
- BiH and Hungary demonstrate unique, blended approaches, integrating theory and real-world applications through specialized sessions and case studies

IA Training – key topics

▣ Core topics covered

- ▣ Internal Control systems: in 21 countries
- ▣ Internal Audit: in 21 countries
- ▣ Public Sector Financial Management and Accounting: in 16 countries
- ▣ Public Procurement: in 14 countries
- ▣ Risk Management: in 18 countries
- ▣ IT and Cybersecurity basics: in 10 countries
- ▣ Performance Audit: Provided in 16 countries
- ▣ Advisory Services: in 13 countries
- ▣ IT Audit: in 9 countries
- ▣ Other topics: system audit (Hungary), negotiation skills (Armenia), and audits of EU funds (Albania)

▣ Special mentions

- ▣ Emphasis on Internal Control and Internal Audit in nearly all countries
- ▣ IT & Cybersecurity basics, and IT audit are less common, but are offered

THANK YOU!

