

# Education and training of internal auditors

## Case of the Czech Republic

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**Ministry of Finance**  
of the Czech Republic



# Legal obligations and prerequisites for an internal auditor in public entity

- All the persons who participate in the performance of financial control and audit must fulfill legal prerequisites such as integrity and lack of conflict of interest.
- **Legislative:** Civil Service Act, Financial Control Act, Labour Code, The Act on on Public Servants of Territorial Self-Governing Units.
- **Specific requirements for public servants, i.e. auditors, in the Civil Service Act**
  - University degree;
  - The civil service examination in Audit
    - Applies to IA in public administration
    - Provided by the Ministry of the Interior
    - Consists of two parts, a general part (state administration), and a specific part (Financial control and Audit);
- **Specific requirements for auditors in the Financial Control Act**
  - None, the Act is focusing on the purpose and processes.



# Education and training: Ministry of Finance and Czech institute of internal auditors

- CIIA is a national branch of The Institute of Internal Auditors Inc.;
- **CIIA provides multiple courses** and curriculums for the auditors in the public sector;
- **The courses are recognised by the Ministry of Interior** for the public servants on the regional and municipal level and **by the Ministry of Finance** for the auditors and financial controllers on the state level;
- Training focused on the questions of establishing, functioning and progress of internal audit departments and increasing professional development and know-how;
- System of attestation for internal auditors in public sector, based on acknowledging the level of proficiency according to experience and continuous development;
- The CIIA provides as well administrative support while achieving international certification in internal audit – the Certified Internal Auditor® (CIA®) other IIA certifications.
  
- **The levels of training provided by the CIIA: assistant – junior – senior – expert.**



# Education and training: Czech institute of internal auditors

## Curriculum, Syllabus, Structure 1/2

Assistant level course: „**Basic course for Financial control and Internal audit**“

- 64 teaching hours
- Syllabus
  - Familiarisation with **legal regulations** relating to internal audit in public administration and management and control systems
  - Setting up **financial control** in public administration (basic concepts, public administration control systems, types of controls, types of audits, difference between external and internal audit, internal control system)
  - Basic knowledge of **public administration accounting** (setting, purpose, objectives, reporting) and budgetary management
  - Conduct a **step-by-step audit process**, including planning and reporting



# Education and training: Czech institute of internal auditors

## Curriculum, Syllabus, Structure 2/2

Junior level course: „**Audit of key topics in the public sector**“

- 24 hours
- Syllabus: Methodology of Internal Audit, Public Procurement, Audit of Financial Management and Control System, Audit of State Assets and Audit of Subsidiary Organisations.

Other courses for Junior level: „**Practical Guide to Internal Audit**“, „**Audit of municipalities**“, „**Financial Control**.“

Senior level course: **Audit of ICT and Cybersecurity,**  
**Accounting**

Expert level course: **Quality Management and Assurance,**  
**Tools and Methods of Audit Management**

The courses are charged by the CIIA and paid by the employer of the auditor.



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**Thank you for your attention!**

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