

Internal Auditor Certification

PEMPAL Internal Audit Community of Practice Working Group Meeting

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Why certification of internal auditors?

- > **Professionalism/proficiency:** acquiring and improving skills
 - > Competency
- > **Quality of work-** enhancing work performance
- > **Effectiveness/usefulness:** comprehensive knowledge of standards, techniques and methodologies
- > Benefiting from **membership in a community** of like-minded professionals





Certification and CPD in the SIGMA Principles of Public Administration

Principle 27 Internal audit improves the management of public administration bodies

Independence, Coordination, Purpose

- The **independence** of the supreme audit institution and that of its head and members
- **Implemented** consistently **throughout** the public administration
- **Harmonise and co-ordinate IA**
- Adapting **structure and organisation** of IA to the institutions
- Provide **independent & objective assurance**, report to head of organisation



Audit Work

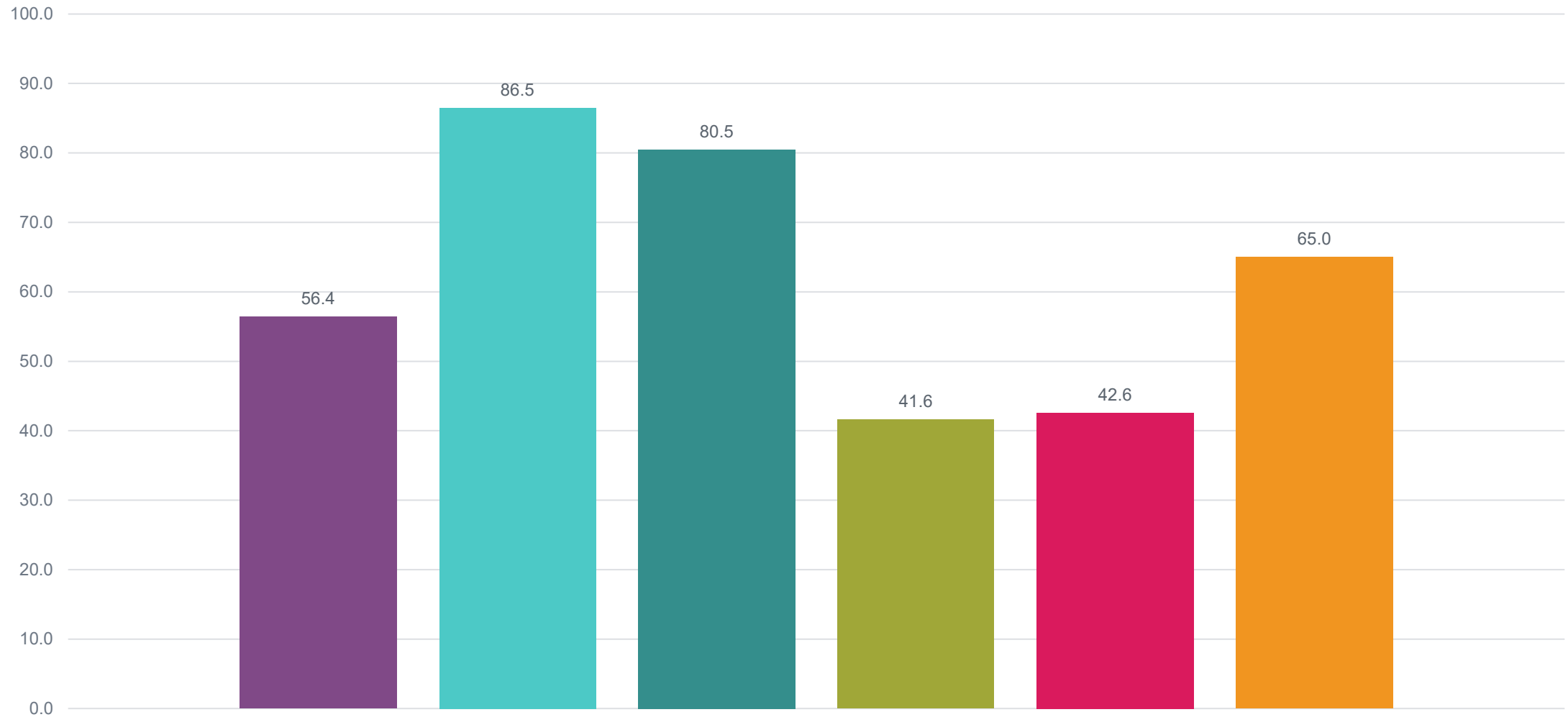
- Up-to-date **strategic plan** for implementation of IA in public bodies
- Annual plans based on an assessment of RM, governance, IC, reporting
- Audits and report in accordance with standards, manuals and codes of ethics
- Implementation of IA recommendations and systematic follow-up by IA
- Improving quality of IA: Internal quality assurance, external quality assessment

Certification and CPD

- Internal auditors hold a **national or globally recognised certificate**
- **Continuous professional development** for internal auditors



Indicator 27 - Adequacy of the operational framework for internal audit and its functioning in practice

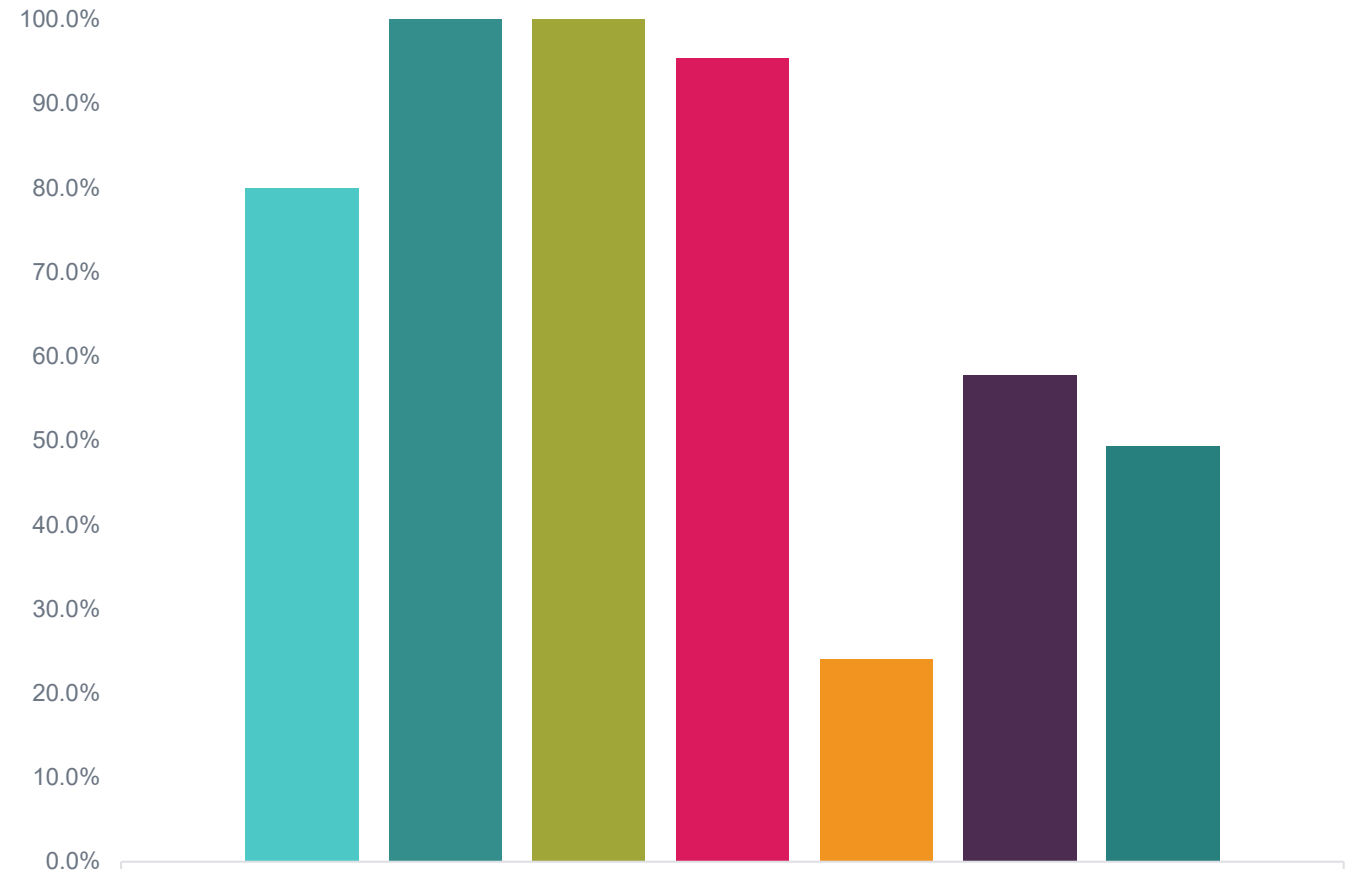




Certification across the Western Balkans and Eastern Neighbourhood

- Certification programmes are in place or being implemented across the all countries in the Western Balkans, Georgia, Moldova and Ukraine
- The certification programmes in Georgia and Ukraine commenced in 2023
- The North Macedonia programme is being relaunched

Percentage of Certified Auditors in Western Balkans and Moldova





National programmes

All current certification programmes are national, although some have been based on a former regional programme



Implemented by

- Ministry of finance – CHUs
- Human Resource Management
- Schools of Public Administration
- Public Finance academy

Certification programme characteristics

Organisation

They have theoretical and practical requirements, organised and tested in a variety of ways and with differing timescales



A requirement for

- Heads of internal Audit
 - For all auditors
- But not in all countries



Albania Certification programme

Organisation

01

CHU responsible, the development supported by **SIGMA**

Structure

02

Internal Audit **Environment**
Internal **Control** and **Risk Management**
Internal Audit **Planning**
Internal Audit **Execution**
Reporting and **Quality Assurance**

Basis

03

IPPF and **IIA Standards**
Being updated for the **GIAS**

Delivery and examination

04

Each module 2 days face to face **teaching sessions**
Question based written exams
3 years **practical experience**



TIAPS Albania – Advanced Certification



Four modules

- Audit and Assurance
- Good Governance, Managerial Accountability, Developing Strategy, and Data Analysis
- Accounting Fundamentals
- Introduction to Performance Audit

1

2

Developed by CIPFA-CEF

Internationally recognized Diploma issued by CIPFA and the CEF

3

Implementation

- Blended learning model - classroom and online
- Online written exams developed and delivered through CIPFA
- Localisation



Georgia Certification programme

Organisation

01

CHU in cooperation with **Ministry of Finance Academy**
Supported by **SIGMA** finance provided by **USAID** and **GIZ**

Structure

02

Module 1 **Internal Audit Fundamentals**
Module 2 **Internal Audit Practice**
Module 3 **Governance, Strategy, Risk Management and Control**
Module 4 **Local Legislation**

Basis

03

The syllabus is mapped and aligned to the **IIA Competency Framework**
Being updated for the **GIAS**

Delivery and examination

04

Each module one week of optional **classroom-based teaching**
Expected **study leave**
Modules 1 to 3 **Multiple Choice** question exams
Module 4 **case study** question exam
12 Months **practical experience**



Certified Internal Auditor

Basis

01

- Aligns with **the latest IPPF** and international standards, and reflects current global practice
- Syllabus has been updated to **align with the new GIAS**

Structure

02

Three modules

- Part 1 – **Essentials** of Internal Auditing
- Part 2 – **Practice** of Internal Auditing
- Part 3 – **Business Knowledge** for Internal Auditing

Delivery and Examination

03

- Self study, online and in-person course through IIA, affiliates etc
- Multiple choice exams of 100 to 125 questions (120 to 150 minutes)

Certification

04

- Must be completed within **three years** of starting
- Between **one and five years** professional internal audit experience required depending on which entry requirement is met



Local

- Total **ownership** of the content, delivery, assessment, project management, tutors selections
- Low external **costs**
- Flexibility on **decision making**
- Full **contextualisation** of materials
- Local **language**



Regional/International

- Internationally / regionally **recognised, accredited certificate**
- Continuous **updating** of materials to **international standards**
- **Assessments / exam creation** and marking outsourced
- **External quality assurance**
- **Significant** external and annual renewal **costs**





CPD requirements

- National certification programmes have CPD requirements
- Between 20 and 40 hours a year



CPD programmes

- Some CHUs have developed CPD programmes
- Responsibility of auditors and their units/institutions to obtain CPD

Continuing Professional Development

CPD opportunities

- CHU
- Schools of Public Administration
- Public Finance academy
- Local auditor institute
- International



Training requirement

Generally, parent institutions (of IA) or public authorities (civil servants) have the responsibility to provide/allow training





Sustainability of certification programmes - requirements, challenges

Political and resources

- **Political willingness** and support
- Resources: **financing** the programmes and administration



Training and exams

- **High-quality materials**, up to date with current standards and practice
- Availability/quality of **trainers**
- **Developing and maintaining exams** - test of professional competence
- **Marking** exams and
- Managing the risk of **appeals**

Attraction and awareness

- **Attractiveness** of the professions - critical mass of people to be certified
- **Awareness** regarding the profession

Thank you for your attention!

Please do not hesitate to contact SIGMA should you have any questions or need any support!

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