PEM-PAL
Welcome
to Ukraine on the 7th
IA COP meeting!

Contents

A. Welcome and review of the agenda

- – Welcome and why are we here – PEM-PAL
- – Review of the agenda

B. Report of the Chair

- – Summary of activities 2009-2010
- – SC meetings – summary
- – PEMPAL website

Public Expenditure Management
Peer Assisted Learning

PEM-PAL –(Public Expenditure Management -Peer Assisted Learning)

- Multilateral capacity development initiative for the
  - Europe and
  - Central Asia (ECA) region
- focused on public expenditure management (PEM)

Why a Community of Practice (CoP)?

- To help each solve problems

- To hear each other's stories and avoid local blindness

- To keep up with change

- To reflect on their practice and improve it

- To push the boundaries of their field
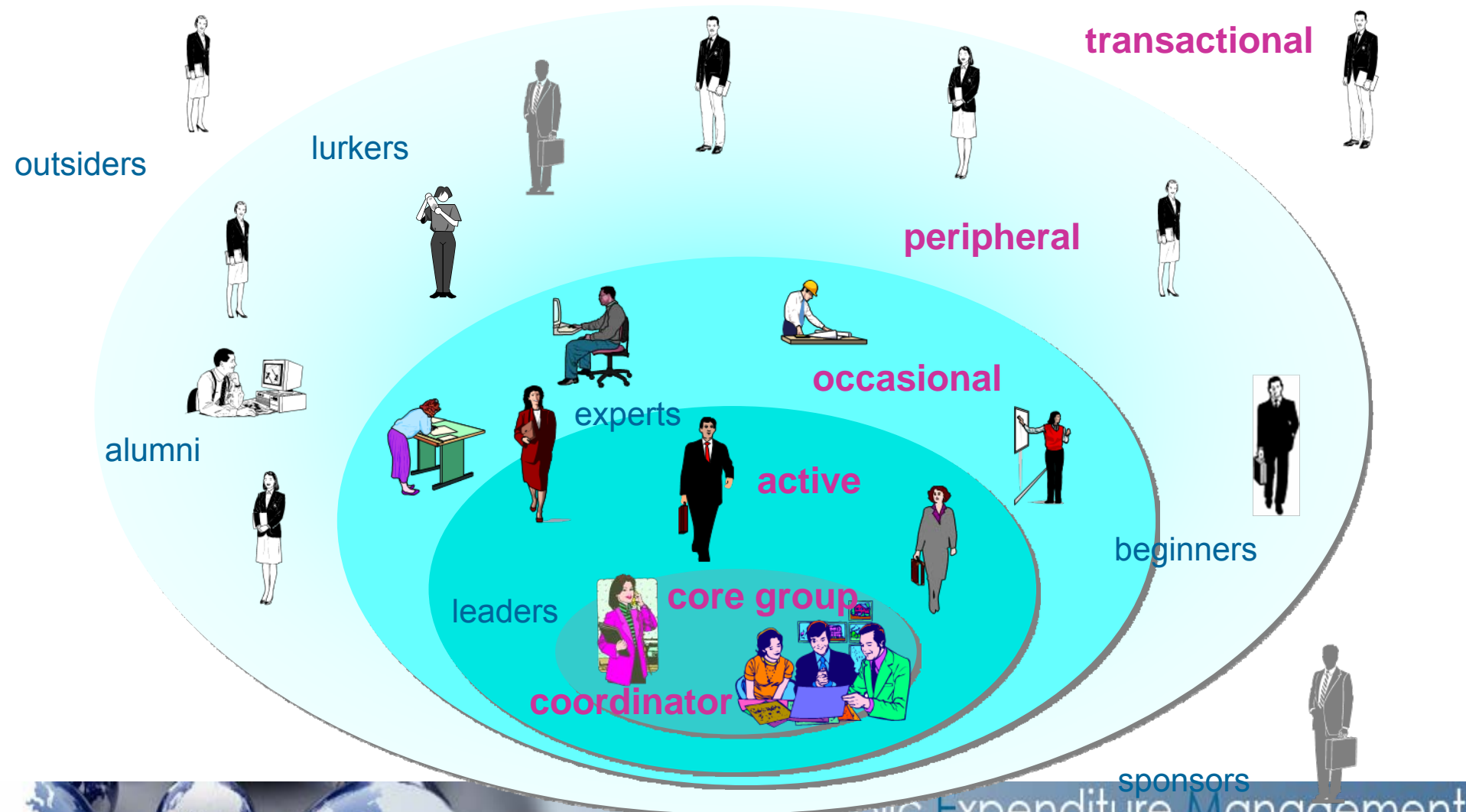
- To find a voice and gain influence

PEM-PAL goals in detail

- To promote **professional and technical understanding and co-operation among members** in the ECA Region, through the exchange of ideas and experience on budget, treasury and audit;
- To promote **capacity building** by carrying out workshops and plenary conferences;
- To **facilitate the counselling of experts** through the promotion of clinics and web-based forums for the exchange of documents;
- To **promote the theoretical and practical study** of the problems and matters relating to area of the members interest;
- To encourage **development and application of benchmarking tools** and performance indicators for the periodic evaluation of the program;
- **To undertake and support** exchange visits, internships, counselling of experts, clinics between participants, web-based exchange of documents (such as budget guidelines), and joint pilot activities;
- To make every effort to **achieve greater understanding of problems and matters** relating to public expenditure and financial management.

Public Expenditure Management
Peer Assisted Learning

Forms of participation

outsiders

lurkers

transactional

peripheral

alumni

occasional

experts

active

beginners

leaders

core group

coordinator

sponsors

Public Expenditure Management
Peer Assisted Learning

PEMPAL: Internal Auditors Community of Practice (COP)

What is it?

A network of Internal Audit professionals sustained by the valuable exchange of ideas, techniques, experiences and problems.

Public Expenditure Management
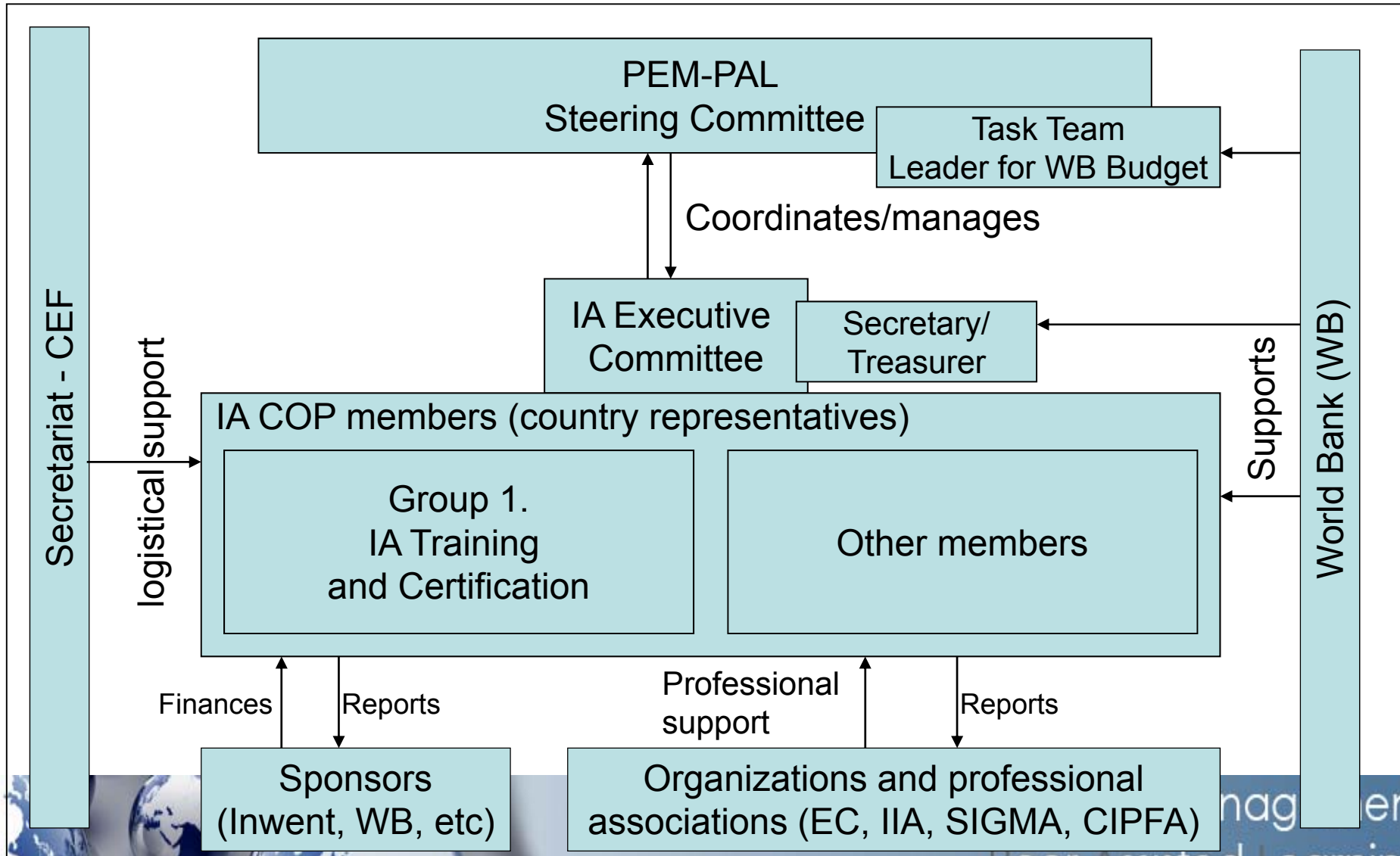
Peer Assisted Learning

PEM – PAL countries Europe and Central Asia (ECA)

- Albania
- Armenia
- Belarus
- BiH State MOFt
- BiH - Republic of Srpska
- BiH Federation
- Bulgaria
- Croatia
- Georgia
- Kazakhstan
- Kosovo

- Kyrgyz Republic
- Macedonia
- Moldova
- Montenegro
- Romania
- Russia
- Serbia
- Tajikistan
- Turkey
- Ukraine
- Uzbekistan

PEM-PAL organisation

PEM-PAL Steering Committee

Task Team Leader for WB Budget

Coordinates/manages

IA Executive Committee

Secretary/ Treasurer

Secretariat - CEF

logistical support

IA COP members (country representatives)

Group 1. IA Training and Certification

Other members

World Bank (WB)

Supports

Finances — Reports

Professional support — Reports

Sponsors (Inwent, WB, etc)

Organizations and professional associations (EC, IIA, SIGMA, CIPFA)

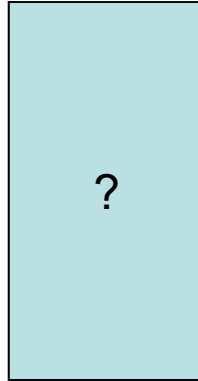# IA COP Executive committee (as voted in Armenia)

Viorica Pricop
Moldova

Miryakub Khaydarov,
Uzbekistan

Albana Gjinopulli,
Albania

?

Tomislav Mičetić
Croatia

Diana Grosu – Axenti,
Moldova

Ainur Baimaronova,
Kazakstan

PEM-PAL
RULES OF OPERATION (2009)

- **Contents:**
  - **OBJECTIVES**
  - **GENERAL PROVISIONS**
  - **ORGANISATION AND FUNCTIONING OF THE PEM PAL NETWORK**
  - **SEMINARS, WORKSHOPS AND SIMILAR ACTIVITIES**
  - **FINANCIAL REGULATIONS**
  - **AUDIT**
  - **FINAL PROVISIONS**
- http://www.pempal.org/about/

What we have done?

- **6 sessions (plenary and workshops):**
  - **PEM PAL Workshop for Internal Audit Officials,** CEF Slovenia, December 12 - 14, 2006
  - **PEM-PAL 2nd Internal auditors' COP Workshop Chisinau, Moldova, June 20-22 2007**
  - **PEM-PAL Plenary and COP Workshops - 24-28 February 2008, Istanbul, Turkey**
  - **PEM-PAL - T&C and Internal Audit Sampling, April 2009, Ljubljana**
  - **PEM-PAL – 5th Plenary in Armenia**
  - **PEM-PAL – 6th Meeting of T&C in Ljubljana & ExCom meeting**
- Materials and details on the www.pempal.org

Executive Commitee meeting

December 11, 2009

- Discussion on evaluation report and lessons learned, for Armenia plenary:
  - 86% of participants were had met their objectives for workshop and around
  - 14% showed that they had exceed the objectives
- Developing tools and mechanism to increase awareness and attract active members for IA COP
  - Wikispaces
  - Translation of the books
  - Newsletter
- Preparing and approving the Action Plan
  - Questionnaire as input
  - Action plan and budget prepared

Steering Committee meetings
Summary

- December 9th, 2009
  - Reports by the Chairs of the Communities of Practice
  - Ministry of Finance of the Russian Federation - willing to contribute its PFM reforms
  - Report of Secretariat

- March 18th, 2010
  - Funding Outlook 2010 and beyond
  - Approval of Work Plans and Budgets for each COP's
  - Plenary meeting 2010
  - Transversal topics

IA manual workshop

- Topic from Armenia – interesting issue
- Task Leader: Albana Gjinopulli
- Planned for end September/October
- Questionare prepared for preparation

IA strategy 2010-2012

- tentative strategic plan beyond 2010 with main objectives and activities to be performend
    - Aligned with PEM-PAL rulebook and budget
- to be developed during plenary (Keepers of inquiry)

Other activities

- IA COP experience sharing with new COP MIRPAL

- Kosovo visit to Croatia
  - CHU organization and activities
  - MoF-Internal Audit Service - EU funds internal audit

- Phone conversations
  - EU accession – Chapter 32. expiriences
    - Montenegro
    - Serbia
    - Bosnia and Herzegovina

- 520 E-mails received

Visiblity and contacts

- Armenia - huge press coverage
- IIA contacts – Daniela Danescu, Jean Peiere Garitee
- SIGMA cooperation
- Wikispaces (more tommorow) for:
  - Executive committee space
  - T&C space

CEF Annual report 2009

- "A large number of internal auditors have no experience in the area of financial management, planning, programming and accounting. This indicates a need for further and continued investment in internal auditors' training to develop their skills, especially for the purpose of conducting more complex audits to meet the needs of their audit universe. In this area as well as in all other internal audit tools and techniques (manuals, legal framework, strategy drafting, etc), the PEM PAL network has built a good platform for mutual sharing of topical information in public sector auditing as well as for further research and development."

Possible activites

- Ukraine - study tour to PEM-PAL country on CHU matters

- Plenary PEM-PAL – all COP's in January 2011