

PEM-PAL - IA COP –



Internal Audit Training and Certification Group activities 2009-2010

Tomislav Mičetić, Croatia
PEM-PAL plenary Ukraine
May, 2010

“If you do not think about your future,
you cannot have one.” [Galsworthy, John](#)

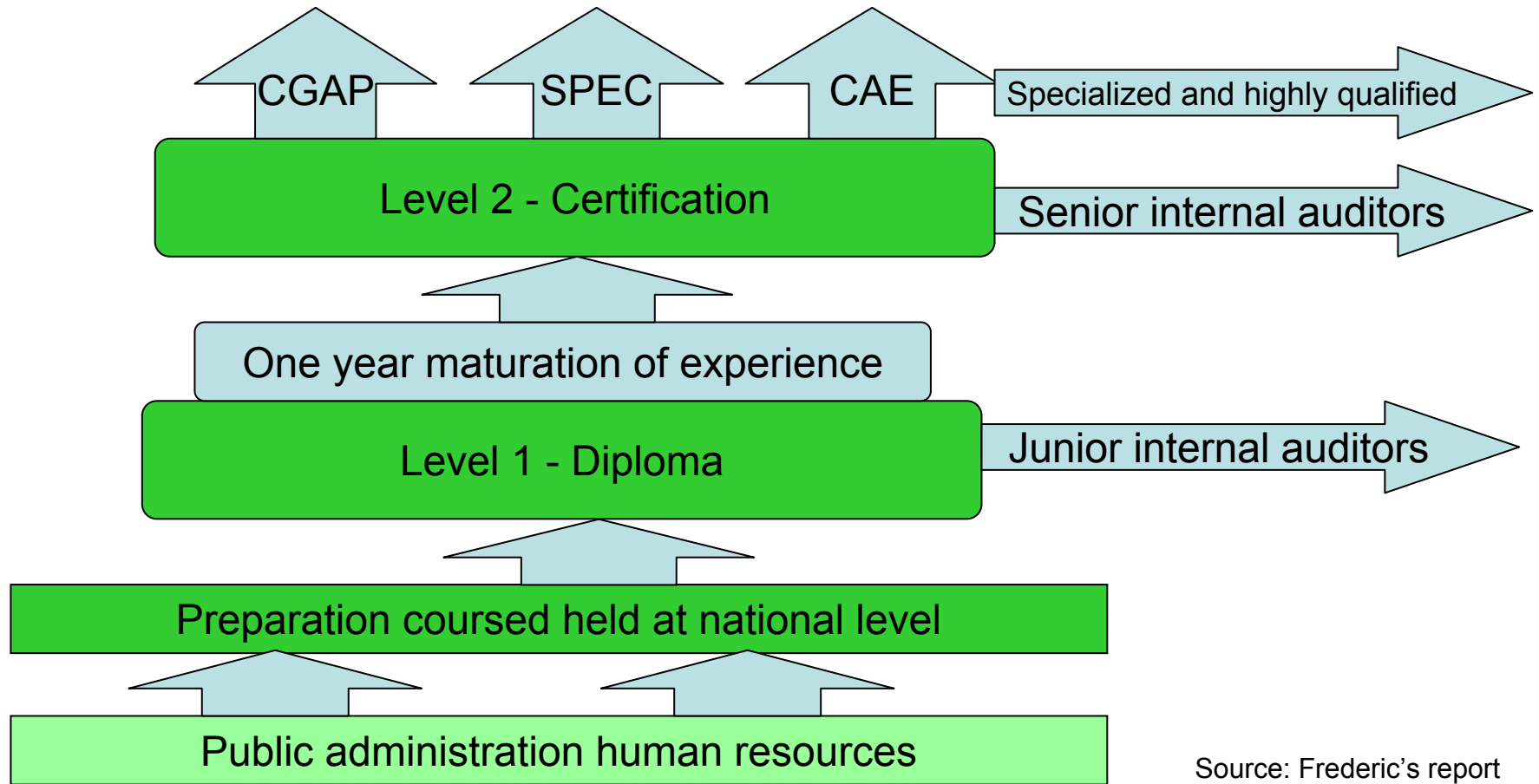
Ukraine session on T&C
Albania and Croatia report

Armenia plenary
Ljubljana workshop



Auguste Rodin
- Thinker

PEM-PAL model: Training, certification and career perspective scheme

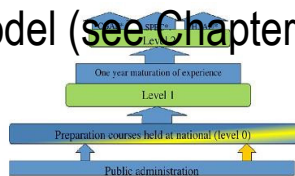


Source: Frederic's report
01/04/2009

T&C session Armenia

Questionnaire results (extract)

<p>52. Are you able to influence the political and high-level managerial decisions for the further implementation of the PEMPAL-IA/CoP</p>	<p>33% Yes 20% Partially, I would need assistance from: 47% No, nothing could be done.</p>
<p>53. Do you have already trainers in the internal audit profession?</p>	<p>47% Yes, we have trainers 53% No</p>
<p>54. Do you see your country in the proposed model (see Chapter 5.2.)?</p>	<p>47% Yes 33% Partially 20% No</p>
<p>55. Do you think that there should be segregation of duties between the two different tasks: training delivery and examination?</p>	<p>67% Yes 33% No</p>



T&C session Armenia

- Main conclusions:
 - absence of enough adequate info of what internal audit means and that governments do not take responsibility for the PEM PAL agreements
 - the model is appropriate in general, excluding higher level of certification at an international level
 - two levels of T&C are necessary and that it should be implemented in a sustainable manner
 - learn from all the experiences during the Workshop, as she found them quite beneficial □ both the positive and the negative ones



T&C WORKSHOP – Ljubljana

December, 10-11, 2009

- Consolidated table from countries training content (modules) and organization of the training & certification programs

- Internal Audit Community of Practice (IA COP) -
Group 1: Training and Certification Programs for the Internal Auditors in Public Sector
Consolidated feedback from countries training content (modules) and organization of the training & certification programs

Question/Country	Albania	Republic of Moldova	Kyrgyz Republic	Republic of Kazakhstan	Croatia
Name of person who filled the questionnaire:	Albana Gjinoqulli	Prncop Viortca	Zamira Omorova	Suleimanov Askar Usenkuovich	Tomislav Micešić
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Phone:	0035542268003 ; mob: 003552192555	+373-22-22-83-59	996(312)624077, 996(312)680504	+77172717656	+38514591274
Armenia questionnaire					
Country background information					
Number of inhabitants	3 174 000	3 383 332	5 200 000	15 000 000	4 437 460
2008 Budget Execution	4 580 000 000	1 581 600 000	708 400 000	23 000 000 000	17 500 000 000
Government employees (total of employees paid from state/focal government budget)	166 543	21 000	19 000	104 482	70 000
budget/inhabitants	1 437	467	136	1 533	3 944
inhabitant/servants	19	161	274	144	63
Country Internal Audit Information					
Which ministry (and which organization within the ministry) has the responsibility to develop, harmonize, co-ordinate internal audit?	MoF	MoF	MoF	MoF	MoF
How many staff works in your CHU?	10	4	4	5	13
Is there a Policy Paper or Strategy Paper, describing the present situation of internal audit (and PIFC) and analyzing the adequacy of these systems?	1	1	1	0	1
Is the Paper becoming a general policy carried by the government?	1	1	1	0	1
Is there a law/regulation for internal audit?	1	1	1	1	1



T&C WORKSHOP – Ljubljana

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- Countries shared with the group their T&C Program in a prescribed format that will help to compare the countries' Training & Certification Programs with the PEMPAL T&C Model during the workshop.
- Attention paid to the training content (modules) and organization of the training & certification programs.
- Countries represented at the workshop will share how and to which extent they will be able to adopt the PEMPAL T&C Model by identifying the following:
 - Methodology of the training;
 - Examination and certification requirements;
 - Activities envisaged to be able to adopt the model;
 - Inputs/resources required



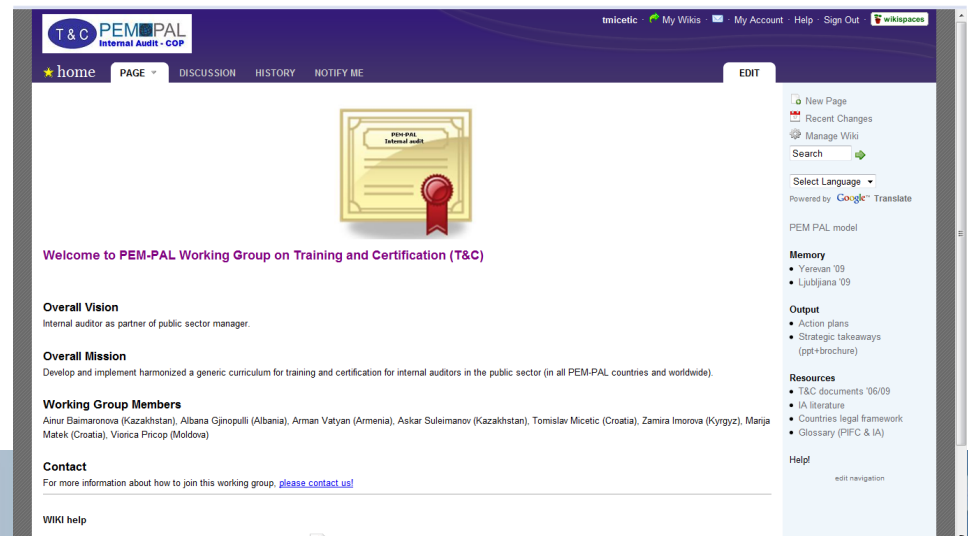
TRAINING & CERTIFICATION (T&C) WORKSHOP – Ljubljana

- Prepared the following material as output of the workshop:
 - (i) Guidance that T&C group members can use to raise awareness to their country management about the relevance of T&C (political awareness).
 - (ii) Strategic actions that country government can take to adopt the model in their countries



http://pempaltc.wikispaces.com

- New webpage/webspace created
- Invitation send to PEM-PAL members
- Results of workshop presented
 - Presentation for managers + brochure
 - Action plans
 - Albania
 - Croatia



The screenshot displays the homepage of the PEM-PAL Working Group on Training and Certification (T&C) on Wikispaces. The page layout includes a top navigation bar with links for 'home', 'PAGE', 'DISCUSSION', 'HISTORY', 'NOTIFY ME', and 'EDIT'. A central graphic features a gold certificate with a red ribbon seal. The main content area is divided into several sections: 'Welcome to PEM-PAL Working Group on Training and Certification (T&C)', 'Overall Vision' (Internal auditor as partner of public sector manager), 'Overall Mission' (Develop and implement harmonized a generic curriculum for training and certification for internal auditors in the public sector in all PEM-PAL countries and worldwide), 'Working Group Members' (listing members from Kazakhstan, Albania, Armenia, Croatia, Kyrgyz, and Moldova), and 'Contact' (providing a link to contact information). A right-hand sidebar offers utility options such as 'New Page', 'Recent Changes', 'Manage Wiki', and 'Search', along with a 'Select Language' dropdown and a 'Powered by Google Translate' notice. The bottom of the page includes a 'WIKI help' link.

Harmonised Internal Audit T&C

Professionalism



Motivation

Brochure + Presentation (extract)

Possible next steps for COUNTRIES

- Political awareness is KEY for support of broader IA reforms. Consider EU accession, ENP, Donors (IMF, WB, EC, others), Anti-Corruption tool, etc. Most importantly PEMPAL formal recommendations to countries (like Sigma or EUROSAI for external auditing)
- CHU to be established or function to be assigned
- Development of the T&C Strategy (or as part of PIFC Strategy) -> WIKI
- Adoption of the legislation-> WIKI
- Translation and adoption of T&C model in local language
- Identification and allocation of resources to roll out the model - PEM-PAL countries and members



Next possible steps and member commitment

- What are your expectation of the future activities that would satisfy the needs of your country?
- Other:
 - issues
 - questions
 - solutions

