



Ministry of Finance
Republic of Poland

Country Cases: Designing effective CPD with linkages to T&C

Role of CHU in designing effective CPD



MODEL KOMPETENCYJNY
WIEDZA UMIEJĘTNOŚCI POSTAWY



Strategic perspective

- Building public sector oriented system of certification and continuous professional education

Internal Audit 2.0

**Internal Audit Quality Improvement
Action Plan**

Operational activities

- Comprehensive training in the fields of internal audit

Competency Model

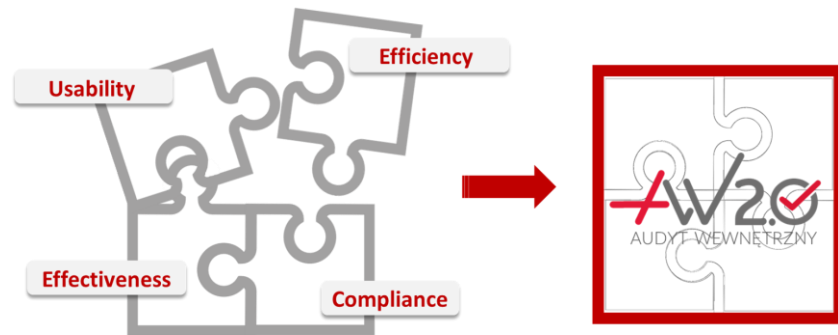
**Knowledge and Skills = Competencies
Progr@m**

- Issuing guidelines
- Good practices exchange

Strategic perspective – long-term projects



Internal Audit 2.0



„A **useful** and **effective** internal audit function, based on **professionalism** and **quality of services** - an initiator of changes in management in the public sector.”

<https://www.gov.pl/web/finanse/audyt-wewnetrzny-20>

Internal Audit Quality Improvement Action Plan



TSI PROJECT in co-operation with OECD

and European Commission

- Drafting legislative changes including:
 - introduction of a national certification system for obtaining authorizations to conduct internal audit – state examination,
 - establishment of an examination board and quality control procedures for the system;
- Consideration of implementing continuous development as mandatory.

Operational activities – here and now



Main goals for Quality improvement:

➤ Promoting continuous development of competencies through:

- identifying gaps in knowledge and skills that need to be improved

Competency Model

- training at open webinars in the fields of internal audit and internal control

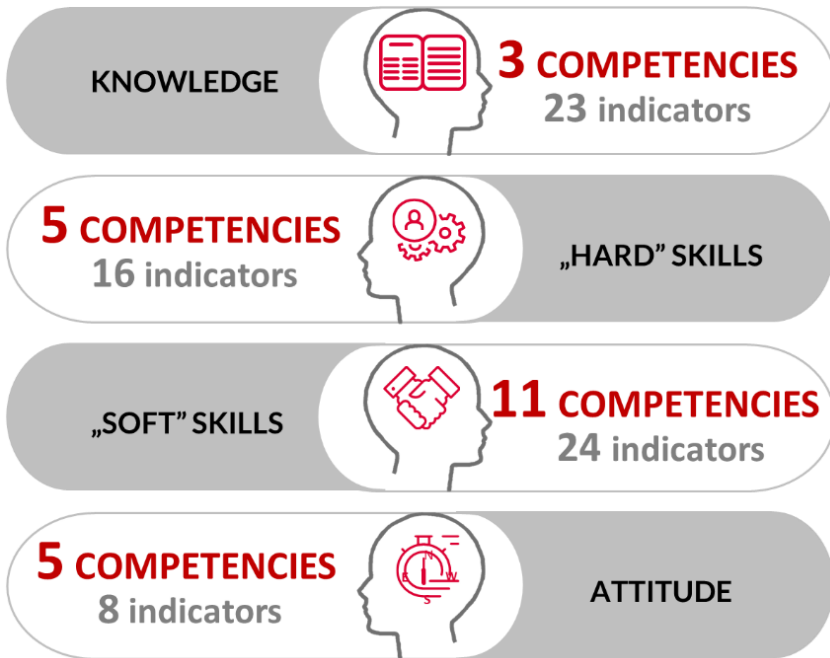
Knowledge and Skills = Competencies Progr@m



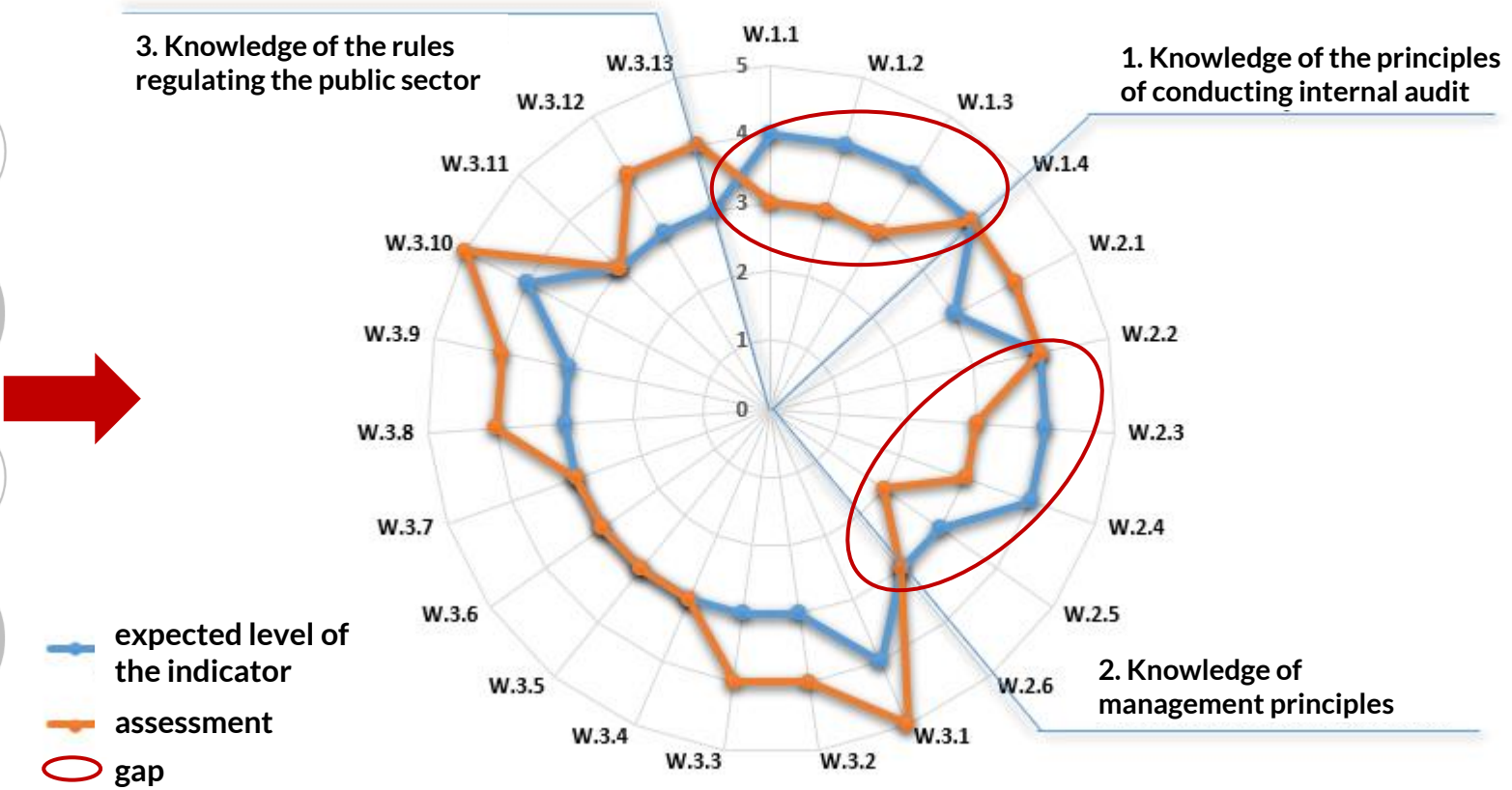
CHU Competency Model



MODEL KOMPETENCYJNY
WIEDZA UMIEJĘTNOŚCI POSTAWY



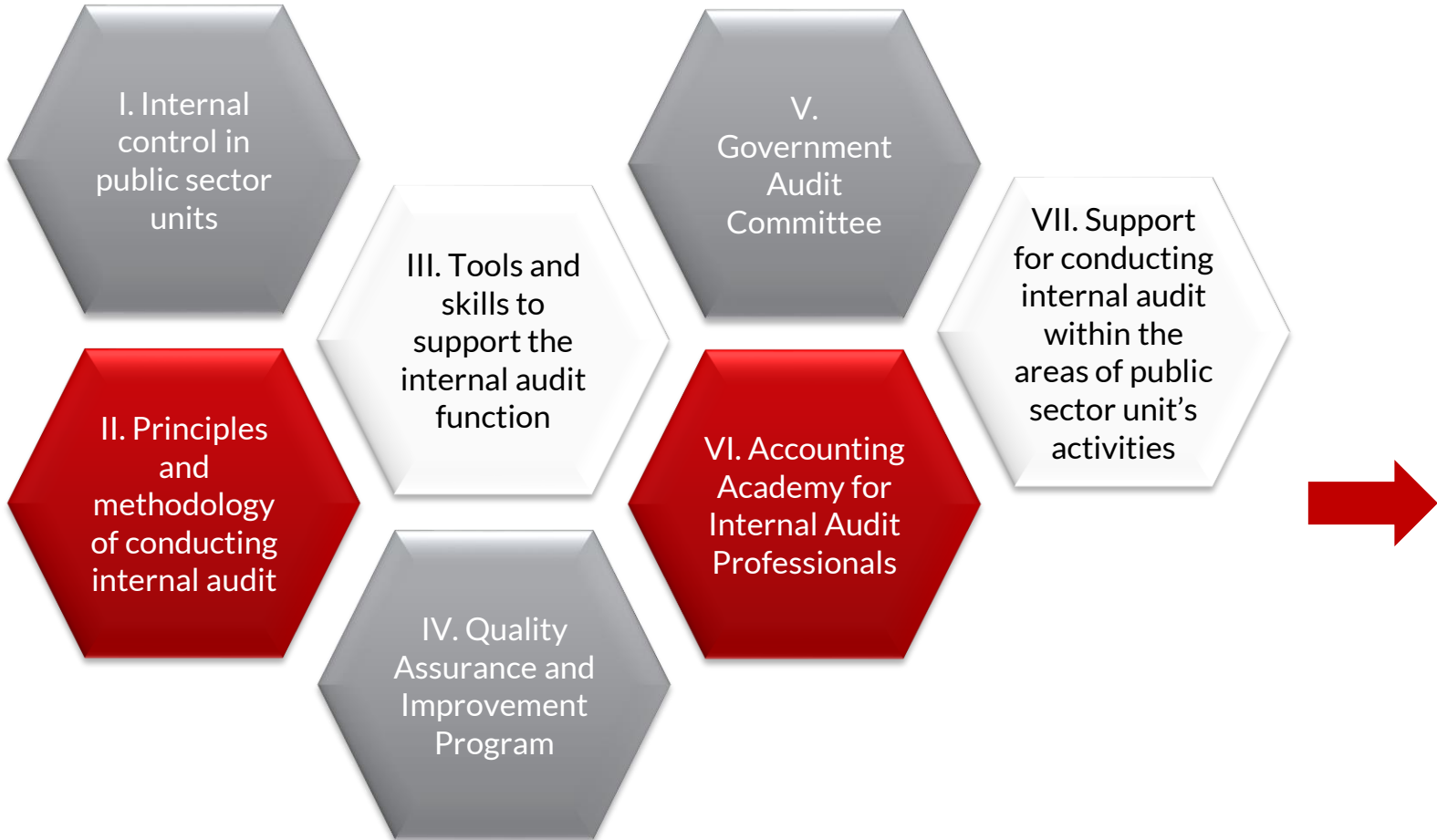
Knowledge competencies



<https://www.gov.pl/web/finanse/model-kompetencyjny-osob-prowadzacych-audit-wewnetrzny-w-jednostkach-sektora-finansow-publicznych>



CHU Progr@m: Knowledge and Skills = Competencies



Thematic series:

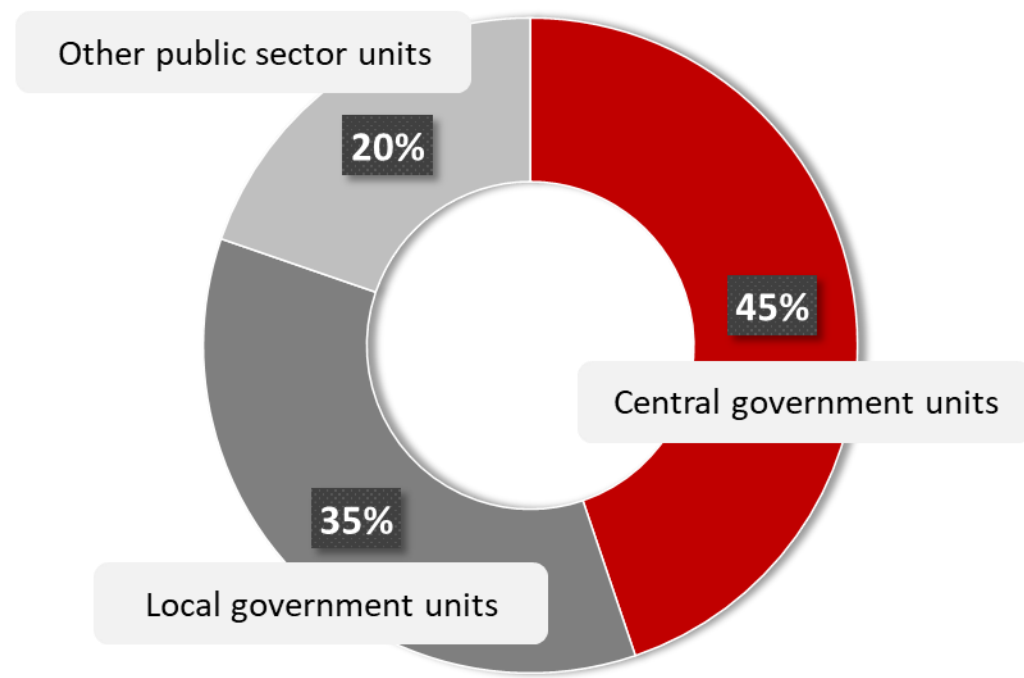
- Internal control in practise
- Audit Methodology
- Internal audit standards
- Analytical skills
- Digital skills
- Ask a question!

Up-to-date topics

<https://www.gov.pl/web/finanse/progrm-wiedza-i-umiejtnosci--kompetencje>



CHU Progr@m in numbers 2021-2024



<https://www.gov.pl/web/finanse/progrm-wiedza-i-umiejtnosci--kompetencje>

Operational activities – here and now



Main goals for Quality improvement:

➤ Standardization of procedures and documentation:

- **issuing guidelines** – e.g.: performance auditing, auditing of public service continuity plans,
- **harmonization** of key internal audit policy documents;

➤ Good practices exchange:

- **commissioned audit** – common assumptions to over 560 units,
- **joint projects** engaging internal auditors.

Thank you for your attention.

