

PEM-PAL

2nd Internal auditors' Community of Practice Workshop

Chisinau, Moldova

June 20-22 2007

Agenda

What we are trying to achieve

Learning activities

- To learn from and with each other through community-oriented learning activities
- To hear about the practical experience of countries that have established internal audit
- To work on some challenges faced by members who could use the support of the community

Community building

- To reconnect with our subgroups and recognize emergent issues
- To design the next phase of our community, including meetings, activities between meetings, and the development of shared resources
- To have some fun together

Principles

- To maximise focus on learning about the practice of internal audit reform while still working on building a community
- To use the practical challenges of members as a curriculum for learning together
- To be interactive all the time
- To have time to network and interact informally
- To put as much as possible of the design of the community into the hands of participants

Opening Reception – Hotel June 19th

Time	Activity	Format	Speakers/presenters
19.00	<p>1. Reception and Introductions</p> <p>Participants introduce themselves</p>	<p>Stand-up – brief welcome and opportunity to re-establish contact.</p>	<p>Mr. Pop Minister of Finance</p> <p>On Behalf of CoP Organizing Group – Diana Grosy-Axenti</p> <p>On behalf of World Bank – Ron Myers, Manager Europe and Central Asia Public Sector and Institutional Reforms</p>

Day one: morning

Time	Activity	Format	Speakers/presenters
8.30	2. Registration		
9.00	3. Opening remarks, introductions (a) Welcome – comments and expectations (b) Who is here? (c) Review agenda and expectations		Introduction and welcome by World Bank Management – Ronald Myers Mrs. Grecianii – First Deputy Prime Minister
9.45	Learning Activity A: Presentations – The Role of Internal Audit 4. The role of internal audit in Government (a) Why is internal audit important? (b) What is an appropriate role for internal audit in Government? (c) What are the enabling factors which will result in the development of a successful internal audit function? (d) Producing internal audit work which is relevant to the concerns of government?	Presentations (From Bulgaria and UK perspective)	Moderator + 3 panel members and international expert. Dobrinka Mihaylova (Bulgaria) Noel Hepworth (UK)
10.30	Break		
11.00	5. Panel Discussion (a) Discussion of the cases (b) Feedback with panel	Moderated discussion between participants and panel	Panel as above. Moderator Dobrinka Mihaylova Noel Hepworth Tomislav Micetic (Croatia) Maryna Barynina (Ukraine)
12.15	Lunch		

Day one: Afternoon

Time	Activity	Format	Speakers/presenters
13.30	<p>Learning Activity B: Case Studies – IA strategy 6. Panel - Developing a public sector internal audit strategy – experience and challenges – How to assess the countries current situation. - Developing a strategy which is realistic and attracts support from stakeholders - Timing and sequencing of strategy - What can the COP do to support the development of country IA strategies?</p>	Presentation of case studies	<p>Tomislav Micetic (Croatia)</p> <p>Geertje Van Oirschot (Netherlands)</p> <p>Liliya Huzava (Belarus)</p> <p>Moderator + 3 panel members</p>
14.30	Break		
15.00	<p>7. Discussion (a) Questions to panel from participants (b) Feedback from panel (c) Discussion of what can be done by COP.</p>	Panel discussions of cases and role of COP. Consensus on what can be done by COP.	Panellists as above.
16.00	<p>Community of Practice – Moving Forward 8. Recap from Ljubljana and progress since (a) Review what PEMPAL wants to do (b) Review what CoPs are and what they do (c) Brief presentation of plans by group leaders (d) Group discussion:</p>	<p>Brief presentation by Etienne & Pascale</p> <p>4 brief presentations to audience</p> <p>Panel of group leaders</p>	<p>Facilitator: Mr. Etienne Wenger</p> <p>Pascale Kervyn and Etienne Wenger</p> <p>Diana Grossu-Axenti, Tanja Tanevska Dobrinka, Michaylova Maryna Barynina</p>
17.30	Close		
19.00	<p>9. Dinner Venue The Wine House</p>		

Day two: morning

Time	Activity	Format	Speakers/presenters
9.00	<p>Learning Activity C: Case Clinic – The Development of Internal Audit in Moldova</p> <p>10. The development of internal audit in Moldova</p> <p>(a) Outline of development of IA in Moldova –past, present and future. (b) Identify current challenges (c) Form groups around issues and start discussing</p>	<p>Short presentation(s) on the development of IA in Moldova.</p> <p>Question and answer session.</p> <p>Identification of a number of interesting problems to be resolved by the tables and the panellists</p>	<p>Moderator plus:-</p> <p>(a) Representative from Court of Account (b) Internal Audit Practitioner – Ms. Diana Grosy- Axenti (Moldova) (c) Svetlana Proskurovska (World Bank)</p>
10.30	Break		
11.00	<p>11. Group Discussion</p> <p>(a) Group report on their discussions (b) Summary and comments by the panel. (c) Final comments by Moldova</p>	<p>Tables report back their findings.</p> <p>Panel discussion of outcome and next steps</p>	<p>Panellists as above.</p>
12.15	Lunch		

Day two: Afternoon

Time	Activity	Format	Speakers/presenters
14.00	Learning Activity D1 – Parallel Session Presentation/discussion 12a. Creating an effective IA function in existing inspection units (a) How to build a modern IA function in Government (b) How to affect change in an inspection culture. (c) Key factors for success and barriers to change.	Presentation based on the Bulgarian experience	Stefan Belchev (Bulgaria) Ludmila Rangelova (Bulgaria)
14.00	Learning Activity D2 – Parallel Session Presentation/discussion 12b. Creating an effective Central Harmonization Unit (a) What are the challenges? (b) Key factors to creating a successful CHU.	Presentation based on EU experience from a practitioner’s viewpoint.	Darius Matusевичius (Lithuania)
15.00	Break		
15.30	13a. Discussion on creating an effective IA function in existing inspection units (a) Questions from the audience (b) Discussion and comments on the experience of other participants	Discussion at the tables and questions to the panellists.	Panellists as for activity 12a.
15.30	13b. Discussion on creating an effective Central Harmonization Unit (a) Questions from the audience (b) Discussion and comments on the experience of other participants	Discussion at the tables, questions to the panellists.	Panellists as for activity 12b..
16.15	14. Reflections from the Discussion Groups (a) What are we learning? (b) What are the open issues?	Plenary	All panellists together.
17.00	Close		

19.00	15. Dinner and wine cellar tour, Milestii Mici		
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Day three: morning

Time	Activity	Format	Speakers/presenters
9.00	<p>Learning Activity E - Case Studies: Personnel, Capacity Building and Human Resource Issues</p> <p>16. Panel – Human resource challenges in creating an effective internal audit function in government</p> <p>(a) What are the key challenges for developing an effective cadre of internal auditors in government?</p> <p>(b) What are the qualifications and expertise needed for the internal audit service?</p> <p>(c) What approach has been taken to recruitment of IA staff?</p> <p>(d) How have participants addressed training, certification and the development of IA staff?</p> <p>(e) Resources and donor support</p>	<p>Presentation of case studies of experiences in two countries at different stages of development.</p>	<p>Moderator + 2 panel members:</p> <p>Tanya Tanevska (Macedonia)</p> <p>Tomislav Micetic (Croatia)</p>
	<p>17. Panel Discussion</p> <p>(a) Questions from the audience</p> <p>(b) Discussion and comments on the experiences</p>	<p>Discussions and questions to the panellists.</p>	<p>As activity 16.</p>
10.30	Break		
11.00	<p>Community of Practice – Moving Forward</p> <p>18. How to move forward</p> <p>(a) Challenges: what can we do to avoid a repeat of last time and avoid constraints</p> <p>(b) Logistics for next steps: activities supported by PEMPAL, how to request PEMPAL activities, how to register to PEMPAL site</p>	<p>General discussion</p> <p>Presentations (no slides)</p>	<p>Facilitator:</p> <p>Etienne Wenger</p> <p>Piet van Heesewijk</p> <p>Elena Nikulina</p>
11:15	<p>19. Implementation of action plans</p> <p>(a) groups form based on topics of interest and improve/prepare action plans</p> <p>(b) What activity do people want to do and what can they commit to?</p>	<p>Small group discussions</p>	<p>Discussions in groups led by group leaders</p>
12.30	<p>20. Overall plan for the community</p> <p>(a) Reporting from tables</p> <p>(b) Public note of commitments</p> <p>(c) Discuss next meeting</p>	<p>Plenary</p>	<p>Facilitator: Etienne Wenger.</p>
13.00	21. Reflection on the workshop	<p>A reflection on the event</p>	<p>Everyone</p>

	(a) What did we expect? (b) What happened? (c) What are our hopes now?	and the group with and focus on the future	
13.15	22. Evaluation, adjourn and close	Fill out evaluation forms	Everyone
13.30	Lunch		