

# INTERNAL AUDIT COMMUNITY OF PRACTICE



# Our Mission

IA COP offers support to its member countries in establishing **modern** and **effective** Internal Audit system that meets international and EU standards and good practices and is a key for good **governance** and **accountability** in the public sector

## Customer

To serve our **governments**

## Internal Processes

To *maintain* and *develop* a **volunteer** network of internal audit professionals through 'peer' learning, knowledge management with range of activities

## Financial

Accomplish donors' needs and make best value for money of PEMPAL with the help of Secretariat

## Learning and Growth

Develop the volunteering, Executive Committee leadership, self sustainability of IA COP Working Groups, coordination with Steering Committee and other COPs

# Strong leadership team- IACoP Executive Committee



**Diana Grosu-Axenti**  
*Resource team member*



**Ljerka Crnković**  
Vice-Chair  
On Substance  
Croatia



**Edit Nemeth**  
*Hungary Chair*



**Cristina Scutelnic**  
*Vice Chair on Operations*  
Moldova



**Arman Vatsyan**  
WB, Lead



**Zamira Omorova**  
Kyrgyzstan



**Maksym Tymokhin**  
Ukraine



**Amela Muftić**  
*Bosnia and Herzegovina*



**Nini Eliashvili**  
Georgia



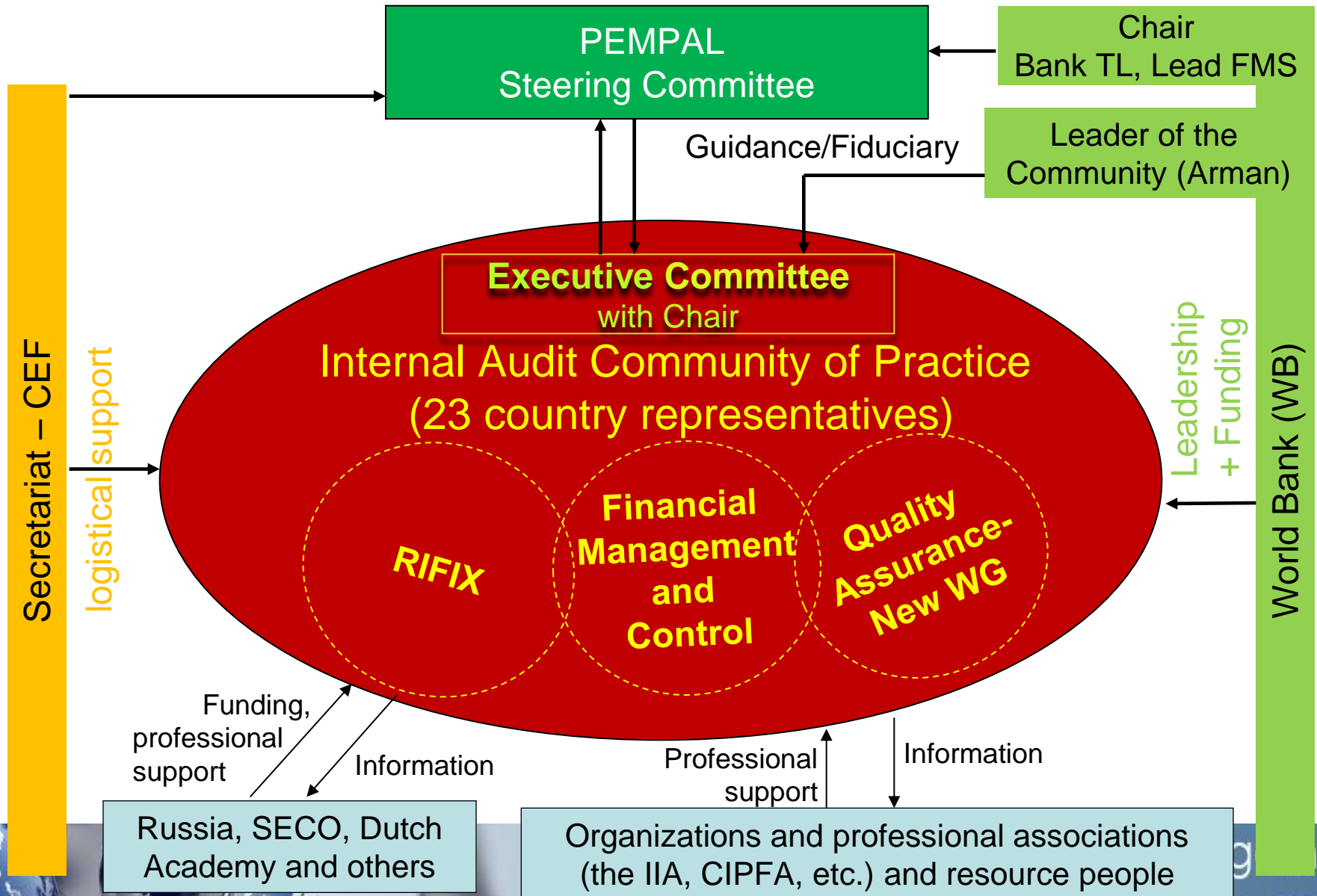
**Svilena Simeonova**  
Bulgaria



**Stanislav Bychkov**  
Russia



# PEM-PAL Internal Audit COP



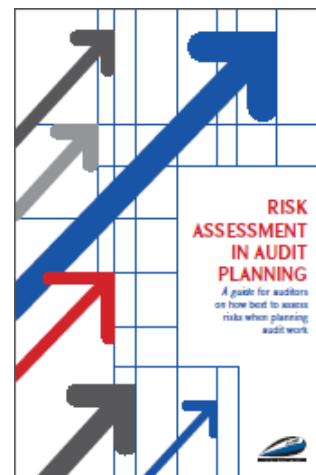
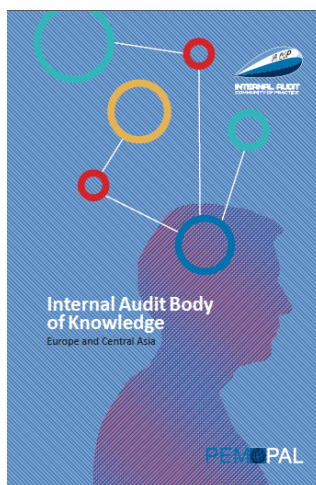
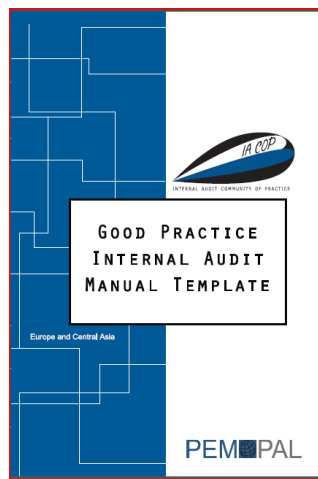
# THE WORKING GROUPs HELP TO

- ✓ Understand and **apply** the International Standards and best practices
- ✓ **Develop** a solid **understanding** of the IA function
- ✓ **Discover** tested **tools and techniques**
- ✓ **Learn from country experience** and **identify the best approach** for our country
- ✓ **Improve the quality of internal audit** in all the IACOP countries



# Knowledge Creation

1. Good Practice IA Manual Template
2. Good Practice CPD Manual Template
3. Internal Audit Body of Knowledge
4. Risk Assessment in Audit Planning
5. Concept Note on RIFIX (**R**elationship of **I**nternal Audit with **F**inancial **I**nspection and **E**xternal Audit)
6. Quality Assurance and Improvement Guide
7. Communiqués



Concept  
note on  
RIFIX

Quality  
Assurance  
and  
Improvement  
Guide

# Value of PEMPAL documents

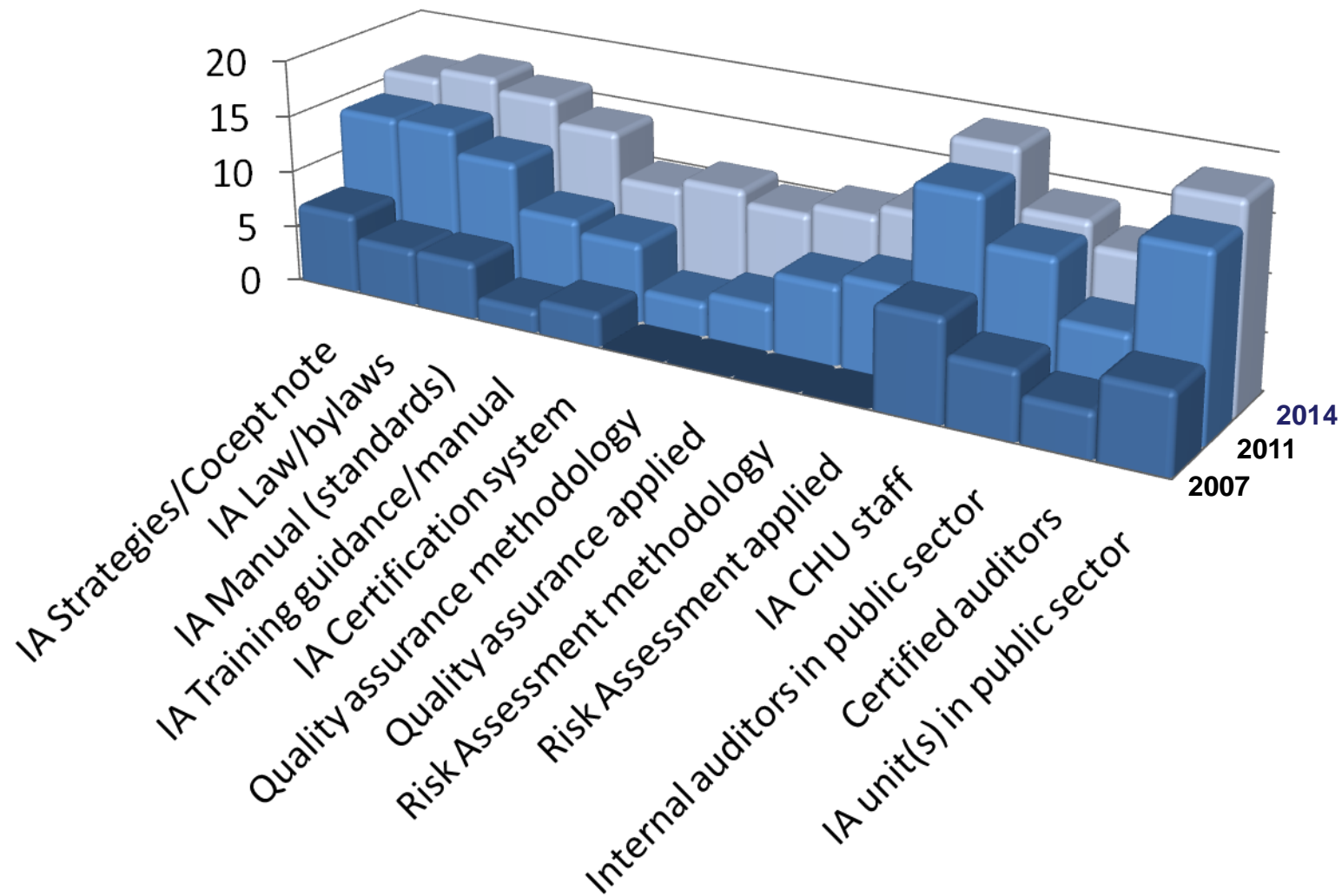
Used as  
basis for  
creating their  
own  
documents

Used for  
improving  
their already  
existing  
documents

- Value Detectives, Bucharest, 2014



# IMPACT OF IACOP by Theme





# Priority areas for IACOP

## For 2015

- Transparency & accountability and the role of internal audit, including Audit Committee and FMC implementation

## For 2016-2017

- CHU challenges at the different stage of reform
- Practical implementation of audit cycle, different type and models of audits, including IT solutions
- Managerial accountability and FMC implementation



- ✓ Working in Pempal enable us to meet our peers from different countries – the most important value for me is the possibility to exchange information, to get to know latest developments
- ✓ Sometimes is even more valuable are informal contacts with our peers – we can contact them during Pempal meetings

**Croatia**



**Ljerka Crnković**

**Dear PEMPAL Friends, you are such stars!**

**Congratulations on putting together such a wonderful event. It was one of the very best that I event. It was one of the very best that I attended. The organization of the plenary and the quality organization of the plenary and the quality of discussions and engagements were excellent. and engagements were excellent.**

**One gets the genuine sense that people are there to genuinely share and learn, and not to be genuinely share and learn, and not to be there just for a break away from their offices. Another striking aspect was the camaraderie amongst the PEMPAL members and the sense of enjoyment you have with being with each other.**

**Republic of South Africa**



**Beerson Babooji,**



**I am so sorry to leave the IACOP. I had participated in almost all the events since first workshop in Ljubljana.**

**All our meetings gave an impulse for implementing and strengthening internal audit system.**

**I wish all the best to IACOP, further successful promotion of IA function and prosperity to the IACOP family.**

**Tajikistan**



**Umed Sharapov**



## Manfred van Kesteren



- ✓ The way we are thinking at PEMPAL meetings made me re-analyse our audit procedures e.g. follow-up.
- ✓ I am working in several projects and it gives me opportunity to channel the experiences between expert groups.

**The Netherlands**



## Lukáš Wagenknecht



- ✓ The working groups were relevant and agenda. I especially liked the level of all participants.
- ✓ In the Czech Republic, there is currently Internal Control system. The conference feedback. Ideas and suggestions of IA contribute to improving the draft of our



## Czech Republic



Thank you!

