**PEMPAL Internal Audit Community of Practice (IACOP)  
*Quality Assurance Working Group meeting report***

23 members of Quality assurance working group met in Yerevan, Armenia on October 15, 2015 supported by World Bank team represented by Arman Vatyan, Diana Grosu-Axenti , and Jean Pierre Garitte, representatives of Dutch Academy of Finance and Economics, Manfred van Kestern and Ruslana Rudnitska.

The objectives of the meeting were:

* Finalize the scoring system for the PEMPAL IACOP approach to external assessment of the internal audit function by the CHU;
* Endorse the Good Practice Quality Assessment Guide for Public Sector Internal Audit;
* Discuss on possible application of the Guide by IACOP countries.

The expected outcomes were:

* A unique guide to apply the International Professional Practices Framework and International Standards for the Professional Practice of Internal Auditing on Quality Assurance of public sector internal audit
* Solid understanding of the Quality Assurance of an internal audit activity and how to apply the Guide

At the meeting the participants worked actively in three breakout groups. The resource team of the working group is going to finalize the scoring taking into account comments and inputs provided by participants. In addition, the resource team will elaborate on the form of the opinion to be expressed on the of the internal audit activity quality assessment results. The final document will be sent to working group leaders for approval. Following approval by the working group leaders the Good Practice Quality Assessment Guide for Public Sector Internal Audit will be edited and published (the document design was already completed).

The participants stressed the imortance of the document produced during working group meetings. Specifically, the Guide produced is unique and very useful for PEMPAL countries. The member countries are planning to apply the knowledge gained during the working group meetings in their everyday activities to improve the quality of internal auditors work.

The working group also agreed to establish a list of volunteer QA assessors from PEMPAL IACOP members. Two countries were interested to host the initial PEMPAL peer quality review (Georgia and Bosnia and Herzegovina). After applicationof the Good Practice Quality Assessment Guide on a country level, the country CHU could continue assessing the internal audit activity within a country following the Guide. A funding for country level QA needs to be sought.

The objectives of the quality assurance working group were successfully achieved.