



INTERNAL AUDIT COMMUNITY OF PRACTICE (IACOP)

Edit Nemeth, Acting Vice Chair
Cross-COP meeting
Moscow, May 2013



OUR DIRECTION

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.

Internal Processes:

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

Customers:

To serve our **Governments**

Financial:

accomplish donors needs and make best value for money of PEM-PAL with help of Secretariat



MEMBER COUNTRIES



ACTIVITIES from the beginning

Plenary

- 7 plenary meetings were attended by about **336** participants

Working group

- 20 working group meetings were attended by about **524** participants

Video conferences

- 10 video conferences were attended by about **58** participants, **hundreds** of skype calls

Study visits

- 4 study visits were attended by about **49** participants

Other

- **Hundreds** of presentations and evaluation surveys, **thousands** of e-mails, wiki-posts and answered questions...

BEING WELL ORGANIZED ... LEADS TO SUCCESS

Distribution of tasks to well structured leadership teams

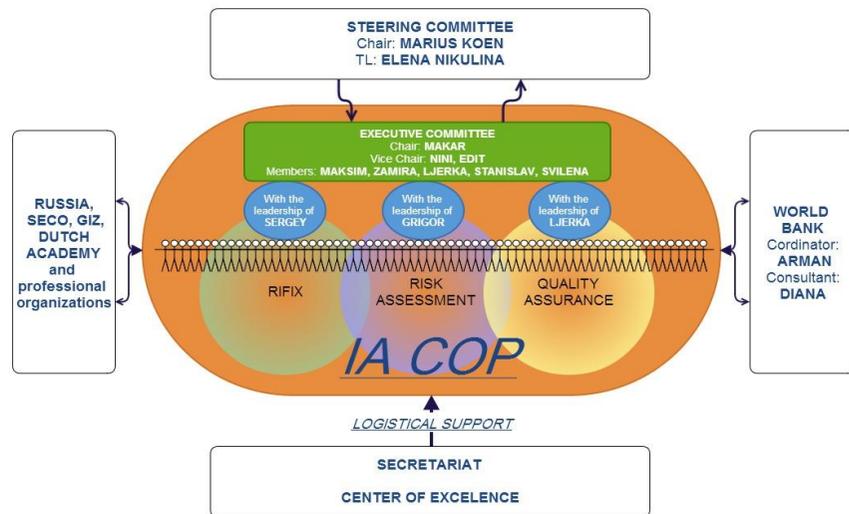
Open discussion and collective decision making in ExCom

Great leadership in working groups and collaboration with experts

Community facilitating (supporting) groups



IACOP STRUCTURE



The ExCom



Diana Grosu-Axenti
WB, consultant



Nini Eliashvili
Vice Chair
Georgia



Makar Ghambaryan
Chair
Armenia



Edit Nemeth
Acting
Vice Chair
Hungary



Arman Vatyán
WB, Coordinator



Maksym Tymokhin
Ukraine



Svilena Simeonova
Bulgaria



Stanislav Bychkov
Russia



Zamira Omorova
Kyrgyzstan



Ljerka Crnković
Croatia



THE WORKING GROUPS AND LEADERS

1. **Internal Audit Manual (completed):**
Ljerka, Cristina, Jasenka, Albana
2. **Training & Certification (completed):**
Cristina, Maria, Tomislav
3. **Quality Assurance:**
Ljerka, Amela, Maksim, Nini, Svilena
4. **Risk Assessment:**
Grigor, Stas, Edit, Zamira, Doroteya
5. **RIFIX:**
Sergii, Makar, Svilena, Aurelia, Giuli





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



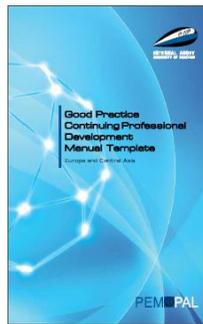
THE WORKING GROUPS KNOWLEDGE PRODUCTS

IA MANUAL TEMPLATE



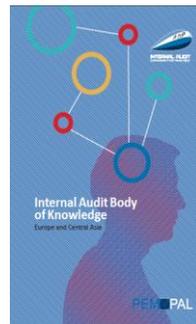
2011

CPD MANUAL TEMPLATE



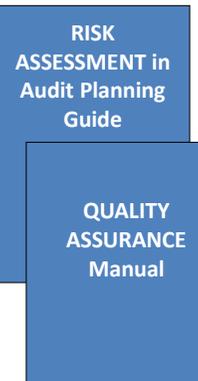
2012

IA BODY OF KNOWLEDGE



2013

Coming soon





Community facilitating groups



- ✓ **External messengers:** prepare communique or resolution to make us visible

Yalta resolution, Ohrid communique...

- ✓ **Quality's friends:** identify strong & weak points improving for futures
- ✓ **Value detectives:** explore created values shown outputs and impact
- ✓ **Community keepers:** find solutions for sustainability
- ✓ **Agenda activists:** identify new topics



FAMILY SPIRIT IN OUR TEAM

PEMPAL - my team, my dream, my love!

You give me everything that drives!

PEMPAL my family forever,

you are the guiding star in all my life.

Our Motto: *Unity in Diversity*

Our Hymn: *About our strong team*

<http://www.youtube.com/watch?v=Rf50ZuzHICE&feature=youtu.be>



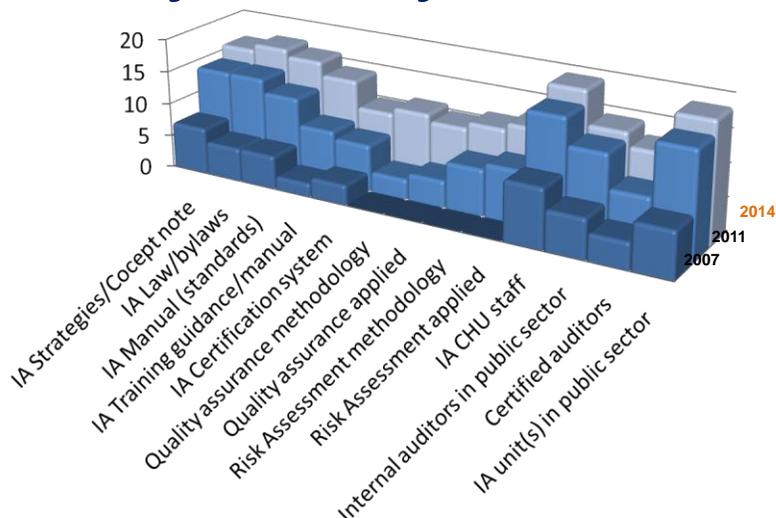
FAMILY IN ACTION



Our Logo:

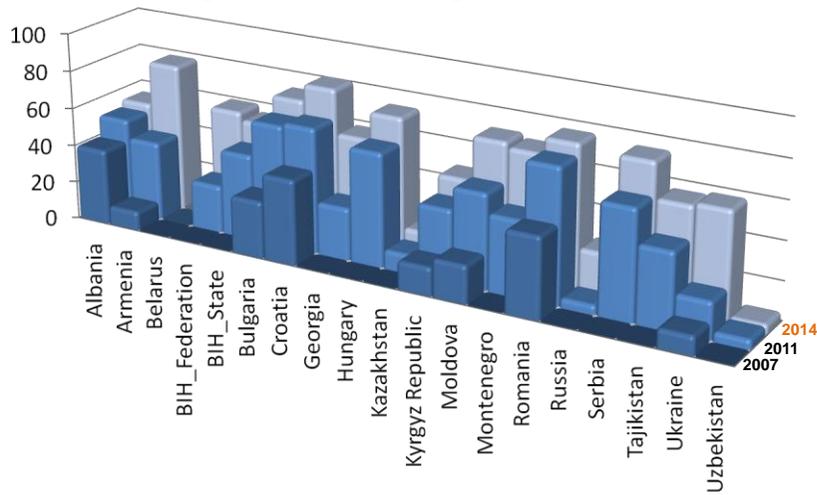


IMPACT OF IACOP by Theme *before and after*

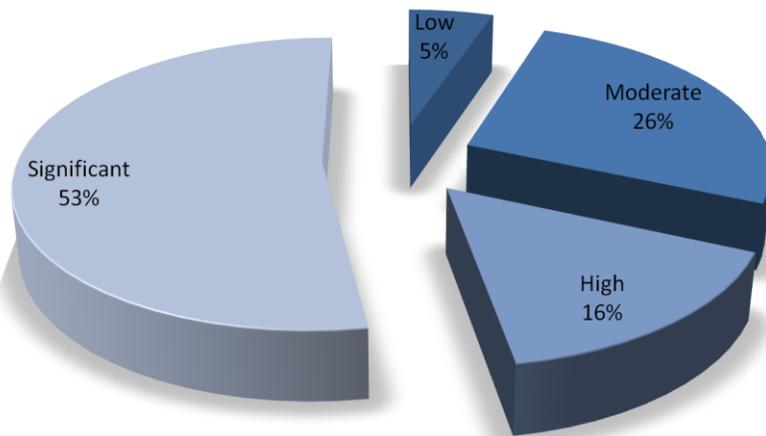




IMPACT OF IACOP by Country *before and after*



IACOP IMPACTs our REFORMS





IACOP midterm plan

- ✓ Establish a peer review mechanism to share information among governments and to act as peer reviewer of the internal audit system.
- ✓ Include in the scope internal control.
- ✓ Establish Expert Groups in specific areas of Financial Management and Control (FMC) to include also members from other COPs, for example on FMC, accounting, GFIS, budget controls, etc.
- ✓ Elevate the mandate and visibility of the IACOP to advance reforms in all the 22 IACOP countries.



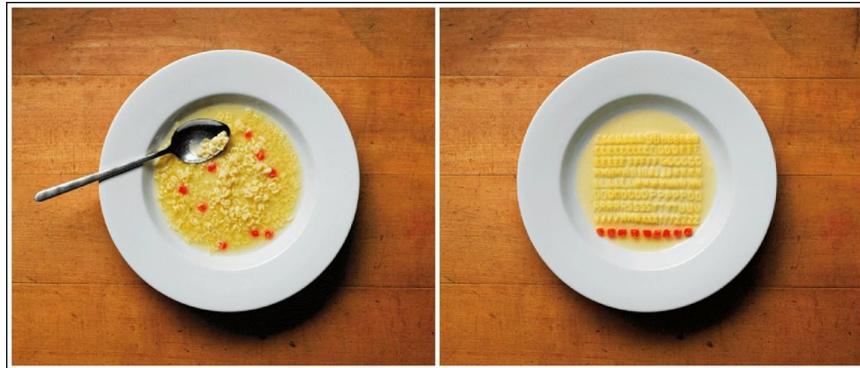
IACOP Contribution to Transparency and Accountability

- ✓ IACOP plays a key role in member government's accountability to the public (results were above).
- ✓ Effective IA helps to establish integrity in the management of public expenditure and achieving service delivery to public. Once integrity is achieved fiscal transparency leads to accountability.
- ✓ IA promotes the overall effectiveness and efficiency of government operations and the transparency of decision making.
- ✓ Internal audit provides managers with assurance and consulting as to the design and operation of the governance, risk management, and control processes in their organizations.
- ✓ Those activities are an important part of government's efforts to provide value and accountability to citizens for the use of taxpayer funds.



SUMMARY

More Transparent ...



SUMMARY

Better accountability ...





SUMMARY

Clarity for management and stakeholders...



Community with no limits of impact on
Transparency and Accountability





Хвала
Спасибо
Thank you
Köszönöm
დიდი მადლობა
Շնորհակալություն