Workshop of the Internal Audit Community of Practice

May 26 – 28, 2010
Yalta, Ukraine

The 7th plenary meeting of PEMPAL Internal Audit Community of Practice was hosted by the Ministry of Finance, Ukraine and was held in Yalta, Ukraine, on May 26 - 28, 2010.

The meeting was attended by the representatives of the Ministries of Finance of 21 countries and was devoted to the discussion of issues related to the following topics: training and certification, managing transition – from inspection to internal audit, inspection and internal audit – friends or enemies and cooperation between internal and external audit. Special topic was devoted to the development of Ukrainian CHU.

   IACOP Leadership group has decided to organize this workshop in response to the interest for these topics, expressed by many member country representatives during the October, 2009 plenary meeting in Yerevan, Armenia. The main objective of the workshop was to offer the participants an opportunity to exchange experiences, learn from the best practices and discuss risks and potential mistakes to be avoided in the process of transition from inspection to internal audit and further development of IA. The agenda of the meeting combined presentations, case studies and discussions from countries with different level of development of IA. The approach proved to be successful for achieving the workshop objectives, having generated an active exchange of experiences and views.

Welcome speeches were given by Mr Petro Andreyev, Chairman of the Main Control and Revision Office of Ukraine, Ms Judith Hoffmann from InWEnt, Germany, Mr Arman Vatyan, World Bank Country senior FMS for Armenia and Georgia, and Tomislav Mičetić, PEM-PAL Internal Audit Community of Practice Chair.

The first day of the workshop was devoted to the Recap of where community is today, Preparation for Community Leadership roles - Community Keepers, Agenda Activists, Critical friends, Social Reporters and Knowledge brokers, T and C report since last meeting, T & C – community response, Managing the transition to IA (case studies from Moldova and Romania), Discussion on challenges in transition and Reflection of Leadership Group.

The second day of the workshop was focused on the discussion of the issues related to Using the Wickispaces which connects people, Presentation of InWEnt's Alumni concept and the opportunities that InWEnt offers to PEM PAL participants, Inspection and Internal Audit – Friends or Enemies, Differences and mutual influence (Croatia, Moldova, Turkey, Romania and SIGMA) and Cooperation between internal and external audit.

The third day was devoted to the discussion on establishing cooperation between TCOP and IACOP, Peer mentoring: PIFC in Ukraine and Discussion on challenges and open issues in PIFC development (the audience was divided in four groups).

All aforementioned topics were presented by: Viorica Pricop, Ministry of Finance, Moldova: Management of the Transition Period to Internal Audit in Moldova; Noel Hepworth, OECD/SIGMA: Managing the Transition to Internal Audit; Joop Vrolijk, OECD/SIGMA: Internal Audit and Inspection – Friends or Enemies; Tomislav Mičetić, Ministry of Finance, Croatia: Republic of Croatia, Ministry of Finance State Treasury – Budget Inspection; Ahmet Baspinar, Turkey: Inspection and Internal Audit – Friends or Enemies?, Differences and Mutual Influence, Aurelia Coman, Romania; Inspection Activity and Development; Diana Grosu-Axenti, Moldova: Inspection/Internal Audit – Difference and Mutual Influence; Tomislav Mičetić, Ministry of Finance, Croatia: Croatian Internal Auditors Training and

Certification System and PEM PAL Model; Tomislav Mičetić, Ministry of Finance, Croatia: Internal Audit Training and Certification Group activities 2009 – 2010, Judith Hoffmann, Germany: InWent's Alumni Programme, dr Igor Šoltes, Slovenia: Cooperation between External and Internal Audit, Maxim Timohin, CHU PIFC, Main CRO, Ukraine: Public Finance Control Development in Ukraine.

All these presentations stimulated interactive discussions among workshop participants and generated a big number of questions addressed to the speakers.