

PEMPAL IACOP PLENARY MEETING IN TBILISI

FEEDBACK SURVEY

On October, 29 — November, 2 the PEMPAL IACOP meeting took place in Tbilisi, Georgia.

After the event, the on-line survey in three languages was created on the base of the standard set of questions developed in June 2017. The aim of the survey was to receive event feedback and to learn plans for the future.

Link to the survey – <https://www.surveymonkey.com/r/CGTJRYW>

The survey started to collect responses on November 5 and finished on November 16, 2018.

Invitations to take part in the survey were sent to all participants of the event. We sent 71 invitations.

39 persons started to response to the survey. In this report, we analyze all 39 responses. For further calculation, we take this quantity as 100%.

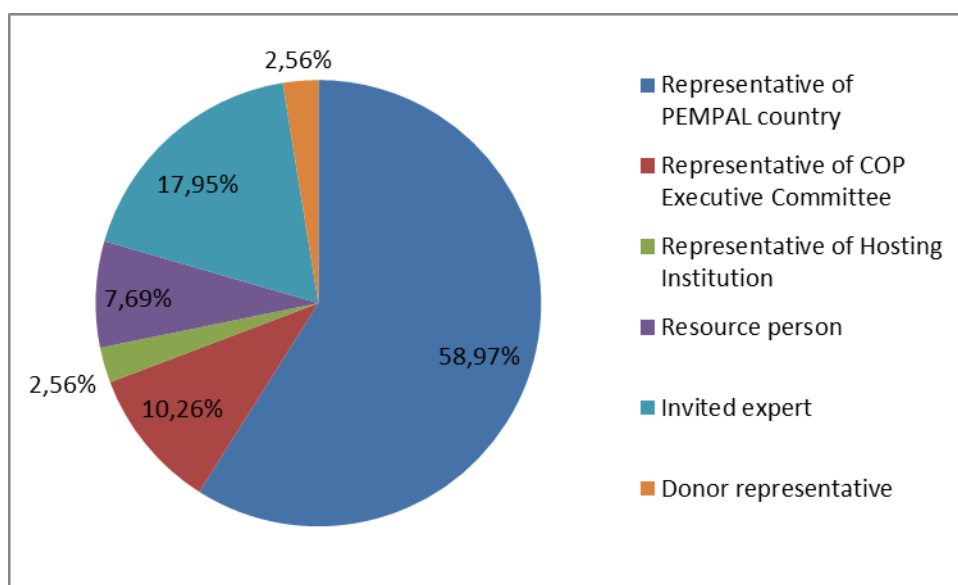
All these responses will be included in the general Feedback Event Database.

The questionnaire comprises five parts: About the Respondent, Event Delivery, Event Administration, Overall Impression, and Recommendations for the Future. There are a total of 29 questions in the survey.

ABOUT THE RESPONDENT

Q1 You are...

39 (100%) respondents gave answers. Among them: Representatives of PEMPAL country (but not a member of the Executive Committee) — 23; Representatives of COP Executive Committee — 4; Representative of Hosting Institution — 1; Resource persons — 3; Invited experts — 7; Doonor representative — 1.



Q2. Was this your first participation in a PEMPAL event?

38 respondents (97.4%) answered this question. And 79% of them replied “No”.

| Answer Options | Response Percent | Response Count |
|----------------|------------------|----------------|
| Yes | 21,05 | 8 |
| No | <u>78,95</u> | <u>30</u> |

Q3. How many PEMPAL events have you attended before?

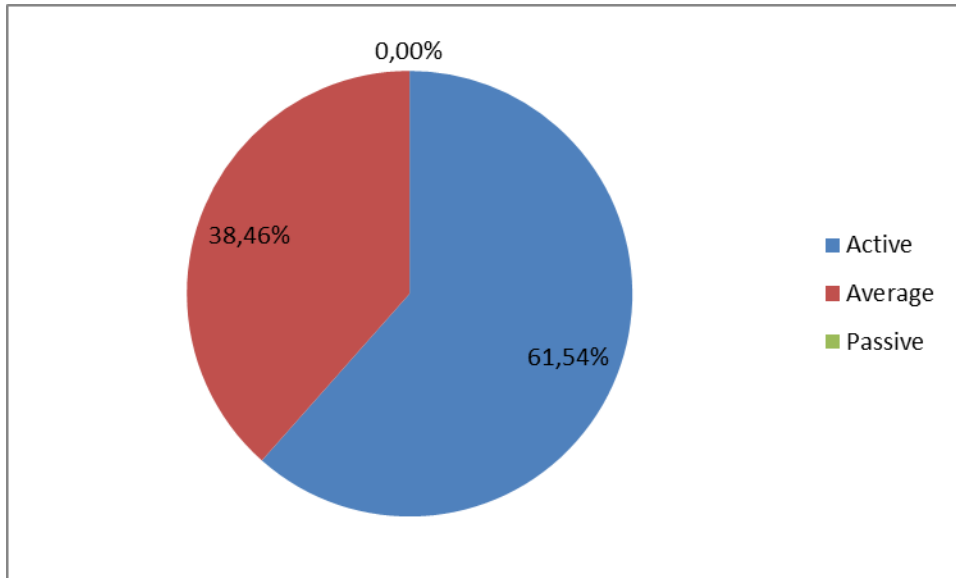
This question was seen only by those respondents who chose “No” in the previous question. 31 respondents answered this question.

| 1-2 | 3-4 | 5-6 | more than 6 | Response Count |
|-----|-----|-----|-------------|----------------|
| 7 | 4 | 7 | <u>13</u> | 31 |

PART I EVENT DELIVERY

Q4. How do you rate your participation in this event?

39 (100%) answers were given. 24 respondents think that their participation in the event was 'Active'. 15 respondents think that their participation was 'Average'. No one chose the option "Passive".



Q5. How do you rate the event duration overall?

39 respondents (100%) answered this question.

| Answer choices | Response Percent | Response Count |
|----------------|------------------|----------------|
| Too short | 7,69 | 3 |
| About right | 76,92 | 30 |
| Too long | 15,38 | 6 |

Q6. How much do you agree with the following statements about the participants of the event?

38 respondents (97.4%) replied to this question.

| Answer Options | 1 strongly disagree | 2 | 3 | 4 | 5 Strongly agree | "5", % | Response Count | Average |
|---|---------------------|----------|---|-----------|------------------|-------------|----------------|------------|
| a) The level of the event was appropriate for a person with my experience and knowledge | 0 | 0 | 3 | 6 | <u>29</u> | <u>76,3</u> | 38 | <u>4,7</u> |
| b) I learned from the experience of other participants in the event | 0 | <u>1</u> | 2 | 14 | <u>21</u> | 55,2 | 38 | 4,4 |
| c) Participants had about equal level of prior expertise relevant to the event topics | <u>1</u> | <u>3</u> | 7 | <u>19</u> | 8 | 21,1 | 38 | <u>3,8</u> |
| d) Content of presentations, hand-outs and other materials were appropriate for a person with my level of knowledge | 0 | <u>1</u> | 1 | 8 | <u>27</u> | 73 | 37 | 4,6 |

Q7. What have you learned from other participants?

20 comments were left.

- 1. Practical solutions for a clear separation of functions in the model of three lines of defense.*
- 2. How to further develop work of the internal audit service in our country.*
- 3. I have learned a lot of their experiences regarding internal control field, especially the way they conduct the assessment of FMC system based on COSO main principles.*
- 4. "Methodology for monitoring the control environment. Program based budgeting experience in Georgia. Audit reports are not published for public despite publication of investigative reports in Austria."*
- 5. I have learned that countries can benefit significantly on reforms across all ministries, like the reforms that were undertaken by the Ministry of Public Service Administration in Georgia.*
- 6. I have broadened my knowledge from the presentations delivered by consultants*
- 7. I got familiar with purpose and new developments of PEMPAL. How to participate and contribute in further enhancing existing frameworks and models in fields of Internal Audit and Internal Controls. Receive valuable advices from experienced Pempal experts from particular issues like how create benefit to opt. management and clients.*
- 8. Everything was interesting, presentations by experts, the host country presentations, round table discussions.*

9. *I was there only for one day (due to external circumstances) - absolutely too short. But I have learned from discussions that everyone has a very high professionalism and a modern understanding of what internal audit means. I observed that CHUs moved from regularity inspections to a valuable, broad support of public sector entities.*
10. *I learned about their experience and the problems that they faced.*
11. *I reaffirmed my knowledge on the implementation of internal audit standards in our country through the presentations and discussions with other participants, and by talking to other colleagues around the table, as well as indirectly through discussions with experts. I am especially grateful to everyone because I learned how to start the internal control assessment using COSO components, which had been a mystery to my colleagues and me before.*
12. *I have gained many beneficial information regarding the agenda especially about the role of the IA and how to aware the Managers about the efficiency of the audit in Expenditure management*
13. *We received information on organization of functioning of the PFIC in other countries.*
14. *Effective communications.*
15. *Learned different opinions and ways of solving actual problems..*
16. *I understood the application and adaptation of the first COSO component principle, as well as the importance of audit marketing in demonstrating the value of internal audit*
17. *I learned that certain things work differently in other countries, and that it may be possible to apply some things in my country. Certainly a positive experience.*
18. *I have learned about the materials developed during PEMPAL meetings and know where I can reach them. Different tools that can be practical in our work.*
19. *It was interesting to share experiences with other participants and learn specifics of internal control and internal audit in the public sector in their countries.*
20. *Several ideas concerning practices to increase IA added value.*

Q8. How much do you agree with the following statements about the content design of the event?

36 respondents (92.3%) replied to this question.

| Answer Options | 1 strongly disagree | 2 | 3 | 4 | 5 Strongly agree | «5», % | Response Count | Average |
|--|---------------------------|---|---|----|------------------------|-----------|-------------------|---------|
| a) The event agenda was properly planned | 1 | 0 | 2 | 5 | 28 | 77,8 | 36 | 4,6 |
| b) The content of the event was properly prepared | 0 | 0 | 1 | 7 | 27 | 77,1 | 35 | 4,7 |
| c) The event addressed issues important to my work | 0 | 0 | 3 | 5 | 28 | 77,8 | 36 | 4,7 |
| d) The event covered a right number of topics for the amount of time available | 1 | 2 | 1 | 11 | 21 | 58,3 | 36 | 4,4 |
| e) The topics for the group discussions were relevant | 0 | 0 | 0 | 9 | 26 | 74,3 | 35 | 4,7 |
| f) Enough time was reserved for group discussions | 1 | 1 | 8 | 10 | 15 | 42,8 | 35 | 4,1 |
| e) Presentations made during the event were relevant and useful | 0 | 0 | 1 | 9 | 25 | 71,4 | 35 | 4,7 |
| h) Enough time was reserved for questions to speakers | 0 | 2 | 7 | 8 | 19 | 52,8 | 36 | 4,2 |

10 comments were left:

1. *There was not enough time for some discussions after the topic was exposed.*
2. *Since I've been participating for the second time, I can tell that everything was well organized, I received a lot of useful information during the discussion of the questions and from the speakers' materials.*
3. *More time could be allocated to internal control area.*
4. *Perhaps it might be good to allocate more time for Q&A but on condition that the questions are short and clear, without additional elaborations, and that the answers are precise and concise.*
5. *It necessary to reserve more time for group discussions and the time for questions to the speakers in order to take answers for the participants questions*
6. *I would like to have more time for communication with experts and questions for speakers.*
7. *Need more time to discuss issues with experts.*
8. *There was a feeling that we had not enough time for discussion, but this was due to the importance of the offered topics. With this in mind, I believe that the event was well planned. Presentations by experts were interesting, I would like to have more time for questions, although this will certainly increase the duration of the event itself and will no longer be effective.*

9. As already commented during the event, the time consumed by tables reporting back the result of their discussions (reading the text) could/should rather be used to discuss/comment on them. However this requires extra work from one day to another to compile & translate inputs + time for everybody to go through them before commenting.

10. As I said at the meeting the quality of presentations continues to improve.

Q9. How much do you agree with the following statements about the outcomes of the Plenary meeting?

35 responses (89.7%) were left.

| Event objectives has been achieved: | 1 strongly disagree | 2 | 3 | 4 | 5 Strongly agree | "5", % | Response Count | Average |
|--|---------------------------|---|---|----|------------------------|-----------|-------------------|---------|
| a) Share developments in IACOP Internal Control and Audit in Practice working groups | 0 | 0 | 3 | 5 | 27 | 77,1 | 35 | 4,7 |
| b) Explore how to increase and demonstrate the value of internal audit in the public sector | 0 | 0 | 2 | 12 | 21 | 60,0 | 35 | 4,5 |
| c) Receive insights on the internal audit reform and plans in Georgia and provide IACOP advice | 0 | 0 | 1 | 8 | 26 | 73,5 | 34 | 4,7 |
| d) Share experience and good practice among IACOP member countries and beyond | 0 | 0 | 3 | 5 | 27 | 77,1 | 35 | 4,7 |

7 comments were left:

1. I think it would be very useful to share the experience and good practice of the countries represented in IACOP, as well as non-members.
2. Georgia and Austria experiences were very helpful
3. For me this was the best plenary session that we have had so far, and I found it very useful.
4. All the objectives of the events successfully were achieved.
5. It is important to consider the above topics in the next IACOP meetings.
6. I agree, all of the above has been done. I especially want to highlight the presentation by Mr. Hannes Schun from Austria, it was very interesting and clear (he showed reports and plans) to get acquainted with the example of the implementation of internal audit in Austria. Georgian colleagues also very substantively presented the essence of reforms in Georgia.
7. Often understanding and appreciating the practices in other states requires a precise understanding of their governance (IA centralized/decentralized, financial inspection or not, law for internal control, etc.)

Q10. How much do you agree with the following statements about the outcomes of the Internal Control Working Group (ICWG) Meeting?

33 responses (84.6%) were left.

| Event objectives has been achieved: | 1 strongly disagree | 2 | 3 | 4 | 5 Strongl y agree | "5", % | Resp onse Coun t | Average |
|---|---------------------------|---|---|---|-------------------------|-----------|---------------------------|---------|
| a) Understand control environment and application of related COSO principles in the public sector context | 0 | 0 | 5 | 4 | 24 | 72,7 | 33 | 4,6 |
| b) Identify interlinkages with other COSO principles and the three lines of defense model | 0 | 1 | 4 | 6 | 22 | 66,7 | 33 | 4,5 |
| c) Share good practices and practical tools for establishment of sound internal control environment in a public sector organization | 0 | 0 | 7 | 7 | 19 | 57,6 | 33 | 4,4 |
| d) Establish criteria for assessment of control environment in the public sector context | 0 | 0 | 6 | 8 | 19 | 57,6 | 33 | 4,4 |

9 comments were left:

1. I did not participate in the TG meeting, but I think the goal of the event was achieved.
2. The development of criteria should be continued for other components.
3. Very interesting materials delivered by Mr. Richard Mags.
4. Excellent topic. It was useful for everyone. Please continue with the activities that we started which deal with the control environment and other components. Afterwards it would be good to have some examples of practical implementation.
5. It was really a very interesting program and format of the event.
6. For the development of a "product of knowledge," it is necessary to consider the components of COSO.
7. 1. Maybe I missed something, but "practical tools for establishment of sound internal control environment in a public sector organization" is not quite clear to me. I would like to talk about it in detail and thoroughly, it is desirable to have a document. 2. Probably we will get a collective document on the criteria for assessing the control environment in the public sector, because each table has worked on individual components, so we need a collective file.
8. Series of criteria for assessment have been collected but not (yet) commented enough/made consistent.
9. We started with the most difficult IC component.

Q11. Please rate the quality of the leadership, management and/or technical services provided to the event by the following:

34 responses (87.2/%) were given.

| Answer Options | 1 low | 2 | 3 | 4 | 5 high | "5", % | Response Count | Average |
|---------------------------|-------|---|---|---|--------|--------|----------------|---------|
| IACOP Executive Committee | 0 | 0 | 1 | 3 | 30 | 88.2 | 34 | 4,85 |
| WB Resource Team | 0 | 0 | 1 | 1 | 31 | 93.9 | 33 | 4,90 |

8 comments were left:

- 1. The event was organized on a high level/ I'd like to thank the management for all given possibilities.*
- 2. We model the approach of COP Executive and WB Resource Team in our studies in our country.*
- 3. Thanks a lot to Ex-Com and Resource Team*
- 4. Without the dedicated and highly organized IACOP team it would be impossible to achieve the set goals. I know it is not easy and that it requires much effort, time, knowledge, dedication, and patience from you, in addition to the regular work commitments that you have. I commend you for your hard work.*
- 5. Effective cooperation.*
- 6. Everything was organized on the highest level.*
- 7. I was amazed how they manage to moderate the process so deftly. There were a lot of participants, 3 working languages, interpretations, people were excited when discussing topics, each at his table, it seemed that we would not be in time, but not! Armand or Diana took the microphone and everything returned to the right direction. Edith was also great, she did not allow participants to stand out from the topic. All members of the executive committee and the WB resource team set a benevolent and working tone, not only during working sessions, but also during informal communication, helped with interpretations so that people with language barriers could communicate. Many thanks to all, they did a good job!*
- 8. I think we have much more active leadership than in the past and extensive support from experts during the meeting.*

Q12. Please rate the work of the event speaker(s):

34 responses (87.2%) were given.

| Answer Options | 1 low | 2 | 3 | 4 | 5 high | "5", % | Response Count | Average |
|--------------------|-------|---|---|---|-----------|--------|----------------|---------|
| Quality of service | 0 | 0 | 1 | 6 | <u>27</u> | 79.4 | 34 | 4,8 |

7 comments were left:

- 1. I respect all speakers, they are professionals and very competent specialists, a lot of relevant and useful information can be obtained from their presentations.*
- 2. They were very useful.*
- 3. the topics of the presentations were relevant, and the information were properly carried to the listeners*
- 4. I'd like to hear more practical details.*
- 5. Each presentation was well developed and presented the material in an accessible form.*
- 6. The presentations were relevant and interesting, as expected from such experts.*
- 7. Support Team worked very well on this event..*

PART 2 EVENT ADMINISTRATION

Q13. Please rate the quality of the organization and administration of the event:

Answered question – 35 (89.7%).

| Answer Options | 1 low | 2 | 3 | 4 | 5 high | “5”, % | Response Count | Average |
|------------------------------------|-------|---|---|---|--------|--------|----------------|---------|
| Quality of organization | | | | | | | | |
| - choice of venue | 0 | 0 | 1 | 3 | 31 | 88.6 | 35 | 4,9 |
| - travel arrangements | 0 | 0 | 0 | 3 | 31 | 91.2 | 34 | 4,9 |
| - event logistics | 0 | 0 | 1 | 1 | 33 | 94.3 | 35 | 4,9 |
| - contribution provided by hosts | 0 | 0 | 0 | 1 | 33 | 97.1 | 34 | 5,0 |
| Quality of administration | | | | | | | | |
| - Secretariat staff responsiveness | 0 | 0 | 1 | 1 | 33 | 94.3 | 35 | 4,9 |
| - written communication | 0 | 0 | 1 | 4 | 30 | 85.7 | 35 | 4,8 |
| - participant registration | 0 | 0 | 1 | 2 | 32 | 91.4 | 35 | 4,9 |

There was left 8 informative comments.

- 1. Everything was organized well. Thanks to the organizers for all.*
- 2. Host country has prepared an excellent event*
- 3. (It would have been helpful for me to get the information the meeting was in another hotel.) But nevertheless: Thanks to all for the perfect service. It could not have been better!"*
- 4. Everything was top notch, both the quality of the organization and the administration. I would particularly like to thank the hosts for their warm and hospitable welcome.*
- 5. No comments regarding the above mentioned... Perfect!!!*
- 6. The names of certain participants were misspelled.*
- 7. Great gratitude on the organization. PEMPAL always provides the atmosphere that is on the level and every working meeting is extraordinarily useful. When the concerned, all praise, for seeing how much effort and dedication has been dedicated to all members of the PEMPAL.*
- 8. Since I was a representative from Georgia, I cannot rate the travel arrangements, and our guests will also better write about the contribution provided by hosts.*

Q14. Did you receive agenda and event information in sufficient time before the event for them to be useful?

35 (89.7%) answers were given. And 94.3% responses were “Yes”. 2 persons responded “No”.

Q15. Did you receive practical information (about the accommodation and other facilities, etc.) prior to the event?

35 (89.7%) answers were given. And 94.3% responses were “Yes”. 2 persons responded “No”.

Q16. Are you satisfied with the quality of simultaneous interpretation provided during the event?

33 (84.6%) answers were given.

| Answer Options | 1 low | 2 | 3 | 4 | 5 high | “5”, % | Response Count | Average |
|--------------------------------|-------|---|---|---|-----------|--------|----------------|---------|
| Quality of sim. interpretation | 0 | 0 | 0 | 2 | <u>31</u> | 93.9 | 33 | 4,9 |

7 informative comments were left:

1. *Interpretation was literal and understandable.*
2. *No comment because there was no Turkish interpretation.*
3. *The interpreters are well familiar with the subjects of internal control and internal audit so the interpretation was excellent.*
4. *Andrew is incomparable! Bravo!*
5. *The translation was very good.*
6. *If you ask us to be as specific as possible, it seems to me that one interpreter was dealing with his job better. Unfortunately I do not know their names.*
7. *Interpretation was truly excellent.*

Q17. Are you satisfied with the quality of written translation of event materials?

31 (79.5%) answers were given.

| Answer Options | 1 low | 2 | 3 | 4 | 5 high | “5”, % | Response Count | Average |
|--------------------------------|-------|---|----------|---|-----------|--------|----------------|---------|
| Quality of written translation | 0 | 0 | <u>3</u> | 7 | <u>21</u> | 67.7 | 31 | 4.6 |

4 comments were left.

1. *Everything was literal and understandable.*
2. *No comment because there was no Turkish interpretation.*
3. *Good translation.*
4. *Difficult for me to assess.*

Q18. According to the PEMPAL Executive decision to adopt the ‘go green approach’, no hard copy materials have been provided to the event participants. All the relevant materials were circulated through email prior to the event. Did the paperless approach in distributing materials affect your ability to understand/absorb information during the event?

35 (89.7%) answers were given.

| Answer Options | Response Percent | Response Count |
|----------------|------------------|----------------|
| Yes | 34,3 | 12 |
| No | 65,7 | 23 |

6 comments were left.

1. *I had not have any problem.*
2. *Please consider version of putting one hard copy on each table. Sometimes it is needed during groupworks.*
3. *Although I preffered written materials*
4. *I like the fact that we received the materials electronically before the start of the event.*
5. *I personally find it easier to work with printed materials, although I understand the reason for this approach and agree with it.*
6. *However, go green approach had not been mentioned before, when communicating that no hard copy material were provided (unless I'm mistaken).*

PART 3 OVERALL IMPRESSION

Q19. Did the event disappoint, meet, or exceed your expectations?

35 (89.7%) participants answered the question.

| Answer Options | Response Percent | Response Count |
|----------------|------------------|----------------|
| Disappoint | 0,0 | 0 |
| Meet | 65.7 | 23 |
| Exceed | 34.3 | 12 |

Q20. What did you like best about the event?

22 comments were left. 4 respondents wrote that they liked everything.

Other participants liked different aspects of the event:

1. *Organization of the event and selection of relevant topics.*
2. *I liked the group discussions most of all, where you could get a lot of useful information.*
3. *The topics discussed, the group discussion and the social events "*
4. *No comment because there was no Turkish interpretation.*
5. *Atmosphere.*
6. *Presentations and group work at the tables*
7. *Possibilities to get access to experience and knowledge from various countries and representatives. Discussion on hot topics to particular themes.*
8. *The presentations showcasing the experience of other countries.*
9. *Round-table sessions dedicated to internal control indicators and discussions with experts on internal audit efficiency.*
10. *It is hard to give the advantage to one point coincided to the events, but most of all I liked the trust, unity and friendship...*
11. *Organization of events, topics, interactive game and much more.*
12. *High dynamics, active participants, joint discussions and interactive approaches.*
13. *The possibility to directly share experiences with colleagues and to pose questions to experts/presenters.*
14. *For me it was a unique opportunity to meet colleagues from so many countries, to discuss topical issues with them. Now I have their contacts and can call/write them if necessary. This is a very valuable experience. Separately, I want to note familiarity with the experts. This is a resource that I hope I will be able to use to improve the efficiency of my work.*
15. *Collaboration among members of the meeting and having the specific outcomes. Looking forward to final documents.*
16. *Variety of tools used to share knowledge (presentations, panel discussions, world cafes, etc.).*
17. *Great organization: time keeping, agenda.*
18. *Work on IC.*

Q21. What did you not like most about the event?

12 informative comments were left. 6 of them were “Nothing” or “I liked everything”.

Rest 6 comments:

1. *Changing meeting rooms in a basement without fresh air.*
2. *The level of the previously prepared criteria for assessment of the first COSO component principle (by the presenters). The speed of presenting (too fast).*
3. *Some information was repeated from past work meetings.*
4. *Conceptually, trying to fill in a multidimensional matrix - criteria by principles/focus point, maturity, line of defense - in a short time and sharing comments is not realistic, nor efficient and too complex. Better to start from the most simple and then add dimensions if/where found of added value.*
5. *Jean-Pierre almost repeated his presentation made around a year ago.*
6. *Session on Marketing in Friday.*

Q22. Do you plan to brief your colleagues about the event?

35 (89.7%) participants answered the question. And 100% of them responded “Yes”.

Q23. How do you plan to brief your colleagues?

Answered question – 33 (84.6%). Most of respondents were going to prepare a back-to-office report.

| Answer Options | Response Percent | Response Count |
|---------------------------------|------------------|----------------|
| Share materials | 60,6 | 20 |
| Make a presentation | 36,4 | 12 |
| Prepare a back-to-office report | 63,6 | 21 |

5 comments were given:

1. *At a regular working meeting, I will orally inform my colleagues with an accent on the general conclusions from the meeting.*
2. *I will send them the materials by e-mail and distribute the information by making presentations and conducting discussions at our continuous training events, and also in my daily communication with auditors and work colleagues.*
3. *At the meeting I will inform my colleagues on the event topic, the available materials online at the PEMPAL website and I will draw their attention to the areas of interest regarding the official practice of our office, in comparison with the practice of PEMPAL countries.*
4. *Through discussions with colleagues, I share all useful information I learned at a working meeting, and comment on what is commonly applicable in our country and in what way.*
5. *I am the Head of the IA Department in the Ministry of Environment and Agriculture of Georgia. I am going to mention PEMPAL, its activities and working documents in the 3-year strategic development plan of our department, as a specific resource for development staff competence that we will try to use improving the efficiency of our department's activities step by step during the next 3 years. PEMPAL is an opportunity to actively participate in the working groups and be "on the crest of a wave" of internal control and internal audit.*

Q24. If your Ministry plans to promote this event, or PEMPAL in general, in internal or external media (e.g. MoF or other government website, MoF journal, television, radio, newspapers), please provide specific details so we can report to donors on any positive promotion of the value and benefits of PEMPAL.

3 informative comments were left.

1. *Our Ministry used to publish a Newsletter where they occasionally reported on PEMPAL events, but this is no longer in print. It will however be published online, as before.*
2. *Please inform your donors that PEMPAL is already mentioned in the strategic plans of the internal audit services as a specific development resource!*
3. *Promotion will be provided only on internal basis.*

Q25. How much do you agree with the following statement?

34 respondents (87.2%) answered this question. Average rating is positive.

| Answer Options | 1 not at all | 2 | 3 | 4 | 5 completely | "5", % | Response Count | Average |
|---|--------------|---|---|----|--------------|--------|----------------|---------|
| I will be able to apply the knowledge acquired at this event to my work | 0 | 0 | 3 | 13 | 18 | 52.9 | 34 | 4,4 |

Q26. How can you apply the acquired knowledge?

19 comments were left.

1. *Upgrading the existing normative framework.*
2. *I am the head of the IA department of the Ministry of Finance of the Kyrgyz Republic, I will apply all the acquired knowledge and materials at work, more accurately tell and explain to the department staff about the innovations of the internal audit service.*
3. *By adapting the acquired knowledge to the nature and complexity of the tasks assigned and adding value to the institution*
4. *These days we are conducting studies to update our public internal control guide. So we will apply knowledge acquired at this event.*
5. *During development methodology*
6. *Preparing new strategy documents using the knowledge from this meeting.*
7. *I have broadened my knowledge. I will use it in my everyday activities when needed*
8. *Putting it in my everyday activities by sharing the ideas and advices gathered during the event to my team members.*
9. *Put into practice when planning an audit assignment.*
10. *While developing and implementing regulations in the area of internal control and internal audit, as well as in theory and practice, by training public sector employees responsible for internal control, i.e. internal audit activities.*
11. *I will use the acquired knowledge in assisting in organization of internal control and internal audit in governing bodies.*
12. *Preparing of responses on monitoring the implementation of the SAP AKS OECD (CII/AKC OACP).*
13. *By making changes in the mechanisms for PFC and IA.*
14. *Will apply the acquired knowledge in order to demonstrate the value of internal audit.*
15. *During lectures.*
16. *We will continue to implement the COSO model in our ministry. Mark and distinguish 3 lines of defense. Think about a way to increase the value of internal audit in an organization and bring the value of our activity to understanding and favorable*

- perceptions from auditees. In addition, my department will familiarize with PEMPAL working papers (6 papers) and will use them in practice.*
- 17. by advising my management of the new possible practices I collected for adding value*
- 18. In methodological guidances, legislation, training*
- 19. I will use the knowledge gained on papers to write better material for future meetings.*

Q27. Overall, my satisfaction with the event was...

Answered question – 35 (89.7%). There were no negative answers.

| 1 not satisfied | 2 | 3 | 4 | 5 highly satisfied | "5", % | Response Count | Average |
|-----------------|---|---|---|--------------------|--------|----------------|---------|
| 0 | 0 | 1 | 5 | 29 | 82.9 | 35 | 4.8 |

Q28. If you have any other comments you would like to provide us, please provide them here.

3 informative comments were left:

- 1. I want to participate more in such events, I liked it and it was very useful for me.*
- 2. I was participated at the event first time and i don't know how to get next chance to do this again. Please, if possible let me know how to participate at next event.
Thanks a lot*
- 3. Thank you for the opportunity to participate in the event and for a warm welcome to the PEMPAL family.*

PART 4 RECOMMENDATIONS FOR THE FUTURE

Q29. Do you have any suggestions to improve the content, approach and other aspects of such events in future:

9 informative comments were left and 8 of them consist suggestions:

- 1. One suggestion may be the inclusion of more specific topics related to financial management and control system."*
- 2. In my opinion, risk assessment is the most important component of internal control. So, more emphasis should be placed on risk assessment studies."*
- 3. I think would be more valuable to involve in the next events more people and stakeholders of Internal Audit function to identify theirs needs, expectation and concerns they have. We are Auditors and first of all this means that we have to listen (AUDIO) our clients and partners we have to hold dialog with them aimed at improving the communication quality.*
- 4. Please think about the possibility of organizing one of the following events in Austria to hear their experiences and how the internal audit work is conducted, as well as their approach and model for the establishment of an internal control system.*
- 5. Pay more attention to internal control issues.*
- 6. More to hold such events, as well as to invite experts from the countries of the Far East*
- 7. It is my opinion, one of the participants from each member country, besides the representatives of the CHUs, should also be an internal auditor (the head of an internal audit unit or independent internal audit department in an institution). This would make understanding and improvement of the internal audit function more efficient. In addition to improvement of internal audit work by means of the central harmonization units, a direct line would also be established aimed at the core actors of the internal audit function.*
- 8. I would like to participate in specific target seminars, for example: "How to write a strategic plan for the IA service in state institutions", "How to write a 15 page audit report", "How to calculate the working time / resource of auditors required for implementation of the annual plan", "How to measure the effectiveness of the IA service in state institutions" and so on...*