

PEMPAL IACOP PLENARY MEETING IN TSAGHKADZOR

FEEDBACK SURVEY

On June, 11-13, 2018 the PEMPAL IACOP Audit in Practice WG meeting took place in Tsaghkadzor, Armenia.

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/D2PGKJF>

The survey started to collect responses on June 18 and finished on June 26, 2018.

Invitations to take part in the survey were sent to all participants of the event. We sent 47 invitations.

33 persons started to response to the survey. In this report, we analyze all 33 responses. For further calculation, we take this quantity as 100%.

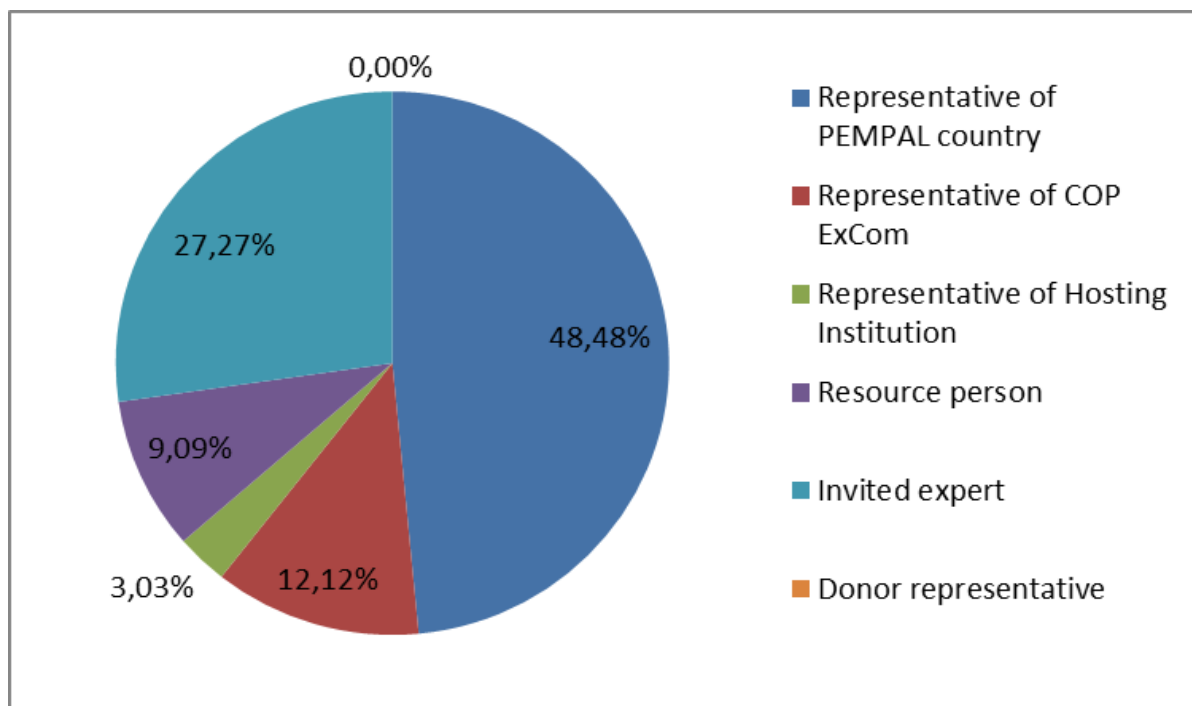
All these responses will be included in the general Feedback Event Database.

The questionnaire comprises five parts: About the Respondent, Event Delivery, Event Administration, Overall Impression, and Recommendations for the Future. There are a total of 28 questions in the survey.

ABOUT THE RESPONDENT

Q1 You are...

33 (100%) respondents gave answers. Among them: Representatives of PEMPAL country (but not a member of the Executive Committee) — 16; Representatives of COP Executive Committee — 4; Representative of Hosting Institution — 1; Resource persons — 3; Invited experts — 9.



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

33 respondents (100%) answered this question. And 85.7% of them replied “No”.

Answer Options	Response Percent	Response Count
Yes	24..2%	8
No	75,8%	25

Q3. How many PEMPAL events have you attended before?

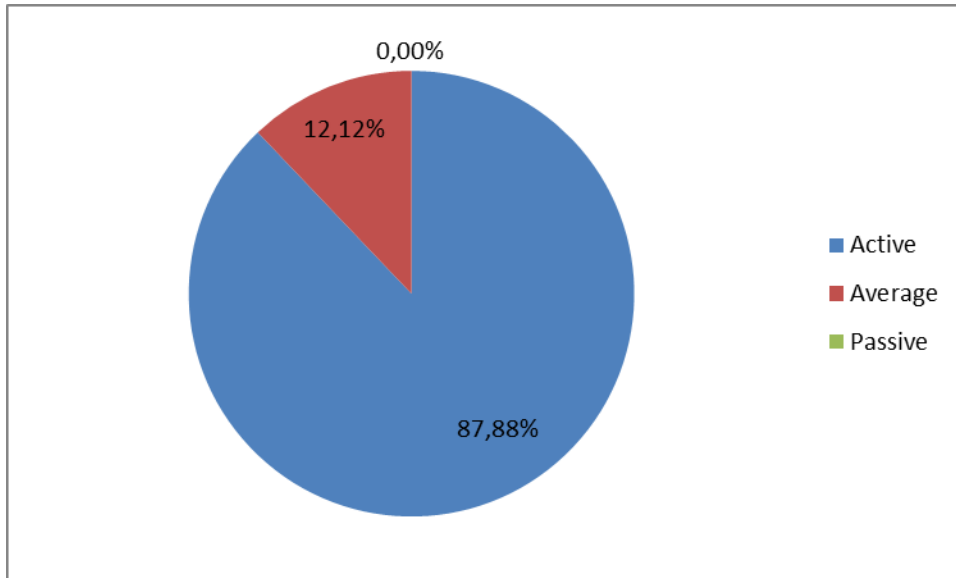
This question was seen only by those respondents who chose “No” in the previous question. 25 respondents answered this question.

1-2	3-4	5-6	more than 6	Response Count
3	2	6	14	25

PART I EVENT DELIVERY

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

33 (100%) answers were given. 29 respondents think that their participation in the event was 'Active'. 4 respondents think that their participation was 'Average'. No one chose the option "Passive".



Q5. How do you rate the event duration overall?

33 respondents (100%) answered this question.

Answer choices	Response Percent	Response Count
Too short	6.1%	2
About right	93,9%	31
Too long	0,0%	0

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

34 respondents (97.1%) 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	1	7	25	78.1	32	4,8
b) I learned from the experience of other participants in the event	0	0	5	5	22	68.8	32	4,5
c) Participants had about equal level of prior expertise relevant to the event topics	0	1	10	8	13	40.6	32	4,0
d) Content of presentations, hand-outs and other materials were appropriate for a person with my level of knowledge	0	0	1	7	23	74.2	31	4,7

Q7. What have you learned from other participants?

17 comments were left.

- 1. I could learn a lot of interesting things from practitioners from the other countries, there were great professionals. Audit planning was explained very well.*
- 2. Even though I have been working as an internal auditor for many years, and I was head of the Internal Audit Unit of the Ministry of Agriculture for 10 years, and head of the Audit Department of the City of Zagreb for four years, as well as a lecturer covering internal audit methodology for the certification of internal auditors, the experiences of internal auditors from other countries have opened up new horizons when it comes to recording, analysing, planning and supervising the work of an individual internal audit.*
- 3. I would especially like to mention the work synergy of all participants and their willingness to share their experiences in order to help us all.*
- 4. Experience of the participants from other countries.*
- 5. I have learned their experience.*
- 6. I had the opportunity to take a new look at defining the goals of an audit engagement.*
- 7. Experience in finding solutions and solving problems.*
- 8. We shared our experiences.*
- 9. International standards, forms and other materials of Internal Audit that can be adapted and used in my country.*
- 10. I learnt about a practice of annual CHU reports in the other countries, created a new net of colleagues.*
- 11. I got to know a more flexible approach when it comes to audit engagement planning, depending on the objective and type of engagement.*

12. *Performance risk matrix during engagement planning phase of performance audit engagement.*
13. *Many things, for example: the importance of human relationship even when discussing technical issues; the richness of views on the same subject depending from one's working context and experience.*
14. *Good practices.*
15. *We learned, v.g., how to create an engagement plan of Internal auditing.*
16. *Country specifics.*
17. *The auditor from IAS was very good. Also, Pulane from S Africa was very good. We have to keep all these persons in our community. They are a pool of good practice.*
18. *The invited experts were really good this time.*

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

31 respondents (93.9%) 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	0	0	0	7	24	77.4	31	4,8
b) The content of the event was properly prepared	0	0	1	6	24	77.4	31	4,7
c) The event addressed issues important to my work	0	0	2	5	24	77.4	31	4,7
d) The event covered a right number of topics for the amount of time available	0	0	0	10	21	67.6	31	4,7
e) The topics for the group discussions were relevant	0	0	2	4	25	80,7	31	4,7
f) Enough time was reserved for group discussions	0	0	4	11	15	50	30	4,4
e) Presentations made during the event were relevant and useful	0	0	0	6	25	80,7	31	4,8
h) Enough time was reserved for questions to speakers	0	0	6	10	15	48.4	31	4,3

7 comments were left:

1. *Since this was my first time at such an event I was pleasantly surprised with the expertly designed materials, case studies and group work, and by the exchange of experience after the delivered solutions to the given tasks. I would especially like to point out how useful group work is because you meet people and exchange experience and knowledge with them, all of which differs from your own, and this in turn adds value to both sides. In this way you can validate your own knowledge and experience, but also correct your work and practice through the experience and knowledge of others.*
2. *Event was organized very well.*
3. *I think it will be useful to have more time for questions*

4. *The experts were very professional and helped us on issues that were discussed during training.*
5. *There is room for improvement on allocation of time especially for questions and group discussions*
6. *Some key documents on which to work not available in advance on website; speakers may better be framed into a given duration of the presentation.*
7. *I think we have to plan more minutes for Q&A when we have a very interesting subject as was the Audit Committees in Armenia. From Q&A we have the possibility to learn more.*

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

31 responses (93.9%) were left.

Event objectives has been achieved:	1 strongly disagree	2	3	4	5 Strongl y agree	"5", %	Resp onse Coun t	Average
a) Understanding PIFC approaches followed and internal audit reform progress in Armenia	0	0	1	10	<u>24</u>	64.5	31	<u>4,6</u>
b) Draft IACOP knowledge products on Internal Audit Engagement Planning (templates on audit planning, audit work program, risk/control matrix)	0	<u>1</u>	1	9	<u>21</u>	64.5	31	4,5
c) Knowledge of good practices in CHU annual reporting	0	0	0	11	<u>16</u>	64.5	31	<u>4,6</u>

3 comments were left:

1. *Through group work we have suggested certain solutions for the improvement of internal audit planning, and the key suggestion refers to the fact that the risk and control matrix should refer to the system audit, and that you should have an option for analysing other types of audit, e.g. compliance, effectiveness, IT audits... We have also suggested to look at the good practice listed in the example of the internal audit unit of the EC and to possibly include what is currently underdeveloped or not developed enough, at this moment when we are developing the act on individual audit engagement planning.*
2. *It was not enough time specifically for annual reports TPG.*
3. *Progress achieved towards the objectives but not always fully achieved yet. More structured overall view of reform may have helped better understanding (where were we, where we want to go, actions and timeline).*

Q10. Please rate the quality of the leadership, management and/or technical services provided to the event by the following:

31 responses (93.9/%) were given.

Answer Options	1 low	2	3	4	5 high	"5", %	Response Count	Average
IACOP Executive Committee	0	0	0	4	<u>27</u>	87.1	31	4,9
IACOP Resource Team	0	0	0	1	<u>30</u>	<u>96.8</u>	31	<u>5,0</u>

3 comments were left:

- 1. The organization was top notch, the presentations were screened simultaneously on two screens and two languages, all technical issues were immediately resolved, all planned designs were executed, materials were available in all three languages and the translations were excellent. Kudos to the organizers!*
- 2. IACOP Resource Team are very professional.*
- 3. Thank you so much for the great organization!*

Q11. Please rate the quality of services provided by the event speaker(s):

31 responses (93.9/%) were given.

Answer Options	1 low	2	3	4	5 high	"5", %	Response Count	Average
Quality of service	0	0	1	2	<u>28</u>	90.3	31	4,9

2 comments were left:

- 1. Every speaker had his or her own personal style of presenting and their personality dictated the pace. I especially liked our colleague from Armenia who talked about his experience working in audit committees, and the presentation by the colleague from the EC was also very interesting because it was full of specific tables and forms which I found very useful. Of course the fact I specifically mentioned these two presenters does not mean that other presenters were any less interesting, on the contrary, every one of them has contributed to my new understanding and way of thinking. Armenia's experience in conducting certified internal audit was very good and interesting, as was the way South Africa conducts its internal audit and supervision which has led me to explore other practices and research the development of PIFC. To conclude, all presenters and topics were well prepared and presented.*
- 2. Jean Pier, Ljerka etc very activ.*

PART 2 EVENT ADMINISTRATION

Q12. Please rate the quality of the organization and administration of the event:

Answered question – 30 (90.9%).

Answer Options	1 low	2	3	4	5 high	“5”, %	Response Count	Average
Quality of organization								
- choice of venue	0	0	1	2	27	90,0	30	4,9
- travel arrangements	0	0	0	2	27	93.1	29	4,9
- event logistics	0	0	0	3	27	90.0	30	4,9
- contribution provided by hosts	0	0	0	0	30	100	30	5,0
Quality of administration								
- Secretariat staff responsiveness	0	0	0	2	28	93.3	30	4,9
- written communication	0	0	1	2	27	90,0	30	4,9
- participant registration	0	0	0	2	28	93.3	30	4,9

There was left 5 informative comment.

1. *Excellent organization, availability and service. All great!*
2. *Thanks to all for organizing the event, specifically to Armenia. Well done everyone, everything was organized great.*
3. *Everything was excellent.*
4. *Everything was excellent. A big thanks to contribution of organizers.*
5. *Just a small problem with the WiFi connection. For me, because I am out of office for more than 1 week is very important to be connected with my management. Please take into consideration this point when you choose the hotel. Thank you very much.*

Q13. Did you receive agenda and event information in sufficient time before the event for them to be useful?

30 (90.9%) answers were given. And 96.7% responses were “Yes”. 1 person responded “No”.

Q14. For this event the Information letter was sent via MailChimp website, which is different from our previous events, where we sent it out as PDF file. Please kindly indicate which way of receiving the Info letter is more convenient for you:

Answered question – 30 (90.9%).

Answer Choices	Response Percent	Response Count
PDF File	30,00%	9
The letter from Mailchimp	10,00%	3
Both ways are	60,00%	18

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

30 (90.9%) answers were given. And 100% responses were “Yes”.

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

30 (90.9%) answers were given.

Answer Options	1 low	2	3	4	5 high	“5”, %	Response Count	Average
Quality of sim. interpretation	0	0	0	5	<u>25</u>	83.3	30	4.8

7 informative comments were left:

1. *I am very satisfied. The interpreters were excellent! I want to especially point out their full-day engagement in all activities during the working part of the day where their professionalism and perfect command of internal audit terminology was on full display. I think that thanks to them I was able to fully contribute to this event because I could express my thoughts in my own language and easily exchange my experience with others.*
2. *Interpreters were great, good quality.*
3. *A little delay sometimes, from Russian to English*
4. *The translation was excellent, the interpreters were well prepared and knew all specific terms.*
5. *Audio quality in the earphones was not ideal - interpreters' voice was somewhat distorted (probably too loud at the source)*
6. *Technical translation equipment often failed.*
7. *Was a problem with the equipment.*

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

31 (88.6%) answers were given.

Answer Options	1 low	2	3	4	5 high	“5”, %	Response Count	Average
Quality of written translation	0	0	<u>4</u>	7	<u>19</u>	63.3	30	4.5

6 comments were left.

1. *Probably the translation was made using web-translator. It is necessary to improve the quality of translation.*
2. *Some expressions used in the materials were not the ones we usually use in practice, which we pointed out in the discussion on the act on individual internal audit engagement planning, but the rest was excellent and easily understood.*

3. *Quality of translation could be better.*
4. *Some technical terms were not consistently used in the materials. I would prefer if the interpreters did the translation of written materials.*
5. *Some participants claimed that Russian translation was sometimes Google translation. I could not personally check this.*
6. *Unfortunately, there were some terminological inaccuracies.*

PART 3 OVERALL IMPRESSION

Q18. Did the event disappoint, meet, or exceed your expectations?

30 (90.9%) participants answered the question.

Answer Options	Response Percent	Response Count
Disappoint	0,0%	0
Meet	43,33%	13
Exceed	56,67%	17

Q19. What did you like best about the event?

20 comments were left.

Participants like different aspects of the event:

1. *Organization, hospitality of the host country, content of the event, it was interesting and useful.*
2. *Content of materials, presentations.*
3. *I wouldn't point out to anything specifically. The event was wonderful overall; everything was excellent, from the organization, topics, presenters, and all colleagues who participated. You could feel the positive energy, synergy and everyone focusing on the same goals. The community which transcends the professional part and when a group becomes a team. Everything was perfect, especially the people.*
4. *Everything. I cannot find anything not good.*
5. *The professional communication of the participants and the expert assistance"*
6. *The opportunity to discuss real cases with colleagues*
7. *Presentations*
8. *The way of organizing and presentations.*
9. *The receptiveness of the team and the quality of the material presented during the event.*
10. *The dedication and warm welcome of our hosts from Armenia. The participants' commitment to the topic and the direct exchange of experience.*
11. *Enthusiastic atmosphere and team. Very supportive environment for learning and knowledge sharing.*
12. *Unformal contacts*
13. *Atmosphere and event conditions.*
14. *The Group discussions*
15. *Case studies and opportunities for informal exchanges on auditing; several working techniques used; flexibility of planning to adapt to delays.*
16. *Work on cases, risk/&control matrixes*
17. *Presentation of Mr. Mirco Barbero was very interesting and useful.*
18. *Active working tables.*
19. *Presentations of the host country, group discussions of the expert and work of syndicates.*
20. *"Good balance between presentations and practical case study. Very good experts."*

Q20. What did you not like most about the event?

12 informative comments were left. 5 of them were “Nothing” or “I liked everything. Perfect!”. Rest 7 comments:

1. *Short time*
2. *Material translation into Serbian.*
3. *Some translations were not consistent with the original texts and presentations.*
4. *Perhaps there could have been increased participation from the EU Candidate Countries.*
5. *Absent of free time.*
6. *Limited time for questions*
7. *World cafe/working groups could possibly develop facilitation techniques for involving all participants while being more efficient/effective and focused on the assigned work..*

Q21. Do you plan to brief your colleagues about the event?

30 (90.9%) participants answered the question. And 100% of them responded “Yes”.

Q22. How do you plan to brief your colleagues?

Answered question – 29 (87.9%). Most of respondents was going to share materials.

Answer Options	Response Percent	Response Count
Share materials	68,97%	20
Make a presentation	37,93%	11
Prepare a back-to-office report	55,17%	16

5 comments were given:

1. *I will dispatch all the materials to state bodies in digital forms.*
2. *Apart from the official briefing, I plan to talk to my colleagues and exchange thoughts on the event, the country which is beautiful and the experiences I gained.*
3. *We have an internal meeting where we discuss the materials and collected experiences from other countries.*
4. *Communicate in person.*
5. *I use the event materials in making changes in internal documents (guidelines) of Internal Audit Department on planning auditor task.*

Q23. 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.

6 comments were left and 5 of them are informative.

1. *I am planning to publish an article in a magazine.*
2. *Information on website.*
3. *My government intends to publicize the official website, as well as a campaign on social networks such as Facebook, Instagram and twitter, with videos and details about what was discussed and the benefits that can be obtained with the implementation of the models.*
4. *We will promote it on a web-site.*
5. *Yes. We placed the link of Pempal at CHU website:
<http://allamhazartas.kormany.hu/nemzetkozi-kitekintes>.*

Q24. How much do you agree with the following statement?

29 respondents (87.9%) 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	4	6	19	65.2	29	4,5

Q25. How can you apply the acquired knowledge?

16 comments were left.

1. *When monitoring, training members of working groups.*
2. *Great.*
3. *By presenting the work of internal audit, in the internal working instructions.*
4. *In practice.*
5. *Improve the quality in my work*
6. *by diversifying the way in which the audit objectives are set*
7. *Preparation of methodical guidances and giving lectures.*
8. *When preparing a solution in our country we will use the experience of other PEMPAL countries.*
9. *The government has approved a law that directly affects the Internal Audit Department of my state, of which I am responsible, and with that the whole model of performance in this area can be completely restructured. Our intention is to aggregate all the knowledge acquired in this task.*
10. *By improving the training of internal auditors and sharing new experiences in the process of continuous education of internal auditors.*
11. *In preparing changes of legislation.*
12. *Assist performance auditors in my country with the processes learned from the event in Armenia*
13. *Through making new policies of internal audit and financial control, changing the laws that cover this area and using good practices of other countries*
14. *Using learning from case studies*
15. *I will improve the process of preparation the audit task.*
16. *We would like to improve our training system and training materials, case studies are very useful for that.*

Q26. Overall, my satisfaction with the event was...

Answered question – 30 (90.9%). There were no negative answers.

1 not satisfied	2	3	4	5 highly satisfied	"5", %	Response Count	Average
0	0	0	1	<u>29</u>	96.7	30	5.0

Q27. If you have any other comments you would like to provide us, please provide them here.

3 informative comments were left:

1. *Great organisation, work dynamic and approach to the issues of internal audit. I am very pleased especially since I thought I had a lot of experience and knowledge and didn't think I could learn more. But then PEMPAL happened! New experiences, knowledge and views! Excellent work, please continue in the same manner.*
2. *Thank you, PEMPAL team!!!*
3. *Thank you so much for the social program!*

PART 4 RECOMMENDATIONS FOR THE FUTURE

Q28. Do you have any suggestions to improve the content, approach and other aspects of such events in future:

8 informative comments were left and 4 of them consist suggestions:

1. *More knowledge products! We need them a lot!*
2. *Perhaps it would be good to ask the competent Ministries of Finance from member countries to share on their websites some PEMPAL materials which they find useful and which would help internal auditors in their daily tasks. It would be also good to publish examples of good practice from other countries, e.g. for individual types of audit which would include filled out forms and reports. Since most representatives from the working group come from Central Harmonization Units, a large part of the materials relates to the organization of work, methodology and quality control on the one hand, and perhaps we should view this from the point of view of those who implement it in practice... so that you have more room in the recording process and focus more on analyses and assessments. I suggest we work more on the advisory role of internal audit as well as insight which has become a part of our function according to the new standards. We should also re-examine the ways and models of monitoring the financial impact of internal audit, good practices, and train auditors in the field so that they know how to conduct audits whose impact can be monitored in this manner.*
3. *Less speak about achievements, more — about arising problems. Less theory, more — real practical cases.*
4. *"Small detail but annoying me: the almost continuous smell of smoke present at the working tables could not be solved. Anyway, thank you for all!"*