

PEMPAL IACOP WGs MEETING IN SOCHI

FEEDBACK SURVEY

On October, 28-31 the PEMPAL IACOP Audit in Practice and Internal Control WGs meeting took place in Sochi, Russia.

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/3B6RZVF>

The survey started to collect responses on November 5 and finished on November 27, 2019. Invitations to take part in the survey were sent to all participants of the event. We sent 58 invitations.

38 persons started to response to the survey. In this report, we analyze all 38 responses. For further calculation, we take this quantity as 100%.

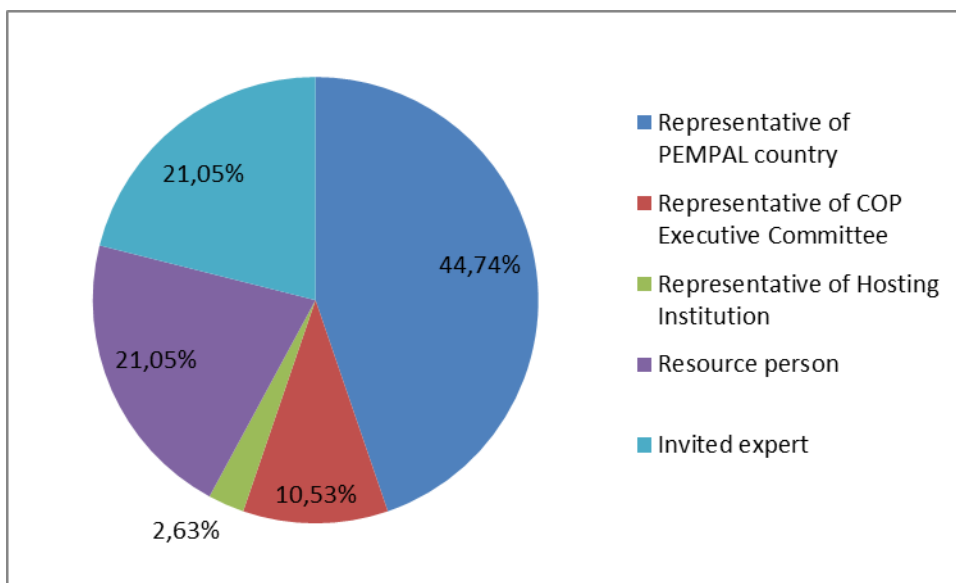
All these responses will be included in the general Feedback Event Database.

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...

38 (100%) respondents gave answers. Among them: Representatives of PEMPAL country (but not a member of the Executive Committee) — 17; Representatives of COP Executive Committee — 4; Representative of Hosting Institution — 1; Resource persons — 8; and Invited experts — 8.



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

38 respondents (100%) answered this question. And 71,1% of them replied “No”.

Answer Options	Response Percent	Response Count
Yes	28,95%	11
No	<u>71,05%</u>	<u>27</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.

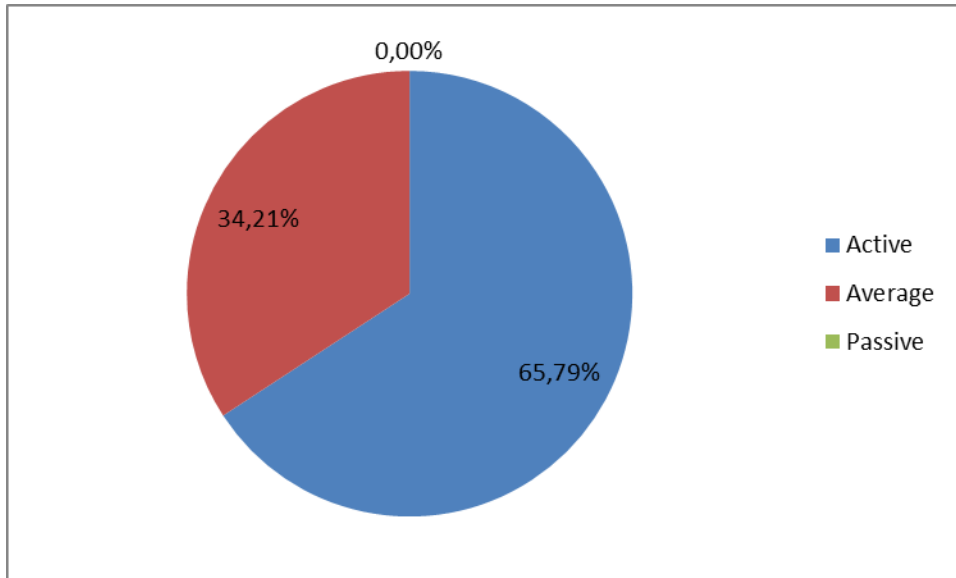
27 respondents answered this question.

1-2	3-4	5-6	more than 6	Response Count
3	2	5	<u>17</u>	27

PART I EVENT DELIVERY

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

38 (100%) answers were given. 25 respondents think that their participation in the event was 'Active'. 13 respondents think that their participation was 'Average'. No one chose the option "Passive".



Q5. How do you rate the event duration overall?

38 respondents (100%) answered this question.

Answer choices	Response Percent	Response Count
Too short	18,4%	7
About right	79%	30
Too long	2,6%	1

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

38 respondents (100%) 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	4	7	27	71,1	38	<u>4,6</u>
b) I learned from the experience of other participants in the event	0	1	3	11	23	60,5	38	4,5
c) Participants had about equal level of prior expertise relevant to the event topics	0	4	13	12	9	23,7	38	<u>3,7</u>
d) Content of presentations, hand-outs and other materials were appropriate for a person with my level of knowledge	0	1	2	9	26	68,4	38	<u>4,6</u>

Q7. What have you learned from other participants?

17 comments were left.

1. *Practical experience.*
2. *The concept of corruption risks. The role of VA and cybersecurity. The role of internal auditors in preventing and detecting fraud and corruption.*
3. *Real experiences that can help the development of IC/IA in my country.*
4. *Different practices and methodologies used in different countries.*
5. *I received answers to a number of professional questions related to audit, a lot of interesting communication.*
6. *Implementation of good practice in reporting on internal audit engagement in terms of using specific presentation forms and methods.*
7. *Experience in the development of the internal control system in the Russian Federation and in other countries.*
8. *How they have organized system of internal control, process of reporting.*
9. *Wonderful scene for professional communication.*
10. *I have expanded my knowledge in this area. It was important for me to hear the experiences of participants from other countries.*
11. *I have validated my knowledge in this area and expanded it in some segments. It was very helpful for me.*

12. *The workshop was very informative for me. I analyzed the experiences of other countries in comparison with my country. I learned that there is artificial intelligence that can be used in an audit, if there is a database, we can work with it, manage and identify risks. That we can present audit reports in the form of charts, graphical drawings of varying complexity, tables for a concise, accessible and useful report, conclusions for management. That internal audit evolves by introducing various types of reporting, etc. The functions of the VA are expanding.*

13. *I systematized my theoretical knowledge. I was convinced of the existence of various approaches to internal control and internal audit in different countries.*

14. *Practice and methods.*

15. *Not sufficient time for main topic: Audit in Process.*

16. *I have learned some things from other participants as: structure of CHU in different country, some knowledge for performance questioners, etc.*

17. *Good practices from the private sector audit.*

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

38 respondents (100%) 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	1	8	29	76.3	38	4,7
b) The content of the event was properly prepared	0	0	1	6	31	81.2	38	4,8
c) The event addressed issues important to my work	0	1	2	5	30	79	38	4,7
d) The event covered a right number of topics for the amount of time available	0	1	0	8	28	75.7	37	4,7
e) The topics for the group discussions were relevant	0	0	3	10	24	64,9	37	4,6
f) Enough time was reserved for group discussions	0	0	5	9	23	62,1	37	4,5
e) Presentations made during the event were relevant and useful	0	0	1	12	25	65.8	38	4,6
h) Enough time was reserved for questions to speakers	0	1	2	10	24	64.9	37	4,5

2 comments were left:

“Everything was organized on the high level”.

“Ensure enough time for group discussions.”

Q9. How much do you agree with the following statements about the outcomes of Audit in Practice (AiP) Working Group Meeting?

37 responses (97.4%) were left.

Event objectives has been achieved:	1 strongly disagree	2	3	4	5 Strongly agree	"5", %	Response Count	Average
a) Explore the next phase of the internal audit engagement process – reporting	0	1	2	8	24	68.6	35	4,6
b) Receive insights on the audit development in the Russian Federation	0	1	2	10	24	64.9	37	4,5
c) Explore the role of the internal audit function in tackling fraud and corruption	0	0	5	9	23	62.2	37	4,5

4 informative comments were left:

1. *It is necessary to further elaborate the role of the budget inspection in co-operation with internal audit in combating fraud and corruption.*
2. *It was very helpful and inspiring. I confirmed my understanding, broadened my knowledge and got ideas for further research in this area.*
3. *Objectives a) and c) - some questions remained due to the fact that there were few practical examples in the presentations. Explanations for individual abstracts of the presentations were too generalized. Objective b) - we heard the report of the Ministry of Finance, but there were no discussions. Answers to questions posed by Bychkov in his presentation were formed without taking into account the specifics of the Russian approach. The fourth question [the third objective?] was the role of internal audit in small organizations; no answer has been given. But there was voiced the answer to the following question: the role of internal control in small organizations.*
4. *There are important the subjects.*

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

37 responses (97.4%) were left.

Event objectives has been achieved:	1 strongly disagree	2	3	4	5 Strongly agree	"5", %	Response Count	Average
a) Present the draft PEMPAL Guidance for internal auditors on assessing the effectiveness of internal control, and agree on the Glossary of the key internal control terms	0	0	2	6	29	78.4	37	4,7
b) Explore practical tools applied in the public sector for implementing COSO principles related to risk management and control activities	0	1	3	9	24	64.9	37	4,5
c) Learn from good practices in public financial management in the Russian Federation and internal control implementation in the public sector	0	1	4	6	26	70.3	37	4,5

1 informative comment was left: *“The manual and the glossary are quite voluminous documents, not everyone could familiarize themselves with them in advance, so the discussion was somewhat crumpled. Practical tools were not considered in detail. There were too many general theoretical considerations and few concrete examples. Familiarization with the Russian Federation experience was quite formal. The difference between approaches to risk management in Russia from approaches in other countries was not even discussed.”*

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

37 responses (97.4%) were given.

Answer Options	1 low	2	3	4	5 high	"5", %	Response Count	Average
IACOP Executive Committee	0	0	1	4	32	86.5	37	4,8
WB Resource Team	0	0	0	4	33	89.2	37	4,9

7 comments were left:

1. *The event was organized very well by the leadership. Translation was at the high level as well.*
2. *Working group meetings were designed in the right way through the de-cluttering of the right topics, engaging speakers, venues, host participation, organization and technical support was at a high level so that everything worked perfectly.*
3. *Friendly team.*
4. *The event was held at the highest level. Thanks to the organizers.*
5. *There were some small overlays, small shift away from protocol.*

6. *Excellent event with a lot of useful information and exchanged professional experience and culture.*
7. *A big thanks for PEMPAL secretariat.*

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

37 responses (97.4%) were given.

Answer Options	1 low	2	3	4	5 high	"5", %	Response Count	Average
Quality of service	0	0	0	8	<u>29</u>	78.4	37	4,8

3 comments were left:

1. *Workgroup meetings are designed the right way, by defining the right topics, engaging speakers, venue, host organization involvement and technical support. So everything worked great.*
2. *I think the speakers coped with their tasks. Concrete answers were given to all questions from the audience. It would be great to have more such discussions. Especially good practice helps us to avoid making the wrong decisions and gives us confidence in the right direction.*
3. *There are few clear examples in the reports. Theory repeat is good, but more suitable for beginners. For those who know the question, it's boring. Representatives of the business community told interesting information about new approaches, but some of them spoke only about the importance of modern technologies, and not about how to use them for internal audit purposes.*

PART 2 EVENT ADMINISTRATION

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

Answered question – 37 (97.4%).

Answer Options	1 low	2	3	4	5 high	“5”, %	Response Count	Average
Quality of organization								
- choice of venue	0	0	0	2	<u>35</u>	94,6	37	4,9
- travel arrangements	0	0	0	2	<u>33</u>	94,3	35	4,9
- event logistics	0	0	0	3	<u>33</u>	91,7	36	4,9
- contribution provided by hosts	0	0	0	3	<u>33</u>	91,7	36	4,9
Quality of administration								
- Secretariat staff responsiveness	0	0	0	0	<u>37</u>	<u>100</u>	37	<u>5.0</u>
- written communication	0	0	0	0	<u>37</u>	<u>100</u>	37	<u>5.0</u>
- participant registration	0	0	0	0	<u>37</u>	<u>100</u>	37	<u>5.0</u>

There was left 5 comments.

1. *Comment regarding not having presentations on BSC on the screen*
2. *Everything was great.*
3. *Everything was perfect.*
4. *The organization of the event was held at the proper level. Everything was preplanned, defined. Everything was decided promptly, in a timely manner. No questions. There were no problems with the equipment. All of us were provided with Wi-Fi, a room with sea views. Many thanks to the organizers and the host for such hospitality.*
5. *On the listed issues, everything is wonderful. Proposal: at the reception there should be detailed information about the organizational aspects: meals on the day of arrival, the exact location and time of the event, contacts of the organizers to clarify the ambiguities. Or organized a duty of representatives of the organizers.*

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

37 (97.4%) answers were given. And 100% responses were “Yes”.

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

37 (97.4%) answers were given. And 100% responses were “Yes”.

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

37 (97.4%) answers were given.

Answer Options	1 low	2	3	4	5 high	"5", %	Response Count	Average
Quality of sim. interpretation	0	0	2	2	33	89.2	37	4,8

5 informative comments were left:

1. *All praise to the interpreters and their dedication. (2 comments)*
2. *Very professional.*
3. *Yes. Translators very timely interpreted everything said.*
4. *The quality of Russ-Eng translation for table discussions sometimes was poor (too quiet, it was difficult to hear what he was saying).*

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

37 (97.4%) answers were given.

Answer Options	1 low	2	3	4	5 high	"5", %	Response Count	Average
Quality of written translation	0	0	1	9	27	72.3	37	4.7

2 comments were left.

1. *Competently.*
2. *The translation was quality accessible and understandable.*

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

37 (97.4%) participants answered the question.

Answer Options	Response Percent	Response Count
Disappoint	2.7	1
Meet	56.8	21
Exceed	40.5	15

PART 3 OVERALL IMPRESSION

Q19. What did you like best about the event?

19 comments were left. 3 respondents wrote that they liked everything. Other participants liked different aspects of the event:

1. *Topics presented, organization and venue.*
2. *The relevance and usefulness of the issues addressed.*
3. *Dynamism and efficiency in organizing and administrating the event.*
4. *Interesting presentation, excellent speakers, high-level discussions.*
5. *Great effort and enthusiasm from the hosts in organizing the event. Choice of places and hotels. Suitable topics.*
6. *Organization.*
7. *Group discussion, experts.*
8. *Live communication with practicing audit leaders.*
9. *Openness.*
10. *Experience exchange with other countries, the fact that the workshop was informative in the field of IA, acquaintance and communication in a formal and non-formal settings.*
11. *New experts, very good topics, good balance and enough time for discussions.*
12. *The ratio of reports and interactive ways of working (cafe, aquarium). Communication with foreign colleagues.*
13. *Use of artificial intelligence in audit, private vs. public internal audit and control, work at the tables and discussion and specific of the host system of IA.*
14. *Interaction.*
15. *The involvement of participants.*
16. *Experience shared by private sector auditors.*

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

12 informative comments were left. 6 of them were “None” or “I liked everything”. Rest 6 comments:

1. *Not enough Sochi, it was necessary to travel more :)*
2. *Some participants (from the host country) were far from the event theme and disinterest in the subject.*
3. *Rain ☺*
4. *A little less time was allotted to discuss topics*
5. *Possibility of practical application of the new knowledge is minimal. Theory, conversations around theory, the exchange of practical experience came down to the discussion of the role of internal auditors, but not to a discussion of techniques and working methods.*
6. *No focus on main reason of existence of working group.*

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

35 (92.1%) participants answered the question. And 100% of them responded “Yes”.

Q22. How do you plan to brief your colleagues?

Answered question – 36 (94.7%). Most of respondents were going to share materials.

Answer Options	Response Percent	Response Count
Share materials	<u>66.7</u>	<u>24</u>
Make a presentation	36.1	13
Prepare a back-to-office report	55.6	20

3 comments were given:

1. *At regular meetings, we briefly present the topics and basic conclusions of the event.*
2. *And through everyday conversations. (2 comments)*

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.

3 informative comments were left.

1. *A notification on the PEMPAL event was posted on the Ministry's website.*
2. *Until now, we have repeatedly posted events on the web. MF, articles in MF newsletter, but I'm not familiar with the plans right now.*
3. *<https://allamhaztartas.kormany.hu/nemzetkozi-kitekintes>.*

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

37 respondents (97.4%) 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	<u>1</u>	3	9	<u>2</u>	64.9	37	4,5

Q25. How can you apply the acquired knowledge?

15 comments were left.

1. *I will apply the acquired other countries experiences in our practice.*
2. *In my daily work.*
3. *When developing the legislative framework on internal control and audit.*
4. *In the process of developing draft laws On state financial control and On state internal control and internal audit.*

5. *Improve regulations, manuals and guidelines in line with good practice taken from the PEMPAL meeting.*
6. *I will educate my clients on what I have learn*
7. *In the field of internal controls, I will apply guidelines during training and during the establishment and development of internal controls.*
8. *In the field of internal audit, I will specifically incorporate in the Rulebook on the methodology of internal audit work and through continuous training of internal auditors, etc.*
9. *Implementation of regulations, instructions, standards ...*
10. *Revise the draft regulations for PEMPAL products, especially the glossary.*
11. *We are preparing new amendments in our legislation and guidelines and we will use it for improving these.*
12. *When training civil servants, when developing standards for internal financial audit in the Russian Federation.*
13. *Use some good practices exchanged during the event, suggest some reforms, use of the Glossary and Guideline in everyday mine and my colleagues work.*
14. *Implement in practice.*
15. *During training sessions.*

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

Answered question – 37 (97.4%).

1 not satisfied	2	3	4	5 highly satisfied	“5”, %	Response Count	Average
0	1	1	6	<u>29</u>	78.4	37	4.7

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

1 informative comment was left:

1. *The community gathers in various countries. It would be useful if representatives of these countries be the main figures in a workshop along with venerable experts. The result of the work, in addition to the general theme (reporting, anti-fraud), should be specific practical recommendations for state organizations of the host country.*

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:

9 comments were left and 2 of them consist suggestions:

- 1. I already wrote them in my previous comments. Summary: more discussion of specific situations, possible solutions of specific problems, taking into account the diversity of organizational and legal features in different countries.*
- 2. Keep focused.*