

PEM PAL Internal Audit Community of Practice workshop took place in Yalta, Ukraine in May 2010.

After the workshop all participants were invited to evaluate the event.

25 of them responded on the questionnaire in electronic format. (In order to calculate a response rate it will be nice to know the total quantity of the potential respondents.)

(English version – <http://www.surveymonkey.com/s/T9D6T33>,

Russian version - <http://www.surveymonkey.com/s/R7CL27Z>)

The survey started to collect responses in June 3d, the deadline was June 17th.

23 respondents gave the answers practically for all questions. (92%)

2 respondents skipped practically all questions. (8%)

Survey ‘PEM PAL IA COP Workshop May, 2010, Yalta’

The survey has three parts:

- Event Delivery
- Event Administration
- Overall Impression.

There are total 12 questions in it.

Part 1 Event Delivery

1. How do you rate the workshop duration? 23 answers

65.2%¹ of respondents answered “about right”, and 34.8% of respondents answered “too short” Nobody rated the workshop duration as “too long”.

26% of respondents left comments. (See appendix 1).

5 from 6 comments stated that the workshop duration was insufficient for this theme.

2. How do you rate your participation in this event? 23 answers

43.5% of respondents answered “active”, 43.5% of respondents answered “average”, and 13% of respondents – “passive”.

¹ For further calculation we take quantity of valid answers (respondents who answered the question) as 100%.

3. *Did you feel enough time was allowed for questions and free discussion?*

Participants were asked to evaluate by scoring from 1 (that stands for ‘not enough’) to 5 (that stands for ‘enough’).

- *Did you feel enough time was allowed for questions? 23 answers*
Rating average – 4.17
The largest share of respondents – 47.8% – gave the best score.
- *Did you feel enough time was allowed for free discussion? 22 answers.*
Rating average – 3.73
The largest share of respondents – 40.9% – gave the score “4”.

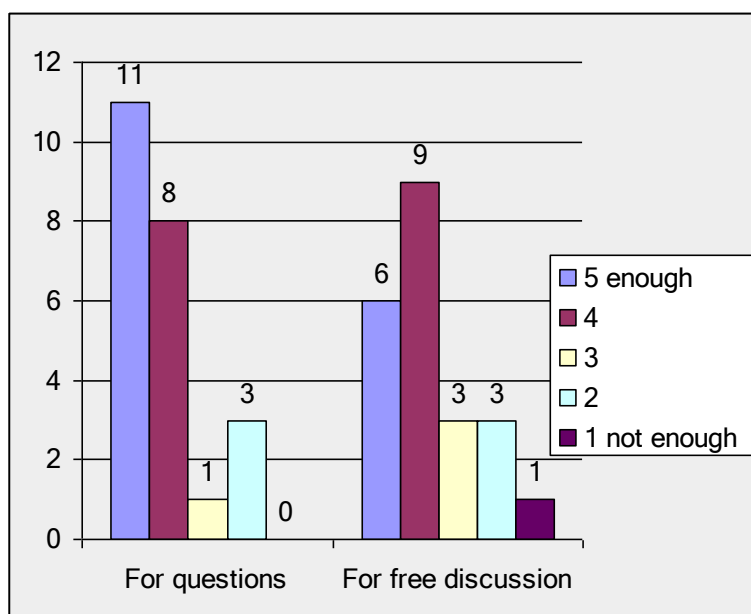


Chart 1. Spread in responding to the question 3.

17.4% of respondents left comments. (See appendix 1).

4. *In your opinion, will you be able to apply the knowledge you have acquired at this workshop to your daily work? 23 answers*

Participants were asked to evaluate by scoring from 1 (that stands for ‘not at all’) to 5 (that stands for ‘completely’).

The largest share of respondents – 39.1% – gave the best score, but the rating average is 3.96.

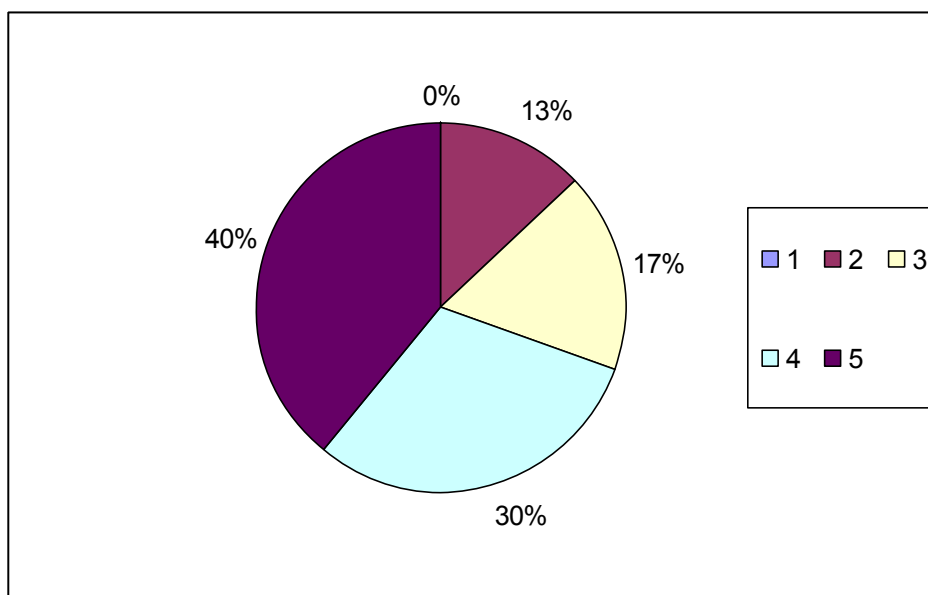


Chart 2. Usefulness of the acquired knowledge according to the opinion of respondents.

39.1% of respondents commented their ratings. (See appendix 1).

5. Please read the following statements, and tell us if you agree or disagree with each of them.

Participants were asked to rate sentences listed below by scoring from 1 (that stands for ‘strongly disagree’) to 5 (that stands for ‘agree’).

- I learned from the experience of other participants in the workshop.* **23 answer**
 Rating average – 4.52
 The best score were given by 60.9 % of respondents. “4” – by 30.4%, “3” – by 8.7%, “2” and “1” – by 0%
- Participants had about equal levels of knowledge/experience coming into workshop* **22 answers**
 Rating average – 3.14
 The largest share of respondents – 40.9% – gave the score “4”. The score “3” and “2” were given by 18.2% of respondents each, “1” – by 13.6%, “5” – by 9.1%.
- The workshop devoted enough time to practical exercises or projects* **23 answer**
 Rating average – 3.57
 The largest share of respondents – 34.8% – gave the score “4”. The score “5” were given by 26.1% of respondents, “2” – by 21.7%, “3” – by 13%, “1” – by 4.3%.

- *The level of the workshop was appropriate for a person with my experience and knowledge* **23 answer**

Rating average – 4.26

The best score were given by 56.5% of respondents. “4” – by 21.7%, “3” –by 13%, “2” – by 9.1%, “1” – by 0%.

- *The workshop covered appropriate number of topics for the amount of time allocation* **23 answer**

Rating average – 4.17

The best score were given by 60.9% of respondents. “2” – by 21.7%, “3” – by 17.4%, “2” – by 0%, “1” – by 0%.

For better understanding of the results in this sub-question see comment 2 to question 1 (“I consider the workshop duration was insufficient for this theme) and comment 3 to question 3 (“It is preferable to touch only one practical subject for thorough examination and assessment”).

- *The workshop addressed the issues that are important to my work* **23 answer**

Rating average – 4.26

The best score were given by 52.2% of respondents. “4” – by 26.1%, “3” – by 17.4%, “2” – by 4.3%, “1” – by 0%.



Chart 3. Negative-positive ratings. (In this chart we do not consider rating score «3» which is no negative, no positive.)

Part 2 Event Administration

6. Please rate the quality of organization (pre-event administration and logistics, etc.) and administration (staff responsiveness, etc.) of the workshop: 23 answers

Participants were asked to evaluate by scoring from 1 (that stands for ‘low’) to 5 (that stands for ‘high’).

The rating average of ‘quality of organization’ is 4.78. The largest share of respondents – 87% – gave the best score.

The rating average of ‘quality of administration’ is 4.74. The largest share of respondents – 73.9% – gave the best score.

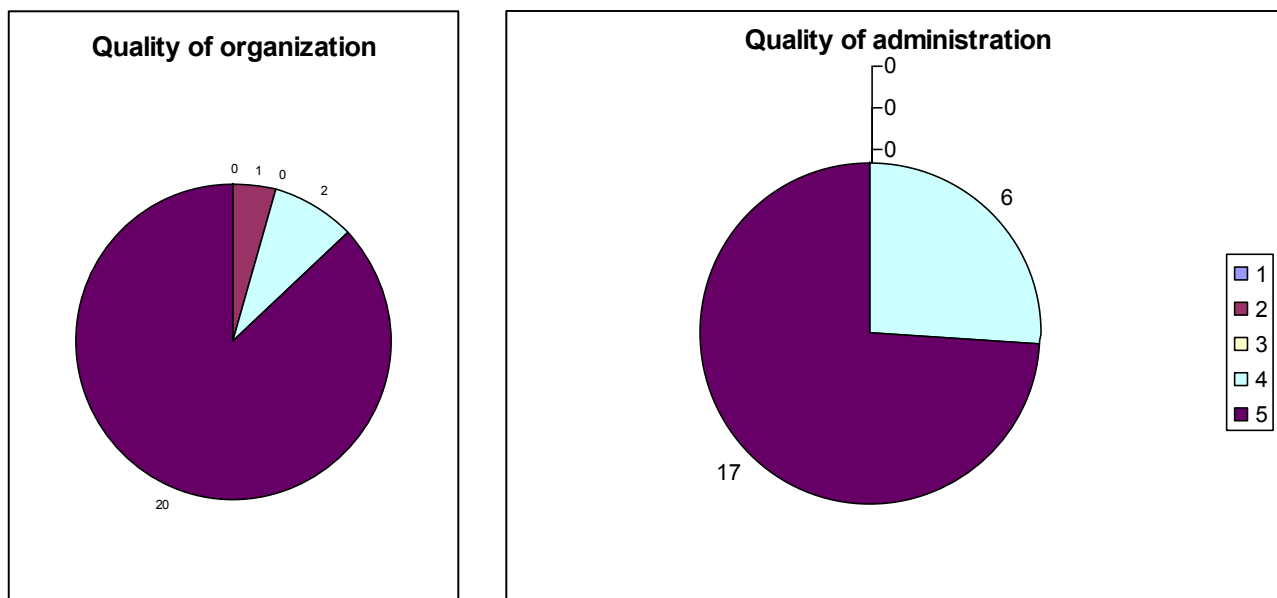


Chart 4. Comparison of respondents’ opinion about quality of organization and administration of the workshop.

5 comments were left. (See appendix 1). Only one of them (№5) is critical (“It is pointless to hold parallel sessions; all speakers need to be heard down-the-line”).

7. Did you receive agenda and event information in sufficient time before the event for them to be useful? 23 answers

100% of respondents answered “Yes”.

8. Did you receive practical information (about the accommodation and other facilities, etc.) prior to the event? 23 answers

95.7% of respondents answered “Yes”. And only 1 respondent answered “No”.

Part 3 Overall Impression

9. Overall, my satisfaction with the event was... 23 answers

Rating average – 4.61

The best score were given by 69.6% of respondents. “4” – by 26.1%, “2” – by 4.3%, “3” and “1” – by 0%.

10. Did the workshop disappoint, meet, or exceed your expectations? 23 answers

56.5% of respondents answered “meet”, 34.8% – “exceed” and 8.7% – “disappoint”.

5 comments were given. (See appendix 1). And only one (№ 3) of them is critical (“Topics discussed within the workshop were more theoretical than practical and at their core they did not provide any new information”).

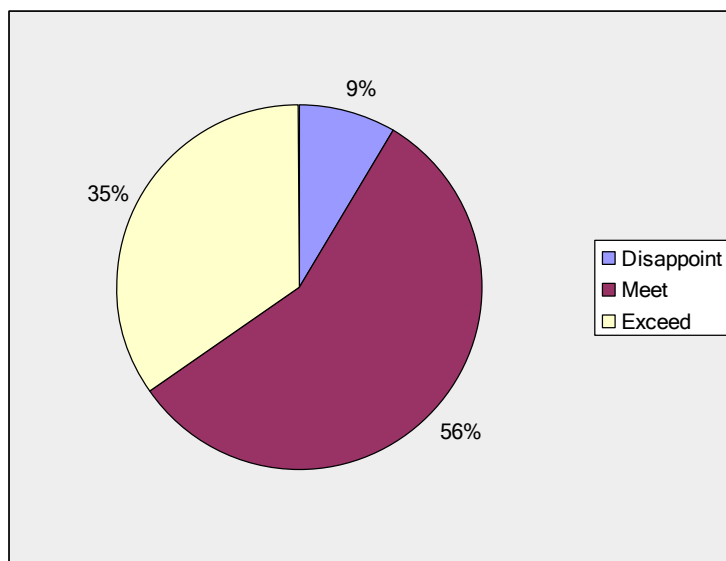


Chart 5 How the workshop satisfy expectations of participants.

11. What did you like best about the workshop and which elements of the workshop do you believe could be improved? 20 answers

Respondents were asked to comment. 87% of them replied. 20 comments were given (See appendix 1)

12. Suggestions to improve the (content/approach of the) workshop: 10 answers

Unfortunately only about a half of respondents (13) were asked to comment this question. 10 comments (76.9% of respondents who saw this question) were given. (See appendix 1)

Appendix 1 Comments

1. How do you rate the workshop duration?

1. Too much interesting topics but not enough time for discussion.
2. I consider the workshop duration was insufficient for this theme (subject). A 10-day workshop would be more useful. Because some countries have not yet had internal audit institutions more time may be needed for learning this theme.
3. In my view, some questions (topics) require more detailed consideration. But due to time constraints such discussions did not take place. I hope there will be fewer topics on the agenda for the next workshop and all of them will be discussed in details.
4. Discussion format did not allow participants to fully express their views.
5. I propose to allow the full-day discussion for every subject (topic) and not to hold parallel sessions.
6. On the whole, the duration of the workshop was appropriate, but it may be possible to shorten some breaks to allow free time for an informal communication.

3. Did you feel enough time was allowed for questions and free discussions?

1. The discussions mainly happened at the tables where the workshop participants sat. Overall, I think that enough time was allocated to these discussions. At the same time it stands to note that it would be more appropriate to seat the workshop participants with the delegates from countries where internal audit already functions.
2. Taking into consideration that some speeches were lengthy, the long presentations left a small amount of time for free discussions.
3. It is preferable to touch only one practical subject for thorough examination and assessment.
4. On the last day, I suggest providing some free time to allow participants to clarify remaining questions or to familiarize themselves with experience of colleagues.

4. In your opinion, will you be able to apply the knowledge you have acquired at this workshop to your daily work?

1. Sometimes in the discussions, which for me was very revealing, there was considerable misunderstanding on the part of some delegates about the role of internal audit in the context of PIFC. Essentially they saw it as another form of inspection.
2. As our CHU is quite developed, there were only few things which brought to me added value: principles of inspection and information on web site about cooperation of internal audit units with the supreme audit institutions
3. Experiences other countries in the area of internal audit are always useful, because the Montenegro is on the beginning of process implementation PIFC system.
4. I put number 4, because in our country is started process of implementing internal audit.
5. Excellent and very useful workshop
6. Services of internal audit haven't been developed. We suggest including the study of practices of internal audit development into a work plan of the Ministry of Finance for its subsequent implementation. Full implementation is not possible since every country has its unique work environment and development features.
7. Each country is unique in its particularities and one cannot to copy the experience of other states in full, so it's necessary to implement PIFC system in our country taking into consideration mistakes of other countries. For example experience of Turkey, where they have misdirected all efforts to internal audit, and forgot about the control system.
8. I hope very much, that I will implement internal audit in Ukraine not only theoretically (in legislation, standards, manual and methodology, pilot missions), but in practice in the concrete ministry.

9. In some measure – “Yes” but to a greater degree – “No”, because there are no yet internal audit institutions in our republic. Later, during transferring to International Public Sector Accounting Standards, my newly acquired knowledge will be necessary.

6. Please rate the quality of organization and administration of the workshop.

1. I'd like to thank the workshop organizers.
2. Pre-event organization was implemented at quite a high level and quality of administration deserves our gratitude.
3. I'd like to express my immense gratitude to organizers.
4. I'd like to express my immense gratitude to colleagues, who organized and managed the workshop.
5. It is pointless to hold parallel sessions; all speakers need to be heard down-the-line. Technically three days are enough for that.

10. Did the workshop disappoint, meet, or exceed your expectations?

1. It was excellent in every part of seminar.
2. The workshop met my expectations. I received answers for the question that interested me.
3. Topics discussed within the workshop were more theoretical than practical and at their core they did not provide any new information.
4. I am absolutely satisfied with the workshop.
5. The workshop met my expectations, I acquired very useful knowledge, I was glad to meet colleagues from other countries and to see again participants with whom we were acquainted already.

11. What did you like best about the workshop and which elements of the workshop do you believe could be improved?

1. Sincerity logistic!
2. The topics where very interested.
3. Every topic should be clearly defined in advance; it should be not left to the moderator that he/she decides how to structure the discussion, because that person, although excellent as a moderator, is not acquainted with the profession
4. Organization is good! The coverage and outputs of the workshop is not concrete and measurable, witch makes workshop not so effective
5. Everything was on high level.
6. New friends, new ideas, rich culture and monuments in Ukraine, hospitality and friendship, social events with dance.
7. discussions
8. The way of organization and title of seminar, but my opinion is that presentation has to be shorter.
9. like: importance of the topics, that were discussed; presentations, free discussions.
10. The exchange of practical experience
11. more time for discussions
12. During the previous workshops I would have liked to hear about the results of internal audit development by way of example of a specific state body. I would prefer if workshops covered more problems that have arisen in course of development internal audit and possible solutions to these problems.
13. I liked the definition of certain problem and collective decision making process at every table, subsequent consideration, and active discussions the most.
From my point of view the case studies need to be more practical.
14. Practical communication between the participants.

15. I liked: participation and comments of SIGMA experts, enthusiasm of several participants, and participation of VIP-persons from Moldova.
I suggest starting sessions not earlier than 9 a.m.
I suggest taking into consideration the possibility of engaging workshop participants as moderators.
16. I liked: the workshop organization, format in which discussions were held.
Necessary improvements: reduce the number of questions (topics) under discussions for their more detailed examination.
17. I liked all participants' presentations and lively atmosphere of the workshop.
18. Need to focus more on practical examples (case studies).
19. I liked working in interactive mode (working groups). This allows studying some question from the ground up. It makes sense to raise a number of practical cases to study in working groups.
20. We need to pose specific problems (tasks) and to discuss practical solutions!

12. Suggestions to improve the (content/approach of the) workshop:

E-10

1. Involve others in the event such as managers and accountants. Internal auditors risk becoming too isolated.
2. It could be better to analyze deeply one single topic with approval of formal resolution in the end for the purpose to help practitioners in decision taking, day to day activity.
3. Presentations on topics discussed in the meeting should be prepared in advance and disseminate to the participants. The participants would be in that case better prepared for the discussions. But, presentations should be presented, not only discussion, the discussion should follow after presentations. Topics for next meeting are already defined and I agree with them
4. We are proposing to have concert and small number of topics for each meeting with measurable results.
5. My suggest is that presentations and discussions should be shorter.
- 6.-
7. Short presentations of every
8. I would like to see experts of IIA on the next workshop.
9. 1. Encourage newcomers to become more active and ask questions;
2. Be results-oriented and have a summary of main conclusion at the end of each day/ have a concluding session (assign specific people to do it, e.g. instruct social reporters to decide on a person for each session).
10. Few topics.

Appendix 2 Summary Table

NN	Questions	1	2	3	4	5	Answered questions	Skipped	Rating Average
1	How do you rate the workshop duration?	0		15		8	23	2	
2	How do you rate your participation in this event?	3		10		10	23	2	3,61
3-a	Did you feel enough time was allowed for questions?	0	3	1	8	11	23	2	4,17
3-b	Did you feel enough time was allowed for free discussion?	1	3	3	9	6	22	3	3,73
4	In your opinion, will you be able to apply the knowledge you have acquired at this workshop to your daily work?	0	3	4	7	9	23	2	3,96
5-a	I learned from the experience of other participants in the workshop	0	0	2	7	14	23	2	4,52
5-b	Participants had about equal levels of knowledge/experience coming into workshop	3	4	4	9	2	22	3	3,14
5-c	The workshop devoted enough time to practical exercises or projects	1	5	3	8	6	23	2	3,57
5-d	The level of the workshop was appropriate for a person with my experience and knowledge	0	2	3	5	13	23	2	4,26
5-e	The workshop covered appropriate number of topics for the amount of time allocation	0	5	0	4	14	23	2	4,17
5-f	The workshop addressed the issues that are important to my work	0	1	4	6	12	23	2	4,26
6-a	Please rate the quality of organization (pre-event administration and logistics, etc.) of the workshop.	0	1	0	2	20	23	2	4,78
6-b	Please rate the quality of administration (staff responsiveness, etc.) of the workshop.	0	0	0	6	17	23	2	4,74
9	Overall, my satisfaction with the events was...	0	1	0	6	16	23	2	4,61
10	Did the workshop disappoint, meet, or exceed your expectations?	2	0	0	#	8	23	2	4,09
	True-False Questions	yes	no						
7	Did you receive agenda and event information in sufficient time before the event for them to be useful?	23	0				23	2	

8	Did you receive practical information (about the accommodation and other facilities, etc.) prior to the event?	22	1					23	2		
	Open Ended Questions										
11	What did you like best about the workshop and which elements of the workshop do you believe could be improved?	20						20	5		
12	Suggestions to improve the (content/approach of the) workshop	10						10	3		