

# Objectives of Working group on T&C

## What we did so far in relation to T&C?

**(October 9-10,  
2012)**

Lvov, Ukraine



# Objectives of the workshop

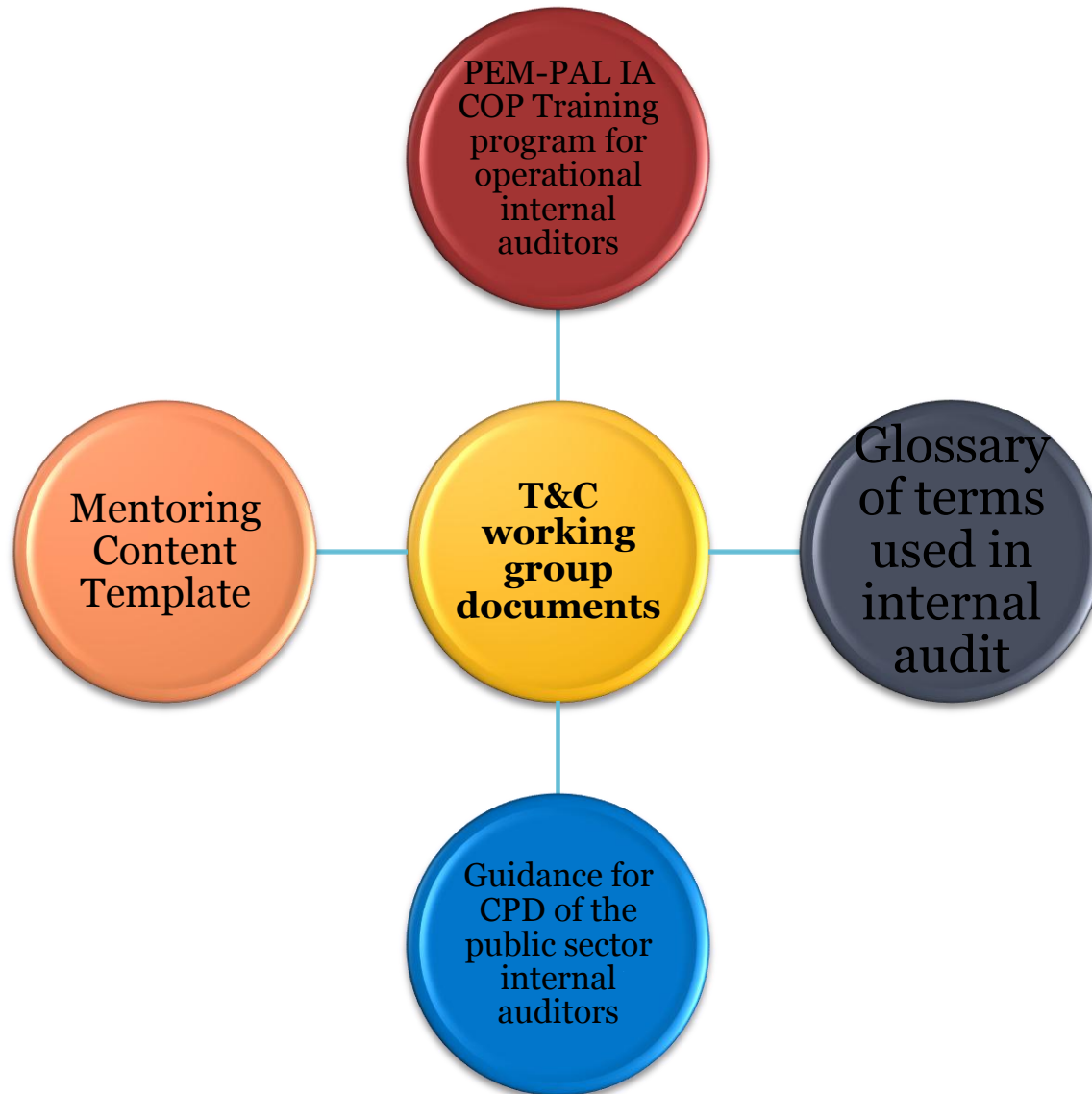


Develop a good practice guidance for continuing professional development of the public sector internal auditors

Finalize and endorse the documents developed by T&C working group which will be published

Transformation of T&C Working Group into the Relationship between internal audit, financial inspection and external audit Working group, and planning the subsequent activities of the new WG

# What we did so far in relation to T&C?



## Content of the PEM-PAL IA COP Training program for operational internal auditors

### **Module 1. Governance in the public sector and PFM legal and institutional system (1w)**

- 1.1 Governance in the public sector for IA
- 1.2 PIFC
- 1.3 Budget cycle (? h)
- 1.4 Public procurement (1h)
- 1.5 External audit
- 1.6 Other functions
- 1.7 Ethics
- 1.8 Internal control standards

## **Module 2. - Standards and methodology of IA (2w)**

- 2.1 IA Legal framework and standards (in detail)
- 2.2 Mission, role and function
- 2.3 IA Methodology/manual

## **Module 3.- Objectives, risks and controls in public sector systems and processes (2w)**

- 3.1 Budget cycle
- 3.2 Public procurement
- 3.3 Human resources management
- 3.4 Optional (for 2nd level)

## **Module 4. - Simulation of IA (1w)**

- 4.1 case study
- 4.2 hand on training
- 4.3 Module 4. - IA Communication and reporting

- **Glossary of over 417 terms and their definitions (internal audit, budget, accounting and other)**



# Content of the mentoring guideline



Chapters	Subchapters	Group 1	Group 2	Group 3	Group 4
<b>Introduction</b>		★	★	★	★
	Purpose and objectives of the document	★	★	★	★
	Definitions		★	★	★
	Legal background	★	★		★
	Scope of mentoring and target group	★		★	★
<b>Role of CHU, Mentor and Mentee</b>		★	★	★	★
	Criteria for selection/discharging the mentor			★	★
	Tasks	★	★		★
	Responsibilities (who and in which situation will perform mentoring)	★	★		★
	Skills/requirements	★	★		
<b>Mentoring procedure</b>		★	★	★	★
	Mentoring plan	★		★	★
	Execution of the plan				★
	Communication between mentor and mentee		★		
	Documentation of mentoring process		★		
	Assessment of the mentee and reporting to the mentor (mentee & mentor performance, appraisal criteria)		★	★	
<b>Monitoring of mentoring process</b>			★		
	Evaluation of mentors		★		
<b>Support for mentoring</b>		★			
	Financing	★			
	Resource allocation	★			
<b>Glossary</b>				★	
<b>Annexes</b>		★			★
	Sample plan	★			★
	Sample performance appraisal	★			★
	Sample time schedule	★			★



Questions

