PEMOPAL

Report

Consultancy on the Training and Certification Programs for Internal Auditors in the Public Sector

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The Public Expenditure Management Peer Assisted Learning (PEMPAL) program is a multi-donor supported network of public expenditure management professionals in various governments in the Europe and Central Asia (ECA) region. The Communities of Practice (COP) in the PEMPAL program pursue opportunities for peer learning to enhance knowledge transfer. The Internal Auditors form one of the COPs of PEMPAL

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Table of contents

| Tab | ole of | contents3 |
|-----|--------|--|
| Abl | orevia | tions5 |
| Int | roduc | tion6 |
| 1. | Purp | oose and scope of the assignment6 |
| 2. | Meth | nodology6 |
| 3. | Sum | mary of existing TCPs8 |
| | 3.1. | Croatia8 |
| | 3.2. | Macedonia |
| | 3.3. | The Netherlands |
| | 3.4. | Romania10 |
| | 3.5. | Bulgaria10 |
| | 3.6. | Slovenia |
| | 3.7. | Lithuania11 |
| 4. | Sum | mary of professional bodies' TCPs12 |
| | 4.1. | IIA CGAP12 |
| | 4.2. | IIA CIA |
| | 4.3. | CIPFA Internal auditing in the public sector14 |
| 5. | TCPs | s models |
| | 5.1. | Government certification model15 |
| | 5.2. | International professional certification model16 |
| | 5.3. | National professional model16 |
| 6. | Fran | nework for the New TCP curriculum17 |
| | 6.1. | Requirements for Internal Auditors17 |
| | 6.2. | Assessment arrangements |
| | 6.3. | Training arrangements |
| | 6.4. | Training content |
| | 6.5. | Continuous professional development22 |

| 7. | TCP implementation process - example | 22 |
|-----|---|----|
| 8. | Appendix 1: Comparative Overview of existing arrangements for T&CP for the Internal Auditors in Public Sector | 27 |
| 9. | Appendix 2: TCP attributes by country | 31 |
| 10. | Appendix 3: Overview of international certifications | 33 |
| 11. | Appendix 4: Survey questionnaire form | 35 |
| 12. | Appendix 5: List of survey respondents | 39 |
| 13. | Appendix 6: Survey results | 40 |

Abbreviations

| CAE | Chief Audit Executive | | | | | | |
|-------|---|--|--|--|--|--|--|
| CGAP | Certified Government Auditing Professional | | | | | | |
| СНИ | Central Harmonization Unit | | | | | | |
| CIPFA | The Chartered Institute of Public Finance and Accountancy | | | | | | |
| CIA | Certified Internal Auditor | | | | | | |
| СоР | Community of Practice | | | | | | |
| CPD | Continuous professional Development | | | | | | |
| CPIA | Certificate for Public Sector Internal Auditor | | | | | | |
| DPA | Diploma in Public Audit | | | | | | |
| EMIA | Executive Master Internal Auditing | | | | | | |
| EMITA | Executive Master IT Auditing | | | | | | |
| IA | Internal Audit | | | | | | |
| IIA | The Institute of Internal Auditors | | | | | | |
| PIFC | Public Internal Financial Control | | | | | | |
| ТСР | Training and Certification Programs | | | | | | |

Introduction

At the 2nd Internal Audit CoP of the PEM-PAL Group 1 representatives decided to continue the work on issues related to training and certification of internal auditors.

The objective of this work was to prepare an overview of the existing training and certification programs for public sector internal auditors in PEM-PAL as well as other countries to enable PEM-PAL members to compare and evaluate different training and certification approaches.

National representatives of the PEM-PAL CoP for Internal Audit were expected to prepare the description/analysis of the existing training and certification program for public sector internal auditors in their country.

1. Purpose and scope of the assignment

The consultancy aims at providing key technical support for:

- an overview and review existing arrangements for training and certification of internal auditors in the public sector,
- identification of themes that should be included in a generic T&C program.

As laid down in the Terms of Reference, the scope of the assignment includes:

- Edition of the completed ICQ-s for TCP for internal auditors in the public sector
- Preparation of a summary, introduction and conclusion to the ICQs
- Compilation and summary of additional information on TCPs offered by professional associations and other bodies
- Preparation of a summary proposal (outline) for a "best practice" curriculum TCP tailored for public sector internal auditors based on the above information and available information from professional institutions.

2. Methodology

Work done:

The primary inputs for this paper were survey questionnaires received within the framework of the PEM-PAL Group¹ 1. The respondents of this survey came from the following countries: Croatia, Macedonia, the Netherlands, Bulgaria, Slovenia, Romania and Lithuania.

The quality of the received questionnaires was highly diversified. In a number of instances required data were not available. The overview of the questionnaires is provided in the Appendix 1: Comparative Overview of existing arrangements for T&CP for the Internal Auditors in Public Sector.

The training/certification programs delivered by professional bodies and accessible on the relevant web pages² (Appendix 3: Overview of international certifications) were used as the additional point of reference.

¹ Last questionnaire was received in March 2008.

² <u>http://www.theiia.org/, www.cipfa.org.uk.</u>

After comparison and evaluation of different training and certification approaches the key TCP attributes have been identified and referenced to the reviewed countries³. The relevant table is provided in the Appendix 2: TCP attributes by country.

The above exercise eased to identify 3 key models presented by different states. The short description of these models is contained in the chapter TCPs models.

The analyze of models with their advantages and disadvantages constituted the basis for the Framework for the New TCP curriculum.

Finally, in order to receive high quality feedback the draft outline was transformed into a set of statements having form of a questionnaire (Appendix 4: Survey questionnaire form). The survey questionnaires were distributed during the PEM-PAL meeting in Istanbul. The list of respondents is contained in the Appendix 5: List of survey respondents. All statements with the average scores above 2,527 (scale was used with: I strongly agree – 4, I agree – 3, I disagree – 2, I strongly disagree – 1) were treated as agreed. More sensitive statements were discussed and agreed during the workshop with the PEM-PAL countries representatives.

³ Based on consultant's experience the list was supplemented with Poland.

3. Summary of existing TCPs

3.1. Croatia

There are legal requirements every public sector internal auditor must meet. They include university degree⁴ and national certification. Almost 50% of internal audit staff is certified.

National certification - the Certificate for Public Sector Internal Auditor is managed by the CHU and comprises formal training, on the job training combined with mentoring and examinations (maximum 18 months all together). Examinations consist of oral exam before the panel of evaluators and multiple choice questions based written testing.

CPIA syllabus covers following domains:

- Introduction into the internal audit function
- PIFC system
- Internal audit methodology
- Internal audit tools and techniques
- Accounting and analysis of financial management
- Internal audit of information technology and computer assisted audit techniques
- IA methodology on the practical example.

Trainers (certified practitioners) and evaluators are authorized by the CHU. Quality assurance is performed by the CHU and other institutions (European Commission, SIGMA, etc.).

CPD is not mandatory, although auditors being members of professional bodies are required by then to upgrade their skills and knowledge.

Client satisfaction surveys have not been carried out.

The program is financed in whole by the state budget.

Individuals outside public sector are excluded from the certification. Holders of internationally accepted designations can get the national certification after passing additional exam. The national IIA chapter has not been engaged in the TCP development.

3.2. Macedonia

There are legal requirements for every public sector internal auditor. They include: university or college degree in the fields of economics, law or equivalent⁵ and minimum 2 years of experience in internal audit, external audit or finance.

The national certification program has not been developed. Instead, the government relies on training activity managed by the CHU. It includes training courses funded from foreign assistance projects.

⁴ The education in particular subjects, such as economics or accounting is not obligatory.

⁵ if it is in compliance with the systematization act.

The training already carried out included:

- Basic training 2 week training on the understanding of the internal audit in the public sector institutions, the IIA standards and the basic steps of the system based audit;
- Advanced training 2 month on the job training for execution of the system based audit in pilot institutions; and
- Specialized training courses on specific audit methods and techniques or processes such are: communication skills training, beginners training for IT audit, strategic and annual planning, flowcharting, public procurement audit, the role of the internal auditors in prevention and detection of fraud.

With the projects' closure training has ended. There are serious constraints in its continuity.

There is no professional body on internal auditing in the country.

3.3. The Netherlands

There is mandatory requirement for auditors giving opinion on the budget execution to hold RA (chartered financial auditors) qualifications. Other auditors are not obliged to be certified but in practice they hold a range of various certificates (as a RA, EMIA or EMITA). All those qualifications require minimum level of education and experience.

There is no single TCP for public sector internal auditors. However the government administration heavily relies on various training programs delivered by accredited universities. Accreditations are given by the Ministry of Finance and professional bodies. The key qualification given by the universities are: EMIA, EMITA, Master of Science in Accountancy and post Master RA. Individuals with those qualifications get a waiver from part IV of the CIA exam.

Accordingly there are diversified curricula of the offered programs. An interesting development is the start of a Postgraduate Corporate Social Responsibility (CSR) Auditing program at the University of Rotterdam. It includes 5 modules:

- Aspects of CSR
- Strategy and Policy
- Management of CSR
- Reporting on CSR
- CSR Assurance engagements

The teaching and learning methods are a mixture of: lectures, group work, workshops, debates, peer mentoring, peer & self assessment, practical group assignment, examinations and writing a final thesis (research based dissertation) which has to be defended (protected).

The modules are given by professors, practitioners-internal auditors from public and private sector, consultants, members of professional bodies and other professionals.

Fee for the participation in the above programs is covered by the government on the condition that the employee will pass the exams and will not leave the organization within three years after graduation.

To remain certificated, auditors must fulfill the rules of permanent education, meaning that they are responsible for earning a minimum of education points each year during their professional life. There are different ways of earning permanent education points: following audit courses, going to seminars, participating in audit summer schools, writing articles, giving lectures, developing tools, teaching etc.

3.4. Romania

There are legal requirements for every public sector internal auditor positions. They include: university degree in economics or law and minimum 1 year of professional experience. Additionally, candidates for internal audit positions must go through a special competition procedure. The procedure consists of assessment of a concept paper in the economic area where the candidate worked and recommendation letter as well as the interview with the candidate.

In spite of efforts and plans to introduce certification at the national level, the national certification program has not been developed yet. There is however a professional training of internal auditors from public sector. It consists of 3 types of courses:

- Basic training is the initial professional training. It provides the elementary training for acquiring the minimum professional competencies necessary for an internal auditor. This basic training is done through the university studies for those who want to begin a professional career in the area of internal audit. It comprises basic elements of economy, law system, internal control, management, audit, information technology (IT) etc.
- Professional training is managed by two public administration schools and covers wide range of subjects (e.g. international accounting standards, management of structural funds, financial management and control, auditing the budgetary programmes, reporting the irregularities/frauds, managing the accountancy of public institutions).
- Permanent training 15 days/year for each internal auditor. This one has the role of helping the internal auditor in consolidating and developing the professional skills and updating the knowledge, during the professional career.

Apart from the above the IIA Romania manages courses designed to achieve CIA qualifications.

3.5. Bulgaria

There are legal requirements every public sector internal auditor must meet. They include university degree and national government certification. Additionally Chief Audit Executive should have 3 years experience in internal or external audit.

National certification - is managed by the CHU and comprises formal training and examinations. There is no requirement the participation in the training before taking exam. The exam consists of 90 multiple choice questions.

The training program for the exam covers 2 main areas:

- Internal Auditing: legislation, Standards, Code of Ethics, Management of IA function.
- Internal Control COSO model, legislation, managerial accountability.

Trainers are practitioners – CAEs and CHU staff with at least 5 year professional experience.

The program is financed in whole by the state budget.

Holders of internationally accepted designations cannot get waiver from the national certification. National IIA chapter has not been engaged in the TCP development.

Apart from the above IIA Bulgaria offers CIA and CGAP qualifications.

3.6. Slovenia

There are legal requirements every public sector internal auditor must meet. They include: university degree, at least three years prior experience (at least one year on audit, accounting or finance tasks), successfully concluded education/training for internal auditor or being in possession of Certificate Verified Internal Auditor or Certified Auditor, issued by the Slovene Institute of Audit. Basically all current internal auditors hold certification. There are however plans to increase their number around four times.

Training Programme is adopted by the Minister of Finance and organized by the Budget Supervision Office. It is supported by the Chartered Institute of Public Finance and Accountancy (CIPFA). It was developed and started at the Center of Excellence in Finance in 2006. Candidates that are employed in public sector and have a university degree can apply for that training.

The certification program covers two levels:

Level 1: State Internal Auditor

- National module
- Internal auditing fundamentals
- Public sector accounting and financial reporting
- Governance and control
- Level 2: verified state internal auditor
 - Advanced internal auditing
 - Auditing management performance
 - Managing the internal audit function

CIPFA Certificate and CIPFA Diploma require from students at least two years hard work to complete their studies at both stages. Students would normally be expected to take one year to complete each stage.

The trainers are CIPFA teaching staff, all professionally qualified, and trainers selected by Center of Excellence in Finance and its Board responsible for programs.

Trainees or their employers have to pay the cost of the training program.

There is no professional body on internal auditing in the country.

3.7. Lithuania

There are no specific legal rules regulating appointment, training or certification of public sector internal auditors. There are however, general rules related to public service and public administration as a whole, applicable to internal auditors.

Training for internal auditors is provided by the Training centre of the Ministry of Finance. It ends up with the written examination, but no certification is provided. The quality assurance of the program is provided by the Ministry of Finance.

The training program covers four basic modules lasting 40 hours each. The following subjects are included into the modules:

- IIA standards
- national legislation on public administration,
- strategic planning,
- internal control,
- EU requirements.

The program reflects specific conditions of public sector and was developed locally based on existing programs. The program is financed by the state budget.

4. Summary of professional bodies' TCPs

4.1. IIA CGAP

CGAP is a specialty certification designed for and by public-sector internal auditing practitioners. It is offered in numerous countries on some occasions in national languages.

Candidates must fulfill following criteria:

- a bachelor's (four-year) or equivalent degree,
- two years of auditing experience in a government environment,
- exhibit high moral and professional character,
- display exemplary professional behavior and judgment and must agree to abide by the Code of Ethics established by The IIA.

The CGAP exam tests a candidate's knowledge of auditing practices specific to the government sector and measures understanding of government auditing standards, including The IIA's Standards, and includes questions on INTOSAI government auditing standards.

Candidates are given 195 minutes to complete the exam. Starting from May 2008 it will be delivered as computer-based testing. The one-part CGAP exam includes 125 multiple-choice questions covering four domains:

I: Standards, Governance, and Risk/Control Frameworks (10-20 percent)

- Standards
- Governance
- Risk/Control Frameworks (e.g., COSO, CoCo)
- IIA Code of Ethics
- II: Government Auditing Practice (35-45 percent)
 - Management of the Audit Function
 - Types of Audit Services
 - Processes for Delivery of Audit Services

III: Government Auditing Skills and Techniques (20-25 percent)

- Management Concepts and Techniques
- Performance Measurement
- Program Evaluation
- Quantitative Methods (e.g., statistical methods and analytical review)
- Qualitative Methods (e.g., questionnaires, interviews, and flow charts)
- Methods for the Identification and Investigation of Integrity Violations
- Research/Data Collection Techniques
- Analytical Skills (e.g., distinguish between significant and insignificant information)

IV: Government Auditing Environment (20-25 percent)

- Performance Management
- Financial Management
- Implications of Various Service Delivery Methods
- Implications of Delivering Services to Citizens
- Unique Characteristics of Human Resources Management
- Unique Purchasing and Procurement Requirements

The IIA offers publications, seminars, review courses helping in preparations for the exam. They are not available in all countries. There are also other training providers delivering various ranges of facilities.

Individuals with CGAP qualifications get a waiver from part IV of the CIA exam.

Upon certification, CGAPs are required to maintain their knowledge and skills and to stay abreast of improvements and current developments in internal auditing standards, procedures, and techniques.

The IIA is willing to offer training program that could be developed at IIA Global from existing public sector classes (tailored) and would allow beginner auditors to evolve over a few years while learning the skills they need to advance. It would then be able to bring capacity development to the region of targeted institutes to provide many "train-the-trainers" courses to build the region's capacity to provide these courses in local languages, once the training course is translated to the same language.

4.2. IIA CIA

CIA is a certification designed for internal auditing practitioners. It is offered in numerous countries on many occasions in national languages.

Candidates must fulfill following criteria:

- a bachelor's (four-year) or equivalent degree,
- two years of internal auditing experience or equivalent⁶,
- exhibit high moral and professional character,
- display exemplary professional behavior and judgment and must agree to abide by the Code of Ethics established by The IIA.

The Certified Internal Auditor exam tests a candidate's knowledge of current internal auditing practices and understanding of internal audit issues, risks and remedies. Starting from May 2008 it will be delivered as computer-based testing. The exam is offered in four parts, each part consisting of 100 multiple-choice questions.

Part I - The Internal Audit Activity's Role in Governance, Risk, and Control

Part II - Conducting the Internal Audit Engagement

Part III - Business Analysis and Information Technology

Part IV - Business Management Skills

Candidates are given 165 minutes to complete one part. Parts I, II, and III are considered the core global syllabus of the CIA exam - offering a strong focus on corporate governance and risk issues and exhibiting alignment with The IIA's *Professional Practices Framework*. Part IV of the CIA exam is designed for modification

⁶ Equivalent experience means experience in audit/assessment disciplines, including external auditing, quality assurance, compliance, and internal control. A master's degree or work experience in related business professions (such as accounting, law, or finance) can be substituted for one year of experience. Candidates may sit for the CIA exam prior to satisfying the professional experience requirement, but they will not be certified until the experience requirement has been met.

for regional and audit specialization testing. Hence, The IIA offers Professional Recognition Credit for Part IV (PRC-IV) for qualified professional certifications.

The IIA offers publications, seminars, review courses helping in preparations for the exam. They are not available in all countries. There are also other training providers delivering various ranges of facilities.

Upon certification, CIAs are required to maintain their knowledge and skills and to stay abreast of improvements and current developments in internal auditing standards, procedures, and techniques.

4.3. CIPFA Internal auditing in the public sector

CIPFA offers in developing and transition economy countries a Certificate and a Diploma in internal auditing in the public sector. Currently it is offered in Slovenia.

This is a framework scheme, that may be customized to meet local requirements, and provides advisory and other services to support the implementation of the schemes, working in partnership with a local sponsor and subject to agreement about funding and logistical arrangements. A central component in this is the identification of a local sponsor, and a local academic partner, who is able to work with CIPFA to adapt the scheme courseware to reflect local circumstances.

The scheme can be delivered in English or in the local language. Assessment, can again either be in English or in the local language.

A key feature of the schemes is local institution building and therefore the option exists, over time, to have a local body assume responsibility for awarding the qualification. In such circumstances CIPFA will work with the local body to ensure that there is appropriate capacity to take on the awarding responsibility.

Where no suitable local body exists, CIPFA will, if required, support the establishment and development of a new national professional public sector accountancy and auditing body, whose objectives would be to develop a trained professional cadre of public sector auditors and to enhance the status and quality of the public sector auditing profession. CIPFA would be pleased to continue to support the qualification and the national professional body for as long as was required although whilst it supported the proposed qualification it would wish to exercise a quality control responsibility.

The scheme consists of two stages, a Certificate stage and a Diploma stage. Students would normally be expected to take 1 year to complete each stage. The qualification is awarded by CIPFA, although in time responsibility for this may be assumed by a local body.

The scheme is a combination of education and workplace experience, with a complementary range of student support services.

- Auditing schemes areas of knowledge & learning outcomes cover the following:
- Governance & Control (Certificate Level)
- Internal Auditing Fundamentals (Certificate Level)
- Public sector accounting & financial reporting (Certificate Level)
- External auditing (Certificate Level)
- Advanced Internal Auditing (Diploma Level)
- Managing the internal audit function (Diploma Level)
- Auditing management performance (Diploma Level)

5. TCPs models

On the basis of the above solutions it is self-evident that there is a tendency for the development of 3 models of TCPs. The existence of those models does not preclude the development of different hybrid solutions having attributes of two or even three models. Even then, the dominant characteristics allow categorizing it as the one of the three. The key factor in this categorization is the ownership of the process of training and certification. A short description of each model is given below.

5.1. Government certification model

Description

In this model the government is the owner of the training and certification. It means that it provides training syllabus, trainers, examiners as well as the financing arrangements. Professional bodies have very limited impact, if any, on the whole process. Usually holders of international certifications do not have free access to public sector internal audit profession.

| Advantages | Disadvantages | | | | |
|---|---|--|--|--|--|
| It takes into account national environment. | It is dependant upon government. | | | | |
| | It doesn't give sufficient assurance about the compliance with the international standards. | | | | |
| | It is expensive. | | | | |
| | It does not ensure separation between training provider and the assessment body. | | | | |
| | The continuity of the process could be put in danger due to political reasons, especially in young democracies. | | | | |

5.2. International professional certification model

Description

In this model government deregulates the training and certification. It accepts a range of internationally recognized qualifications. In some instances it does not require any certifications but strongly encourages getting them. Training is left to private training providers.

| Advantages | Disadvantages | | | | |
|--|--|--|--|--|--|
| It is cost effective since it waives from the state budget the cost of training and certification. Even if the exam fee is paid by the state the costs are relatively low. | It does not take into account national environment. | | | | |
| It ensures high quality and international recognition. | Some certifications (e.g. CIA) are private sector driven. | | | | |
| It ensures separation between training provider and the assessment body. | Some certifications (e.g. CIA and CGAP) are based on multiple choice questions examination, which is not the best solution for assessing skills and knowledge. | | | | |
| | Some certifications may not be delivered in national languages. | | | | |

5.3. National professional model

Description

This model relies on efforts of professional body or bodies. The critical factor is involvement of reliable and experienced in international practice professional body. The government role is limited to giving authorization to the training and certification.

| Advantages | Disadvantages | | | | |
|---|--|--|--|--|--|
| It takes into account national environment. | It doesn't always give internationally recognized qualifications. | | | | |
| It ensures high quality. | It is not cost effective (especially in the initial phase) since the costs of tailoring and the quality assurance are relatively high. | | | | |

6. Framework for the New TCP curriculum

Taking into account the advantages and disadvantages of the three models I present below a hybrid solution. It is based on the outcomes of the questionnaires received within the framework of the PEM-PAL and the discussion held during the conference in Istanbul. In this model the responsibility of development of TCP and its implementation is **shared by Government and professional body**. Detailed split of responsibilities should reflect national circumstances. One condition should be included, namely that the government may not be solely responsible for the assessment in the certification process.

Wide access for internal audit positions shall be ensured. The requirements shall not be too strict, and preferably limited to the ethical conduct.

The conditions described below concern those individuals who wish to join qualified internal audit positions (hereinafter called internal auditors). The right to sign internal audit reports shall belong only to internal auditors. The entire process of training and certification should last approximately 12 months.

6.1. Requirements for Internal Auditors

Legal regulations shall impose formal requirements on candidates for internal auditors.

Education

There should be mandatory requirement of **university degree** (Master or bachelor). The education in particular subjects, such as economics or accounting should not obligatory.

University degree assures adequate level overall knowledge. At the same time diversity of areas in which internal audit could be involved is high and does not limit itself to specific field like economics or accounting.

Experience

2 years of auditing experience or its equivalent.

CIA and CGAP use 2 years auditing experience requirement. Making it longer for countries with scarce auditing resources could substantially make to certification process slower.

Specific internal auditing experience, especially in the countries with no internal audit tradition would not have rational justification.

Certifications

Formal certification should be one of the key requirements. At the same time there should be a transition period allowing current internal auditors to upgrade their qualifications.

Even if the government supports nationally developed qualifications there should be wide access to the profession for persons holding internationally recognized certifications (e.g. CIA, CGAP, ACCA, CPA, and CIPFA).

Others

According to the local conditions there could be some additional requirements (e.g. reference letter).

The fulfillment of the requirements shall be evidenced.

6.2. Assessment arrangements

Form of examination

The first best solution is a **combination of essay and multiple choice** questions based exam. Acceptable method is also **multiple choice questions** based exam. While the first solution eases more reliable assessment of candidate's skills and knowledge, the latter one is more cost effective.

Mentoring and on the job training should be strongly encouraged, at least as complementary to the basic examination.

Oral examinations as particularly subjective could be allowed only in exceptional circumstances.

Quality

The examiners should be independent from training providers. Minimum controls should be put in place in order to assure objectivity. **Quality review mechanisms** together with feedback information from the evaluated individuals should be also implemented. Involvement of professional body in this process is essential.

6.3. Training arrangements

Financing

Funding is always an issue, especially with regard to developing countries. State budgets on many occasions may not afford to finance the high quality training scheme. Therefore it is highly recommended to arrange institutional funding through international or other donors. If this is not possible it may be indispensable to use existing international certifications without or with very limited customization to local conditions. Review courses or/and self study arrangements could be then developed on the bases of existing materials.

Cost of IA TCP shall be borne **by the state budget**. Small participation in the costs by candidates could also be allowed.

Providers

As far as it is possible there should be allowed for competition between training providers. Such approach would have positive impact on both costs and quality. Depending on the financial possibilities a system o grants could be developed to

support professional bodies, universities and other institutions in training delivery. It is not recommended to leave all the training with the sole responsibility of the government. There should be always **involvement of a professional body** ensured.

For groups of countries of similar cultural background and languages it is advisable to set up common centre or centers providing training schemes in national languages. If this is not possible, especially for smaller countries, the alternative would be professional English language classes and subsequent arrangement for review/preparatory courses held in English. Such approach would lower the costs of the whole process.

Duration

It would be advisable to develop two levels of qualifications, each lasting not more that 12 months. It would allow for reasonably fast education with potential for further development at the same time.

6.4. Training content

It is strongly advisable to divide TCP syllabus into two general modules.

- Module 1 should concentrate on audit types, process and techniques;
- Module 2 should be predominantly occupied with national/regional environment.

The reason for this division is that the subject matter of the module 1 should reflect international standards and practice and thus the space for national customization is limited.

MODULE 1

There are two options to consider for the development of the Module 1. The first is to use existing CGAP qualification scheme, which is a widely accepted international audit designation. The exam is delivered in numerous locations and starting from May 2008 it will have a form of computer based testing. The duration of the review course preparing for the exam should last not more than 80 hours. The IIA is willing to provide necessary support, including the use of public sector training courses as well as all other necessary support both from the headquarter and regional chapters and institutes. The second option is to use as the basis the training developed by CIPFA for Slovene public sector auditors. This course consists of 6 modules, each lasting 50 hours. CIPFA prepares the examinations and the local tutors mark the answers. CIPFA is willing to adjust the Slovene program so as to make it more universal or adjusted for the needs of the region. The actual choice between those options should be guided by the funds availability as well as the extent of support each of the institutions is ready to provide.

It is recommended to place particular emphasis on international dimension. The elementary set of standards for internal audit community has been developed at international level. Development of local regulatory framework without a reference to the international practice could put in danger the idea of IA.

Standards

Role and application of the IIA and INTOSAI standards (including guidelines), other standards

Risk/control models

Internal Control Framework (COSO I) and Enterprise Risk Management (COSO II), types of control

Audit process

Long range planning, project planning, field work, reporting, follow up

Audit engagements

Compliance, Financial, Performance, IT, fraud investigations, consulting, Control & Risk Self assessment

Audit techniques

Quantitative and qualitative methods, data collection techniques

Management techniques

Human resources management, performance management, strategic and operational management, project management

Financial Reporting and Accounting

Government budgeting, activity based costing, financial reporting.

MODULE 2

Some internationally recognized certifications were initially designed for the private sector. The elementary difference in public and private sectors is asymmetry of their objectives. The first one's goal is to provide services for the public while in the case of the latter one profit maximizing is above any other goals. Organization and characteristics of public sector could materially vary in different countries. Therefore even though a skeleton of module 2 could be developed at regional level it is crucial to adapt it and develop in details at the national level. And this focus should be reflected in the TCP content.

Public procurement and service delivery

Legal framework, types of contracts, public private partnership, other service delivery methods

Methods of purchasing goods and services are often constructed in balance between anticorruption practices and efficiency of the process. Auditors frequently review routines of procurement as the part of the assurance they deliver on the regularity of transactions as well as their input into improvement of organization's operations.

Public finance

State budget – development, structure, execution and monitoring, types of public budgetary organization, public incomes and expenditures, public finance principles.

It is indispensable for internal auditors to have thorough knowledge of public finance, especially with respect to budgeting and regularity issues. Principles governing public finances differ from those of private sector.

Local Accounting Rules

Financial reporting, controls over financial reporting, characteristics of public sector accounting

From the very beginning internal auditing have had much in common with accounting. Controls over financial reporting being one of the primary focuses of auditing constitute important part of internal control systems. Modern accounting goes far beyond its traditional bookkeeping role and is basis for decision making process.

Public administration

Organization and structure of the government administration, separation of powers, civil service, parliament, president office, ministries, government agencies, local government.

Public administration is an organism of different institutions linked with each other and serving for the good of public. Knowledge of these interrelations is a key factor enabling auditors to perform their tasks in a consistent and efficient manner.

Public policies

Key public policies (e.g. public health, energy, social policy, regional development policy, state aid, competition).

Public policies are sets of objectives declared by the state together with general means of their achievement. They can be used as points of reference in audit universe development as well as during risk assessment exercise. Many auditors use them as criteria during their reviews.

EU affaires

EU budget, EU policies, Legal framework, EU institututions, Public Internal Financial Control

The European Union is the most important political organization in the continent. Its policies have substantial impact not only on the member states but also on many other countries. Moreover practices present in the EU have a tendency to spill over on numerous organizations. Many countries have aspirations to join the Union in the near or further future. That is why elements of the European Union's perspective should be included in the TCP.

Legal system

Sources of law, constitution, taxation.

As the key objective of every internal control system is compliance with rules, procedures and legislation it is indispensable for every internal auditor to have at least elementary knowledge of the legal framework.

Control system

Supreme audit institution, other control/inspection/audit functions, public scrutiny and accountability.

Internal audit is only one of many functions delivering accountability in public sector. In order to avoid duplication of efforts, many organizations rely on works performed by others or coordinate their work assignments. It is therefore essential for internal auditors to know what the division of responsibilities is.

6.5. Continuous professional development

Obligation of auditors

The obligation for the CPD comes directly from the IIA standards. Thus, if the standards are recognized by the national government administration, **the obligation imposed on internal auditors** is in place. Additionally every type of professional certifications should include **mechanisms of verification** that standards on CPD are being met.

Form

CPD shall include participation in training courses, seminars, conferences, self studying, and conducting research. There should be also a possibility to accept other forms like writing books, articles or involvement in professional body's activity.

7. TCP implementation process - example

Objectives

The objectives of the project should be:

- To build a capacity at the regional level to develop internal audit profession in the public sector,
- To raise knowledge and skills amongst the public sector internal auditors in accordance with international standards and regional best practice

These objectives will be achieved through activities listed below and are described in detail.

Scope of works

To achieve the project objective the following types of activities are planned to be implemented:

- 1. Promotion activities and selection of local experts
- 2. Training for trainers (sponsored)
- 3. Development of module 2 regional syllabus (sponsored)
- 4. Translation of training materials (sponsored)
- 5. Development of module 2 national syllabuses
- 6. Training for certifications
- 7. Development of legal framework for TCP at national levels

Geographic area

The project should be implemented in the region with common language, culture and similar administrative set up. A centre of knowledge should be established in one country of the region, preferably with good flight connections.

Institutional framework

There should be in close cooperation amongst governments of states covered by the projects (notably CHUs) and a regional professional body placed in one of these countries. In particular it should cover:

- Promotion activities and selection of local experts
- Development of module 2 national syllabuses
- Training for certifications
- Development of legal framework for TCP at national levels

A common centre providing training schemes and supporting this cooperation should be set up. This would able to bring capacity development to the region and start solid basis regional excellence centre in public sector internal auditing.

Target group

In order to sustain local capabilities it is crucial to build up a network of local experts. Their tasks could cover:

- Carrying out review courses and other training activities,
- Delivery of mentoring services,
- Quality review of the translation of training materials,
- Assistance in the development of regional outline training materials for the module 2
- Development of the national training materials for the module 2 based on the regional outline
- Upgrade of training materials.

Selection of local experts

Local experts should come from the countries of the region (at least 2 from each country). Their recruitment should be based on the following criteria:

- experience in auditing,
- experience in public sector,
- very good command of English,
- very good command of the local language selected for the translation purposes,
- experience in training,
- good communication skills,
- very good knowledge of at least 1 topic covered by module 2.

Training for trainers

Local experts should be trained with regard to Module 1 (see: Training content). The training should be conducted by external experts with profound experience in delivering review courses and holding international certifications in internal auditing. Training will be delivered in English.

Regional customization

External experts working in close collaboration with local experts shall develop module 2 regional syllabus taking into account commonalities of the region. Preferred working method would be a series of brainstorming sessions devoted to particular subject of Module 2 (see: Training content). The session would be held in English. The outcome of this stage should be agreed with the relevant national government administrations (CHU).

Language arrangements

All training package for both modules should be translated in to local language(s). Quality review of the translation should be responsibilities of the local experts.

National arrangements

This stage would be entirely left to the national states. It should cover:

- Development of module 2 national syllabuses (strong involvement of the local experts)
- Training for certifications (strong involvement of the local experts)
- Mentoring by local experts (strong involvement of the local experts)
- Development of legal framework for TCP at national levels

| | lie frames | | | | | | | | | | | | |
|----|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| | Activity | m 1 | m 2 | m 3 | m 4 | m 5 | m 6 | m 7 | m 8 | m 9 | m 10 | m 11 | m 12 |
| 1. | Recruitment of local experts | х | | | | | | | | | | | |
| 2. | Training for trainers course for module 1 | | х | | | | | | | | | | |
| 3. | Translation of module 1 materials | | | Х | | | | | | | | | |
| 4. | Development of module 2 outline | | | Х | | | | | | | | | |
| 5. | Translation of module 2 materials | | | | х | | | | | | | | |
| 6. | Certification of the trainers | | | | | Х | Х | | | | | | |
| 7. | Customization of the module 2 materials | | | | | | Х | Х | | | | | |
| 8. | Delivery of the national TCPs | | | | | | | | Х | х | х | | |
| 9. | Mentoring by local experts | | | | | | | | | х | х | Х | Х |

Budget

The following costs breakdown relates only to the initial phase i.e. training of trainers⁷' arrangements, development and translation of the training materials. Other cost, including training at national level, certification costs, mentoring and national customization of the module 2 would have to be borne by the national states.

| Module 1 | | | | |
|---|-------------|-------------------------|-----------------------------|--|
| | Amount | Unit price (Euro) | Cost (EURO) | Comments |
| Translation | 1000 | 30 | 30000 | |
| Trainers' fees | 17 | 700 | 11900 | 10 days of training, 1 day for travel, 6 days for preparation |
| Flights I | 2 | 300 | 600 | 2 return tickets for the trainers |
| Flights II | 13 | 250 | 3250 | it was assumed that out of 17 participants 4 will be based in the country where training is provided |
| Accommodation | 196 | 80 | 15680 | 14 days for 13 participants and 1 trainer |
| Rooms | 10 | 300 | 3000 | rent of training room for 10 days |
| Per diem Printouts <u>Sub Total 1</u> | 156 1000 | 30 0,5 | 4680 500 <u>69610</u> | it was assumed that out of 17 participants 4 will be based in the country where training is provided |
| | | | | |
| Module 2 | | | | |

| Module 2 | | | | |
|----------------------|--------|-------------------------|---------------|---|
| | Amount | Unit price (euro) | Cost | |
| Translation | 200 | 30 | 6000 | |
| Experts' fees | 30 | 800 | 24000 | |
| Accommodation | 105 | 80 | 8400 | it was assumed that 7 persons (1 per country + 1 expert) will work together for 15 days |
| Per diem | 90 | 30 | 2700 | |
| Rooms Sub Total 2 | 15 | 300 | 4500 45600 | rent of training room for 15 days |
| | | | | |

 ⁷ 17 persons to be trained, under assumption that the project will be carried out in cooperation with countries of different size: 4 persons coming from larger countries (2), 3 from medium sized countries (1) and 2 from smaller ones (3).

| Contingencies | 11521 |
|---------------|-------------------|
| Total | <u>126 731,00</u> |



8. Appendix 1: Comparative Overview of existing arrangements for T&CP for the Internal Auditors in Public Sector

Overview of existing arrangements for T&CP for the Internal Auditors in Public Sector

| | | CROATIA | MACEDONIA | NETHERLANDS | ROMANIA | BULGARIA | SLOVENIA | LITHUANIA |
|-----|---|-------------------|---|---|---------------------------------------|-------------------|-------------------|------------------|
| 1. | Background information | | | | | | | |
| 1.1 | Number of internal auditors | 174 | 82 | 871 | 2800 | 450 | 100 | 514 |
| 1.2 | Number of internal auditors with formal certificates | 79 | unavailable data | unavailable data | unavailable data | 380 | 100 | unavailable data |
| 1.3 | Percentage of certified auditors | 45,40% | unavailable data | unavailable data | unavailable data | 84,44% | 100,00% | unavailable data |
| 2. | Requirements for internal auditors | | _ | | | | | |
| 2.1 | Education | university degree | university or college degree in the fields of economics, law or equivalent | no formal requirement. In practice: university degree or post university level in the field of auditing | university degree in economics or law | University degree | University degree | none |

| 2.2 | Professional Experience | none | 2 years experience in internal/external audit or finance | minimal 3 years of audit experience | minimum 1 year of experience | 3 years in internal or external audit (only for CAE) | minimum 3 years experience (at least 1 year on audit, accounting or finance tasks) | none |
|-----|---|--|--|--|---------------------------------------|--|---|------------------|
| 2.3 | Others | employed in the public sector internal audit function | employed in the public sector internal audit function | membership of a professional body, permanent education (continuous professional development) | dossier analyze, specialty courses | government certification (enters into force as of 1.07.2008 | internal audit training or Certificate Verified Internal Auditor or Certified Auditor, issued by the Slovene Institute of Audit | none |
| 3. | Assessment arrangements | |] | | | | | |
| 3.1 | Evaluators | IA certified practitioners | no exam | diversified rules | | IA practitioners | | unavailable data |
| 3.2 | Oral exam | yes | no exam | diversified rules | yes (interview) | no | no | unavailable data |
| 3.3 | Multiple choice questions | yes | no exam | diversified rules | no | yes | yes | unavailable data |
| 3.4 | Essay based exam | yes | no exam | diversified rules | yes (concept paper) | no | yes | unavailable data |
| 3.5 | Mentoring | yes | no exam | diversified rules | recommendation letter | no | yes (option) | unavailable data |
| 3.6 | Recognition of international qualifications | after additional exam | no exam | After being certified for RO, RE or RA auditors who subscribe for doing the CIA-exam get dispensation for part IV. | no | no | unavailable data | unavailable data |
| 4. | Training arrangements | | | | | | | |

| 4.1 | Financing | state budget | foreign funds, state budget | state budget | candidates | state budget | state budget | state budget |
|-----|---|---|---|---|---|-------------------------------------|---|--|
| 4.2 | Quality assurance | yes | no | diversified rules | yes | unavailable data | yes | unavailable data |
| 4.3 | Satisfaction level | no formal survey. Informal signals indicate positive reaction to training arrangement | no formal survey. Informal signals do not indicate negative reaction to training arrangement | no formal survey. Informal signals indicate positive reaction to training arrangement | unavailable data | evaluation sheets after training | very initial stage | no formal survey. Informal signals indicate positive reaction to training arrangement |
| 4.4 | Professional body involvement (e.g IIA Chapter) | no | no | yes | yes | yes | CIPFA | no |
| 4.5 | Duration (in months) | 18 | unavailable data | 24 RO (EMIA) | 24 | 4 days | 24 (for 2 levels) | 160 hours |
| 4.6 | Training providers | CHU | CHU | National Academy of Finance and Economy, universities | public administration schools, IIA Romania | CHU | CIPFA teaching staff, all professionally qualified, and trainers selected by Center of Excellence in Finance | Training Centre of the Ministry of Finance in cooperation with CHU |
| 5. | Training syllabus | | | | | | | |
| 5.1 | International practice perspective (e.g IIA standards) | yes | yes | diversified rules | yes | yes | yes | yes |
| 5.2 | Performance management and auditing | no | | diversified rules | yes | no | yes | unavailable data |

| 5.3 | IT | yes | yes (limited) | diversified rules | yes | no | yes (limited) | unavailable data |
|-----|---|--------------------------|--|------------------------------------|--|-----------------------|--------------------------|--|
| 5.4 | EU perspective | yes | | diversified rules | no | no | no | unavailable data |
| 5.5 | Management techniques | no | no | diversified rules | yes | no | yes | yes |
| 5.6 | Accounting | yes | no | diversified rules | yes | no | yes | yes |
| 5.7 | Public sector focus | yes | yes (limited) | diversified rules | no | yes | yes | yes |
| 6. | After training activity | | | | | | | |
| 6.1 | Continuous professional development | no formal requirement | legal requirement to provide training for the internal auditors | formal requirement | regular CIA CPE | formal requirement | no formal requirement | provided by the Training centre of the Ministry of Finance. |
| 6.2 | Future development | unavailable data | risks: training discontinuity, financing, certification, professional body, national trainers | more international focus is needed | development of national certification for IA in public sector | unavailable data | unavailable data | unavailable data |

9. Appendix 2: TCP attributes by country

TCP attributes by country

| | Croatia | Macedonia | Netherlands | Poland | Romania | Bulgaria | Slovenia | Lithuania |
|-------------------------------------|--------------------|-----------|-------------|--------|---------|----------|----------|-----------|
| Training providers | | | | | | | | |
| centralized government based | х | | | | | х | | х |
| training | | | | | | | | |
| open market training activity | | | | Х | | | | |
| market training activity influence | d by the gover | rnment | x | | | | х | |
| no training at the moment | | x | | | | | | |
| mixture | | | | | х | | | |
| Certification | | | | | | | | |
| national certification | Х | | | | | Х | | |
| mixture of national and internation | onal certification | on | х | Х | | | х | |
| international certification | | | | | | | | |
| no certification | | Х | | | х | | | х |
| Financing arrangements | | | | | | | | |
| financed by the state budget | х | | | | | х | х | х |
| financed by participants | | | | х | | | | |
| financed by the state budget on | condition to st | ay within | Х | | Х | | Х | |
| public sector | | | | | | | | |
| financed from external funding | | x | | | | | | |
| Exam | | | | | | | | |
| competition | | | | | Х | | | |
| oral exam | х | | Х | | | | | |
| essay based exam | х | | Х | | х | | х | |
| multiple choice questions | х | | Х | х | | х | Х | |
| mentoring | х | | Х | | | | Х | |
| on the job training | х | | х | | | | | |

| no exam | | Х | | | | | | |
|--------------------------|---|---|---|---|---|---|---|---|
| CPE | | | | | | | | |
| no requirement | | х | | | | | х | |
| commitment of government | | | | | Х | | | Х |
| commitment of auditors | Х | | Х | х | | х | | |

10. Appendix 3: Overview of international certifications

| | | CIA | CGAP | CIPFA |
|------|---|--|---|---|
| 1. | Requirements for certification | | | |
| 1.1. | Education | university degree | university degree | university degree |
| 1.2. | Professional Experience | 2 years of auditing experience or its equivalent in government environment | 2 years of internal auditing experience or its equivalent | 3 years prior experience out of which at least one year in the field of auditing, accounting or finance operating. For second level the applicant has to have at least three years prior professional experience in auditing. |
| 1.3. | Others | high moral and profe | essional character | |
| 2. | Assessment arrangements | | | |
| 2.1 | Evaluators | IIA | IIA | CIPFA/local tutors |
| 2.2 | Oral exam | No | No | No |
| 2.3 | Multiple choice questions | Yes | Yes | Yes |
| 2.4 | Essay based exam | No | No | Yes |
| 2.5 | Number of exams | 4 | 1 | 4 + 3 |
| 3. | Training syllabus | | | |
| 3.1 | International practice perspective (e.g. IIA standards) | Yes | Yes | Yes |
| 3.2 | Performance management and auditing | Yes | Yes | Yes |
| 3.3 | IT | Yes | Yes | Yes |
| 3.4 | EU perspective | No | No | No |
| 3.5 | Management techniques | Yes | Yes | Yes |

| 3.6 | Accounting | Yes | Yes | Yes |
|-----|-----------------------------|-----|-----|-----|
| 3.7 | Public sector focus | No | Yes | Yes |
| 3.8 | Possibilities for tailoring | No | Yes | Yes |

PEMOPAL

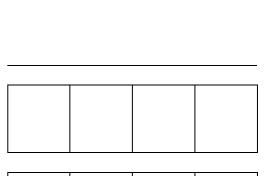
11. Appendix 4: Survey questionnaire form

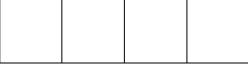
| | Name: | | | | | |
|----|--|-------------|---------------------|---------|------------|------------------------|
| | Country | | | | | |
| | Institution: | | | | | |
| | Statement | | l strongly agree | l agree | l disagree | l strongly disagree |
| | | | 4 | 3 | 2 | 1 |
| 1. | Legal regulations shall impose forn requirements on candidates for IA | nal | | | | |
| 2. | The formal requirements shall inclue experience in IA | de: | | | | |
| 3. | The formal requirements shall inclue experience in public sector | de | | | | |
| 4. | The formal requirements shall inclue experience in auditing/compliance/ | | | | | |
| 5. | The formal requirements shall inclucertification in auditing | ide | | | | |
| 6. | The formal requirements shall incluin auditing | de training | | | | |
| 7. | The formal requirements shall inclu university degree | ide | | | | |

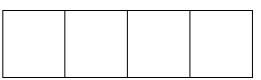
8. There should be other requirements

(if agree or strongly agree write down the requirement you wish)

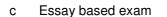
- 9. Cost of IA TCP shall be borne by the state budget
- 10. Cost of IA TCP shall be borne by the candidate
- 11. IA who passed through TCP financed by the state shall be legally obliged to stay within public service for a number of years

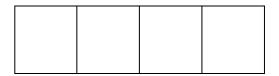


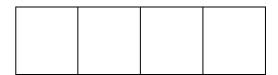




- 12. The assessment arrangement shall include:
- a Oral exam
- b Multiple choice questions

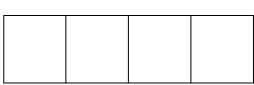




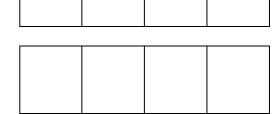








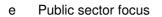
- Recognition of international qualifications е 13. Costs of TCP are for me the greatest concern 14. TCP shall be sole responsibility of government 15. TCP shall be sole responsibility of professional body 16. A wide range of different certifications should be allowed 17. I accept training without customization if it substantially lowers the costs 18. TCP should cover:
- a International practice perspective (e.g. IIA standards)
- b IT



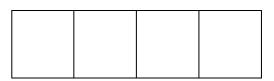
c Management techniques



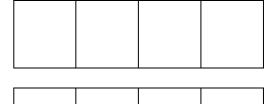
d European context







- f Duration of the TCP shall be (write down in months)
- Internal auditors should be in first place responsible for Continuous Professional Development



20. The Government should be in first place responsible for Continuous Professional Development of internal auditors

12. Appendix 5: List of survey respondents

| Lp. | Title | Last Name | Name | Country | Institution |
|-----|-------|---------------|----------------|--------------------|---|
| 1. | Ms | Omorova | Zamira | Kyrgyz | Ministry of Finance |
| | | | | Republic | |
| 2. | Mr | Vasilenka | Viachaslau | Belarus | Ministry of Finance |
| 3. | Mr | Moldashev | Amandik | Kazakhstan | Ministry of Finance |
| _ | | | Tursunovich | | |
| 4. | Mr | Tlyeumuratov | Yuriy | Kazakhstan | Ministry of Finance |
| 5. | Mr | Brutyan | Karen | Armenia | Ministry of Finance and Economy |
| 6. | Ms | Barynina | Maryna | Ukraine | Main Control and Revision Office of Ukraine |
| 7. | Mr | Chornutskyi | Serhii | Ukraine | Main Control and Revision Office of Ukraine |
| 8. | Mr | Borta | lon | Moldova | Ministry of Finance |
| 9. | Mr | Saidov | llkhomjon | Uzbekistan | Ministry of Finance |
| 10. | Mr | Sharapov | Umed | Tajikistan | Ministry of Finance |
| 11. | Mr | Lortkipanidze | Zaza | Georgia | Ministry of Finance, Inspectorate General |
| 12. | Mr | Mehmeti | Fehmi | UNMIK | Ministry of Economy and Finances |
| 13. | Mr | Spasovski | Trajko | Macedonia | Ministry of Finance |
| 14. | Ms | Barjaktarovic | Mila | Montengro | Ministry of Finance |
| 15. | Ms | Stoja | Rocenovic | Montengro | Ministry of Finance |
| 16. | Mr | Kurjan | lvan | Croatia | Ministry of Finance |
| 17. | Ms | Shaidieva | Dinara | Kyrgyz Republic | Ministry of Finance |
| 18. | Mr | Belchev | Stefan | Bulgaria | Ministry of Finance |
| 19. | Mr | Vatyan | Arman | | |
| 20. | Mr | de Koning | Robert | | EC commission |
| 21. | Mr | Ogallo | John | | World Bank |
| 22. | Ms | Coman | Aurelia | Romania | Ministry of Economy and Finance |
| 23. | Ms | Rangelova | Ludmila | Bulgaria | Ministry of Finance |
| 24. | Dr | Dencsö | Balázs | Hungary | Ministry of Finance |
| 25. | Mr | Stanojević | Ljubinko | Serbia | Ministry of Finance |
| 26. | Mr | Cazala | Francois-Roger | France | SIGMA/OECD |
| 27. | Ms | Acar | Pinar | Turkey | Ministry of Finance |
| 28. | Mr | Doğmuş | M. Didem | Turkey | Ministry of Finance |
| 29. | Ms | Isilda | Arslan | Turkey | Ministry of Finance |
| 30. | Mr | Aliu | Kosum | UNMIK | Ministry of Economy and Finances |
| 31. | Mr | Gruber | Edward | USA | The Institute of Internal Auditors |
| 32. | Ms | MacRae | Elizabeth | Canada | Internal Auditing Department of the World Bank Group |
| 33. | Mr | Ndreca | Pjeter | Albania | Ministry of Finance |
| 34. | Mr | Gavrović | Slobodan | Serbia | Ministry of Finance |
| 35. | Ms | Grosu-Axenti | Diana | Moldova | Ministry of Finance, Financial Control and Revision Service |
| 36. | Ms | Judith | Hoffmann | Germany | InWent gGmbH, Capacity Building International |

13. Appendix 6: Survey results

| | Statement | Scoring | Answer | Comments |
|-----------|---|-----------|--------|----------------------------|
| 1. | Legal regulations shall impose formal requirements on candidates for IA | 3,3947368 | Yes | |
| 2. | The formal requirements shall include: experience in IA | 2,5263158 | No | |
| 3. | The formal requirements shall include experience in public sector | 2,6216216 | No | agreed during the workshop |
| | The formal requirements shall include experience in | | | |
| 4. | auditing/compliance/control | 2,8378378 | Yes | |
| 5. | The formal requirements shall include certification in auditing | 2,5945946 | Yes | agreed during the workshop |
| 6. | The formal requirements shall include training in auditing | 2,8947368 | Yes | |
| 7. | The formal requirements shall include university degree | 3,3684211 | Yes | |
| 8. | There should be other requirements | 2,7142857 | Yes | |
| 9. | Cost of IA TCP shall be borne by the state budget | 2,9473684 | Yes | |
| 10. | Cost of IA TCP shall be borne by the candidate | 2,2058824 | No | |
| 11. | IA who passed through TCP financed by the state shall be legally obliged to stay within public service for a number of years | 3,2631579 | Yes | |
| 12. a. | The assessment arrangement shall include: Oral exam | 3,09375 | No | agreed during the workshop |
| 12 b | The assessment arrangement shall include: Multiple choice questions | 3,2647059 | Yes | |
| 12.c | The assessment arrangement shall include: Essay based exam | 3 | Yes/No | agreed during the workshop |
| 12.d | The assessment arrangement shall include: Mentoring | 3,2692308 | No | agreed during the workshop |
| 12.e | The assessment arrangement shall include: Recognition of international qualifications Costs of TCP are for me the greatest | 3,0625 | Yes | |
| 13. | concern | 2,5285714 | Yes | agreed during the workshop |
| 14. | TCP shall be sole responsibility of government | 2,5571429 | Yes/No | agreed during the workshop |
| 15. | TCP shall be sole responsibility of professional body | 2,4714286 | Yes/No | agreed during the workshop |
| 16. | A wide range of different certifications should be allowed | 2,5675676 | Yes | |

| 17. | I accept training without customization if it substantially lowers the costs | 2,6470588 | Yes | |
|------|--|-----------|-----|--|
| 18 a | TCP should cover: International practice perspective (e.g., IIA standards) | 3,3243243 | Yes | |
| 18 b | TCP should cover: IT | 3,2413793 | Yes | |
| 18 c | TCP should cover: Management techniques | 3,2 | Yes | |
| 18 d | TCP should cover: European context | 3,2571429 | Yes | |
| 18 e | TCP should cover: Public sector focus | 3,3947368 | Yes | |
| 18 f | Duration of the TCP shall be (write down in months) | 11,333333 | Yes | 12 months |
| 19. | Internal auditors should be in first place responsible for Continuous Professional Development | 3,1973684 | Yes | Answers to questions 19 and 20 are mutually exclusive. Therefore since question 19 got higher scoring the answer to question 20 is NO. |
| 20. | The Government should be in first place responsible for Continuous Professional Development of internal auditors | 2,9861111 | No | Answers to questions 19 and 20 are mutually exclusive. Therefore since question 19 got higher scoring the answer to question 20 is NO. |