



Internal Audit Community of Practice

Strategic Plan

2010-2012

Internal Audit Community of Practice



Introduction and Purpose of this Strategy

This document sets out Executive Committee's proposed strategy for the organization and delivery of activities on the framework of PEMPAL Planned activities and approved budget for the period 2010 to 2012.

Purpose of the IA COP

A network of Internal Audit professionals sustained by the valuable exchange of ideas, techniques, experiences and problems on different ways:

1. To help each solve problems
2. To develop networking in the profession
3. To support transition to modern audit management
4. To increase exposure of internal auditors to best practices
5. To achieve international standards in internal audit
6. To find a voice and gain influence

Links to Other ExCom and PEMPAL Members

The Internal Audit ExCom has taken on active roles within the PEMPAL organization by sitting on the Steering Committee and other events organized under PEMPAL framework. This benefits EC by raising its profile, by ensuring that activities have to be completed as they were planned, by influencing the development of the profession and making links with other EC of PEMPAL allowing the sharing of information and developing communication between all members of PEMPAL.

Membership

ExCom will complete its membership with people with the appropriate skills, qualifications and experience to deliver the requirements set out in EC activities plans. The membership will be renewed and improved continually in order to keep the EC fully active, efficient and with new ideas for the future.

Acknowledgements

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Mission

Mission of the IA COP is to provide support to the members of PEM-PAL countries in establishing an modern and effective Internal Audit service throughout the government sector that meets international and European Union standards and provides support for good governance in the public sector.

Objectives

Objectives that support the mission of the IA COP are:

- A. To maintain and develop a network of public expenditure management professionals within all COPs (Internal Audit, Budget and Treasury) in various governments in the Europe and Central Asia (ECA) region that these professionals can benchmark their PEM systems against one another and pursue opportunities for 'peer' learning and knowledge transfer
- B. To maintain and develop a network of internal audit professionals for public sector in various governments in the Europe and Central Asia (ECA) region that these professionals can benchmark their Internal audit systems against one another and pursue opportunities for 'peer' learning and knowledge transfer as well engage the IA COP members in activities that give them influence over the other COP agenda and useful information for their daily professional activities
- C. Effective communication in person and electronic among IA COP members
- D. Develop the Executive Committee leadership and self sustainability of IA COP as well good coordination with PEM-PAL Steering Committee and other Executive Committees
- E. Operate using Rules of procedures and with multiple budget resources

#	Activity	Purpose of Activity	Preferred Timing	Expected Results	Total Budget Support (estimate) in USD (Invent from total)	Info for budgeting			Additional Information
						WHERE	HOW MANY participants/countries	No of DAYS	
A. To maintain and develop a network of public expenditure management professionals within all COPs (Internal Audit, Budget and Treasury) in various governments in the Europe and Central Asia (ECA) region that these professionals can benchmark their PEM systems against one another and pursue opportunities for 'peer' learning and knowledge transfer									
A1	PEM-PAL Plenary for all COPs (in connection with B3)	Learning from successes of other countries and experts, to share experiences with peers	January 2011	Participants learn from theory, practical approaches and from successes of other participating countries in regard to the common topic of the Workshop: Managerial Accountability In the following they will be able to adjust their systems according to newest standards and enhance the reform agenda in IA	21.000 (13.000)	To be decided in July 2010	42/21	1	
Outcome for A.									
<ul style="list-style-type: none"> Contribution to improved overall PFM and PIFC systems in member countries 									
B. To maintain and develop a network of internal audit professionals for public sector in various governments in the Europe and Central Asia (ECA) region that these professionals can benchmark their Internal audit systems against one another and pursue opportunities for 'peer' learning and knowledge transfer as well engage the IA COP members in activities that give them influence over the other COP agenda and useful information for their daily professional activities									
B1	Topical workshop on IA Manual (including Executive	Follow up from previous plenary, research and discussion over IA Manuals in the PEM-	14-15 October 2010	Participants share their manuals, learn about differences and similarities and develop a good practice IA manual that can be shared	20.000 (10.000)	Bled (SI)	15/10	2	

	Committee Meeting)	PAL countries		amongst members					
B2	Working Group Workshop on Training and certification	Follow up from previous workshop, development of curriculum & dissemination Discuss processes, legal setup and curriculum for a regional harmonized Training and Certification of Public sector internal auditors	18-19 October, 2010	The group takes the next step in harmonization their T&C systems. Their learn from each other's successes and failures in setting up modern T&C Systems	20.000 (10.000)	Bled (SI)	10/5	2	
B3	Plenary CoP workshop (in connection with A1)	Learning from successes of other countries and experts, to share experiences with peers	January 2011	Participants learn from theory, practical approaches and from successes of other participating countries in regard to the 3 main topics of the Workshop: (1) Training and Certification, (2) Internal Audit Manual. In the following they will be able to adjust their systems according to newest standards and enhance the reform agenda in IA	42.000 (17.000)	?	42/21	2	
B4	Plenary CoP workshop	Learning from successes of other countries and experts,	October 2011	Participants learn from theory, practical approaches and from successes of other	63.000 (40.000)	Georgia	42/21	3	

		to share experiences with peers		participating countries in regard to the topics defined of the last (B3) Workshop: In the following they will be able to adjust their systems according to newest standards and enhance the reform agenda in IA					
B5	Plenary PEM PAL CoP workshop Big Plenary	Learning from successes of other countries and experts, to share experiences with peers	May 2012	Participants learn from theory, practical approaches and from successes of other participating countries in regard to the common topics defined in the main plenary session. Other parallel separated session are to be organized for each community where people from each community is invited to participate as well.	65.000 (40.000)	?	50/25	3	
B6	Plenary IA CoP workshop	Learning from successes of other countries and experts, to share experiences with peers	November 2012	Participants learn from theory, practical approaches and from successes of other participating countries in regard to the topics defined of the last Workshop: In the following they will be able to adjust their systems according to newest standards and enhance the reform agenda in IA	63.000 (40.000)	Kazakhstan??	42/21	3	

B7	Expand roaster of experts	To maintain the connection with experts in connection with IA COP objectives (IIA, EC, SIGMA, IA developed countries etc)	Continuous	List of experts maintained	-	-	-	-	

Outcomes for B.

- No of target countries that have a legislative and regulatory base for internal audit
- No of target countries where majority of internal audit personnel certified based on the benchmarks developed in the IA COP (Training and Certification group)
- No of target countries where internal audit is operational for the majority of central government entities (measured by value of revenue/expenditure)
- No of target countries with positive external review or internal audit systems (EC, WB, SIGMA, etc)
- No of (inputs) presentations prepared by experts

C. Effective communication in person and electronic among IA COP members and others

C1	VC (3x)	Discussions and preparation on upcoming events. Distribution of tasks, follow-up to past-events	Once every quarter of the year April, September, December	Materials for upcoming activities, action plans, minutes	3,000	n/a			
C2	Study tour Ukraine to Croatia	On several topics Inspection to Audit, audit cases	September, 2010	Development of good practice tools, materials, etc.	20.000	Zagreb, Croatia	15/10	2	
C3	Study tour Albania to EU country	On several topics for PIFC system	September-October 2010	Development of good practice tools, materials, etc.	10.000	Netherlands	5	3	
C4	PEM-PAL website	Regularly updated knowledge database	Continuous		?				

		for visibility of PEM-PAL							
C5	IA COP Wiki page	Regularly updated knowledge database and share point for preparation of activities envisaged by Strategic plan	Continuous		120				
C6	Up to date address list of the IA COP members	Maintenance of the valid list with all information of the PEM-PAL members	Continuous						
C7	Newsletter of IA COP activities	Summarised report on activities done planned by Strategy	Continuous						
Outcomes for C.									
<ul style="list-style-type: none"> No. of documents used from pages as templates for development legislative and regulatory base for internal audit No. of members being in regular communication and present on the activities No. of feedback received on the available/sent documents to persons outside of IA COP 									
D. Develop the Executive Committee leadership and self sustainability of IA COP as well good coordination with PEM-PAL Steering Committee and other Executive Committees									
D1	Executive committee meeting	One day meeting following the Topical Workshop under No. 2, follow up from previous meeting, Coordination of work, preparation of medium term plan of activities, strategy	16 October 2010	Activities plan for the next period, prepared budget, Strategy	10.000	Bled, Slovenia	7/7	1	

D2	Steering committee meetings	Meetings on the cross COP cooperation and delivery of the approved plans on different topics	Continuous						
D3	Leadership Members meeting	One day meeting before steering committee meeting in order to increase skills and abilities of members and their independency. (in connection to B4)	October 2011		10.000	To be determined as in relation to D2	7/7	1	

Outcomes for D.

- No of actions performed in the agreed deadlines from members as agreed on the meetings

E. Operate using Rules of procedures and with multiple budget resources

E1	Cooperation with Secretariat (CEF)	Development of Workshop procedure Development of Study tour procedure and forms							

Outcome for E.

- No of successfully executed activities according the plan and Rules of procedures and according the approved Budget, positive Audit report

	BUDGET 2010 (Inwent contribution)			81.120 (20.000)					
	BUDGET 2011 (Inwent contribution)			137.000 (70.000)					

BUDGET 2012 (Inwent contribution)	129.000 (80.000)				
TOTAL BUDGET 2010-2012 (Inwent contribution)	347.120 (170.000)				