



2nd RESOLUTION
OF 8TH AND 9TH PEM PAL INTERNAL AUDIT COMMUNITY OF PRACTICE WORKSHOPS
October 13-19, 2010, Hotel Lovec, Bled - Slovenia

Resolution adopted on October 19, 2010 by the delegations of Albania, Bosnia & Herzegovina, Croatia, Georgia, Kosovo, Kyrgyz Republic, Montenegro, Republic of Moldova, Romania, Russian Federation, Turkey and Ukraine.

CONSIDERING:

1. The need for solutions to common problems our countries are facing, in particular those related to development of internal audit,
2. The objectives of the Public Expenditure Management Peer Assisted Learning program.

RECOGNIZING:

1. The professionalism and practical experience of the members,
2. The consultancy and inputs provided by experts from SIGMA, who were present at the workshop,
3. The responsibility to well manage transition process.

WE RESOLVED THAT:

1. Infrastructure level (Level 2) - of the Capability Model for Internal Audit in the Public Sector represents a realistic level that could be planned and developed in PEM-PAL countries. Next levels would be considered when this level is implemented on country level.
2. The PEM-PAL Model of the content of Internal Audit Manuals in the Public Sector (developed in Bled, October 14, 2010) could be a base for the development of internal audit manuals in PEM-PAL countries.
3. Training and certification program discussed during working session should support the implementation of IA Manual. Training and certification program should be led by practice.
4. The PEM-PAL Internal Audit Body of Knowledge developed at the working session represents a list of competencies for internal auditors that could be covered in the basic training and certification of internal auditors. This could be a base on which countries can develop their own training and certification program.

Bled, October 19, 2010

On behalf of Internal Audit COP:

Tomislav Mičetić, Chair