

PEMPAL IACOP Survey on Cooperation with IIA affiliate, GIAS translation and implementation

About the survey

- Aims of the survey
 - assess the current **collaboration** between local IIAs and Central Harmonization Units
 - assess the **translation and implementation** of the new global internal audit standards across PEMPAL IACOP member countries and their partners
 - inform the upcoming SIT on Enhancing Cooperation Between CHUs and IIAs for Effective GIAS
- Responses from May 6 to May 13, 2025
- Collected **22 responses**
- 3 parts
 - **Cooperation** of Central Harmonization Unit (CHU) with the local affiliate of IIA
 - **Translation** of the (new) Global Internal Audit Standards (GIAS) into the official national language(s)
 - **Implementation** of GIAS into the national legislative framework and methodology
 - 16 questions in total

Part I. Cooperation of Central Harmonization Unit (CHU) with the local affiliate of IIA



Part I. Cooperation of Central Harmonization Unit (CHU) with the local affiliate of IIA

Q1. Is there a local IIA affiliate in your country? If yes, does the CHU collaborate with it?

21 (95.5%) respondents gave answers. 14 responses were Yes, 7 – No.

does the CHU collaborate with it?

Answer Choices	Responses	
Yes	66,7%	10
No	33,3%	5

Q2. Please rate the collaboration on a scale one to four, where one is poor and four is very strong.

10 respondents

1	2	3	4	Total	Weighted Average
1	0	6	3	10	3,1

Part I. Cooperation of Central Harmonization Unit (CHU) with the local affiliate of IIA

Q3. Is the CHU representative part of its governance structure (seat on the Board, heading public sector activities)?

9 respondents

Yes. Please specify:	55,6%	5
No. What is the reason?	55,6%	5

Some comments to the option **Yes**:

- Former head of the CHU is a member of the Board.
- The Director of CHU is the Chair of the Committee of IA Public Sector.
- In the previous board setting, CHU was part of public sector sub-committee of the board.

Some comments to the option **No**:

- We are in a process of deciding how to collaborate more effectively.
- Currently, he is not a representative of SHJ, but an auditor from the public sector.
- The cooperation is based on partnership.

Part I. Cooperation of Central Harmonization Unit (CHU) with the local affiliate of IIA

Q4. Does the local IIA (if any) provide an explanation (as a help for implementation) of the Standards?

14 respondents

Answer Choices	Response Percent	Response Count
Yes	85,7%	12
No	14,3%	2

Q5. Specify other collaboration with the local IIA, if any.

11 respondents, among these:

- Joint working Group in translating the GIAS.
- There's a technical support panel made up of IIASA Technical and CHU, to address technical queries.
- Seminars, conferences.
- Conferences, annual meetings, consultation for modification of the legal framework for IA in public entities.
- Exchange of experiences, networking meetings, training courses, support with quality assessments.
- Local IIA provide, local IIA provides translation of GIAS news, generally cooperation is very rare, only through attendance at annual conferences.

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Part II. Translation of the (new) Global Internal Audit Standards (GIAS) into the official national language(s)



Part II. Translation of the (new) Global Internal Audit Standards (GIAS) into the official national language(s)

- ❑ Q1. Has (new) GIAS been officially translated into your language(s)? If no, is it planned to and when? If yes, was the translation provided by the local IIA?
 - ❑ 21 respondents (95.5%) answered this question. 15 respondents replied Yes. 6 respondents replied No.
 - ❑ 5 respondents (who chose No to the 1st question) respond to question Is it planned to and when?
 - ❑ Official translation is planned to be done by June 2026.
 - ❑ The Ministry of Finance plans to initiate the procedure for obtaining permission to translate and publish the GIAS. The tentative timeframe for this activity is 2026.
 - ❑ At the end of the year.
 - ❑ Yes, at the end of the year.
 - ❑ CHU has first draft of the translation. We are planning to have it ready in a month
 - ❑ 14 respondents (who chose Yes to the 1st question) respond to question Was the translation provided by the local IIA?

Answer Choices	Response Percent	Response Count
Yes	85,7%	12
No	14,3%	2

Part II. Translation of the (new) Global Internal Audit Standards (GIAS) into the official national language(s)

Q2. Is the CHU representative involved in the translation of global IIA guidance?

19 respondents (86.4%) answered the question.

Answer choices	Response Percent	Response Count
Yes	21.1	4
No	78.9	15

Q3. Do you prefer to use the English original of the (new) GIAS for the public sector or the national language, or both?

19 respondents (86.4%) answered the question.

Answer choices	Response Percent	Response Count
English	15,8%	3
National language	21,1%	4
Both	63,2%	12

Part II. Translation of the (new) Global Internal Audit Standards (GIAS) into the official national language(s)



- ❑ Q4. Which are the main difficulties of translation from English into your language (give examples)?
 - ❑ 10 respondents, examples:
 - ❑ Lack of experienced translator with expertise within internal audit affairs.
 - ❑ Sometimes the terms used in Glossary have the same meaning in our local language.
 - ❑ The main difficulty was in the correct presentation of the terms "managing the internal audit function" and "Governing the internal audit function", as well as the correct positioning of the internal audit committee.
 - ❑ Translating technical terms while preserving their original meaning and adapting them to Hungarian terminology was a major challenge.
 - ❑ In certain situations, the translation is too literal and difficult to apply/understand for the public sector.
 - ❑ Some words in English: There is no correct translation to our language.

Part III. Implementation of GIAS into the national legislative framework and methodology



Part III. Implementation of GIAS into the national legislative framework and methodology

- Q1. For public sector internal auditors, according to the prevailing legal framework of your country, are GIAS:

18 respondents (81.8%) replied to this question.

Answer choices	Response Percent	Response Count
obligatory	50,0%	9
recommended	11,1%	2
none, but there are National Standards or National Methodology, fully aligned to GIAS	16,7%	3
none, but there are National Standards or National Methodology, partially aligned to GIAS	22,2%	4

Part III. Implementation of GIAS into the national legislative framework and methodology

Q2. Please provide information on any updates or changes made in the following methodological documents for public sector internal audit in your country following the publication of the GIAS:

18 respondents (81.8%) replied to this question.

	We do not have such a document		Yes		No		Plan to		Other		Total
Methodological support	11,1%	2	27,8%	5	11,1%	2	50,0%	9	0%	0	18
Model internal audit charter	11,1%	2	33,3%	6	11,1%	2	44,4%	8	0%	0	18
Model internal auditor's code of ethics	11,8%	2	23,5%	4	17,7%	3	47,1%	8	0%	0	17
Internal audit manual	0%	0	38,9%	7	16,7%	3	44,4%	8	0%	0	18
Other	22,2%	2	11,1%	1	33,3%	3	33,3%	3	0%	0	9

5 comments to the option Other were left:

- We plan to publish a methodological document for IA planning and strategy.
- We have reviewed internal audit framework to align with GIAS.

Part III. Implementation of GIAS into the national legislative framework and methodology

Q3. Have you updated training materials following publication of the (new) GIAS? If No, do you plan to?

18 respondents (81.8%) replied to this question.

Answer choices	Response Percent	Response Count
Yes	<u>27,8%</u>	<u>5</u>
No	<u>72,2%</u>	<u>13</u>

10 respondents (who chose No to the 1st question) respond to question *Do you plan to?* 4 of them respond just Yes.

Other comments:

- It is planned to be done by September 2025.
- Yes, we are working on it, and it will be great if IACOP help in it.
- Yes, changes are underway.
- Yes, after implementing new standards.

Part III. Implementation of GIAS into the national legislative framework and methodology

Q4. Did you organize training on the (new) GIAS and how to implement those? If no, do you plan to?

18 respondents (81.8%) replied to this question.

Answer choices	Response Percent	Response Count
Yes	44,4%	8
No	55,6%	10

8 respondents (who chose No to the 1st question) respond to question ***Do you plan to?*** 5 of them respond just *Yes*.

Other 3 comments:

- First of all, the adaptation of the Global Internal Audit Standards at the legislative and methodological level is necessary, after we are going to organize common workshops with the local IIA, and at the same time the training materials should be updated.
- Yes, we plan if we have donors' support.
- Not before to have the GIAS in our legal framework.

Part III. Implementation of GIAS into the national legislative framework and methodology

- ❑ Q5. What are the main difficulties for implementing the new GIAS standards that PEMPAL could help with, and what kind of support would you expect?
 - ❑ 13 respondents replied to this question.
 - ❑ Examples:
 - ❑ Practical examples and advises.
 - ❑ Preparation of new regulatory framework and methodology for work of internal auditors.
 - ❑ The main difficulties are related with practical implementation under the Albanian environment.
 - ❑ Only by helping in developing training program as well as other related materials.
 - ❑ Sharing best practices, providing technical guidance exercises, organizing thematic working groups, can provide increased support in standardizing terminology and determining standards.
 - ❑ Experience sharing of different countries.

Part III. Implementation of GIAS into the national legislative framework and methodology

Q6. Is any deadline established internally for implementing the GIAS standards in the public sector?

16 respondents (72.7%) replied to this question.

Answer choices	Response Percent	Response Count
Yes	68,8%	11
No	31,3%	5

- All 5 respondents (who chose Yes to the 1st question) respond to question *If Yes, by when?*
 - Within 2025.
 - A draft law is currently in the legislative process (almost at its end) that would make GIAS mandatory for the public sector, effective from 2027.
 - By the end of 2025.
 - We planned: the end of 2025 – beginning of 2026.
 - 2026.

Summary of the main findings



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- ❑ **Fairly high cooperation levels**
- ❑ 15 out of 21 countries have **completed translations**, others are projected for 2026
 - ❑ challenges mainly in technical terminology
- ❑ Most countries are **aligning GIAS with national legislative frameworks**
 - ❑ deadlines set for 2025-2027
- ❑ **Identified barriers include:**
 - ❑ lack of technical expertise, insufficient legal harmonization, resource constraints
- ❑ **Recommendations for Strengthening:**
 - ❑ More structured governance within CHU-IIA collaborations
 - ❑ Training and workshops focused on technical guidance
 - ❑ Strengthened legislative alignment for GIAS adoption
 - ❑ Support in translation and implementation of audit standards

THANK YOU!

