Recent developments since PEMPAL event in the field of internal audit and control in the Republic of Uzbekistan

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Challenges:
- Is it necessary at this stage to **develop legal basis for internal audit and internal control in one legal document** or only part of internal audit needs to be approved, separately from internal control?
- What are the main points of organizing and implementing a **digitalization system in the activities of internal audit services**?

1.The Strategy for Improving the Public Finance Management System of the Republic of Uzbekistan for 2025-2030 was approved.
2. The concept for further improving the internal control system in 2025-2027 was approved.

The following tasks were included in the PFM strategy in 2025-2030:	Roadmap Clause
Development of the draft **law on State internal control and internal audit**	35
Establishing **cooperation with The IIA** and organizing **training** and **obtaining international certificates for internal audit staff**.	36
Improvement of system of certification and training of internal audit services employees **based on international standards**	36
Introduction of **new audit types (performance, IT-audit)**	37
Outsourcing of internal audit services for small organizations	37
Development of the **concept of digitalization** of the **internal control and audit** service and the "roadmap" for its implementation	38

Challenge:
What are methods for **determining staffing levels, criteria and conditions for organizing activities internal audit services** of ministries and agencies?

Standards and minimum criteria for determining the size of staff in internal audit structures was approved.
According decision of the Cabinet of Ministers (446) main criteria include:

1. Number of budget organizations;
2. Annual budget of a ministry;
3. Number of staffs.

Number of budget organizations	Annual budget	Total number of staffs	Number of staffs (by each indicator)	Minimum number of staffs
more than 500	more than 5 trillion soum	more than 1000	**6,0**	**18**
201-500	1–5 trillion soum	751-1000	**5,0**	**15**
101-200	501 billion – 1 trillion soum	501-750	**3,0**	**9**
51-100	201–500 billion soum	201-500	**2,0**	**6**
26-50	101–200 billion soum	101-200	**1,0**	**3**
up to 25	100 up to billion soum	up to 100	**0,3**	**1**

For example, there are 99 organizations in the ministry system. The annual budget is 150 billion soum, and the total number of management staff units is 150 people. Here: 2+1+1=4. That is, the minimum number of staff units determined for the internal audit service of this ministry is 4.