

Welcome to PEMPAL!

This document aims to give you some key useful information regarding our community.

PEMPAL (Public Expenditure Management Peer Assisted Learning) is a network to facilitate the exchange of professional experience and knowledge transfer among public finance management (PFM) practitioners across the Europe and Central Asia (ECA) countries. PEMPAL was established in 2006 with assistance from the World Bank.

PEMPAL is organized into 3 communities of practice (COPs) that work together on topics of common interest:

1. Budget Community of Practice (BCOP)
2. Internal Audit Community of Practice (IACOP)
3. Treasury Community of Practice (TCOP)

You are invited to contribute to IACOP activities.

IACOP participants share experience and identify solutions to priority challenges related to the implementation of internal audit reforms in the public sector.

Our mission: IACOP supports its member countries to establish modern and effective internal audit systems that meet international standards and best practices, which are important for good governance and accountability in the public sector.

Our core values: Professionalism, dedication to reforms, commitment to sharing knowledge and experience with the community (as a professional family of peers), trust, unity, and respect for diversity among our 23 member countries.

Our funding: IACOP is funded by the European Union¹, the Ministry of Finance of the Russian Federation, and the Economic Cooperation and Development Division of the Swiss State Secretariat for Economic Affairs. It is managed by the World Bank. The Dutch National Academy for Finance and Economy and EC Internal Audit Service provide important non-financial support.

Our 23 member countries: Albania, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Bulgaria, Croatia, Czech Republic, Georgia, Hungary, Kazakhstan, Kosovo, Kyrgyz Republic, North Macedonia, Moldova, Montenegro, Romania, Russia, Serbia, Tajikistan, Turkey, Ukraine, and Uzbekistan. We use three official languages, English, Russian and Bosnian/Croatian/Serbian.

Our working groups: IACOP has created two working groups to look in more detail at specific aspects of internal audit and report back to the wider COP:

- Internal Control Working Group (ICWG),
- Audit in Practice Working Group (AiPWG).

¹ Legal agreement is being signed with EU and Russian MOF.

Our executive committee: IACOP activities are directed by a well-organized and result-oriented executive committee comprised of nine members: Edit Nemeth (Hungary), Chair; Arman Bekturova (Kazakhstan), Vice-Chair; Petru Babuci (Moldova), Vice-Chair; Edgar Mkrtchyan (Armenia); Ljerka Crnkovic (Croatia); Stanislav Bychkov (Russia); Giuli Chkuaseli (Georgia); Mioara Diaconescu (Romania); and Amela Muftic (Bosnia and Herzegovina).

Our administration: IACOP activities are organized by:

- IACOP Lead – Mr. Arman Vatan, the World Bank
- IACOP resource expert – Ms. Diana Grosu-Axenti, Consultant, the World Bank
- IACOP Chair and ICWG Leader - Ms. Edit Németh - Deputy Head, Public Finance Policy Unit, Ministry of Finance, Hungary
- AiP WG Leader – Ms. Mioara Diaconescu, Director, CHUPIA, Ministry of Public Finance, Romania
- IACOP Secretariat services within the PEMPAL Secretariat (providing logistical and administrative support) – Kristina Zaituna (kzaituna@worldbank.org)

Our website: All IACOP materials (events, agenda, information letter, presentations, our knowledge products etc.) are available in the IACOP section of the PEMPAL website www.pempal.org. In keeping with our environmental policy, IACOP documents for events are only available electronically, no hard copies are provided.



Our communications: To facilitate and share knowledge we have a dedicated wiki. Please follow the link to access it <https://groups.io/g/iacop/wiki/home>. We have a newspaper, too! The articles are produced on voluntary basis, and the newspaper is used to disseminate new developments in our countries as well as good practices.

Our meetings: IACOP holds regular face to face meetings and occasional thematic videoconferences. There are normally 2 or 3 meetings each year.

One meeting each fiscal year is a plenary attended by more PEMPAL participants and we use this opportunity to report on IACOP working groups' activities and results, present new knowledge products, and share knowledge with the other COPs.

IACOP meetings are very interactive and involve all participants in the discussions. You will usually be allocated to one of 6-8 round tables and will work together with other participants at that table as a group during the event. If you are invited to give a presentation, you will be also involved in the Q&A session.

We usually invite representatives from different countries and regions to contribute to our meetings, such as Brazil, South Africa, Belgium, France, UK, OECD Sigma and European Commission – DG Budget; they are our resource partners and contribute in-kind by sharing their experience and knowledge.

The meetings use different frameworks for discussions, including talk show, panel discussion, table discussion, fishbowl, world café, role play, and case studies. These frameworks are summarized below:

Talk show – a moderator leads discussion of a subject with one or more talk show participants, sometimes followed by an open Q&A session.

Panel discussion – a panel of experts, resource partners, and/or members of IACOP discuss a topic; other participants join Q&A session.

Table discussion – participants spend 10-30 minutes discussing a topic at their tables then feedback the outcomes to the whole group.

Fishbowl – all participants sit in a circle; a moderator and 3-5 experts/participants sit in the center. Discussion begins among those in the center and other participants swap in to replace them if they have relevant facts or opinions to contribute.



World Café – participants sit at their designated table to discuss a topic. They are joined by one of the experts for a defined period after which all the experts move on to the next table and are introduced to that discussion by a "table host".

We take different roles during meetings to help facilitate productive outcomes and build community. Members of these **enabling groups** (see some examples below) are appointed at the beginning of the event.

Value detectives – explore created values and demonstrate outputs and impact.

Quality Friends – identify strong & weak points of the event in order to improve future meetings.

Agenda Activists – identify new topics for future events.

External messengers - prepare a communique or resolution to make us visible.

Community keepers - find solutions for sustainability: welcome new members, maintain contacts with photos on wiki, produce thank you letters.

Social Reporters - collect memories from the social and other events outside the main agenda and give a final presentation of the most entertaining and enjoyable moments.

Our community: All events have networking breaks and usually also include some social events - often organized by hosts. Everybody is welcome and we strongly encourage networking and establishing ties among our participants. The IACOP helps build connections with experts and colleagues from different countries. Working together we can all help each other to solve problems, find solutions to shared issues, and allow others to benefit from your experience and the success stories of your country!