



STRATEGIC ACTION PLAN 2019-22

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Internal Audit Community of Practice (IACOP)

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IACOP MISSION

IACOP offers support to its member countries in establishing **modern** and **effective** Internal Audit system that meets international standards and best practices and is a key for good **governance** and **accountability** in the public sector.

IACOP CORE VALUES

Professionalism, dedication to reforms, commitment to sharing knowledge and experience with the community (as professional family of peers), trust, unity and respect to diversity of 23 member countries.

MOTTO

unity^{IN}
diversity

HYMN AND FAMILY SPIRIT

*PEMPAL — my team, my dream, my love!
You give me everything that drives!
PEMPAL my family forever,
You are the guiding star in all my life.*

ABOUT IACOP

OBJECTIVES

1. Addressing priorities of member countries and helping them to solve challenges in IACOP functional area¹.
2. Providing quality resources and sustainable network services to members, which are in line with relevant IA best practices and international standards. Promoting dedicated, sustainable and professional membership having a voice and influence and supported by appropriate leadership and communication technologies.
3. Ensuring financially sustainable network of IA professionals, supported by development partners and member countries' in-kind and financial contributions, and via other sources of income (e.g. generate revenue from sale of IACOP good practice products developed, participation in IACOP events, etc.).
4. Raising awareness of high government and political levels regarding the benefits and value of IACOP impact on reforms.

IACOP Priority themes for 2019 to 2022

- **Improved value and impact of internal audit**
- **Practical implementation of audit cycle**, different types and operational models of audits, including IT solutions (Audit in Practice Working Group)
- **The role of CHU in public sector reform coordination**
- **CHU's challenges and functions at different stages of the reform**
- **Public Internal Control** - the role of Central Harmonization Units (CHU) and internal auditors (Internal Control Working Group)
- **Synergy**: Public Internal Control with emphasis on integrity management and anti-corruption
- **Promotion of IACOP and dissemination of its knowledge products and experience** gained in ongoing and previous working groups: RIFIX, T&C, CPD, RA, QA, IC, AiP

Proposed Event Format

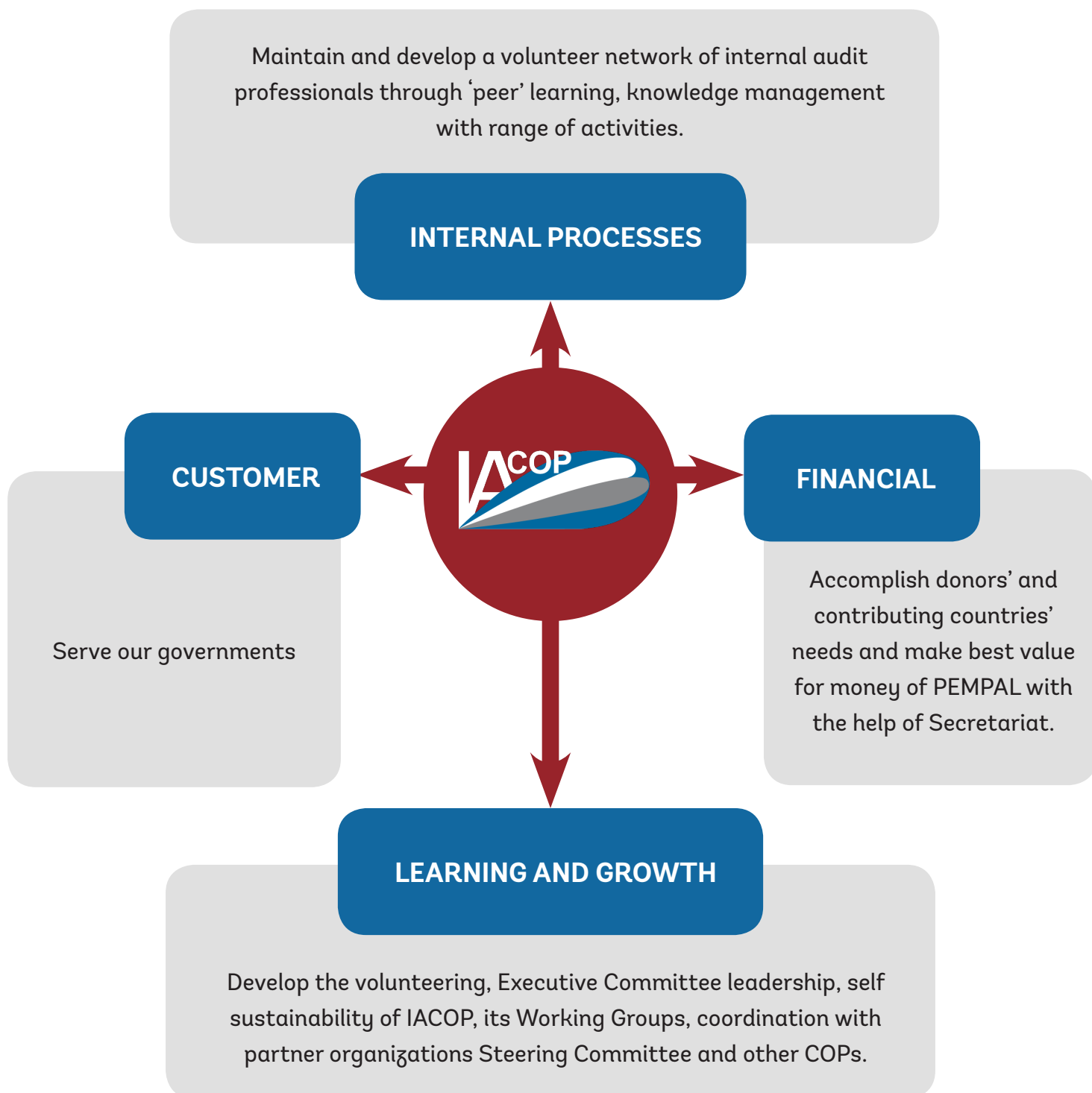
- Plenary, working groups, thematic meetings, ex com members and leaders' meeting, study visits
- Promotion activities, including distribution of existing knowledge products (participation at national and international events)
- IACOP peers' advisory missions and reverse study visit (types of thematic meeting)
- Videoconferences, webinars (specifically for thematic meetings)

¹ The IACOP defined its functional area:

http://pempalexec.wikispaces.com/file/view/ExCom_Meeting_Minutes_VC_February%202013%20final.pdf/413739118/ExCom_Meeting_Minutes_VC_February%202013%20final.pdf

BALANCED SCORECARD

IACOP's broader perspectives of our stakeholders and processes.



LEADERSHIP TEAM AND OPERATIONAL PROCESSES

The leadership team is facilitated by the World Bank represented by Arman Vatyan (IACOP Coordinator and lead of the resource team) and Diana Grosu-Axenti (resource member), with contribution from other resource country members (The Netherlands, France, Belgium, UK, Poland, and RSA) and European Commission.

The ExCom meets at least quarterly to discuss the progress made with the Action Plan and IACOP activities related matters. The results of the post-events surveys regularly conducted among IACOP members help to assess the level of effectiveness and usefulness of IACOP activities. In addition, the Enabling Groups extensively used by the IACOP help to monitor the progress made with reforms in member countries and collect regular feedback from participants on the achievement of objectives of the events and on the demand on the members' side.

The ExCom team is also supported by the leaders of the Working Groups (WG) established in IACOP who direct the knowledge sharing and creation in the respective area.

There are several types of IACOP activities: face to face meetings through plenary meetings, WGs meetings, study visits, ExCom meetings, as well as video conferences using World Bank facilities, skype, Facebook, and virtual work in wikispaces. The IACOP events provide for very interactive activities, as a result different set of tools are used by IACOP resource team to keep all participants

in focus and ensure their active engagement including fishbowl, world café, role plays, table debates, case studies, talk show, etc.

Once in every three years, surveys are conducted to monitor the progress of reform implementation and to assess the effect and impact of IACOP on internal audit reforms in the member countries. The previous time it was performed before Cross COP Plenary meeting in Moscow in May 2014, and the last one in June 2017. The interactive voting and surveys are used to identify and establish member countries' priorities to shape IACOP activities. This is the input to the ExCom to draft the IACOP Strategic Action Plans, which goes through interactive consultative process before approval facilitated by the resource team. In addition, supplementary action plans of the WG established within the IACOP are developed and approved. The same level of scrutiny and engagement is applied for designing the agendas of all IACOP events. The resource team is leading the process of consolidating inputs and drafting of the event agendas.

The Good Practice knowledge products developed are product of extensive exchange of ideas, experience and knowledge on respective country practices among members. In average, a single Good Practice takes around two to three years to develop. Those Good Practices are used by member countries to inform their IA reforms and guide development of respective documents. Those are

Composition of Executive Committee

The IACOP activities are directed by a well organized and result oriented Executive Committee (ExCom) team, comprised from nine members as follows:

Armenia	•	Edgar Mkrtchyan (Chair)
Hungary	•	Edit Nemeth (Vice Chair)
Bosnia and Herzegovina	•	Amela Muftic (Vice Chair)
Croatia	•	Ljerka Crnkovic
Russia	•	Stanislav Bychkov
Kyrgyz Republic	•	Zamira Omorova
Romania	•	Mioara Diaconescu
Moldova	•	Petru Babuci (Acting Member)
Tajikistan	•	Olim Mirzoev
Russia	•	Alexei Solodov (ExCom Member Backup)
Georgia	•	Giuli Chkuaseli (ExCom Member Backup)

treated as a high value and unique knowledge products and practical tools which are result of a collective work of policy makers and practitioners from 23 IACOP member countries.

The IACOP also prepares Communiqués or Event Reports at the end of each plenary or thematic meeting to summarize key conclusions reached during the particular

event. Those also represent a key reform guide for member countries.

In addition, there are more than 100 various knowledge products produced by the IACOP, which provide a general information on a specific country system or other reports and analysis conducted by individual member country participants or resource members (including consultants).



ENABLING GROUPS

Agenda Activists

Identify and prioritize the topics, themes and activities that will help shape future events.

Knowledge brokers

Look for opportunities to bring people and knowledge together across CoPs and beyond.

Community Keepers

Look for ways to promote sustainability of membership through ensuring high value for time.

External Messengers

Prepare communiques to bring people and knowledge together across CoPs and beyond.

Quality friends

Reflect on what is working well during IACOP events and what is not, and how we could improve our activity.

Value Detectives

Collect stories that show the value of IACOP activities for different stakeholders.

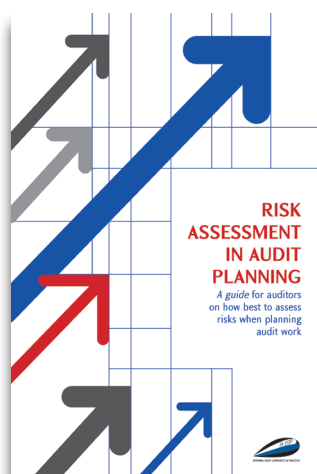
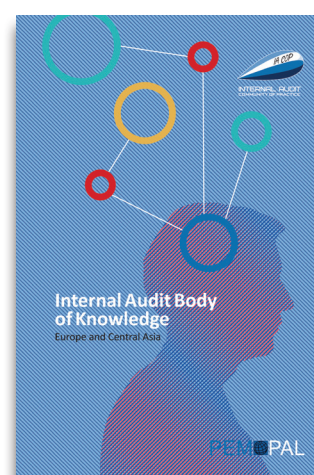
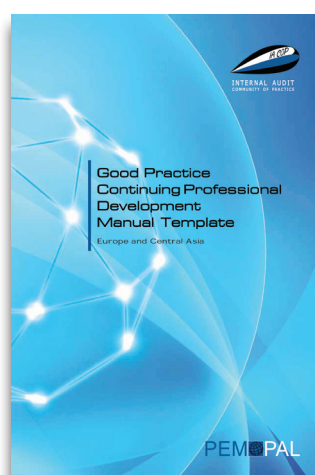
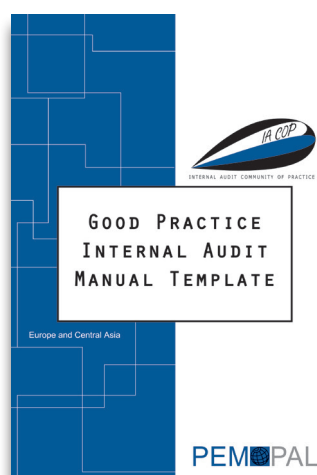
Social reporters

Collect memories from social events.

GOOD PRACTICE PRODUCTS

IACOP's unique Good Practice knowledge products developed by the community itself represent a reference of good practice globally. Those completed and under development are as follows:

1. Good Practice IA Manual Template (completed and published)
2. Good Practice CPD Manual Template (completed and published)
3. Internal Audit Body of Knowledge (completed and published)
4. Risk Assessment in Audit Planning (completed and published)
5. Concept Paper on RIFIX (completed and posted on the web)
6. Quality Assessment Guide (completed and published)
7. Quality Assessment App (posted on App Store)
8. Communiqués



ACTION PLAN FOR FY 2019-2022

The one-year rolling COP Activity Plan presented in the Annex is aligned with the PEMPAL Strategy 2019-22 results framework. The current document (including Annexes) is prepared based on the inputs from Enabling Groups during the plenary and working group meetings.

Those inputs were elaborated during ExCom meetings, with the final document endorsed by the ExCom. The ExCom has reviewed and revised the Strategy during the meeting in Tsaghkadzor in June 2018.

ACTIVITY PLAN FOR FY 2019

Total budget for events for July 2018- June 2019 is

- Base scenario: USD 291,700;
- Full funding scenario: USD 411,700.

#	Event	Location	Indicative timing	Budget (USD)
1	Thematic preparation videoconference on various topics	Online	During the year	1,700
2	Plenary and working group Back-to-Back Meetings <ul style="list-style-type: none"> • Plenary meeting (2.5 days) • Internal Control Working Group meeting (1.5 days) • Ex com meeting (0.5 day) 	Tbilisi, Georgia	October 2018	150,000
3	Three Back-to-Back Meetings <ul style="list-style-type: none"> • CHU Challenges (1.5 days) • AiPWG Meeting (1.5 days) • Ex com meeting and leadership meeting (1 day) 	Uzbekistan, Albania, Macedonia (invitations extended)	February 2019	140,000
4	WG and thematic Meetings <ul style="list-style-type: none"> • AiPWG (1.5 days) • ICWG (1.5 days) • Central harmonization units' challenges at the different reform's stages, including IT solutions - Thematic meeting (1 day) • Ex com meeting and leadership extended meeting (0.5 day) 	Albania, Macedonia (invitations extended)	June 2019	110,000 (full budget scenario, if additional budget is provided)
5	Thematic meeting (planned in FY 2019) <ul style="list-style-type: none"> • Innovations in Internal Audit (2 days) 	Options: Singapore, Korea, Ireland, RSA, or Canada	July 2019	60,000 (not in the FY 2019 budget)
6	Publishing of IACOP knowledge products and other knowledge sharing and promotional activities	-	2018-2019	10,000



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Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

Federal Department of Economic Affairs,
Education and Research EAER

State Secretariat for Economic Affairs SECO



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