



# IACOP knowledge products on Training and Certification

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- **Leaders:**

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- **First meetings...**

Ljubljana - 10 - 11 December 2009

Bled – 18-19 October 2010

Chisinau - 8-9 June 2011

Sofia - 19-20 April, 2012

Lvov - October 9 - 10, 2012



# T&C systems presented shared by PEMPAL countries



Croatia



Hungary



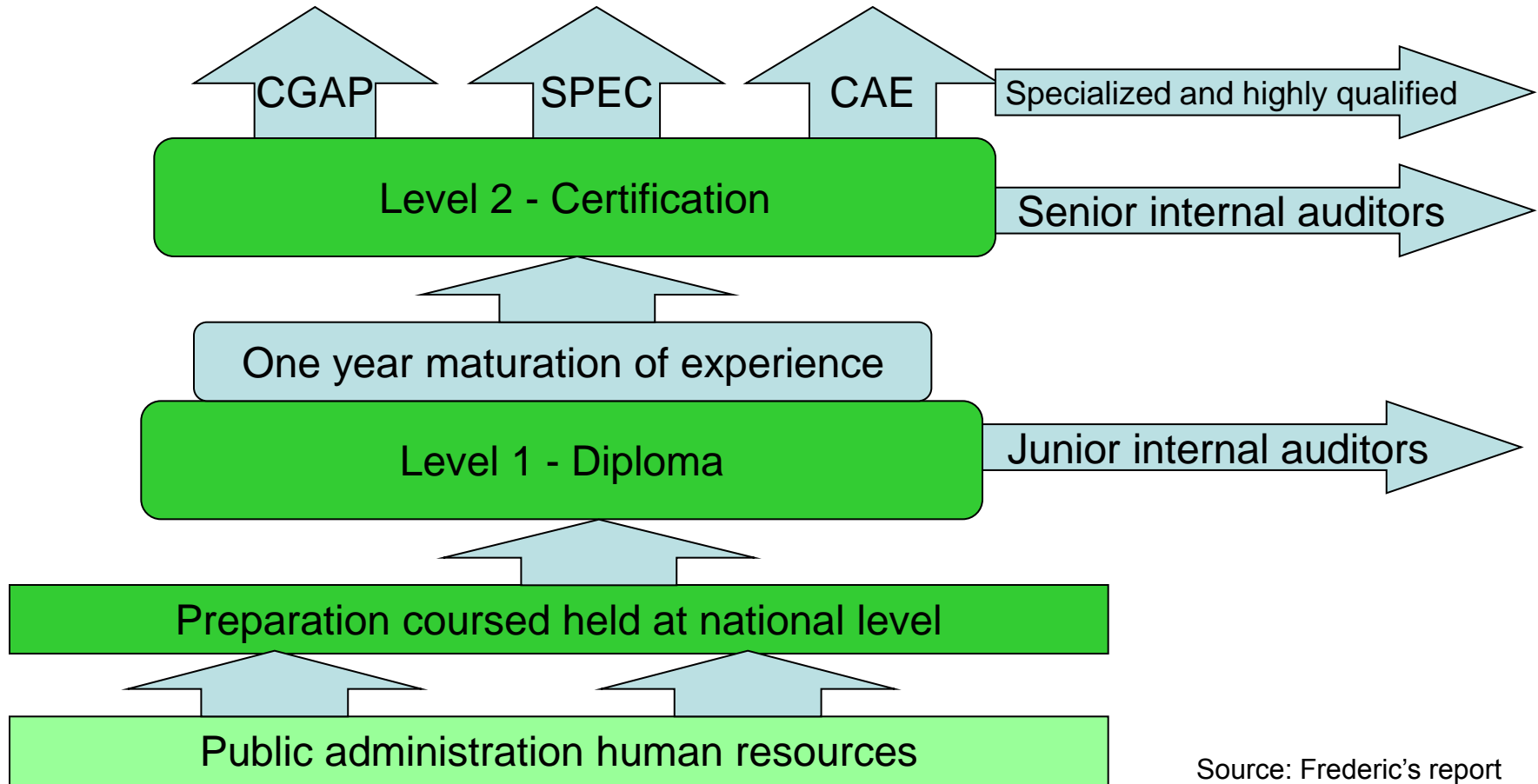
Moldova



Bulgaria



# Harmonized model: Training, certification and career perspective scheme



Source: Frederic's report  
01/04/2009



# T&C Products

# Training Program



## **Module 1. Governance in the public sector and PFM legal and institutional system (1w)**

### **1.1 Governance in the public sector for IA**

1.1.1 OECD principles for good governance

### **1.2 PIFC**

1.2.1 CHU

1.2.2 Internal audit

1.2.2.1 IA Standards intro

1.2.2.1.1 IPPF

1.2.3 FMC

1.2.3.1 Managerial accountability



## **1.3 Budget cycle (? h)**

1.3.1 Preparation

1.3.2 Execution

1.3.3 Reporting

1.3.4 Role of IA

## **1.4 Public procurement (1h)**

## **1.5 External audit**

## **1.6 Other functions**

See also: Internal audit

1.6.1 Inspection

1.6.2 Other supervision services

## **1.7 Ethics**

1.7.1 Code of ethics for public servants

1.7.2 IA Code of ethics

## **1.8 Internal control standards**

1.8.1 INTOSAI IC Standards for public sector

1.8.2 COSO Model concept (? h)

1.8.2.1 Control environment

1.8.2.2 Risk management

1.8.2.3 Information and Communication

1.8.2.4 Control activities

1.8.2.5 Monitoring

1.8.2.5.1 Internal Audit

1.8.3 COSO model connected with country legal framework





# Module 2. - Standards and methodology of IA



## **2.1 IA Legal framework and standards (in detail)**

2.1.1 National legal framework

2.1.2 National IA standards

2.1.3 IPPF

## **2.2 Mission, role and function**

2.2.1 IA Charter

## **2.3 IA Methodology/manual**

**2.3.1 Planing of IA**

**2.3.2 IA Execution**

**2.3.3 IA Reporting**

**2.3.4 IA Quality assessment and Improvement programme**

**(1+2)**





# Module 3.- Objectives, risks and controls in public sector systems and processes



## **3.1 Budget cycle**

3.1.1 Preparation

3.1.2 Execution

3.1.3 Reporting

## **3.2 Public procurement**

## **3.3 Human resources management**

## **3.4 Optional (for 2nd level)**

3.4.1 Planing and programing (optional)

3.4.2 Project management (optional)

3.4.2.1 EU funds

3.4.3 Monitoring system (optional)

3.4.4 Grants and subsidies (optional)

3.4.5 IT system (intro) (optional)

# Module 4. - Simulation of IA

## 4.1 case study

## 4.2 hand on training

## 4.3 Module 4. - IA Communication and reporting

## Module 5 Training Setup (recommendations)

5.1 There should be no huge duration between

5.2 Exam for 3 modules, after 6 weeks of study

5.3 It is challenging certification

5.3.1 exam and work for one year (or audit reports) = certification

5.4 Responsibility

5.4.1 MOF training centre

5.4.2 outsourcing/co sourcing

5.4.3 Syllabus to be approved by CHU

5.5 Cost

5.5.1 country responsibility

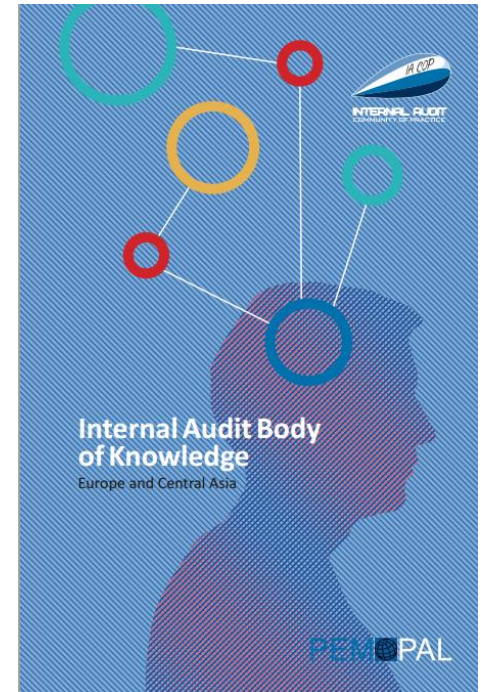
5.5.2 payment

5.5.3 obligation to stay



# Internal Audit Body of Knowledge

1. INTERNAL AUDIT STANDARDS, THEORY, AND METHODOLOGY - Specific principles and procedures established by and for the internal audit profession...
2. KNOWLEDGE AREAS
3. TOOLS AND TECHNIQUES
4. INTERPERSONAL SKILLS - Abilities needed to interact with others effectively

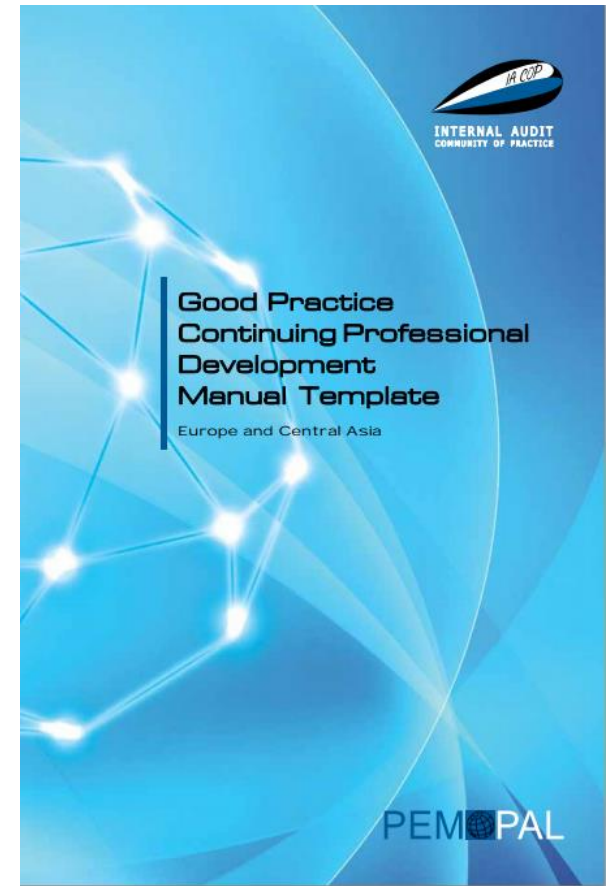


# Good practice Continuing Development Manual template



CPD is a means by which internal auditors (IAs) can continually improve in order to provide better service to their clients and employers while building confidence in the quality and integrity of their work.

- ORGANIZERS AND PROVIDERS OF CPD
- CPD SUBJECTS AND LEARNING ACTIVITIES
- CPD IN THE WORKPLACE





# ORGANIZERS AND PROVIDERS OF CPD



## Organizers

- Approve the acceptable subjects eligible for CPD recognition
- Approve types of learning activities
- Establish a minimum number of hours/units for CPD activities
- Develop eligibility criteria for CPD providers
- Develop training modules
- Establish proper quality control procedures over development of CPD materials

## Providers

- CPD providers may be any organization in public or private sector or a professional body.
- Individual providers of CPD could be drawn from the CPD policy maker's staff, well-experienced internal auditors, academics, or experts from a specialized field of work, for example public procurement, statistics, or budgeting.



# CPD SUBJECTS AND LEARNING ACTIVITIES



- **General subjects**

- ✓ Internal Control
- ✓ Governance and Management
- ✓ Public Procurement
- ✓ Budget o Accounting
- ✓ Legislation
- ✓ Computer Science and IT systems
- ✓ Government Administration (for example, Human Resoures (HR), Governance)

- **Thematic subjects**

- ✓ Risk Assessment
- ✓ Audits
- ✓ Audit Tools and Techniques
- ✓ Sampling
- ✓ Reporting
- ✓ Specialised Areas (for example, Environment, Engineering)
- Other Areas (including soft skills)
- Communication
- Management
- Human Resources
- Business Writing
- Negotiation and Interviewing Skills



# CPD IN THE WORKPLACE

- Employers can support staff's fulfillment of CPD requirements in a variety of ways, ranging from providing approved in-house training and/or time off from work to pursue professional development to offering various incentives.
- Annual assessments of employees work program and performance could highlight areas of knowledge, skills or competencies, which need to be enhanced. This information could then be used to create a list of CPD learning objectives for the employee.
- Staff could be motivated to pursue professional development by including a discussion on compliance with CPD requirements in annual staff performance assessments, with the possibility of earning monetary or other job related incentives.







# Discussion

How did you use all these T&C products in your country?

- What knowledge product did you use?
- What problem were you trying to solve?
- How did you adapt it to work for you?
- What changed (if anything) as a result?
- And what has been the impact of using that knowledge product on your own performance or that of your Ministry?
- Do you have any suggestions or advice for someone else who is thinking of using it?

