



MINISTRY
FOR NATIONAL ECONOMY

**COUNTINOUOS PROFESSIONAL
TRAINING OF INTERNAL AUDITORS
IN HUNGARY**

EDIT NÉMETH, HUNGARY

THE CONCEPT

- Our training system has two levels
- Basic level – PIFC I.
- Second level – PIFC II. (every two years, no exam)
- Differences (there is exam at basic level)
- If somebody doesn't participate on basic or second level courses – sanction: delete from register – may lose their job

THE CONCEPT

- E-learning (for free)
- Face-to-face training (~25 Euro) – one day in group (13-40 person)
- Face-to-face training is more like a consultation with more examples, case study and opportunity to ask from well experienced trainers
- 2012 is the first year we had PIFC II. courses (not only for IAs!)

THE MODULES

- Everybody should choose one (if somebody want to attend more – they have to pay full price for it)
- System audit
- Value for money audit
- Audit of public procurement
- Control and audit of EU funds

CONTENT OF SYSTEM AUDIT MODULE

- Basic (definition, legal and professional background etc.)
- What is „system”? What is the object of the audit?
- How we can identify the object of the audit?
- System audit – internal control system audit
- The process of system audit
- Audit tools and techniques used for system audit (with examples)
- Evaluation of the system, reporting
- Case study (only in face-to-face training)

CONTENT OF VALUE FOR MONEY AUDIT MODULE

- Basic (definition, legal and professional background etc.)
- How we can measure performance? Performance indicators
- How we can identify the object of the audit?
- The process of VFM audit
- Specialities of VFM audit (preparation phase, pre-study)
- Audit tools and techniques used for VFM audit (with examples)
- Evaluation of the performance, reporting
- Case study (only in face-to-face training)

CONTENT OF AUDIT OF PUBLIC PROCUREMENT MODULE

- Basic (definitions, legal and professional background etc.) – in this case the legal background is 70% of the module
- What is public procurement? How we can audit?
- Risk factors of public procurement
- The processes, types of public procurement
- Evaluation of the system, reporting
- Case study (only in face-to-face training)

CONTENT OF CONTROL AND AUDIT OF EU FUNDS MODULE

- Basic (definitions, legal and professional background, institutional structure etc.)
- First level control (document based and on the spot checks)
- Second and third level control
- Sampling
- Error rate
- Risk factors of EU funds
- How we can audit a project inside the beneficiary?
- Case study (only in face-to-face training)

TASKS OF CHU

- Coordination of the preparation and approval of content
- Elaboration of presentations
- Preparation of trainers
- Ensure the financial source for e-learning (from central budget)
- Management of courses (through NAV KEKI – they coordinate the courses)

FUTURE

- In 2013 we will introduce two new modules: public accounting and audit of IT
- Further development of modules (more examples and case studies)
- Local government specific modules
- Publish of the full content of the modules on the website of the government

THANK YOU FOR YOUR KIND
ATTENTION!

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