

Republic of Croatia

**TRAINING OF INTERNAL AUDITORS
IN THE PUBLIC SECTOR**

**PRACTICAL TRAINING AND
MENTORING**

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DEVELOPMENT OF PRACTICAL MODULE

- March 2007 - CARDS 2004 Project.
 - Case Study "Public Procurement Audit"
- The preparations continued throughout 2007
 - Case study "business travel audit"
 - 1 international consultant, 1 internal audit expert from Croatia, 7 public sector internal auditors from the RH
- December 2007 - first delivery of training based on the Practical Module attended by international consultants
- January 2008 - first independent delivery of training based on the Practical Module - 1 trainer from the Central Harmonization Unit and 1 trainer from the Internal Audit Unit of the Ministry of Finance

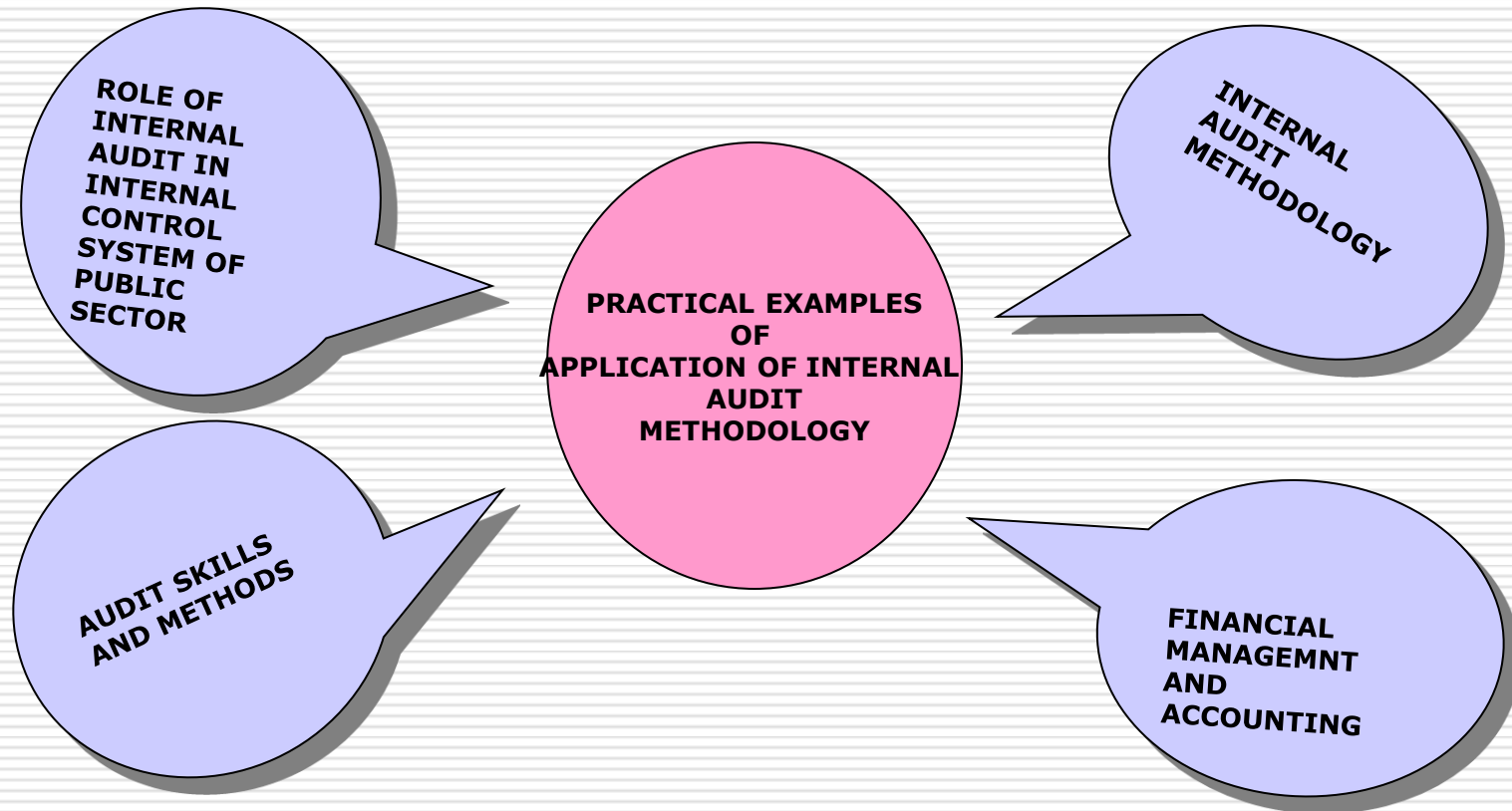
- 2009 – redesigning the Practical Module

PRACTICAL MODULE - OBJECTIVES

- To enable the participants to conduct independent internal audits in the public sector according to the audit methodology, by applying the knowledge gained in the theoretical part of training
- To enable the participants to directly practice knowledge and skills gained at the theoretical part of training

PRACTICAL MODULE - OBJECTIVES

- Practical Module at the end of training. WHY?



PRACTICAL MODULE - OBJECTIVES

INTERNAL AUDIT METHODOLOGY IMPORTANT!

- **IT IS IMPORTANT TO:**
 - FOCUS ON CONTENTS, AND NOT THE FORM
 - FOLLOW THE SEQUENCE OF INTERNAL AUDIT METHODOLOGY
 - INCLUDE ALL PHASES OF AUDIT

.... we can do it with the use of....

- **FORMS IN THE MANUAL**
 - PROPOSAL FOR NEEDED DOCUMENTS
 - PRACTICAL SUPPORT FOR CONDUCTING AUDIT
 - DOCUMENTED WORK OF AN INTERNAL AUDITOR

PRACTICAL MODULE – TRAINING METHODS

- Trainer's presentation – repetition of basic concepts of the audit methodology and linking them with other parts of theoretical training
- Answering participants' questions about the application of the methodology in practice
- Instructions to participants for doing exercises
- Doing exercises and presentations
- Solutions/answers, discussion and pointing out at deviations from the methodology

PRACTICAL MODULE - CONTENTS

- INTRODUCTION TO THE MODULE No. 5
- PART 1 of the MODULE – PRACTICAL EXAMPLE OF A COMPLETE AUDIT PROCEDURE
 - Case Study – Business Travel Audit
 - Exercises – going through audit phases
 - Solutions/answers to exercises and discussion about the solutions

PRACTICAL MODULE - CONTENTS

- PART 2 of the MODULE – EXAMPLES OF AUDIT REPORTS
 - Analysis of audit report examples
 - Identification and analysis of key elements of the report structure and key elements of the audit results - exercises and discussing possible solutions
 - Identification of gaps and ambiguities in the examples of audit reports and indicating deviations from the available methodology, if any
- PRACTICAL MODULE – CONCLUSION

MENTORING

- Guidelines for the implementation of vocational training and exam for the profession of certified internal auditor in the public sector
- Guidelines for the implementation of mentoring within the practical training for the profession of certified internal auditor in the public sector
- Mentoring:
 - A) organizations that have established the internal audit unit with a designated leader - mentor within the organization
 - B) organizations which have not established the internal audit unit with the appointed leader - mentor within the organization

