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Internal Audit COP

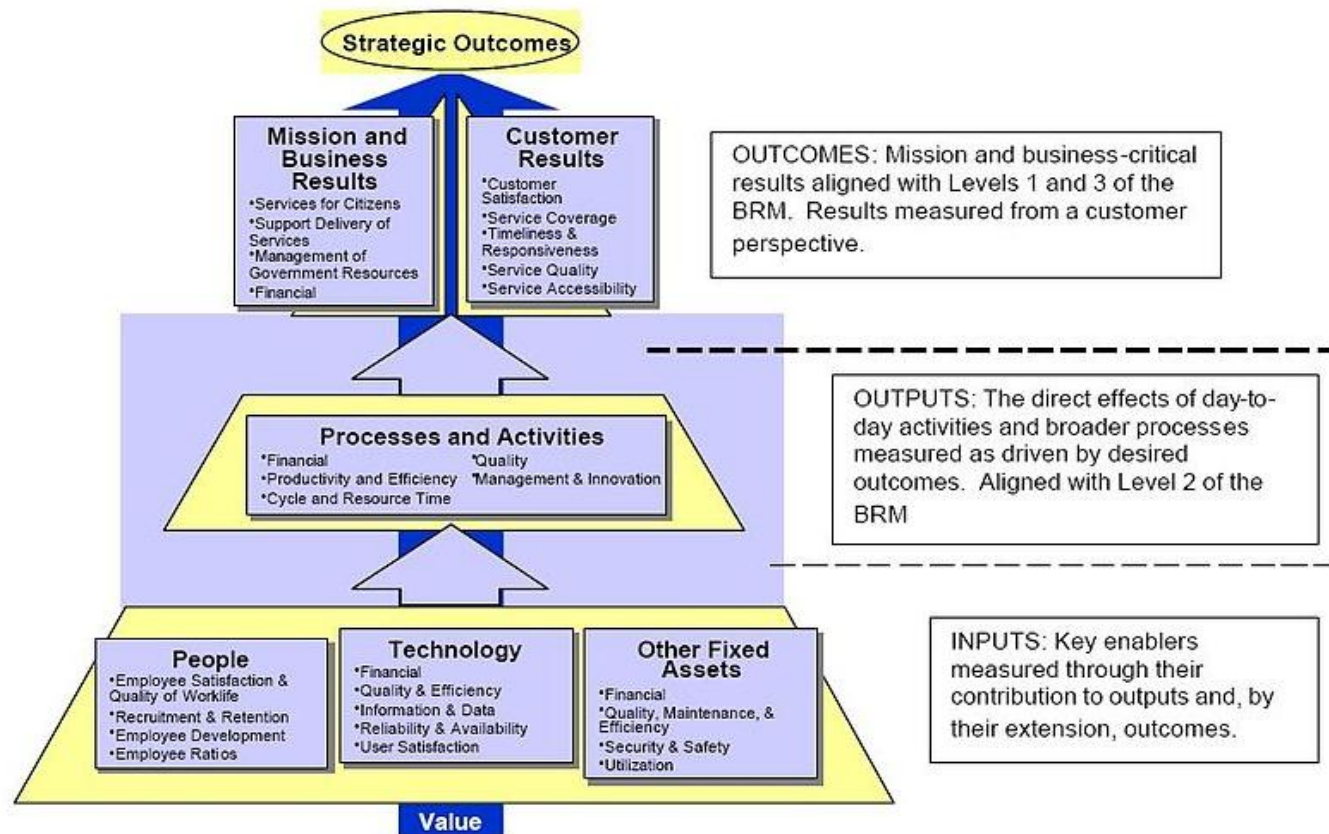
Measuring IA COP Performance

*PEMPAL Bern Cross CoP Meeting
5th – 8th of July 2011*

**Tomislav Mičetić
Chair of IA COP
CAE, Croatia MoF - IAS**

Before we start, what and where are indicators?

- Indicators help to evaluate success of a particular activity.



What we need to measure with indicators?

- A very common method for choosing KPIs is to apply a management framework such as the Balanced scorecard:
 - **strategic** performance management tool –
 - supported by proven design methods and automation tools,
 - **to keep track of the execution** of activities by the staff within their control and to monitor the consequences arising from these action



Where we have started?

With our IA COP Strategic Plan 2010-2012

#	Activity	Purpose of Activity	Preferred Timing	Expected Results	Total Budget Support (estimate) in USD (Inwent from total)	Info for budgeting			Additional Information
						WHERE	HOW MANY participants/c ountries	No of DAYS	
A. To maintain and develop a network of public expenditure management professionals within all COPs (Internal Audit, Budget and Treasury) in various governments in the Europe and Central Asia (ECA) region that these professionals can benchmark their PEM systems against one another and pursue opportunities for 'peer' learning and knowledge transfer									
A1	PEM-PAL Plenary for all COPs (in connection with B3)	Learning from successes of other countries and experts, to share experiences with peers	January 2011	Participants learn from theory, practical approaches and from successes of other participating countries in regard to the common topic of the Workshop: Managerial Accountability In the following they will be able to adjust their systems according to newest standards and enhance the reform agenda in IA	21.000 (13.000)	To be decided in July 2010	42/21	1	



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Where we had problem?

- To much financial orientation?
- Who is our client?
- What is with voluntarism and networking?
- What is with IT solutions (like mails, wiki)?
- How to measure if the outputs are used in the countries?
- ...



Internal Audit COP Balanced Scorecard (BSC)



MISSION

IA COP offers support to the members of PEM-PAL countries in establishing an modern and effective Internal Audit service that meets international and EU standards and provides support for good governance in the public sector.



Internal Processes

To maintain and develop a volunteer network of internal audit professionals through 'peer' learning, knowledge management with range of activities

Customer

To serve our governments and accomplish sponsors needs

Financial

Make best value for money of PEM-PAL with help of Secretariat

Learning and Growth

Develop the volunteering, Executive Committee leadership, self sustainability of IA COP groups, coordination with PEM-PAL Steering Committee and other COPs



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Top reform (our mission) indicators of IA COP (from Moldova)

		Indicator/Year	2007	2009	2011	Projected by 2013
Yes/No and version	1	IA Strategies/Concept note	no	no	yes	yes
	3	IA Law/bylaws	no	no	draft law	will be adopted
	4	IA Manual (standards)	no	no	no	yes
	5	IA Training guidance/manual	no	no	no	yes
	6	IA Certification system	no	no	no	yes
Please insert numbers	7	IA CHU staff	no	no	5	5
	8	Number of auditors	no	no	no	~1000
	9	Certified auditors	no	no	no	~100
	10	Number of IA units	no	no	no	~100



But...

- This indicators must be supported by objectives and targets that would make it happen...
- And
- Some indicators **are out of control** of PEM-PAL and IA COP
 - We are not United Nations!



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Learning and Growth

Develop the volunteering, Executive Committee leadership, self sustainability of IA COP groups, coordination with PEM-PAL Steering Committee and other COPs

- Objectives:
 - A.1. Efficient executive committee leadership maintained
 - A.2. Development of leadership and facilitation skills of leadership members
 - A.3. To improve communication both within and between CoPs
 - ...



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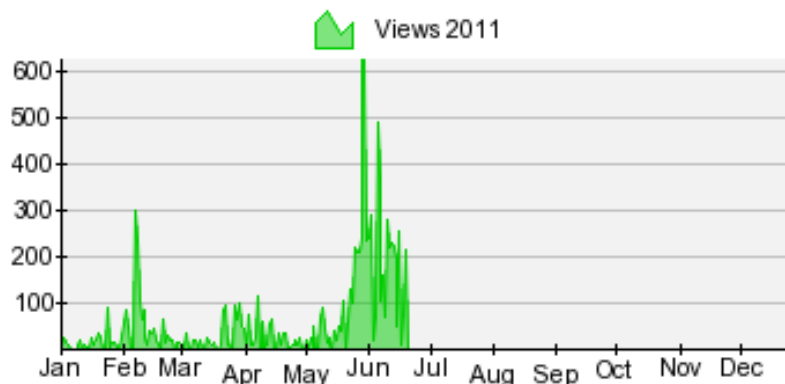
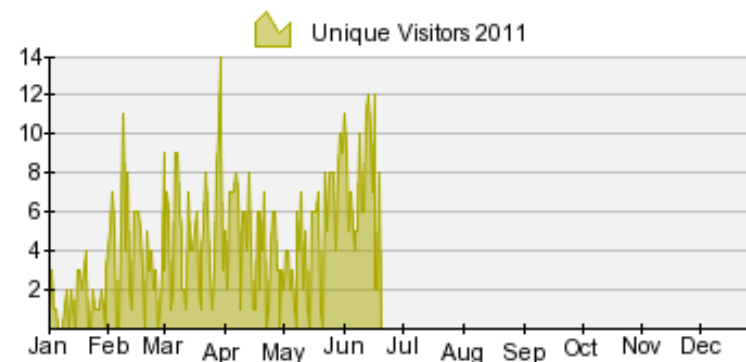
Objective: A.1. Efficient executive committee leadership maintained

- Target: A.1.1. Meetings in connection with activities for review and updating of plans, confirming topics to be discussed and other issues on agenda.
 - Responsible: ExCom
 - Indicators: No. of meetings with minutes prepared and circulated



Objective: Enhance networking between members using various IT tools

- pempaltc.wikispaces.com
 - Indicators:
 - 57 members allowed to enter
 - 300 MB data
 - 51 web sub-page
 - 475 files (photos, documents, gifs)
 - No of visits, views, etc.



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Main rule

- **"Keep it simple, Stupid!"**
- Perfection is moving target
 - Firstly use the existing data and then change and update if necessary

