

Group 3: Evolution from old system
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1. Key Issues: to make clear distinction between functions, roles and responsibilities between IA, EA and inspections

- Do these functions already exist?
- Does everyone doing these functions know its working tasks?
- Is it clear to everyone what he/she should do?
- What kind of legislation exist? Is it the Budget Law and does it regulate Internal Audit Unit function, too?

Step 1

- Who is responsible for development of the comprehensive PIFC system in the country? It is MoF of course, BUT
- Is CHU already established? If not, it is the priority.
- Do Internal Audit Units exist?
- Is it centralized or decentralized model?

Step 2

- Review the existed legislation
- start thinking about amending the existed legislation, or
- drafting the new legislation, and
- drafting a Policy Paper

Step 3

- start raising the awareness of a new concept
- organizing round table with a main stakeholders (MoF representatives and SAO) in order to
- point out the main differences between inspection, IA and EA - **inspectors** have no plan and their main role is to apply sanctions, while **internal auditors** have consultative and preventive function for the organization to achieve its goal in a more efficient way. Then come the **external auditors** to assess how the whole internal control system is functioning and to give an independent opinion for the annual financial statement of the organization.

Step 4

- technical assistance/twinning from a MS experts