



PEM -PAL

**13th INTERNATIONAL CONFERENCE
ON INTERNAL AUDIT
25 - 29.10.2011, Hotel Granit, Ohrid**



- In international conference participated representatives from 19 countries from Europe and Central Asia.
- Host of the conference was the Ministry of Finance of the Republic of Macedonia.

Official start of the Conference



The Deputy Minister of Finance, Mr Nedim Ramizi, with a convenient speech officially opened the Conference on 26 October 2011. In his speech he thanked the possibility the Republic of Macedonia to be host on this international conference and also emphasized the progress that the Republic of Macedonia has made in the field of the Public Internal Financial Control.

Working part of the conference



The working part of the conference was conducted on 26th, 27th and 28th of October 2011.

During these three working days of the conference were presented and discussed the following issues:

Working part of the conference

- The achieved progress in the Public Internal Financial Control after the last conference held in January 2011 in Zagreb, Republic of Croatia.
- The Internal Audit Manual in the public sector prepared by the working group established by representatives from Croatia, Albania and Moldova.

Working part of the conference

- Croatian experience for realization of the training program, taking exam and issuance of national certification for certified internal auditor.
- Macedonian experience in the preparation of the Draft Law on financial inspection in the public sector and the relation with the internal audit.
- The Estonian experience for the annual reporting on the work of internal audit units.

Working part of the conference

- Presentation and discussion by all participating countries on the methodologies and the way of the annual, meaning periodical reporting for the work of the internal audit units and the financial affairs units.
- Establishment of a Working Group for preparation of Draft - Methodology for reporting to the Central Harmonization units in the Ministry of Finance.
- For each of the above mentioned areas, the participating countries presented their experiences after which was held a panel discussion aiming for mutual exchange of ideas and experiences.

Achieved progress in the Public Internal Financial Control (26.10.2011)

- Croatia, Macedonia and Albania in 2011 have achieved significant progress in the public internal financial control.
- Progress is noted especially in the established legal framework and the establishment of the internal audit units and the financial affairs units at central and local level.
- The Republic of Macedonia is currently working on the preparations for certification of the internal auditors, while the Republic of Croatia is already successfully implementing it several years.

Achieved progress in the Public Internal Financial Control (26.10.2011)

- Montenegro, Bosnia and Herzegovina, Kosovo, Moldova, Georgia and Armenia started the process of establishment of internal audit units and financial affairs units.
- Kazakhstan, Kyrgyzstan, Tajikistan, Ukraine, Belarus, Russia, Uzbekistan are working on establishment of a legal framework for establishment of internal audit in the public sector.



On the conference was highlighted the progress of the Republic of Macedonia in establishing a complete legal framework for Public Internal Financial Control.

Public internal financial control law is adopted more than two years ago, and its by-laws are adopted and started with implementation.

In the next period special efforts will be made for full implementation of the legal framework.



- The working group formed by representatives from Croatia, Moldova and Albania presented the prepared Internal Audit Manual and the representatives from countries participating opened a plenary discussion on which were given comments and recommendations for its improvement.
- In the afternoon session of the first working day, representatives from the Ministry of Finance of the Republic of Croatia presented the Croatian experience in the implementation of the training program and passing the exam for certified internal auditor in the public sector.

The second working day

27.10.2011



Macedonia presented his experience in the preparation of the Draft - Law on financial inspection in the public sector and the relation with the internal audit.

After the presentation a plenary discussion followed on this topic upon which the other countries had shown interest for establishment and working of the financial inspection.

The methodology for reporting of the internal audit units to the Central Harmonization Units in the Ministry of Finance

- Republic of Macedonia is highlighted the progress in the annual reporting of the Central Harmonization Unit which is submitting to the Government.
- Report contains: a summary report , individually reports and conclusions with witch Government obliges the institutions to eliminate the detected weaknesses.

28.10.2011

- The experience of countries:
- reporting from Internal Audit Unit to Central Internal Audit Harmonization Unit:
 - Experience of Lithuania
 - Reporting / evaluation process of internal auditing in Moldova

Annual report for Internal Audit

- Discussion about
- Similarities and differences, and methodology.
- Similarities and differences in transparency
- Publicity of the annual report
- Recommendations

Thank you for your attention

