

*PEM-PAL - 2nd Internal auditors'
Community of Practice Workshop
Chisinau, Moldova, June 20-22 2007*



Training and certification for CPIA (Certified Public sector Internal Auditors) in Croatia



Contents

- Strategy and legal framework
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 - Obligatory modules
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- Continuous improvement

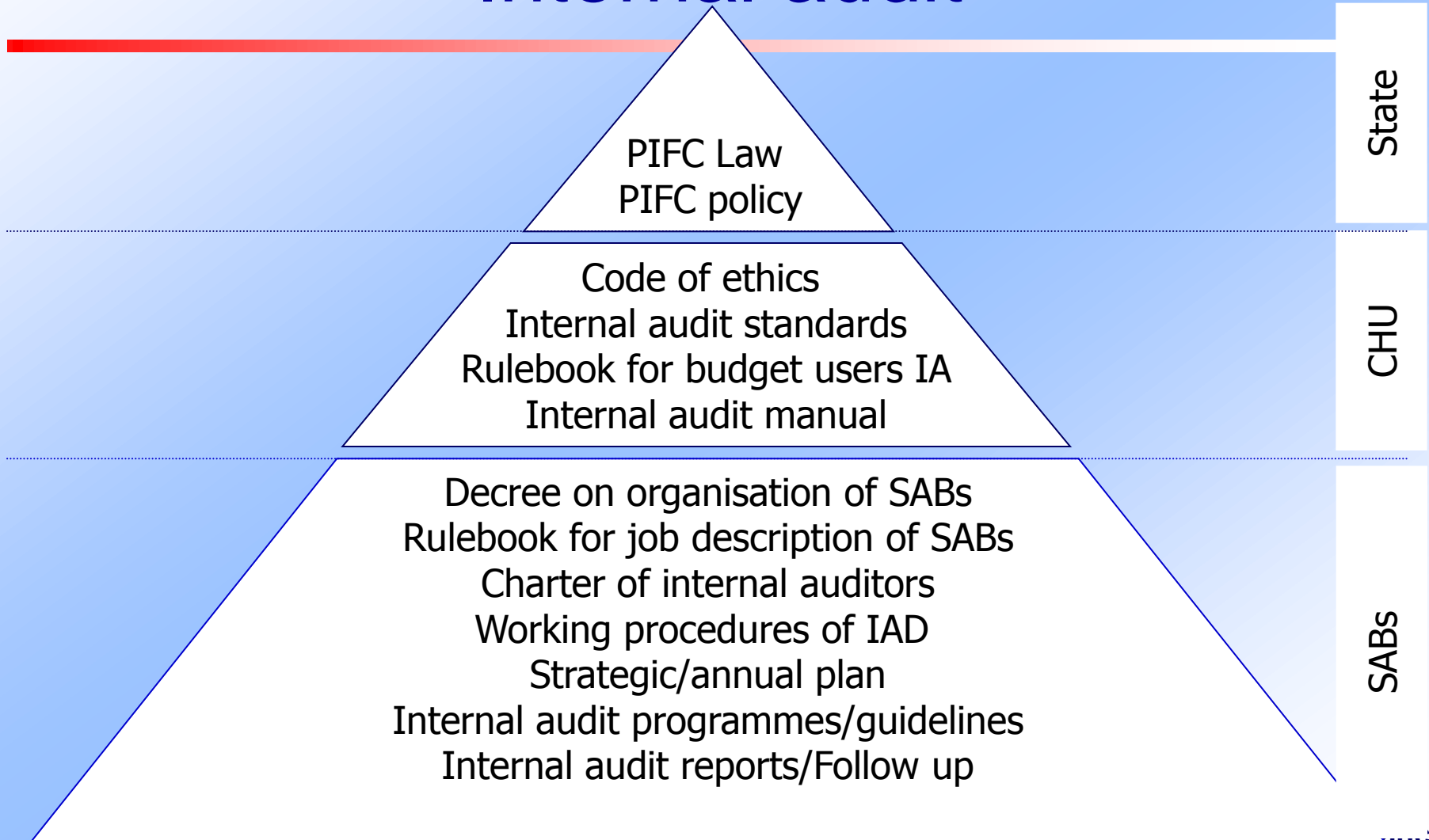


IIA standards

- **1230 – Continuing Professional Development**
 - Internal auditors should enhance their knowledge, skills, and other competencies through continuing professional development.



Croatia - Legal framework for Internal audit



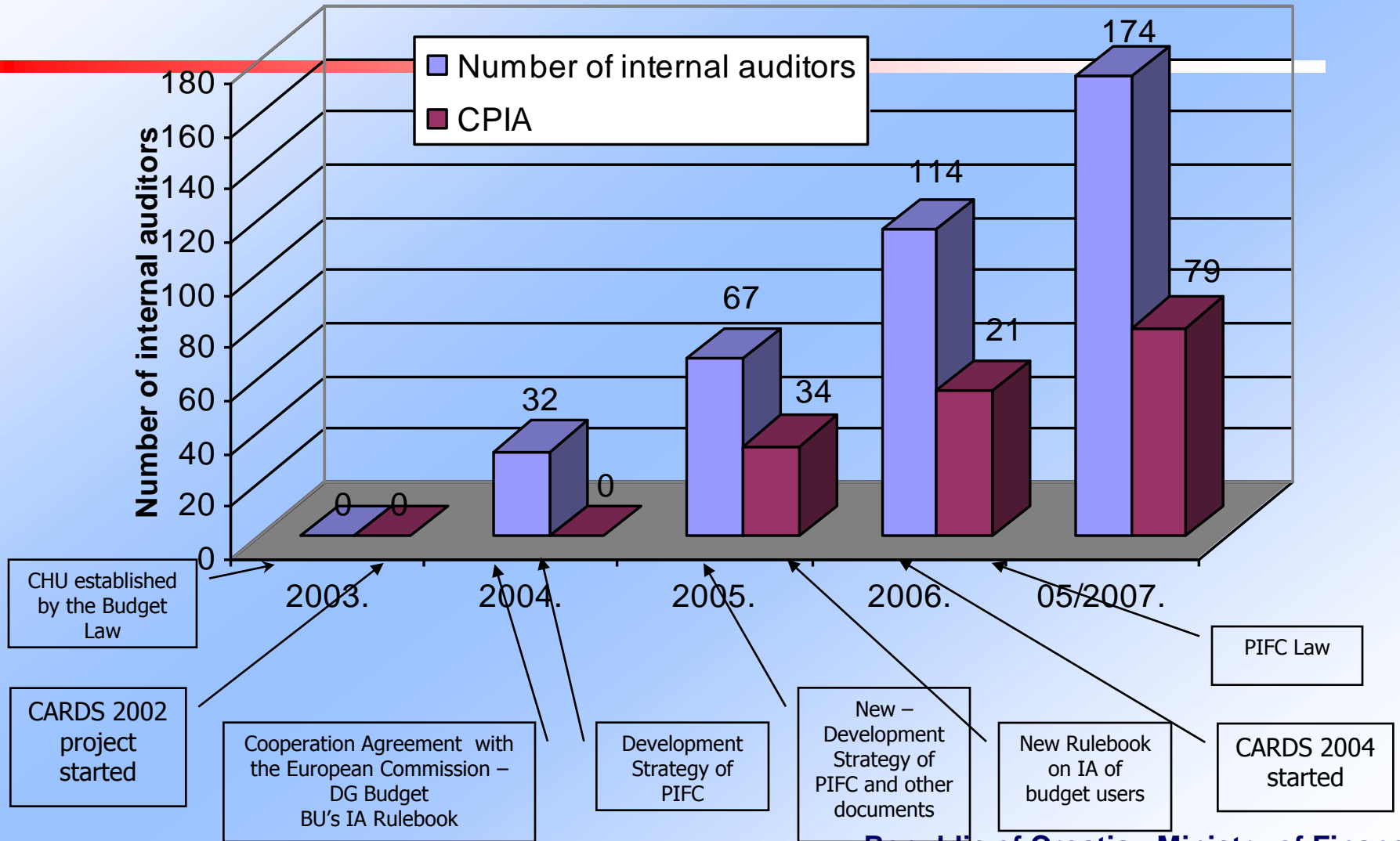


Central Harmonization Unit

- Two departments
- Internal audit functions:
 - Coordination of the development of IA
 - Drafting rulebooks, documents, guidelines
 - **Training for the IA**
 - Providing on job assistance in the implementation of the written regulations
 - Annual report on IA



IA results 2003- 06/2006





Strengths of the system

- CHU support
- Trainers – internal auditors- CPIA
 - Paid for training
 - Responsible for quality
 - Team leader for each module
- Training committee
 - Objective: To monitor and develop the training system
 - Members: All modules team leaders



Strengths of the system

- Workshop approach:
 - Presentation
 - Open discussion
 - Exercises form real life in Croatia
- Procedure defined and accepted:
 - Program for Training and Certification of Internal Auditors in Public Sector (2005)
 - Examination Instruction for the Certification of Internal Auditors in the Public Sector (2005)



Recent developments

- Change in the program to address the recent developments and needs of the internal auditors
- Target: CIA, CGAP tailored for the Croatian environment
- EU accepted CPIA



Training and standard audit cycle



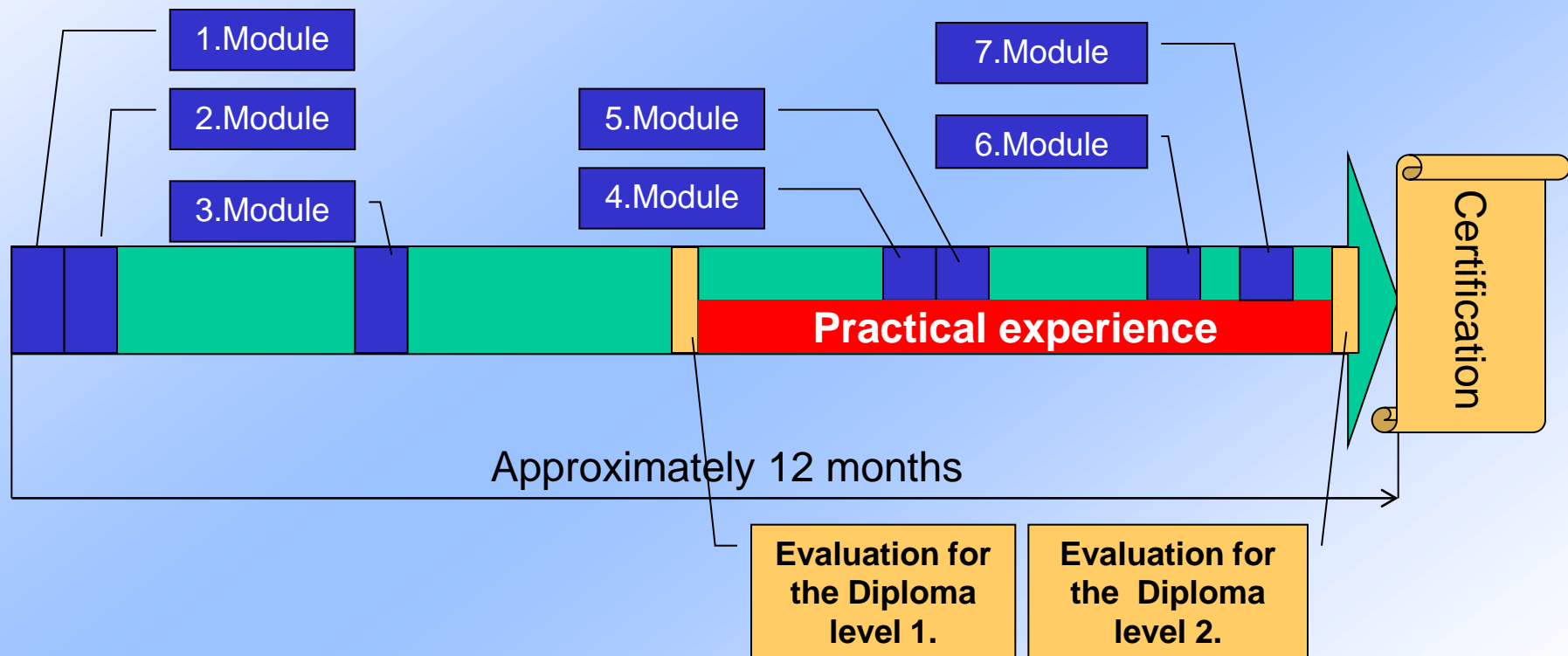


Prerequisites for entering the IA profession (Club)

- Rulebook for IA of the budget users:
 - Bachelors degree (4 years university) – no specific area of specialization
 - State exam
 - Declaration of the head
 - For being the internal auditor in the institution
 - For passing the education scheme and obtaining the certificate → professional authorization (Croatian: stručno ovlaštenje”)



Certification scheme of Public Internal Auditors – Obligatory modules



The European Union's CARDS 2002 programme for Croatia: "Development of Public Internal Financial Control and Internal Audit"



Obligatory modules



Module 1. - Best Practice Government Internal Auditing

- Introduction in the certification scheme
- Development of internal audit
- Corporate governance, risks, controls
- IA standards, Code of ethics
- Introduction in audit cycle
- Management of IA unit



Module 2. - Applied Auditing

- Planning of audit assignment
- Determining and recording the system
- Assessing the Controls
- Testing the application and effectiveness of controls
- Evaluating findings
- Reporting and follow-up
- Audit file



Module 3. - Communication and interpersonal skills

- Communication skills
 - Communication
 - Interviewing
 - Negotiation skills
- Interpersonal relationships
- Presentation skills and reporting



Module 4. - Governance, Risk Management and Control

- Corporate governance
 - Role of IA
 - Development
- Organizations and their environment
- Risk management
 - Nature, cycle
 - Internal audit and risks
- Internal control
 - PIFC, Self-assessment



Module 5. - Advanced Auditing

- Management of IA unit
- Consultancy
- Auditor and irregularities
- Auditing IT
- Audit and EU
- Value added auditing
- Audit techniques



Module 6.- Accounting auditing

- Accounting environment, financial reports, key accounting standards
- Accounting management
 - Assets, cost accounting, creditors, financial indicators
- Public sector accounting
- Using accounting in auditing



Module 7. - Auditing IT and using IT for auditing

- Introduction in IT
- Basic information and risks in:
 - Hardware and risks
 - Software and risks
 - Network, staff
 - Security
- Using IT in auditing
 - Databases, queries



Certificate requirements

- Presence on all modules (M1->M7)
- Diploma level 1. (after M3)
 - Essay + presentation
- Diploma level 2. (after M7)
 - Exam (50 questions form all modules – 70%)
- Two practical audits (with mentor – certified internal auditor)



Optional modules



Module 8. – EU funds auditing

- EU institutions, laws, regulations
- Performing EU audit
 - Audit trail, planning the audit, risks, ICQ-s, control self-assessment
 - Reporting, audit files and working papers
 - Follow up
- Managing auditing of pre-accession funds
 - Risk assessment and planning
 - IA Capacity
 - Organization of work
- Audit file



Module 9. – Risk assessment and strategic planning

- Identification of missions, submissions
- Pondering of submissions
- Identification of processes and activities and risks linked with them
- Risk assessment
- Prioritization of potential audits
- Internal audit strategy and annual plan



Seminars, conferences,...

- Annual seminars of IA in the public sector organized by CHU:
 - 2005, 2006, 2007 planned
- Organized by other institutions:
 - CEF – Seminar on internal audit
 - EU - CHU conferences
 - IIA conferences
- ...

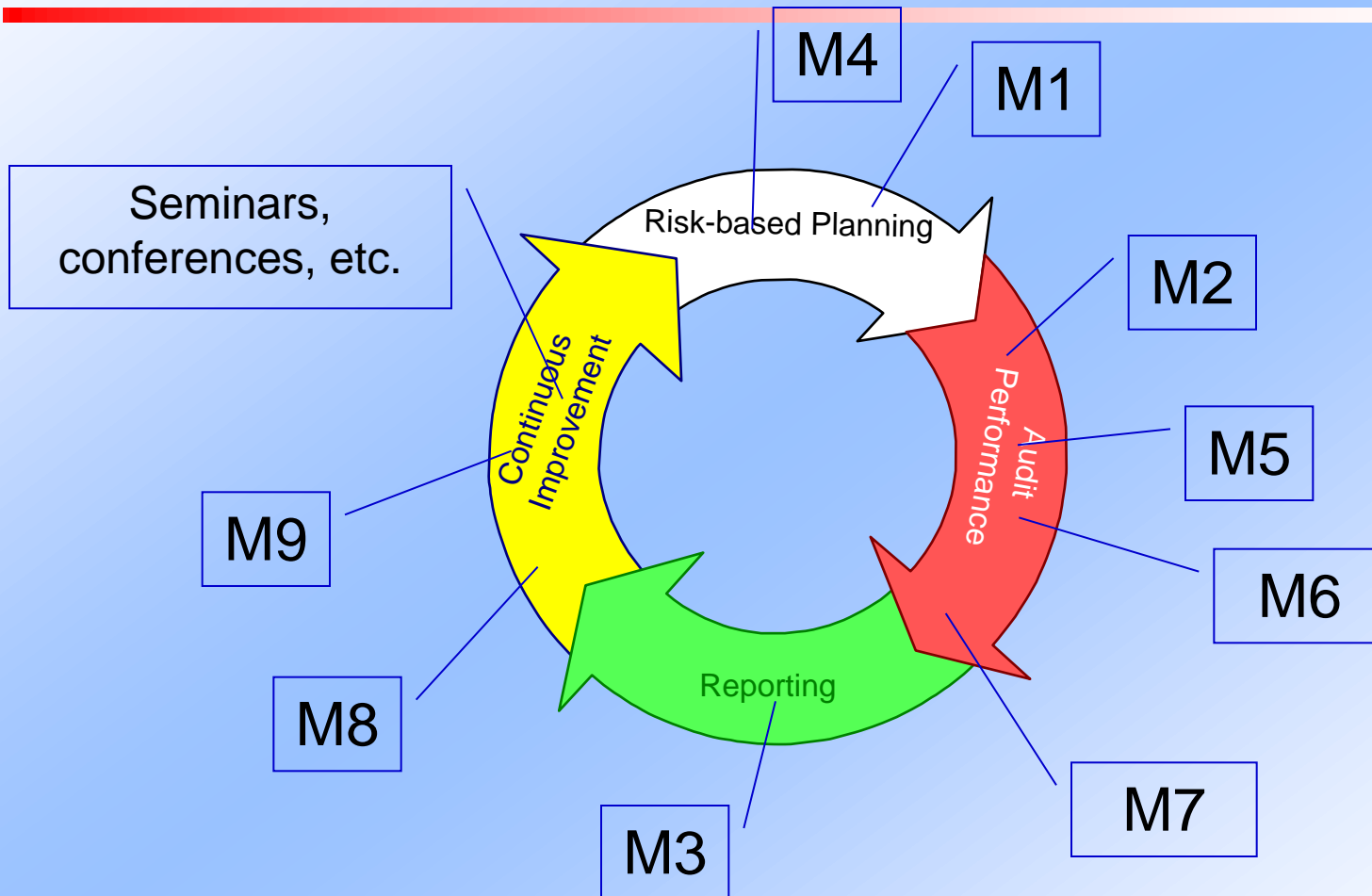


Internal auditors network

- A strong emphasis was put by the CARDS project and taken over by the CHU for the creation and the maintenance of network



Training cycle vs. IA process





Conclusion

- Give a man a fish, and you feed him for a day. Teach a man to fish, and you feed him for a lifetime.
 - (Chinese proverb)



Additional info

- CHU: <http://www.mfin.hr/str/100/#509>
- CARDS project: <http://pifc.mfin.hr>

Razvoj unutarnje financijske kontrole u javnom sektoru (PIFC) Republike Hrvatske

Projekt
Novosti
Kontakt
Raspored i realizacija
CARDS
Tehnički dokumenti
PIFC u Hrvatskoj
Unutarnja revizija
Financijsko upravljanje i kontrola (FMC)
Srednja harmonizacijska jedinica (SHJ)
Linkovi

Koncept
U suvremenoj javnoj upravi, ministri i javni službenici snose odgovornost za svoj odabir i korištenje javnih sredstava, sukladno acquis communautaireu EU-a (Poglavlje 26).

Sustav unutarnje financijske kontrole u javnom sektoru koji dobro funkcionira osigurava učinkovito upravljanje i kontrolu nad javnim sredstvima. Time porezni obveznici dobiva ulogu adekvatnu plaćenom porezu.

Unutarnja revizija
Unutarnja financijska kontrola u javnom sektoru obuhvaća sve mjere kontrole i upravljanja ulovom državnih prihoda, izdavanja, emisivnim i obvezama. Također obuhvaća sve sustave unutarnje kontrole i procedure u širem državne uprave, uključujući ex ante kontrole, kako bi se osigurala primjena potrebnih javnih sredstava. Neovisna unutarnja revizija također je dio sustava unutarnje financijske kontrole u javnom sektoru. Osvajanjem jedinice za unutarnju reviziju u svakom ministarstvu osigurat će se učinkovit sustav funkcioniranja unutarnjih kontrola.

U Hrvatskoj je Ministarstvo financija nedavno počelo s razvojem sustava unutarnje financijske kontrole u javnom sektoru u skladu s praksom EU-a. U vidu podrške projektu, Ministarstvo financija pružit će metodološka upute teletina državne uprave i koordinirati ožiji proces.

MINISTARSTVO FINANCIJA
Ustroj, Državna riznica, Publikacije, Državni proračun, Lokalni proračuni, Seminari, Kontakt, Arhiv novosti, English

Nastavnica » Revizija i nadzor

Uprava za unutarnju reviziju i nadzor
pretraživanje
Uprava obavlja upravne i stručne poslove koji se odnose na razvoj sustava javnih unutarnjih financijskih kontrola (PIFC) i unutarnje revizije u skladu s međunarodnim standardima.

Ustroj

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Lokalni proračuni	Marijana Lemo, administrativni referent	Marijana.Lemo@mfin.hr	4591-206

Internet stranica projekta CARDS 2002 "Razvoj PIFC-a i unutarnje revizije":

PIFC

Dokument:

- Zakon o proračunu (Narodne novine 96/03), članak 137. i 138. 44 kb
- Publika i vizija unutarnje revizije (dono ministar financija 24. srpnja 2003.) 117 kb