

PEMPAL IACOP Internal Control and Audit in Practice WGs
meeting in Budapest
FEEDBACK SURVEY

On March 29-31st, 2017, IACOP Internal Control and Audit in Practice working groups meeting took place in Budapest, Hungary.

After the event, the on-line survey in three languages was created on the base of the standard set of questions developed by Secretariat. The aim of the survey was to receive event feedback and to learn plans for the future.

Link to the survey – <https://www.surveymonkey.com/r/JT8TTPN>

The survey started to collect responses on April 5 and finished on April 18, 2017.

Invitations to take part in the survey were sent to all participants of the event. We sent 68 invitations.

47 persons complete their responses. In this report, we analyze all 47 responses. For further calculation, we take this quantity as 100%.

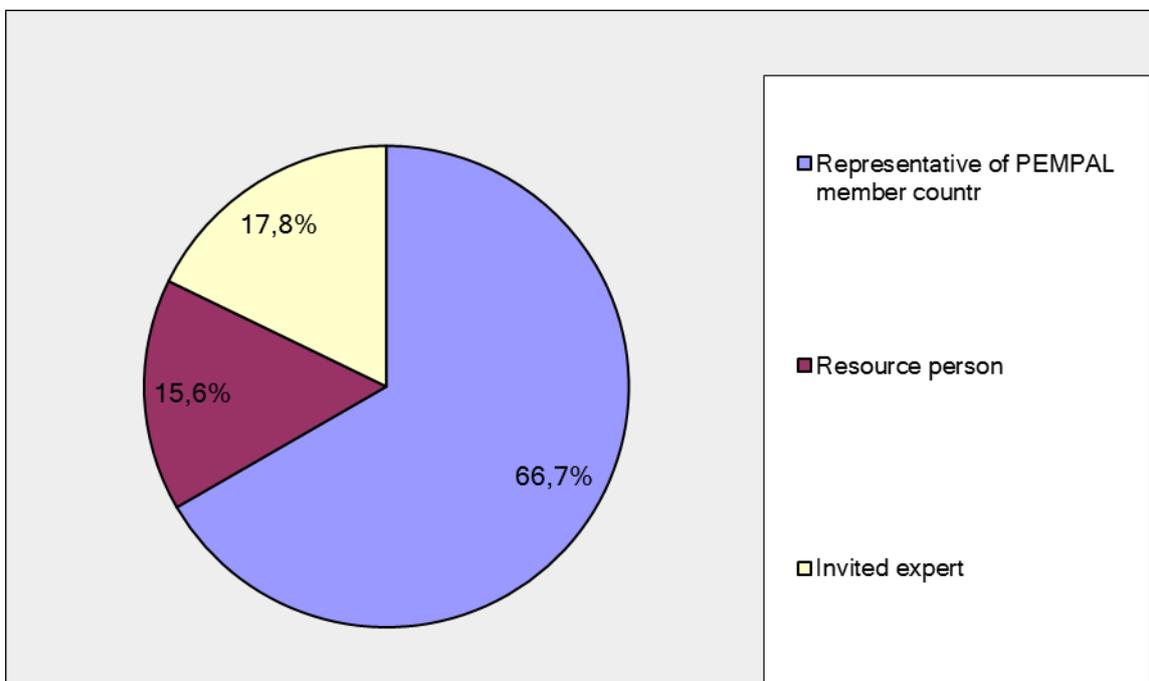
All these responses will be included in the general Feedback Event Database.

The questionnaire comprises five parts: About the Respondent, Event Delivery, Event Administration, Overall Impression, and Recommendations for the Future. There are 26 questions in the survey.

ABOUT THE RESPONDENT

Q1. You are...

45 (95.7%) respondents gave answers. Among them: 30 representatives of PEMPAL countries, 8 invited experts, and 7 resource persons.



Q2. Was this your first participation in a PEMPAL event?

47 respondents (100%) answered this question.

Answer Options	Response Percent	Response Count
Yes	27,7%	13
No	<u>72,3%</u>	<u>34</u>

Q3. How many PEMPAL events have you attended before?

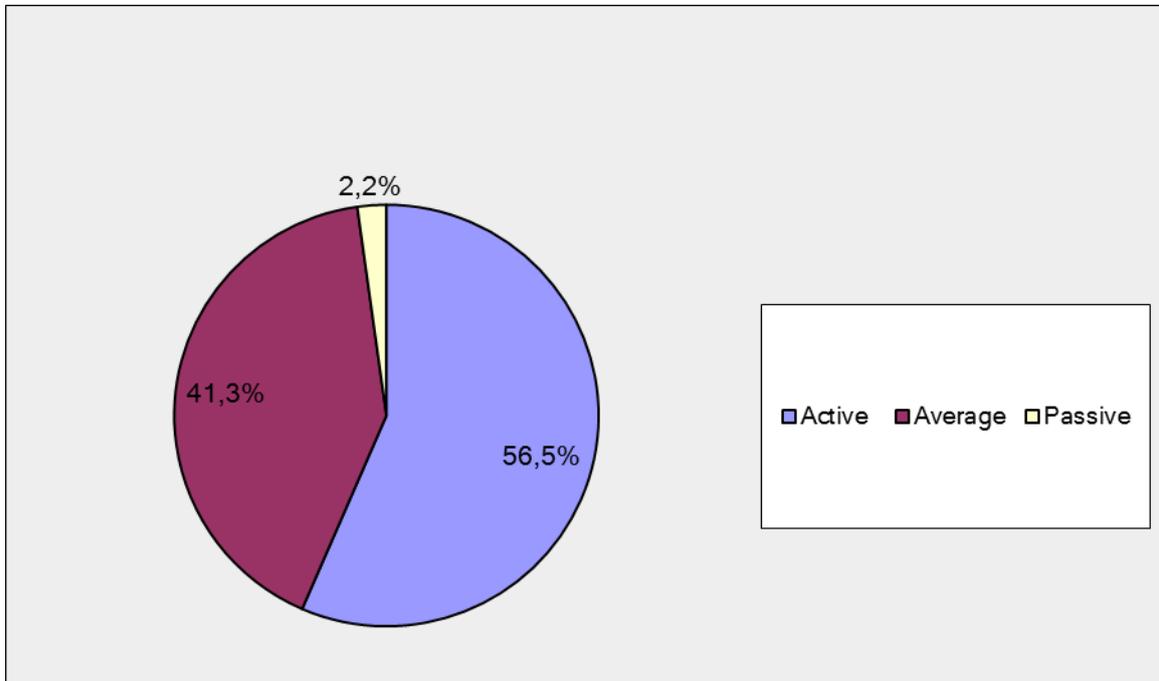
This question was seen only by those respondents who chose “No” in the previous question. 33 respondents answered this question.

1-2	3-4	5-6	more than 6	Response Count
8	8	1	<u>16</u>	33

PART I EVENT DELIVERY

Q4. How do you rate your participation in this event?

46 (97,9%) answers were given. 26 respondents think that their participation in the event was 'Active'. 19 respondents think that their participation was 'Average'. 1 person chooses the option "Passive".



Q5. How do you rate the event duration overall?

46 respondents (97.9%) answered this question. Most of them rated the event duration in a positive way.

Answer Options	Response Percent	Response Count
Too short	13,0%	6
About right	<u>84,8%</u>	<u>39</u>
Too long	2,2%	1

Q6. How much do you agree with the following statements about the participants of the event? (Please rate each item):

45 respondents (95.7%) replied to this question.

Answer Options	1 strongly disagree	2	3	4	5 Strongl y agree	«5», %	Respons e Count	Average
a) The level of the event was appropriate for a person with my experience and knowledge	0	<u>1</u>	3	12	<u>29</u>	64	45	4,5
b) I learned from the experience of other participants in the event	0	<u>1</u>	2	16	<u>26</u>	58	45	4,5
c) Participants had about equal level of prior expertise relevant to the event topics	<u>3</u>	<u>3</u>	<u>15</u>	13	11	24	45	<u>3,6</u>
d) Content of presentations, hand-outs and other materials were appropriate for a person with my level of knowledge	0	<u>2</u>	1	12	<u>30</u>	<u>67</u>	45	<u>4,6</u>

Q7. Describe your own level of expertise, as compared to that of other participants?

26 comments were left.

9 respondents think that their expertise is *equal* (or *average*) to that of others. For example:

I think my experience is one solid

I am currently the Acting Accountant-General in the Ministry of Finance in South Africa and Internal Audit and Internal Controls are currently part of my responsibilities. My observation was that my level of expertise was on par with those of the participants.

5 respondents think that their expertise is *higher* (or just *high*) than that of others. For example:

Resource person who knows the content very well as I am professionally qualified as chartered accountant

My own level of expertise, as compared to that of other participants is described very good.

"Through my experience, I found that I was able to provide great assistance to fellow participants, which allowed me to direct the course of discussions to be more focused on the task at hand. I interact and advised Internal Audit professionals at various levels, from interns and Professional Bodies to Audit Committee's and Board's."

7 of them *just described* their expertise without comparing. For example:

My experiences are based mostly on theoretical information, I am preparing the legislature and different methodologies for internal audit.

I have approximately 10 year of experience in this field, and last 4 year as a head of unit. And in my country we are trying to introduce Internal Audit system in compliance with international best practice, and taking into consideration the above-mentioned factor I am also familiar with practices of other PEMPAL participant countries.

Head of the Internal Audit Harmonisation Department in the CHU, certified internal auditor for the public sector for more than eight years..

Lack of expertise was mentioned by 2 respondents:

My expertise was not enough but I quickly learn as the topic is actual

My experience is based [on my job], as the leader of the 1st line of defense. But to some extent he was not enough. In this connection, I took the opportunity to learn from other participants.

Other 3 comments:

As a first time participant of the IACOP working group meeting, I felt the initial presentations provided the sufficient background information before delving into group discussions.

In my opinion, there was too much focus on financial internal control. In our country, we try to integrate financial management control in the broader picture of internal control. Effectiveness, efficiency, compliance,... should be integrated in one system. I have the impression that in many countries of the PEMPAL network to focus is limited to the financial part of PIC.

The process of introducing IA in my country is in an active stage of development. In comparison with 2012, the process has a very positive trend towards the need for further implementation of IA and IC at all levels of the budget process and the process of public financial management. The country's top leadership (government) understands that, but there is still no general solution in a form of law. Communication with the managers of budgetary funds shows an understanding of the need and effectiveness of IA, but there is practically no understanding of the essence of the IC.

Q8. What have you learned from other participants?

28 informative comments were left.

1. *I have learnt about the internal control systems that are being used in the various countries. I also learnt that the problems that we have in South Africa are common to those experienced in the PEMPAL membership countries.*
2. *Better understanding of the discussed topics.*
3. *The discussions on how to increase awareness at the top political and senior management level were very interesting.*
4. *Approaches and methods how to prove to our management the essence and significance of IC*
5. *It is interesting to learn how is the reform in other countries.*
6. *A lot of practical information, especially thanks to Jean Pierre, now I perfectly understand the difference between lines of defense.*
7. *Risk levels.*
8. *I've expanded my knowledge on the three lines of defense.*

9. *I have learned about how to apply of Three Line of Defense model and in what way it can improve the effectiveness of management in the public sector.*
10. *Main principles and directions of IC in public sector.*
11. *How shared internal audit services are organized.*
12. *Various approaches and experiences.*
13. *The problems and solutions present in practices applied in their countries and their experience.*
14. *Situation in their countries concerning specific topics.*
15. *I received useful information like: 1) The Netherlands model of internal audit / 2) Information on accountability 3) The model of the three lines of defense in the field of internal audit.*
16. *The experiences of other countries enable us to view the learned and applied practices differently, in order to conduct self-assessment and further improve the current practice.*
17. *Experience of France, UK! Accountability arrangements!*
18. *How is possible to solve different problems regarding internal audit and internal control, different approaches.*
19. *I received information on the 2nd line of defense. Clearly demarcate, where the managers of the 1st and / or 2nd line of defense. Risk assessment. Defining the objective of the audit task, the stages of the audit process and planning.*
20. *The challenges the countries face to implement these concepts and the cultural differences in understanding some of these Western concepts within the environment of old Soviet and Federal Republic of Yugoslavia environments*
21. *Various state system's related to audit reports / chain of reporting*
22. *We ex-change our experiences and I have learned that COSO model is basic for internal audit service in public sector in Albania. We learned also that accountability definition is different among countries and we, as internal auditors should raise the importance of accountability in internal control system.*
23. *New approaches in internal control and internal audit.*
24. *I've learnt amongst others that some things are done differently from other countries. I also learnt that the CHU is a crucial component to contributing to the effectiveness of Internal Audit operations. I further learnt that the enabler IT systems should form part of the audit of an auditable area.*
25. *Accountability, 3 lines of defense, role of CHU and internal auditors.*
26. *A lot of theory, a little practice.*
27. *Some new aspects of three lines of defence.*
28. *I was interested in the experience when an association of internal bodies for local governments was created.*

Q9. How much do you agree with the following statements about the content design of the event? (Please rate each item):

44 respondents (93.6%) replied to this question.

Answer Options	1 strongly disagree	2	3	4	5 Strongly agree	«5», %	Response Count	Average
a) The event agenda was properly planned	0	0	2	10	32	73	44	4,7
b) The content of the event was properly prepared	0	0	1	11	32	73	44	4,7
c) The event addressed issues important to my work	0	1	2	10	31	70	44	4,6
d) The event covered a right number of topics for the amount of time available	0	2	4	11	27	61	44	4,4
e) The topics for the group discussions were relevant	0	1	1	12	30	68	44	4,6
f) Presentations made during the event were relevant and useful	0	0	0	11	33	75	44	4,8
g) Enough time was reserved for questions to speakers	0	3	4	11	25	58	43	4,3

6 comments were left.

1. *Good idea is presenters to make short articles for his presentations.*
2. *The objectives of working groups were very ambitious taking into account the differences in term of maturity of the different countries, especially in IA sessions.*
3. *We kindly ask you while preparing the program of the event to take into account the interests of those PEMPAL member countries in which the internal audit model is not fully implemented.*
4. *There were too many persons on the panels which used up the time and did not allow for discussion. As a result the program was behind time most of the days. The instructions for group work were unclear and created a lot of uncertainty at the tables. Just a few minutes of explanation of (1) what the task is and (2) which documents are is used to perform the task and the (3) reporting back requirements before every group task will help with clarity.*
5. *content design and event delivery was perfect.*
6. *I think it important to allow more time for interactive question sessions, and abit less time for presentations. Also group work to be moderated and a Moderator to then present good and poor practices exercised by each group. This gives participants an idea of what is acceptable and what is not. What would also be helpful is if more practical/ simulated examples are presented.*

How much do you agree with the following statements about the outcomes of the event?

Q 10. Audit in Practice WG outcomes.

Answered question – 43 (91.5%).

Event objective has been achieved	1 strongly disagree	2	3	4	5 Strongly agree	«5», %	Response Count	Average
a) Solid understanding of the application of ISPPIA 2210 – Engagement Objectives/	0	1	4	14	<u>24</u>	56	43	4,4
b) Recognition of key challenges in establishing audit objectives	0	1	2	19	<u>21</u>	49	43	4,4
c) Establish the next steps in AiP WG	0	0	3	14	<u>25</u>	<u>60</u>	42	<u>4,5</u>

6 comments were left:

1. I did not participate this part of the event.
2. Application of ISPPIA 2210 is one of the most difficult practice to apply, especially when different types of IA assignment are not clear enough.
3. Quite a bit of confusion was caused by the suggestions made by the moderator and consultants, regarding the risks and audit objectives.
4. we have to discuss more than 1 meeting in order to consolidate the information received.
5. Audit in Practice Working Group was main and also is the key of auditing.
6. The next steps is important, as this reflects the problems experienced by participants in their home countries. I'm also glad the the next steps are paced in order of the sequence of an engagement.

Q 11. ICWG outcomes.

Answered question – 43 (91.5%).

Event objective has been achieved	1 strongly disagree	2	3	4	5 Strongly agree	«5», %	Response Count	Average
a) Enhanced understanding of accountability concept and its implementation in practice	0	0	0	19	<u>24</u>	56	43	<u>4,6</u>
b) Solid understanding of the role of CHU and internal auditor in establishment of sound accountability	0	1	3	14	<u>25</u>	<u>58</u>	43	4,5

3 comments were left:

1. I have received broader and more useful information on accountability and the IA role in it.
2. I still have questions about the mechanism of accountability and stakeholders.
3. Too little time was spent on CHU's, which I find is a very important topic not to dawdle on in detail. It is the support structure for Internal Audit, and efforts should be directed to looking at improving this structure, by looking at ways to enhance (efficiencies & effectiveness) its services to Internal Audit..

PART 2 EVENT ADMINISTRATION

Q 12. Please rate the quality of the organization and administration of the event:

Answered question – 43 (91.5%).

Answer Options	1 low	2	3	4	5 high	«5», %	Response Count	Average
Quality of organization								
choice of venue	0	0	1	3	39	91	43	4,9
travel arrangements	0	0	0	3	40	93	43	4,9
event logistics	0	0	0	4	38	90	42	4,9
contribution provided by hosts	0	0	0	2	38	95	40	5,0
Quality of administration								
Secretariat staff responsiveness	0	0	0	3	40	93	43	4,9
- written communication	0	0	0	2	41	95	43	5,0
- participant registration	0	0	0	4	39	91	43	4,9

There were left 9 comments.

1. *Very professionally organized. And nice networking opportunity.*
2. *Please right down the names of participants without mistakes*
3. *Compliments to Edit who was the host, president and head of the working group/*
4. *Organization of PEMPAL events is always very professional and at highest level of quality*
5. *Good job PEMPAL team!*
6. *Thank you so much. Everything was on a proper level.*
7. *The quality of the organization and the administration of the event by secretariat staff was very high. I really appreciate it very-very much.*
8. *Overall quality was impeccable. Thank you team PEMPAL IACOP!*
9. *Special thanks to Kristina Zaituna and Ksenya Galantsova for excellent organization quality!*

Q 13. Did you receive agenda and event information in sufficient time before the event for them to be useful?

43 (91.5%) answers were given. 100% responses were “Yes”.

Q 14. Did you receive practical information (about the accommodation and other facilities, etc.) prior to the event?

43 (91.5%) answers were given. 100% responses were “Yes”.

Q15. Are you satisfied with the quality of simultaneous interpretation provided during the event?

37 (94.9%) answers were given.

Answer Options	1 low	2	3	4	5 high	«5»,%	Response Count	Average
	0	0	2	5	<u>36</u>	84	43	4,8

5 comments were given. All commenters were very satisfied. For example:

Quality of interpretation (remark on for English language) is really impressive.

I am very satisfied with the quality of simultaneous interpretation, but for more convenient participation it would be better if each participant has a possibility to make a presentation in his (her) mother language.

Interpretations were excellent. Well done to the interpretation team!

Q16. Are you satisfied with the quality of written translation of event materials?

36 (100%) answers were given.

Answer Options	1 low	2	3	4	5 high	«5»,%	Response Count	Average
	0	<u>2</u>	1	9	<u>31</u>	72	43	4,6

5 comments were given:

1. *Very clear and understandable.*

2. *I would like them to be translated into Albanian.*

3. *The translation from Serbian was lacking*

4. *I am very satisfied with the quality of written translation of event materials, particularly with the translation of terms.*

5. *No objections.*

PART 3 OVERALL IMPRESSION

Q17. Did the event disappoint, meet, or exceed your expectations?

43 (91.5%) participants answered the question. No one was disappointed.

Answer Options	Response Percent	Response Count
Disappoint	0,0%	0
Meet	<u>74,4%</u>	<u>32</u>
Exceed	25,6%	11

Q18. What did you like best about the event?

25 comments were left. All of them are valid.

Participants like different aspects of the event:

5 participants like **everything**. For example: *“It was well organised and developed, from the topics, the meeting location, to the logistics. “*

Good working atmosphere was mentioned 4 times. For example: *” Very open and friendly environment. ”*

Experience exchange was mentioned in 3 comments. For example: *“That was a discourse and a dialogue as well as a mutual learning experience, ”*

Experts were mentioned 5 times. For example: *“Discussions, communications with different experts.”*

Organization was mentioned in 2 comments.

4 participants mentioned **Work in groups** and **Panel discussion**:

The panel discussions and the group discussions

Certain presentations and the questions/discussion

Discussion and practical cases

I liked the level of plenary interactions.

Other comments:

- 1. “The multiplicity of developed countries that were present (South Africa, Brazil, Belgium, UK,) Also the fact that the EC sent a representative for the first time was a great breakthrough!!!!”*
- 2. Accuracy and concreteness in the presentations of participants*
- 3. Theme discussions in details.*
- 4. Presentation on the themes.*

Q19. What did you not like most about the event?

15 comments were left.

4 comment were: “No objections.” and “Everything was OK!” For example: “I can honestly say that there is nothing that I did not like about the event.”

Other 11 comments:

1. *Too long agenda from 8,30 till 17,30 (too long).*
2. *that I did not have access to my mails because the WIFI did not allow for a secure connection.*
3. *Written translation of presentations.*
4. *Too long ending, its perfectly fine to thank everyone, but not to overdo it.*
5. *There were no enough time for to see the capital of Hungary and to become acquainted with the historical and cultural inheritance of the country.*
6. *Reduce the attention and interest among the participants on certain topics*
7. *Panel discussion : certain speaker made PPT presentation, other no ; too long presentation, no time enough for questions/answers ;...*
8. *It should be better if the lunch would be served into the seats.*
9. *It is not more on what I did not like about the event, but more a barrier issue. Since there was a huge language barrier which is inevitable at such meetings, it severely put a stumbling block on group participation. Possible solution: Maybe group countries with similar languages together."*
10. *Shortness of time.*
11. *Group discussions, as participants are persons with the different level f knowledge and topic understanding it would be better to group them according to their expertise in this theme.*

Q20. Do you plan to brief your colleagues about the event?:

43 (91.5%) participants answered to the question. And 100% of them responded “Yes”.

Q21. How do you plan to brief your colleagues?

Answered question – 41 (87.2%).

Answer Options	Response Percent	Response Count
Share materials	65,9%	27
Make a presentation	34,1%	14
Prepare a back-to-office report	63,4%	26

8 comments were given:

1. *In June, I have a training on the quality of the auditor work and we can add that.*
2. *I will hold working meeting with heads of departments.*
3. *At a working meeting we presented the topics and conclusions from the AIP and IC working groups.*
4. *Oral reporting to staff and Committee Newsletter."*
5. *I will try to use 3 «points» and will inform my colleagues during unofficial communication.*
6. *Alo, we started to identify the 3 line defence in our organization.*
7. *making presentation about 3 LoD.*
8. *This will be presented to our entire team, and our experiences shared.*

Q22. How much do you agree with the following statement?

43 respondents (91.5%) answered this question. Average rating is positive.

Answer Options	1 not at all	2	3	4	5 completely	«5», %	Response Count	Average
I will be able to apply the knowledge acquired at this event to my work	0	1	2	15	<u>25</u>	58	43	4,5

Q23. How can you apply the acquired knowledge?

18 comments were left.

1. *I will be able to update guidance material in accordance with presentations and from discussions that followed. I would also be able to improve processes related to internal audit and internal control.*
2. *Trainings.*
3. *By sharing the information within our country. Provide a feedback presentation to our federal services on the main statements of the event.*
4. *Discussions with performers at the stage of preparation of audit planning on the correct definition of audit objectives and the preparation of audit programs.*
5. *For teaching, - strengthening the position for the new law draft.*
6. *By improving internal audit methodologies and practices, as well as the internal control system, based on the examples of other countries and common conclusions.*
7. *As I am drafting of methodology I can apply the acquired knowledge via introducing the mechanisms of accountability in the legislation and also I can apply in analyzing of the system from the point of view of making comparisons with systems of different countries.*
8. *With presentations.*
9. *By taking into account the PEMPAL materials and experiences of member countries while deliberating on solutions which are being developed in Bosnia and Herzegovina.*
10. *As I am a jurist, I will apply my knowledge in creation of legislative act projects, explanation and control of implementation of these norms.*
11. *By improving audit approaches, in terms of covering more aspects, not just business operation compliance but also performance and other elements which can be included in the review of the business organization areas and for the better understanding of managerial accountability.*
12. *On each activity.*
13. *Directly in the implementation and operation of the internal control system day by day activity.*
14. *I can put in practice audit engagement objectives that we learned during Internal Audit Working Groups.*
15. *For all topics, we will prepare trainings for all internal audits in public sector.*
16. *I can include a good couple of it in my strategy for further improvement of Internal Audit, as well as for the support unit/ CHU.*
17. *To develop legislative acts taking into account the knowledge gained.*

Q24. Overall, my satisfaction with the event was...

Answered question – 43 (91.5%). There were no negative answers.

1 not satisfied	2	3	4	5 highly satisfied	«5», %	Response Count	Average
0	0	0	8	<u>35</u>	81	43	4,8

PART 4 RECOMMENDATIONS FOR THE FUTURE

Q25. Do you have any suggestions to improve the content, approach and other aspects of such events in future:

13 comments were left, and 9 of them consists suggestions.

1. *Provide a link with a link to all Conference presentations.*
2. *More ice-breakers.*
3. *Meetings of this scope should last at least three days.*
4. *To continue to separate time for table discussions and to give each participant chance to introduce his or her country experience concerning to the subject.*
5. *On IA : as a prerequisite, the types of assignment performed by IAS should be clarified and defined. On IC : identification of major IC players and their role to implement an IC system.*
6. *Possibility to each participant to speak on his/her state language. To have more days for the event.*
7. *More focus for the questions to speakers.*
8. *I would like to received on electronic format the presentations from the event.*
9. *Everything was OK, maybe it would be better to have more time and quantity of practical sessions.*

Q26. Are there any other products, research or services useful for your work that PEMPAL could provide?

9 comments were left:

1. *Methodic help on IC implementation is always actual!*
2. *Annual participation.*
3. *To expand the framework of subjects and the number of experts.*
4. *The newsletter, information about location and country where we will be.*
5. *I will be glad to all materials.*
6. *Sharing the best practices in Internal Audit Service would be very useful for me. Thank you very much!*
7. *New topic: how to manage and train the client.*
8. *I like the idea of the APP, would have liked to understand the technicalities behind it. It would be good to have a list of all possible responsibilities to be executed by a CHU function.*
9. *More topics from Financial Management and Control (FMC).*