



Croatian Internal Auditors T&C system and PEM-PAL model

Tomislav Mičetić, CPIA
CAE, MoF

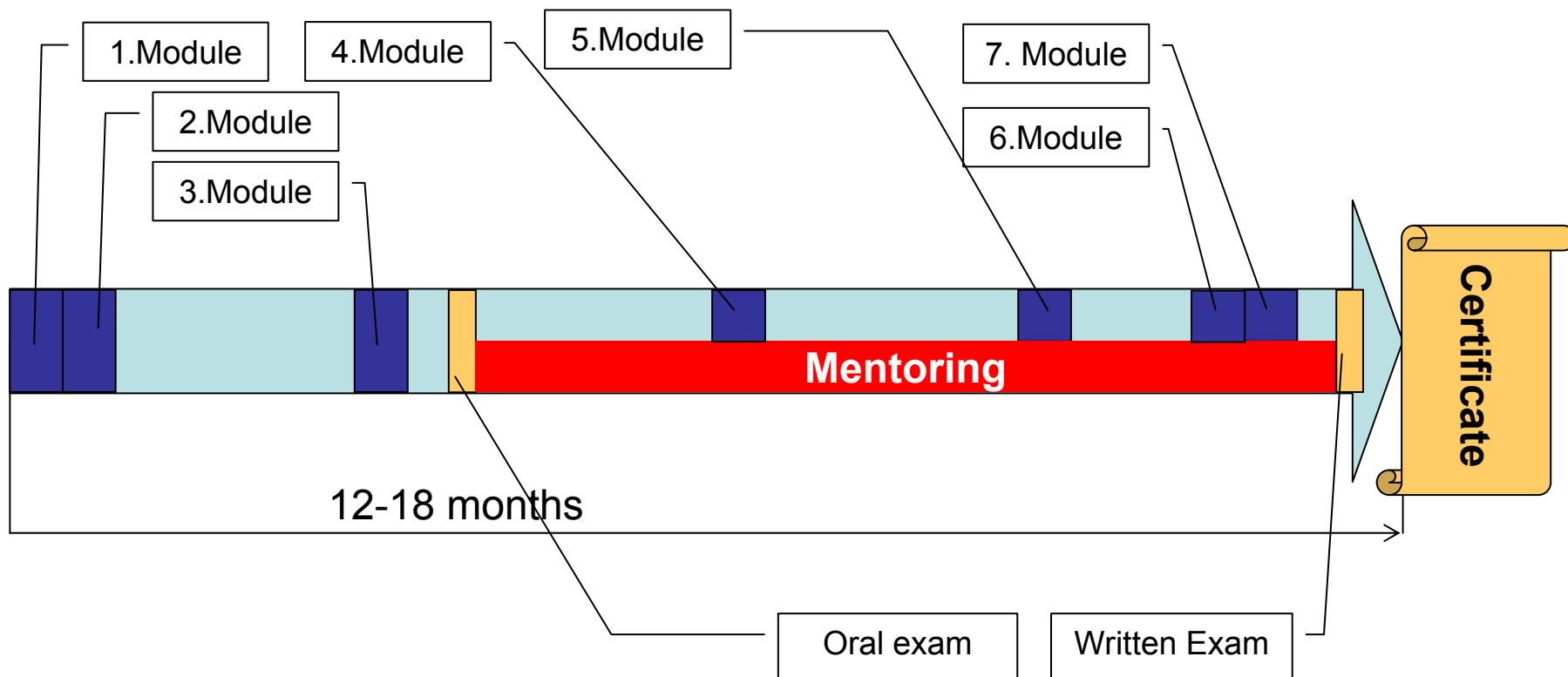


Content

- T&C system 2007-2010
- New T&C
 - New bodies and framework
 - Process
- IA today
- Challenges for future
- Conclusion

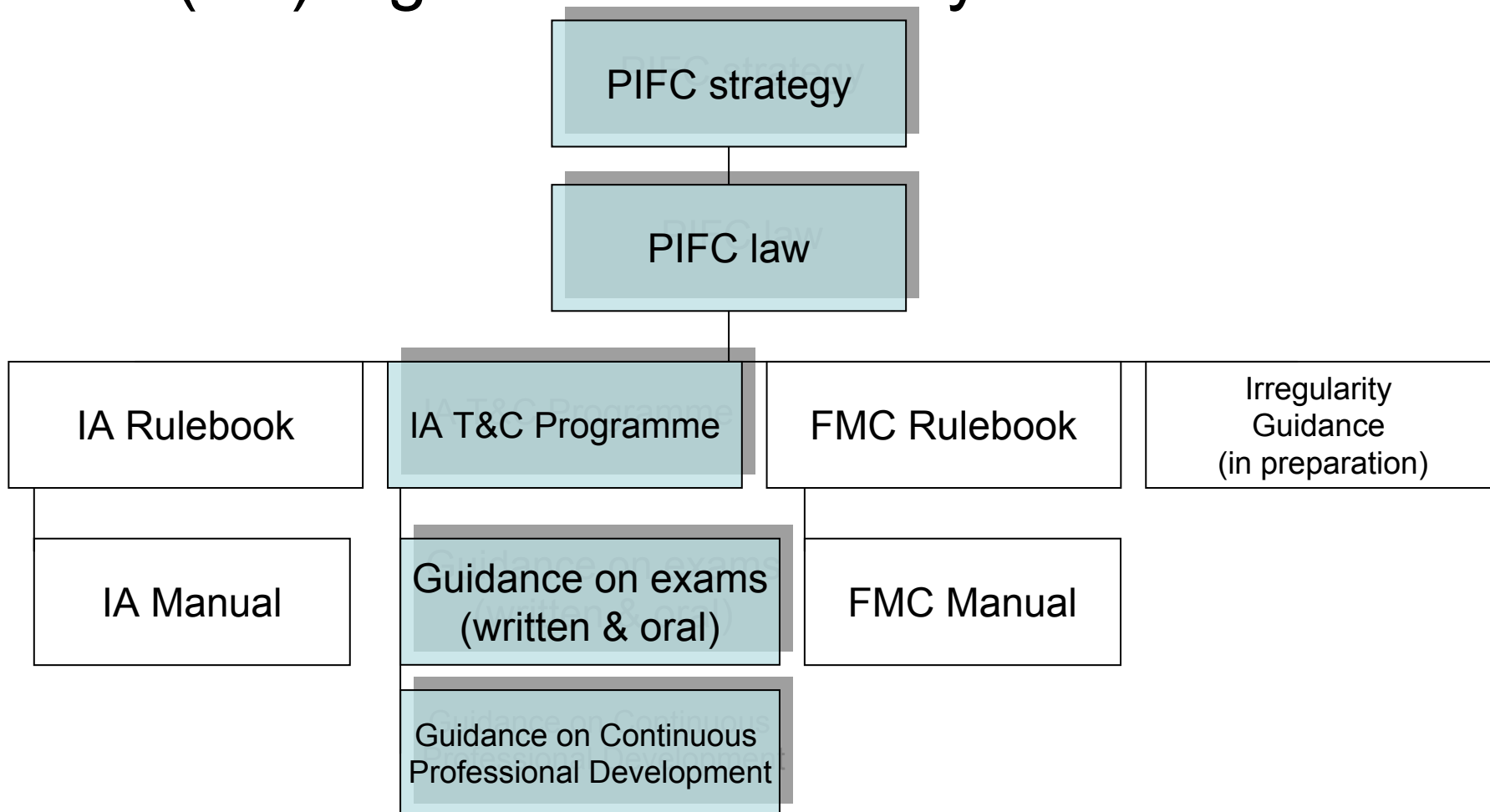


T&C programme 2007-2010





T&C (&T) legal framework fully established



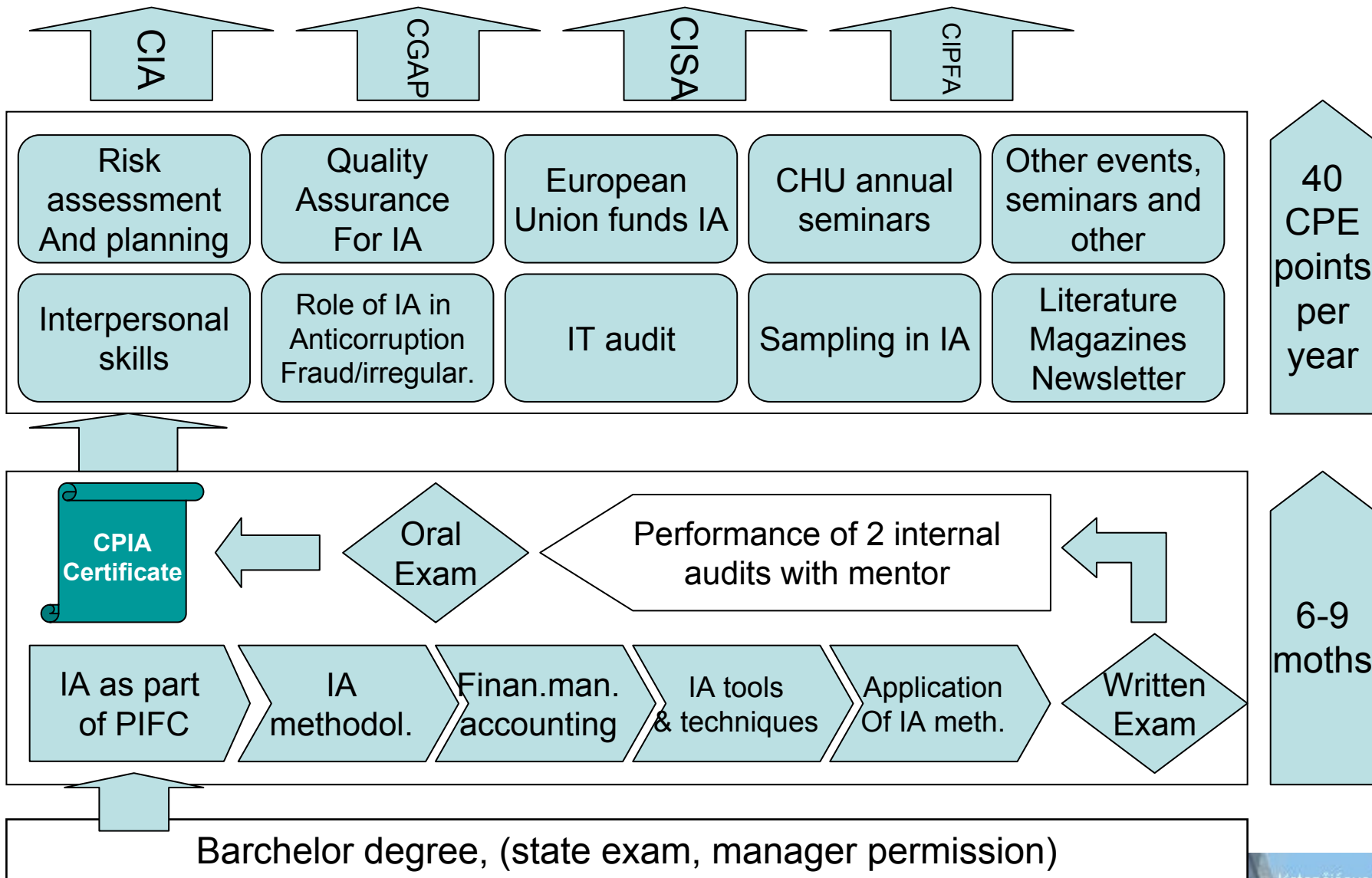


Programme Council

- Development of professionalism in the IA profession – PIFC strategy 2009-2011
- New body - CHU advisory body
 - 7 members + secretary
 - Charter on functioning, main functions:
 - Give recommendations on IA T&C Programme and legal framework (content and structure of modules, T&C procedure, materials)
 - Give recommendations on trainers
 - Evaluates training through quality of materials and work of trainers
 - Follow the results of evaluation and make recommendations for further improvement



T&C programme 2010-...





Certified Internal Auditors (CPIA) today

- Fully PEM-PAL aligned
- Meeting Croatian EU accession obligations
 - EU funds audit capable (IPA accredited – DIS, EDIS, preparation for Structural and Cohesion funds self assessment preparation ongoing)
- Recognized as profession through structure of public sector
- Certificate accepted in the private sector IA
- 16th generation planed to be trained



Further challenges and ongoing work

- Retention of internal auditors in the public sector
- Further guidance development
 - New textbook about public sector internal audit
 - Manual for EU funds internal audit
- Further professional development
 - Common body of Knowledge → Training needs assessment → Training Catalogue for CPE



Conclusion

- Fiscal and macroeconomic instability, increased citizens demands, new technology and changing IA role in public sector will have greatest impact on the internal audit.
- Understanding (via good T&C system) these risks, internal auditors can help and be good partner to public sector managers in indentify these and other risks to achieve added value of IA function and new role of “Government serving citizens”