IA Manual workshop questionnaire – results-

- Countries:
  - Albania
  - Montenegro
  - Turkey
  - Romania
  - Croatia
  - Moldova
  - Khirgistan
  - Russia
  - Ukraine

IA Manual questionnaire
– results–

- 7 countries have IA Manual
- 2 countries – in the process of drafting IA Manual

IA Manual questionnaire – results-

- Sources of content mainly used for manual preparation
  - Other countries examples
  - Websites
  - SAWYER
  - IIA and INTOSAI Standards
  - COSO

IA Manual questionnaire – results–

- Standards covered with manuals
  - 2200 – Engagement Planning – 100 %
  - 2300 – Performing the Engagement – 100 %
  - 2400 – Communicating Results – 100 %
  - 2500 – Monitoring Progress – 100 %

IA Manual questionnaire – results-

- Standards covered with manuals
  - 2000 – Managing the
    Internal Audit Activity – 86 %
  - 2100 – Nature of Work – 86 %

IA Manual questionnaire – results–

▶ Standards covered with manuals
  ◦ 1000 – Purpose, Authority, and Responsibility – 71 %
  ◦ 1100 – Independence and Objectivity – 71 %
  ◦ 1200 – Proficiency and Due Professional Care – 71 %
  ◦ 1300 – Quality Assurance and Improvement Program – 71 %

IA Manual questionnaire – results–

- **Standards covered with manuals**
  - 2600 – Resolution of Senior Management's Acceptance of Risks – 57 %

IA Manual questionnaire – results–

- Key process areas of Level 2– Infrastructure covered with manuals
  - Full Access to the Organization's Information, Assets, and People – 86 %
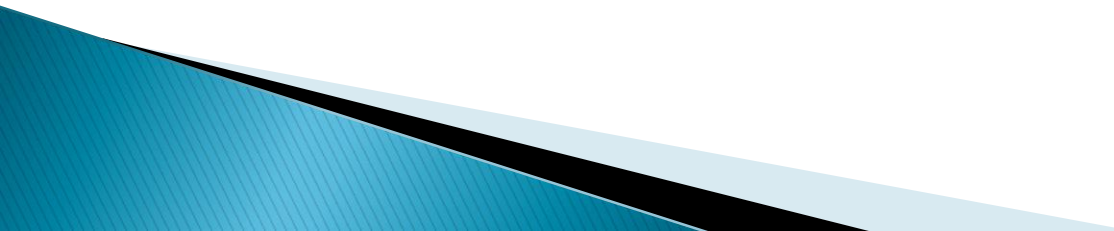 - Reporting Relationships Established – 86 %

IA Manual questionnaire – results–

- Key process areas of Level 2– Infrastructure covered with manuals
  - Compliance Auditing – 71 %
  - Individual Professional Development – 71 %
  - Audit Plan Based on Management / Stakeholder Priorities – 71 %
  - Managing within the IA Activity – 71 %

IA Manual questionnaire – results-

▶ Key process areas of Level 2- Infrastructure covered with manuals
- ◦ Skilled People Identified and Recruited – 57 %
- ◦ Professional Practices and Processes Framework – 57 %
- ◦ IA Business Plan – 57 %

IA Manual questionnaire – results–

- Key process areas of Level 2– Infrastructure covered with manuals
  - IA Operating Budget – 43 %

IA Manual questionnaire – results-

- IA Manual – other important issues
  - IT audit covered by your IA Manual – 29 %
  - EU funds auditing covered by IA Manual – 29 %
  - Manual include practical examples – 43 %
  - Guality evaluation process carried out on IA Manual – 29 %

IA Manual questionnaire – results–

▸ Main "features" of a good IA manual
- ◦ Easy implemented, understandable, practical
- ◦ Introduction, Planning and Process of IA, QA all complied with IA Standards
- ◦ Good understanding and consensus with all internal auditors on the concepts and methods in the IA Manual
- ◦ Detailed guidance with practical examples
- ◦ Compliance with IPPF, practical examples

IA Manual questionnaire – results–

- Identified risks/problems during manual updating
  - Lack of experienced people and financial support, time limited, difficulty to evaluate useful information
  - The complete process is difficult since it is hard to meet all needs from IA side, as well as expectations from external auditors in different areas of EU funds
  - Lack of training and methodology materials with practical examples for IA represents the basic problem during the change of Heads

IA Manual questionnaire – results-

▸ Identified risks/problems during implementation
  ◦ Lack of trainings, lack of skilled people
  ◦ Changes of IIA Standards
  ◦ Management support and awareness of IA role

IA Manual questionnaire – results–

▸ Changes relating to existing manuals
  ◦ More practical examples
  ◦ To make Manual in compliance with IPPF and stakeholders' expectations
  ◦ The concept on the centralized internal audit into decentralized, the reporting relationship