



PEM PAL Study visit

**EXCHANGE OF EXPERIENCE BETWEEN THE REPUBLIC OF CROATIA AND THE
REPUBLIC OF UKRAINE
THROUGH PEM-PAL COMMUNITY OF INTERNAL AUDIT PRACTICE
ZAGREB, 8TH-9TH NOVEMBER 2010.**

PEM PAL (Public Expenditure Management Peer-Assisted Learning) Network represents a multilateral effort aimed at developing capacity and sharing of information and knowledge on the reform experiences in Central Asia and Central and Eastern Europe in which the Republic of Croatia through their representatives has participated since 2006. The work is carried out through workshops and conferences as well as through official visits in order to exchange experiences.

Ukraine has been reforming the system of public finance in accordance with, by the Government approved, the Concept of the Development of Public Internal Financial Control (PIFC) since 2005 and will continue to do so until 2017. Today, the Ukrainian Central Harmonization Unit is working to develop a Training Strategy for Managers and Studies, Certification and Professional Development of Future Internal Auditors. Considering that Croatia has successfully established and reformed the PIFC system, the evidence of which is the closure in July 2010 of chapter 32: Financial Control, the Ukrainian Central Harmonisation Unit can learn from experience of the Croatian Central Harmonisation Unit regarding the organization of training for future managers and internal auditors as well as other important aspects for the best possible implementation of PIFC.

The Ukrainian delegation is composed of 6 members, headed by Andreyev Petro Petrovich, director of the National Agency for Control and Auditing (MainCRO). The Croatian side is composed of 6 experts in this field and is led by Danijela Stepić, director of the Harmonization of Internal Audit and Financial Control, Tomislav Mičetić, head of the Independent Internal Audit Service and Slavica Malenica, head of Budgetary Control Services.

The programme of study visits includes:

- internal financial control system, acquired experiences, legal and organizational framework,
- accession process under Chapter 32: Financial control,
- system of financial management and control and training of responsible persons
- internal audit in the public sector, the status of development, results, methodology, training and certification of internal auditors
- PIFC system in the fight against corruption
- system of budgetary control

Based on the information and solutions presented, the Ukrainian delegation expects to be able to prepare and adopt a Strategy for training, certification and professional development of internal auditors and the persons responsible for financial management and control, and establish a centre for vocational training.