

IA COP - Training and Certification Group
Public Sector Internal Auditors
Body of Knowledge (BoK)
-summary-

2nd PEM-PAL plenary Zagreb
January 28, 2011



Contents

- Starting point and concept overview
- Integration
 - Konrad Knedler report (2008)
 - Frederic Report (2008)
 - IIA BoK
 - Internal Audit Capability Model
 - ...
- Next steps
 - discussion, comments, ideas for improving a tool



INTERNAL AUDIT

- 1.) TRAINING NEEDS ASSESSMENT (QUESTIONNAIRE)
- 2.) TRAINING, CURRICULUM PROGRAM (MODULES + MIN. KNOWLEDGE LEVEL) (STANDARDS, FMC, ETHICS, RISK, PERFORMANCE, ETC.)
 - a) INTRODUCTION
 - b) ADVANCED
 - c) CERTIFICATION (FRAMEWORK, - MINIMAL CRITERIA)
- 3.) LINK - ANALYSIS CGAP \leftrightarrow CIA \leftrightarrow ~~IS~~ THIS CERTIFICATION
- 4.) LOGISTICS TRAINERS PREMISES BUDGET - SPONSORS - DONORS
- 5.) TRAINERS
- 6.) BUDGET (SPONSORS, DONORS, ETC)
- 7.) ASSESSMENT OF TRAINING PROVIDERS IN DIFFERENT COUNTRIES

14/12/2006

1) BACK + STR. EXAM CERTIFICATION

СЕРТИФИЦИРОВАНИЕ ВН. АУДИТОРОВ

28

Обучение Внутренних Аудиторов Training of IA

- opportunities
- synergies, alliances
- internship
- ВОЗМОЖНОСТИ
- ОБЪЕДИНЕНИЕ НАЯ, ОБЩНОСТЬ ВОПРОСОВ
- СТАЖИРОВКИ

Importance:



Actionability:



Yalta conclusion

- Members want more information and data about the **content of the modules** for public sector internal audit training and certification.
- The objective of the workshop in Bled was:
 - to develop **Body of knowledge (or content of internal auditors knowledge)** based on work already done (and new tool from IIA), experience and ideas of the members.



Body of Knowledge?

- **Body of Knowledge (BOK)**
 - represent the complete set of concepts, terms and activities
 - make up a professional domain
 - defined by the relevant professional association
- **Examples:**
 - **Project Management Body of Knowledge**
 - **Body of Knowledge in Quality**

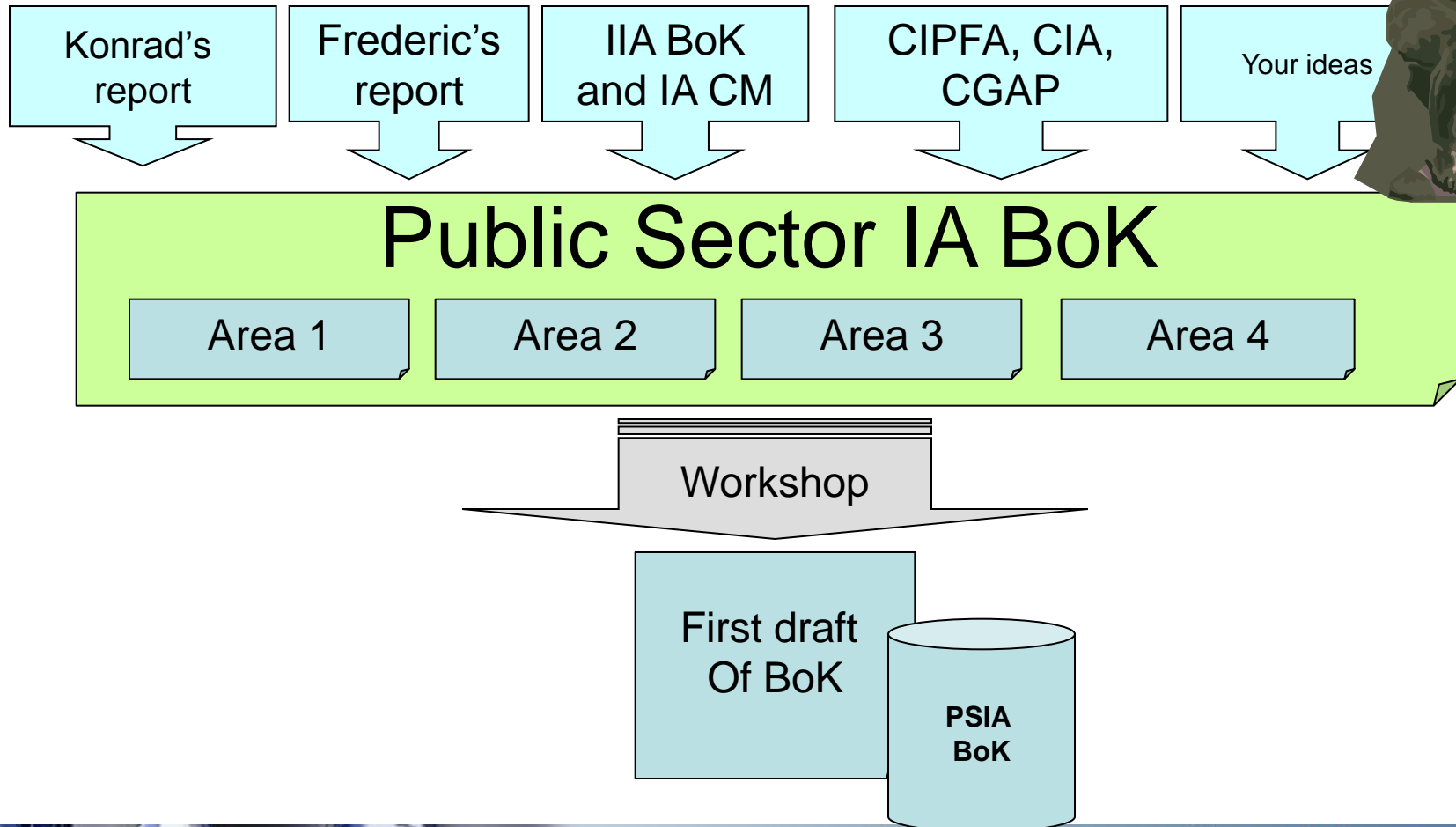


Internal Audit - IIA definition (CBOOK)

- Living reference that represents the collective knowledge of a profession.
- The key elements described within are referred to as
 - **Areas of Knowledge**, which reflect generally accepted practices within the profession.
 - associated activities,
 - tasks and skills necessary to be effective in their execution,
 - professional standards and guidance
 - The IIA's International Professional Practices Framework (IPPF),
 - » mandatory and
 - » strongly recommended guidance.



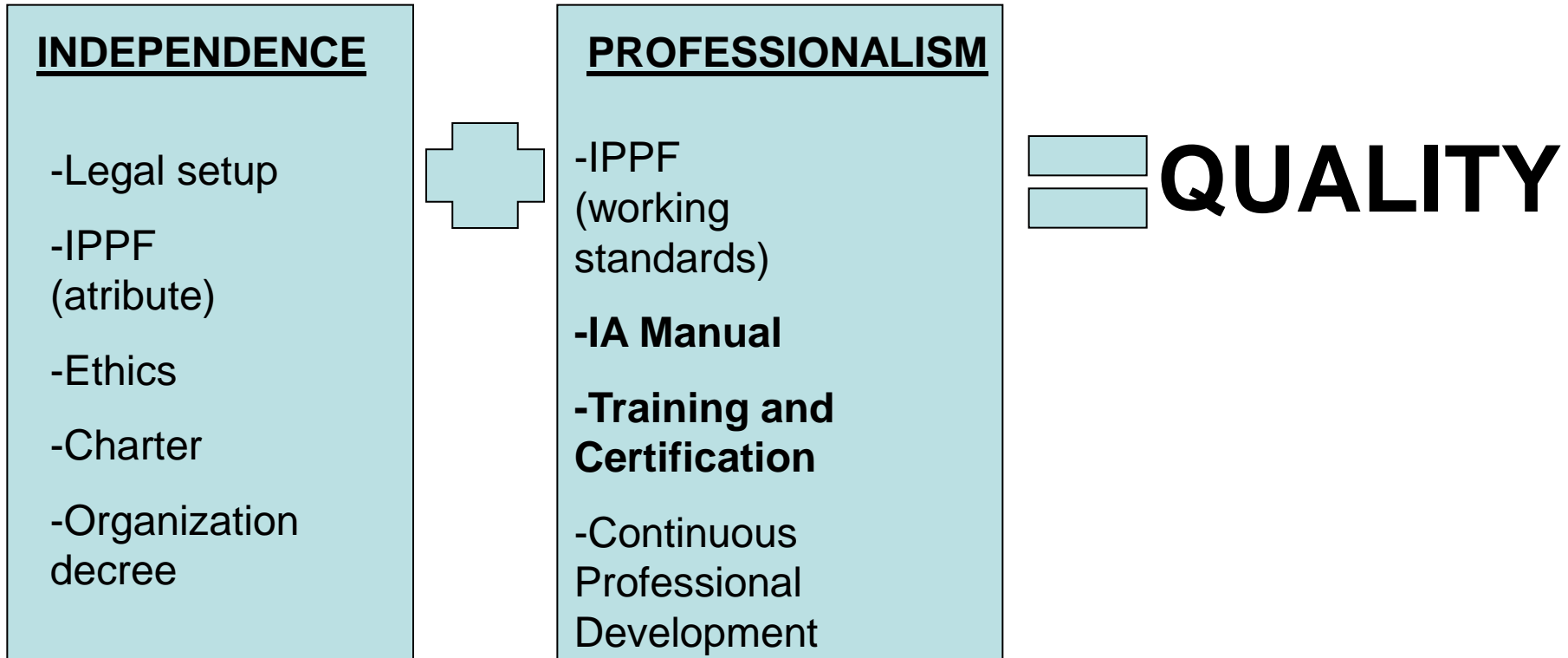
Our inputs and process...



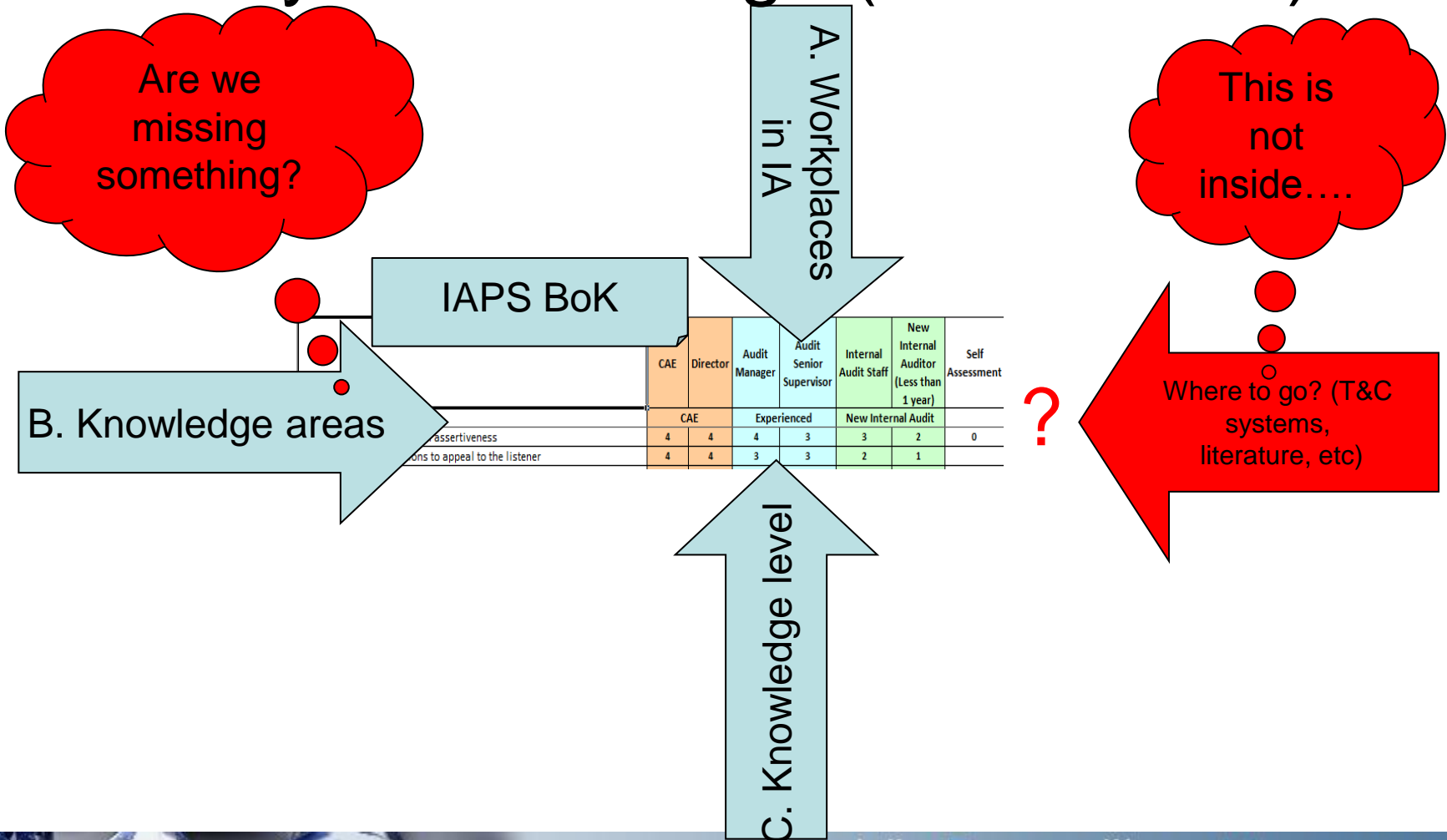
Internal Audit - Capability Model Matrix

	Services and Role of IA	People Management	Professional Practices	Performance Management and Accountability	Organizational Relationships and Culture	Governance Structures
Level 5 – Optimizing	IA Recognized as Key Agent of Change	Leadership Involvement with Professional Bodies Workforce Projection	Continuous Improvement in Professional Practices Strategic IA Planning	Public Reporting of IA Effectiveness	Effective and Ongoing Relationships	Independence, Power, and Authority of the IA Activity
Level 4 – Managed	Overall Assurance on Governance, Risk Management, and Control	IA Contributes to Management Development IA Activity Supports Professional Bodies Workforce Planning	Audit Strategy Leverages Organization's Management of Risk	Integration of Qualitative and Quantitative Performance Measures	CAE Advises and Influences Top-level Management	Independent Oversight of the IA Activity CAE Reports to Top-level Authority
Level 3 – Integrated	Advisory Services Performance/Value-for-Money Audits	Team Building and Competency Professionally Qualified Staff Workforce Coordination	Quality Management Framework Risk-based Audit Plans	Performance Measures Cost Information IA Management Reports	Coordination with Other Review Groups Integral Component of Management Team	Management Oversight of the IA Activity Funding Mechanisms
Level 2 – Infrastructure	Compliance Auditing	Individual Professional Development Skilled People Identified and Recruited	Professional Practices and Processes Framework Audit Plan Based on Management/ Stakeholder Priorities	IA Operating Budget IA Business Plan	Managing within the IA Activity	Full Access to the Organization's Information, Assets, and People Reporting Relationship Established
Level 1 – Initial	Ad hoc and unstructured; isolated single audits or reviews of documents and transactions for accuracy and compliance; outputs dependent upon the skills of specific individuals holding the position; no specific professional practices established other than those provided by professional associations; funding approved by management, as needed; absence of infrastructure; auditors likely part of a larger organizational unit; no established capabilities; therefore, no specific key process areas					

IA Quality formula



Public Sector Internal Auditors Body of Knowledge (draft format)



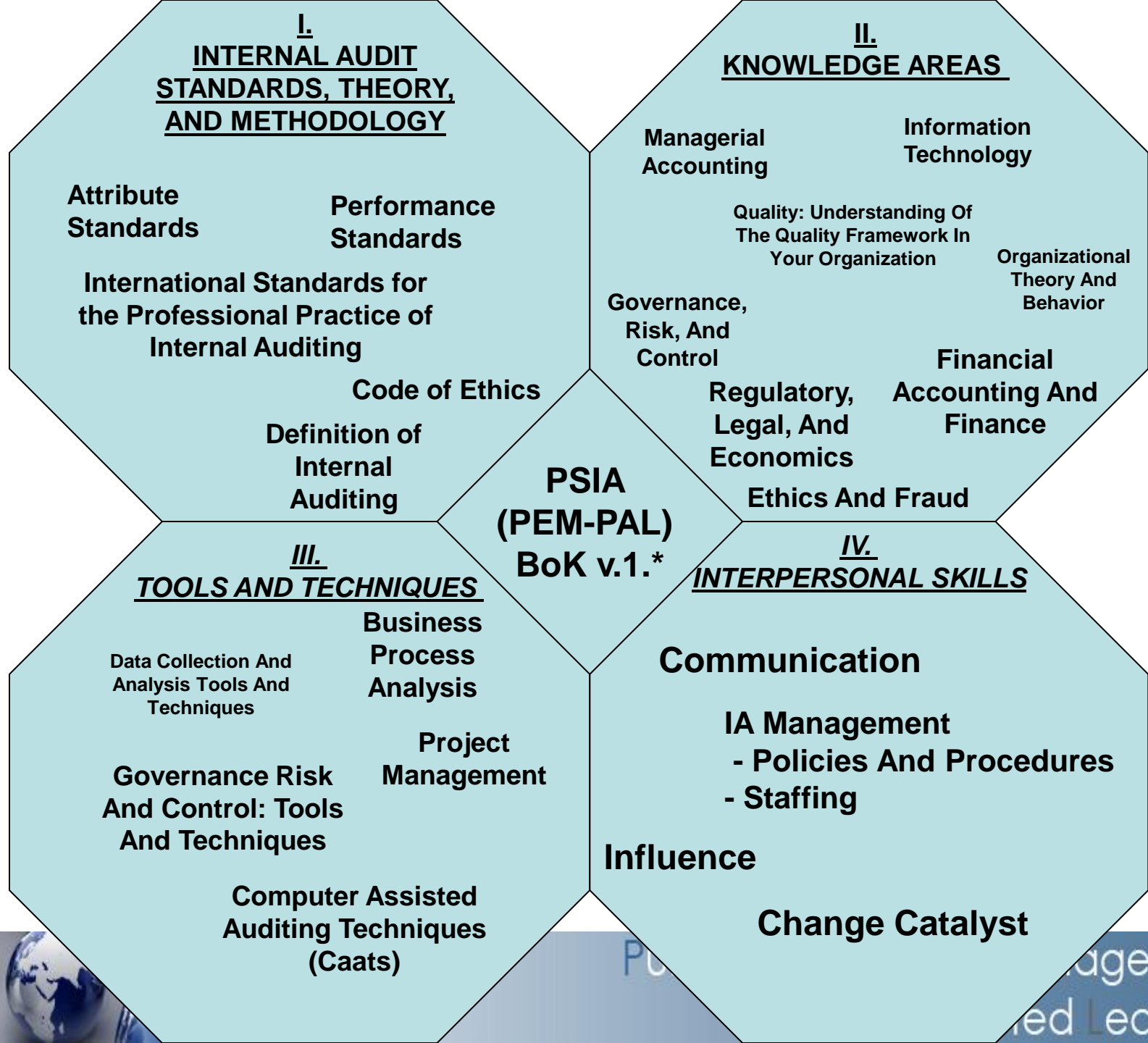
Work done...

- Workplaces
 - Junior IA, IA, Senior IA, CAE
- Knowledge areas
 - Reduced and updated to public sector environment and specifics on 280 lines
 - <http://pempaltec.wikispaces.com>
- Next activities planned



Competency framework

B. Knowledge areas



*Based on IIA CBOK



Planned next steps...

- Developing modules
 - Basic level
 - Based on countries with T&C system
- Developing procedures for certification
 - Role of CHU?
- Analysis of current situation in the countries
- Exchange of materials
- Presentation of case studies (Kosovo, Croatia, etc.)



As conclusion (quotes from Bled)...

- "Elephants must be eaten by pieces" (Diana, Moldova)
- "I liked a lot spicy interference by SIGMA." (Albana)
- The workshop was very productive, constructive and relaxed. We should be proud with the product developed. (unknown member)
- Croatia has new Guidance on continuous professional development of IA
 - BoK as essential part!



More information on <http://pempaltec.wikispaces.com/>

The screenshot shows a Firefox browser window displaying the PEM-PAL Internal Audit COP Wikispaces page. The browser's address bar shows the URL <http://pempaltec.wikispaces.com/>. The page header includes the PEM-PAL logo and navigation options like 'home', 'page', 'discussion', 'history', and 'notify me'. A sidebar on the left contains a search bar, a language selection dropdown, and a list of categories such as 'PEM-PAL IA COP', 'IA Manual Group', and 'T&C Group'. The main content area is divided into three columns. The left column, titled 'Training & Certification', includes a 'Members' link and a list of items: 'Countries', 'PEM-PAL Model', 'PEM-PAL T&C strat.', and 'PEM-PAL BoK (in progress)'. The middle column, titled 'Working Groups on Training and Certification & Internal Audit Manual', features a hot air balloon icon and a list of forthcoming events: '10th Plenary meeting all COP (Jan 26-28, 2011 - Zagreb Croatia)', '11th IA Manual - Risk assessment methodology (May 26-27, 2011 - Bodrum, Turkey)', and '12th Training and Certification (May 30-31, 2011 - Bordum, Turkey)'. It also lists previous events: '9th T&C workshop - theme: BoK - (Oct 14-15, 2010 - Bled)', '8th IA manual workshop (Oct 14-15, 2010 - Bled)', '7th Plenary meeting IA COP (May 25-28, 2010, Yalta)', '6th T&C workshop (December, 10-11, 2009, Ljubljana)', '5th Plenary meeting IA COP (October 21-23, 2009, Yerevan)', and '4th IA COP workshop on Sampling (April 1-3, 2009, Liubliana, Slo)'. The right column, titled 'Internal Audit Manual', includes an 'Internal Audit Manual' link and a 'Members' link. A green 'Edit This Page' button is located in the top right corner of the main content area. The Windows taskbar at the bottom shows the system clock as 16:00 on 16.1.2011.