

# PEM PAL Internal Audit Community of Practice



# Study visit to Republic of Armenia

# Yerevan, Armenia, November12-13, 2013

# Objectives:

# To share PIFC reform implementation experience of Armenia and participant countries;

# To get knowledge on Armenian IA methodology;

# To learn from IA IT system and software implemented by Armenian CHU;

# To share practical experience and good practices applied by internal auditors in Armenia and participants countries;

# Expected outputs:

# Participants will understand PIFC reform implementation process in Armenia;

# Participants will receive knowledge of advantages and usage of IA IT software;

# Participants will be able to use IA practical experience and good practices of Armenia;

# Participants will establish peers professional contacts;

# Workshop Outcomes:

# Benchmarking and best IA practices applied in participants and host countries

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| **Day 1: Tuesday, November 12th, 2013** | | | | | |
| **Time** | **Activity** | | **Objectives and comments** | **Format and logistic** | **Lead** |
| 8:45 – 9:00 | Registration and distribution of materials | |  |  | CEF representatives |
| 9:00 -9:15 | Official opening   * Official welcome and introduction to the agenda and logistic | |  |  | Makar |
| 9:15-9:45 | PIFC reform in Armenia | | To present PIFC system in Armenia:  Legislation, strategy implementation | Presentation (up to 10 slides) | Makar |
| 9:45 -10:15 | Challenge and opportunities in PIFC implementation in host and participants countries:  Success stories and bad experience | | To learn from each other experience | Discussion  It would be good to ask some topics to be presented by each countries | Makar |
| 10:15-10:40 | IA legislation and structure in Armenia | | To present IA legislation and structure in Armenia | Presentation | Gayane |
| 10:40-10:45 | Administration part of IA software | | To present the administration part of IA software | On-line presentation | Razmik |
| 10:45- 11:00 | Coffee Break | | | | |
| 11:00- 11:30 | Audit Universe and Risk based strategic planning according Armenian IA manual | | To present and discuss strategic planning phase methodology | Presentation with example: templates | Grigor |
| 11:30 – 12:00 | Using IA software: Audit Universe and Risk based strategic planning | | To demonstrate how to use software in strategic and annual planning | On-line presentation | Makich |
| 12:00-13:30 | Lunch | | | | |
| 13:30-14:00 | Annual planning, Audit engagement planning according Armenian IA manual | | To present and discuss audit engagement planning phase methodology | Presentation with show example: templates | Lilit |
| 14:00-14:30 | Using IA software: Annual planning, Audit engagement planning | To demonstrate how to use software in audit engagement planning | | On-line presentation | Grigor |
| 14:30-15:00 | Audit papers engagement summary according Armenian IA manual | To present and discuss audit engagement working in the field phase methodology | | Presentation with show example: templates | Makich |
| 15:00-15:30 | Coffee Break | | | | |
| 15:30-16:00 | Using IA software: Audit papers engagement summary | To demonstrate how to use software in audit engagement working in the field phase | | On-line presentation | Makich, Grigor |
| 16:00-16:30 | Audit report, follow up according Armenian IA manual | To present and discuss audit reporting phase and follow up methodology | | Presentation with show example: templates | Grigor |
| 16:30-17:00 | Using IA software: Audit report, follow up | To demonstrate how to use software in reporting phase and follow up | | On-line presentation | Makich, Grigor |
| **Day 2: Wednesday, November 13th, 2013** | | | | | |
| **Time** | **Activity** | | **Objectives and comments** | **Format and logistic** | **Lead** |
| 9:00 -10:30 | Visit to Municipality of Yerevan | | Visit | Interactive discussion | Armen (Gevorgyan), Makar |
| 11:00 -12:30 | Visit to Ministry of Defense | | Visit | Interactive discussion | Ashot (Barseghyan), Makar |
| 12.30-13:30 | Lunch | | | | |
| 14.00 – 16:45 | Visit to MoF, Training centre | | Visit | Interactive discussion | Arthur (Zaqaryan), Makar |
| **Closing of SV (Day 2)** | | | | | |