PEMPAL Internal Audit COP (IACOP) has achieved impressive results by promoting the internal audit function across PEMPAL countries. The community has developed special working methods along with its own strong internal culture established. Indeed, IACOP has its own set of values such as professionalism, commitment to reforms, and a pledge to share knowledge and experience with the community (a professional family of colleagues), as well as trust, unity and respect for diversity among its 23 member countries. The COP has its own logo, slogan and anthem.

As a community striving for results, IACOP measures them through key performance indicators (KPIs) to monitor progress in implementing the COP’s strategy and visualizing the impact of IACOP events. This is done through surveys conducted once in three years. The most recent one was conducted before the Cross-COP plenary in Moscow in May 2014. In order to identify and set member country priorities with a view to shaping IACOP activities, interactive voting and surveys are conducted. The diagram below illustrates the significant impact achieved by IACOP in 2007-2014.

The IACOP achieved these results through the efforts of a core team of leaders elected to the IACOP Executive Committee, as well as working group leaders who promote knowledge exchange and product development in their respective areas.

One particular feature of IACOP is the use of additional arrangements creating an enabling environment and facilitating the activities of the community. These are groups vastly used by the IACOP which help monitor the reform process in member countries and collect regular feedback from participants about the achievement of event objectives, and the level of satisfaction of the community members. Depending on the type of event, 4 to 6 groups are established and are known as:

- **Agenda Activists**: identify and determine the priority of topics, issues, and actions that would help in planning future events;
- **Community Keepers**: find ways of promoting the sustainability of the community by guaranteeing the value of time;
- **External Messengers**: prepare communiques to inform people and to bring knowledge across all communities and beyond;
- **Value Detectives**: collect stories that demonstrate the value of IACOP for different stakeholders;
- **Quality Friends**: identify what works and what doesn’t during an IACOP event and how the community performance can be improved;
- **Social Reporters**: prepare reports on the social agenda of the event, and help build common memory.
The Internal Audit Community of Practice has implemented a process that detects the created value and impact of IACOP based on international best practice in social learning.\(^1\) Value can be created in different ways. In IACOP, the approach is to identify immediate, potential, applied, and realized values:

- **Immediate Value:** immediate impact like contact with peers and experts, getting to know the good practices, sharing experience
- **Potential Value:** in long-term sense – receive advice, documents, establish relationships, get insights that we can potentially use or are planning to use
- **Applied Value:** already existing experience where new practices, different approaches, and collaborations are applied
- **Realized Value:** knowledge products are established, reform objectives and outcomes are achieved

Also, following each plenary or thematic event, the IACOP prepares a Communique to summarize the key findings.

**OHRID COMMUNIQUE:**

Internal Audit Manual should be used as a general basis

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\(^1\) Refer [wenger-trayner.com/resources/publications/evaluation-framework/](http://wenger-trayner.com/resources/publications/evaluation-framework/)
HOW WE DETECT THE CREATED VALUE AND THE IACOP IMPACT?

Leading internal audit practitioners from other than IACOP countries and different regions also strongly acknowledge the apparent value of IACOP. Those include countries with advanced internal audit system maturity including RSA, the Netherlands, Belgium, France, who are interested in sharing their experience and also learning from IACOP.

A view from some of the external stakeholders on the value of IACOP is presented below.

Jayce Nair  
Acting Accountant General, The Republic of South Africa (RSA)

"Dear PEMPAL friends, You are such stars! Congratulations on putting together such wonderful events, the ones of the very best that I attended. The quality of discussions and engagements were excellent. One gets the genuine sense that people are there to genuinely share and learn, and not to be there just for a break away from their offices. Another striking aspect was the camaraderie amongst the PEMPAL members and the sense of enjoyment you have with being with each other."

Alvaro Panizza Salomon Abi Fakredin  
Accountant and Auditor General of the Rio Grande do Sul State, Vice President of CONACI - Internal Control National Council of Brazil

"... I presented to CONACI’s members the results of our participation on PEMPAL IACOP great event. I am also so happy about authorization to translate PEMPAL materials. It will be a great step to our improvement."

Gustavo Ungaro  
São Paulo State General Ombudsman, Former President of CONACI - National Council of Internal Control, Brazil

Post in Facebook: “Thank you and compliments for the great plenary meeting in Prague; the presentations, debates and publications will be very useful in Brazil! Congratulations to the members of PENPAL-IACOP and World Bank.”
Stephan Roudil  
Rapporteur General, MOF, France

“… I am impressed by the quality and value of Quality Assessment Guide. France spent one year to develop similar methodology and now they have access to IACOP great product which answers many questions and will be used immediately when back to France.”

Malapateng Teka  
Director of Monitoring and Oversight of the State Owned Companies, MOF, The Republic of South Africa (RSA)

“I am indeed honored and humbled to have been part of this hardworking, dedicated and committed team with very important mandate of helping member countries in implementing effective internal control systems. As we all know that the implementation of the effective internal control systems will go a long way in ensuring effective, efficient and economical utilization of limited public resources. Words cannot begin to express my sincere thanks and appreciation to you all!”

Katleen Seeuws  
Federal Public Service Budget and Management Control, Belgium

“I want to thank you all again for the excellent organization of the Conference. I liked the formula of the mix of presentations and interactive table discussions and fish bowl (!) very much. Very open atmosphere and very nice people within the PEMPAL family!”