Moldova first joined PEMPAL in 2006, at a stage when its internal audit and internal control reforms had only just started implementation, when people from the public administration had ideas about such reforms only from theoretical knowledge gained in universities. Now in 2016, Moldova has its own good national practices and already established processes, including laws, regulations and other procedures that have benefited from peer-to-peer advice and practical knowledge from other PEMPAL countries.

Therefore, since its participation in PEMPAL meetings, the development of the Public Internal Financial Control (PIFC) reform today in Moldova is more visible than ever. PEMPAL offers to Moldova a great opportunity to meet peers from different countries and experts in the field of internal audit and internal control, who gave us specific and considerable inputs, for example, in designing the national certification system of internal auditors, and in drafting the regulation for external quality assessment of internal audit. Moreover, due to established contacts with our colleagues from different countries, we have the possibility to contact them between the events for asking advice, or sharing documents in a certain field. Thanks to PEMPAL, we often contact peers from the Ministry of Finance of Croatia, Hungary, Bulgaria and Romania. Also, wikispaces is an incredible tool that is available to all the members of IACOP, which gives access to documents, contacts, photos and all materials from PEMPAL events.

In the ten years since we have joined PEMPAL, two representatives from Moldova have been elected to the IACOP Executive Committee, three representatives have served as leaders of working groups, and even more representatives have prepared presentations and other materials for PEMPAL events. Thanks to their active engagement in arranging events and preparing materials, our representatives have gained organizational skills on how to conduct knowledge sharing events, and through this experience achieved professional growth.
Thus, the PEMPAL materials, including presentations, brochures, and knowledge products are constantly used by the CHU to identify best practice and help them advance reforms. For example, we use materials to arrange events to raise awareness among public institutions on internal control and the benefits of introducing financial management and control frameworks.

PEMPAL offered us a vision regarding the training and certification system for internal auditors. In this respect, Moldova has developed its own national certification system. As the basis for creating this system, has served the experience gained from the PEMPAL Training and Certification Working Group and its knowledge products, but also the knowledge shared by European countries, such as Croatia and Hungary.

Also, having reviewed the experience of IACOP member countries, we have established an Internal Financial Audit Council which brings together heads of ministries and agencies with best internal audit practice, and heads of best-performing internal audit units, as well as members of the academia. The Council serves as an effective platform to advance reforms and discuss issues and ways of addressing them in order to develop legislative and methodological frameworks in the country.

If in the past Moldova was in the process of learning, nowadays Moldova is ready to share its experience with other countries who think they can learn from us. Thus, in the period of 16-19th of March 2015, Moldova hosted a study visit for Armenia, Kazakhstan, Russia and Ukraine. Participants learned about the experience in financial management control and internal audit implementation, as well as the role and activities of the Central Harmonization Unit (CHU), about the existing normative framework and the creation of internal audit function at the beginning of the reform. All participants agreed that the approached used in Moldova is aligned to good practices.

IACOP Study visit to Chisinau, Moldova, March 2015

PEMPAL members from Republic of Moldova

“In the end, we would like to say that getting acquainted and communicating with the colleagues from other countries at PEMPAL events influenced considerably our professional development, and common understanding of modern trends and practices of public internal control evolution.”
Another very important thing that helped Moldova’s trainings to improve is the Risk Assessment in Audit Planning Guide developed under the PEMPAL Risk Assessment Working Group and the practical case study which shows the logical chain in objective setting, risk identification and prioritization.

In this respect, the Risk Assessment Guide and its study case was adapted and used in national trainings for internal auditors. After the training, an assessment report was made, which showed that the trainings were highly appreciated by participants.

**Last but not least is the “new born” Quality Assessment (QA) Guide.** It is a valuable document for Moldova’s CHU, and useful at the respective moment. Taking into account that one of the priorities of CHU for 2016 is to create a system for external assessment of internal audit activity, the QA Guide offers all the necessary steps for our CHU in performing external assessment. The guide is so practical that it can be easily adapted to our national context.

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**PREPARED BY**

**Ion Sirbu**  
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“To me PEMPAL is like a library of good ideas, best practice and solutions that serve to implement and develop the internal audit function. PEMPAL aptly combines theory, practice, professional training, and the social agenda, which helps to learn about the culture in different countries.”

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**Petru Babuci**  
Head of Internal Control Harmonization Division, Ministry of Finance, Moldova

“PEPMAL is important for me personally because I have met a lot of experts who are addressing the same issues as my country. We are attacking these issues individually, and they appear insurmountable. But they can be resolved, and there are countries that have proved it and are sharing knowledge with all the PEMPAL countries on how to do this.”

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**Cristina Scutelnic**  
Senior Consultant of PIFC Harmonization Division, Ministry of Finance, Moldova

“PEMPAL has made a profound impression on me through professional discoveries, meeting colleagues and friends, and forming precious memories. Every event opens new professional horizons and leaves unforgettable impressions which inspire us to strive for excellence.”