

Minutes of the PEMPAL video meeting for Internal Auditors. Tuesday February 13, 2007

Participants

Ms Dobrinka MIHAYLOVA (Leader Group #1), Ms Maryna BARYNINA (leader Group #2), Ms Tanja TANEVSKA (Leader Group #3), and Ms Diana GROSU-AXENTI (Leader Group #4), Gareth Evans (consultant), Piet van Heesewijk, Elena Nikulina and Pascale Kervyn (World Bank, Washington). Pascale Kervyn facilitated the meeting.

Agenda

The agreed agenda for the meeting was

- 1. Adoption of the draft Minutes** of the audi-conference of January 23. I sent these Minutes to you by email on January 25. I copied them below for your convenience. (5-10 mins)
- 2. Status of group leaders:** departures and arrivals (5 mins)
- 3. Discussion on the revised work plans:** (60 mins)
 - comments on the work plans
 - Next steps

Discussion and agreements

1. Minutes of the previous meeting (January 23) were adopted. They are posted on the PEMPAL website.

Status of group leaders: Departure of Dobrinka Maihaylova who will be replaced by Ludmila Rangelova l.rangelova@minfin.bg and and Stefan Belchev, s.belchev@minfin.bg . In addition Tomislav Mičetić (Croatia), email: Tomislav.Micetic@mfin.hr will join as well.

2. Responses from participants: Tanja had sent an email to all participants asking that they re-select their group. No responses so far. **It was agreed that:** 1) Tanja would send a reminder; 2) the Bank team would have a second look at the list of participants to determine which ones were not the appropriate target (Georgia participants were identified); 3) Piet van Heesewijk would be going to Georgia shortly and identify appropriate audience..
3. Discussion on revised work plans.

The discussion focused essentially on the plans for Dobrinka's and Tanja's groups

a) *Plan for Dobrinka's group*

- Amendments to the Bulgaria plan: time for completing steps is December 2007
- **The participants agreed** that in order to design a training agenda tailored to individual countries's needs, it was necessary to first assess level of development of the various participants' internal audit function and resulting training needs. For that reason, the plan prepared by Tanja (self-evaluation) should precede the plan prepared by Dobrinka.

b) *Plan for Tanja's group*

- Since Groups #3 and #4 have a lot in common, a uniformed approach has been decided, and is explained below:
- The self-assessment would need to be based on a questionnaire. The frameworks used in the Ljubljana workshop was judged too complicated and too open to interpretation. However, the material could be used for a new questionnaire to be developed by Gareth with Tanja's help. The questionnaire will help the participants to evaluate the position of their IA function, including with respect to the dimension highlighted in Tanja's group plan (that is: relation with inspection and external audit). Stages for designing and using the questionnaire are:
 - Stage 1: identification of CHU
 - Stage 2: Assess position and problems of CHU (if there is one) through the above-mentioned questionnaire
 - Stage 3: identify CHU's needs
 - Stage 4: identify help needed
- Stage 3 in Tanja's plan should include the introduction of a leaflet/brochure on internal audit similar to Robert de Koning's: "Welcome to PIFC"
- It would be useful to request inputs to the questionnaire by officials responsible for the methodology of developing internal audit, as they know what works and does not work.
- **It was agreed that** Gareth and Tanja would report on progress towards stages 1-2 during the next video conference

4. Next workshop

It was agreed that the next workshop should be held in Moldova in June. Pascale Kervyn will seek support from the Country Director (the World Bank) on this proposal and will report at the next event.

5. Next video conference.

The next conference is scheduled for March 1. In addition to follow-up on the items discussed above, the agenda for the next meeting should include:

- Discussion on revised plans for Group #2 (Maryna) and Group #4 (Diana)
- Preparation for the next workshop
- Presentation by Cem Demer on the new blog/discussion site for PEMPAL.