Training of Internal Auditors in the Public Sector (TIAPS)

ON THE JOB TRAINING

for certified internal auditors in Montenegro
About the **ON THE JOB TRAINING**

**BENEFICIARIES**
Internal auditors who have fulfilled the conditions to be awarded an internationally recognized CIPFA certificate.

**GOAL**
To contextualize the theory that internal auditors learned during in-class training and preparations for the exams.

**HOW TO ACHIEVE THE GOAL**
Participants should apply the acquired theoretical knowledge on real data from their everyday work environment by preparing an internal audit report.

**SUBJECT**
Topics are chosen from the Annual Audit Plan of the selected organizations, taking into account their importance in increasing government transparency and accountability.

**PERIOD**
Practical training takes approximately three months and is divided into two phases with field work in between.

**WORK COURSE**
Work in smaller groups of up to five internal auditors, focusing on one selected topic and preparing a final audit report during a few in-class workshop days, independent field work and cooperation with peers-colleagues from the group.

**MENTORS**
Local and international consultants who provide expert advice and mentoring to the group members.

**VALUE ADDED**
Improved quality of audit reports and strengthened networking of peers-colleagues, who consult each other regarding everyday audit tasks at work.

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**THE COURSE OF THE PRACTICAL TRAINING**

**PHASE 1**
- Introduction of the practical work course
- Planning the audit and preparing audit documents for reporting

**PHASE 2**
- Gathering audit evidence
- Preparing a draft audit report based on the audit evidence gathered
- Analyzing and reporting on the audit evidence gathered
- Role-play (auditor/auditee)

**CONCLUSION**
- Internal auditors submit the final audit reports to be confirmed by the auditees

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SELECTED AUDIT TOPICS FOR THE ON THE JOB TRAINING

- Travel Costs and Related Subsistence Allowances
- Payrolls
- Human Resources Management System
- Invoice Payment Procedure
- Management of Limited Liability Company
- Property Recording

What PARTICIPANTS say about the On the Job Training

"Pleasant atmosphere and constructive discussions with other auditors enabled me to share my experiences with colleagues from Nikšić and Podgorica and our mentors from the Ministry of Finance, and to find joint solutions by applying best practices."

BRANKICA MOSUROVIĆ, MSc
Head of Internal Audit Service, Municipality of Pljevlja, Montenegro

"I personally benefited a lot from the program, because thanks to cooperation with other auditors, I have changed my approach to writing reports and making recommendations, and I believe that the reports have significantly improved. I would strongly recommend the On the Job Training to all auditors, especially those who perform audits on their own, as they would only benefit from it."

BORKO ABRAMOVIĆ
Internal auditor, Secretariat of Judicial Council, Montenegro
I have been applying the acquired knowledge in my everyday work ever since. Furthermore, I have kept in touch with the other workshop participants, which is ultimately the greatest benefit, as internal audit is a profession where networking with people who are on the same mission is very important. The main benefit of the entire workshop is that the reports are now certainly a lot better than they were before.

VANJA JANKOVIĆ  
Senior Internal Auditor, Internal Audit Department, Ministry of Finance, Montenegro

The largest contribution of this workshop was the very sharing of experiences between us auditors from the capital and auditors from other municipalities. So, everyone was doing it in their own way, and now we may have got the best out of everyone and now we do it in the best possible way.

ELENA STAMATOVIĆ  
Junior Internal Auditor, Municipality Podgorica, Montenegro

We realized that together we can accomplish much more than every one of us individually. We could make it a standard practice in the future to have a kind of self-testing and check whether we are working in line with the new knowledge and skills, and whether we do good work.

MARKO DROBNJAK  
Head of the Internal Audit Department, Ministry of Labour and Social Care, Montenegro

We benefitted from each other by sharing experiences. It meant a lot to us to reach the goals together and jointly prepare the final report.

BOŽIDARKA POPOVIĆ  
Senior Internal Auditor, Municipality Podgorica, Montenegro

READ MORE:  
HTTP://WWW.CEF-SEE.ORG/VOICES-FROM-THE-REGION
The On the Job Training is, without doubt, an example of a contemporary and systematic approach to instruction, which allows for the acquisition of basic theoretical and practical concepts of internal auditing. I believe that this type of setting is particularly important for participants who have not worked as internal auditors before. The On the Job Training was thus their first contact with the internal audit practice. For those already engaged in internal audit it presented a good opportunity to revise their knowledge and to share experience with colleagues and mentors.

Such training not only builds upon their knowledge of internal audit procedures but also improves their communication and speaking skills, thus adding to their self-confidence. Finally, the participants were able to make new professional and personal connections.

**MOJCA FERJANČIČ PODBREGAR**  
CEF expert, Slovenia

I have met some wonderful people. It is amazing just how positive Montenegro is for internal auditors because they are thirsty for knowledge. You can tell that they are motivated and want to contribute to the internal auditing profession. Through this training we could recognize people who have the potential to contribute to the profession in Montenegro.

I believe such workshops are really an excellent wrap-up of the training and should be made a mandatory part of the training of internal auditors. By applying hands-on examples students learn better, particularly those who have not worked as internal auditors before.

**ZDENKA VIDOVIC**  
CEF expert, Slovenia

**READ MORE:**  
HTTP://WWW.CEF-SEE.ORG/VOICES-FROM-THE-REGION
About TIAPS Montenegro

This is a professional qualification training program for public sector internal auditors, designed in line with the best international audit standards and practices. It has been developed by the British Chartered Institute of Public Finance and Accountancy (CIPFA) and is offered to South East European countries in cooperation with the CEF. The program combines classroom training and tutorials at two levels: certification and diploma level.

THE PROGRAM OFFERS:

- internationally recognized, professional qualification provided jointly by the CEF and CIPFA;
- high-quality training materials designed specifically for public sector internal auditors;
- flexible training methods: classroom training, tutorials, and a blend of theoretical and hands-on training in the local language by local tutors.

TIAPS IN NUMBERS:

The TIAPS has been implemented in Montenegro since 2012. As at end-2016, 69 internal auditors from three training generations have successfully completed the training and received a CIPFA certificate, and 67 of them also completed the On the Job Training in 2015/2016.

PROJECT DONORS:

FINANCIAL CONTRIBUTIONS:  

IN-KIND CONTRIBUTIONS:
How LOCAL MENTORS experience the On the Job Training

Audit is a team effort and it brings good results only when you can exchange opinions. I believe that we have achieved this with the On the Job Training, as we had discussions throughout the entire process of drafting the report. It was a win-win situation for all. Last but not least, I also learned together with them – the exchange of experiences and knowledge made us come up with results as a joint effort.

NINA BLEČIĆ
Head of Department for Harmonization of Financial Management and Control, Ministry of Finance, Montenegro

The cooperation on this project through direct contacts has helped consolidate and strengthen the established network of internal auditors in the public sector of Montenegro, and thus the system of exchange of knowledge and skills, which is an essential precondition for any profession but in particular for internal auditors, as this profession is in its early stages of development in Montenegro. Therefore, any kind of training, especially practical training combined with theory, is extremely important for us.

STOJA ROĆENOVIĆ
Head of Directorate for Harmonization of Internal Audit at the Directorate of Central Harmonization, Ministry of Finance, Montenegro

Participants get what they need – a place to share experiences and best practices in their work. I believe that the On the Job Training is valuable for our public sector – it adds value to our profession in every sense of the word.

VALENTINA BOJOVIĆ
Senior Internal Auditor, Department for Harmonization of Financial Management and Control, Ministry of Finance, Montenegro

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OUR MISSION
We support capacity development for finance officials in South East Europe through learning.

OUR WORK
We work with our constituency by directly contributing to the design and implementation of their public financial management, tax policy and administration, and central banking reform efforts. We do this through innovative, participatory, and practical learning solutions. The CEF serves as a knowledge hub for the region: we combine topical expertise and in-depth knowledge of countries in the region with a good grasp of leadership skills required to manage reforms. We know how to nurture and deepen learning among individuals and institutions.

OUR HISTORY
We were established in 2001 under the Stability Pact for South East Europe by the Slovenian Government, at the initiative of the Slovenian Ministry of Finance and in close cooperation with other ministries of finance of former Yugoslav countries and Albania. In 2015, the CEF became an international organization after 14 very successful years as a regional institution.

OUR CONSTITUENCY
We primarily serve ministries of finance, tax administrations, and central banks in Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Kosovo, Macedonia, Moldova, Montenegro, Romania, Serbia, Slovenia, and Turkey. We also address capacity development needs of other key stakeholders and are present in some other countries.