

Pursuant to Article 83 paragraph 5 of the Budget System Law (“Official Gazette of RS”, no. 54/09, 73/10, 101/10, 101/11, 93/12, 62/13, 63/13-corrig., 108/13, 142/14, 68/15-other law, 103/15, 99/16, 113/17 and 95/18),

the Minister of finance hereby passes the following

RULEBOOK
ON PROFESSIONAL DEVELOPMENT OF CERTIFIED INTERNAL
AUDITORS IN THE PUBLIC SECTOR

1. General provisions

Article 1

This Rulebook shall prescribe the areas and forms of professional development of certified internal auditors in the public sector and the criteria for recognizing professional development.

Article 2

Certified internal auditors in the public sector shall continuously develop the knowledge gained, skills and competencies with a view to maintaining the expertise and quality of their services.

The head of a public fund beneficiary shall ensure continuous professional development to certified internal auditors in the public sector, in accordance with the internal auditor professional training and development plan.

2. Areas and forms of professional development

a. Areas of professional development

Article 3

Professional development shall be exercised in the following areas:

- 1) internal audit;
- 2) internal control;
- 3) accounting and finances;
- 4) management in public sector;
- 5) public procurement;
- 6) project management;
- 7) information technology;
- 8) administration and labour law;
- 9) human resource management;
- 10) funds of the European Union;

- 11) specialized areas within the core activity of the public fund beneficiary where audit is performed;
- 12) other areas - “soft skills” (communication, management, business correspondence, negotiating and interviewing skills, motivation, self-awareness, social skills and conflict management).

b. Forms of professional development

Article 4

Professional development of certified internal auditors in the public sector shall be exercised through organized and individual professional development activities.

Article 5

Organized professional development referred to in Article 4 hereof shall be exercised through the following activities:

- 1) presentation at or attending conferences, seminars and workshops organized by relevant national and international institutions or professional associations referred to in Article 8, paragraph 3 hereof, in the areas referred to in Article 3, items 1) - 10) hereof;
- 2) presentation at or attending conferences, seminars and workshops in the area referred to in Article 3, item 11) and 12) hereof;
- 3) presentation at or attending the meetings, seminars and internal audit workshops organized or co-organized by the Ministry of Finance – the Central Harmonization Unit;
- 4) taking part in the working bodies for the development of laws, by-laws and manuals in the area of internal audit or financial management and control system;
- 5) performing external quality review of internal audit work in the public fund beneficiaries, organized by the Central Harmonization Unit;
- 6) performing mentoring duties, in accordance with the needs for conducting the training for practical internal audit work, organized by the Central Harmonization Unit;
- 7) publishing papers, articles or translating the relevant material in the areas referred to in Article 3, items 1) - 10) hereof.

Article 6

Individual professional development referred to in Article 4 hereof shall be exercised through the following activities:

- 1) performing internal audit activities;
- 2) completion of the second and third-degree university studies in accordance with the regulations on university education, in the areas referred to in Article 3 hereof;
- 3) obtaining the certificates from the international professional associations or national institutions referred to in Article 8, paragraph 3 hereof, in the area of internal audit;
- 4) membership in audit committee.

3. Criteria for recognizing professional development

Article 7

Certified internal auditors in the public sector shall obtain at least 50 points of professional development within a single year, out of which five points shall as a minimum be obtained through organized professional development.

Certified internal auditors in the public sector who have failed to achieve the minimum number of points referred to in paragraph 1 hereof within a single year, shall achieve the additional points in the first subsequent year, equal to the missing number of points from the previous year.

Notwithstanding paragraph 1 hereof, certified internal auditors in the public sector employed at the Central Harmonization Unit shall be recognized with 50 points each for professional development per year, providing that they were employed at the Central Harmonization Unit for at least six months during the year.

The tables below list the criteria for recognizing the fulfillment of requirements in relation to professional development referred to in paragraph 1 hereof:

Table 1 - Organized professional development

No.	Activity	Number of points	Maximum number of points in the year
1	2	3	4
1	Presentation at conferences, seminars, workshops organized by relevant national and international institutions and professional associations	Per full hour = 3 Less than full hour = 2	24
2	Attending conferences, seminars and workshops organized by relevant national and international institutions and professional associations	Lasting up to 6 hours = 3 Lasting over 6 hours = 4 Lasting over two work days = 6	24
3	Presentation in the area referred to in Article 3, paragraph 1, item 11) hereof at conferences, seminars and workshops	Per full hour = 3 Less than full hour = 2	12
4	Attending conferences, seminars and workshops in the area referred to in Article 3, item 11) hereof	Lasting up to 6 hours = 2 Lasting over 6 hours = 3	6
5	Presentation in the area referred to in Article 3, item 12) hereof at conferences, seminars and workshops	Per full hour = 2 Less than full hour = 1	6
6	Attending the conferences, seminars and workshops in the area referred to in Article 3, item 12) hereof	Lasting up to 6 hours = 1 Lasting over 6 hours = 2	4

7	Presentation at internal audit meetings, seminars, trainings, and workshops organized or co-organized by the Central Harmonization Unit	Per full hour = 4 Less than full hour = 3	24
8	Attending internal audit meetings, seminars, trainings, and workshops organized or co-organized by the Central Harmonization Unit	Per meeting = 3	12
9	Taking part in the working bodies for the development of laws, by-laws and manuals in the area of internal audit or financial management and control system	Member of working body = 8	16
10	Participation in the capacity of team leader for external quality review of internal audit work in the public fund beneficiaries, organized by the Central Harmonization Unit	One review performed = 20	20
11	Participation in the capacity of team member for external quality review of internal audit work in the public fund beneficiaries, organized by the Central Harmonization Unit	One review performed = 10	10
12	Performing mentoring duties, in accordance with the needs for conducting the training for practical internal audit work, organized by the Central Harmonization Unit	One audit = 15	30
13	Published papers, articles or translated text in professional journals or on public web sites of national institutions or international or national professional associations in the areas referred to in Article 3, items 1) - 10) hereof	Short articles/papers (up to 3000 words) = 3 Long articles/papers (over 3000 words)= 5	15

Table 2 - Individual professional development

No.	Activity	Number of points	Maximum number of points in the year
1	2	3	4

1	Managing the internal audit unit with at least five certified internal auditors employed, for longer than six months	Annually = 20	20
2	Performing internal audits as the audit team leader	1 audit performed = 12 points	36
3	Performing internal audits as the audit team member	1 audit performed = 10	40
4	Performing consultancy engagement	1 engagement = 3	9
5	Completion of the second and third-degree university studies in accordance with the regulations on university education, in the areas referred to in Article 3 hereof	20 points for the year in which the university studies were completed	20
6	Obtaining the certificates from the relevant international professional associations or national institutions in the area of internal audit	20 points for the year in which the certificate was obtained	20
7	Member of an audit committee	Annually = 5	5

Article 8

The certificate on the number of points obtained shall be issued by the organizers of certain forms of organized professional development individually for each certified internal auditor in the public sector.

Central Harmonization Unit may require the information about the programme, lecturers, attendance of participants, papers, articles, translations of text into the Serbian language and certificates awarded from the organizers of certain forms of organized professional development.

Relevant national and international institutions shall be the state authorities and the European Commission authorities, or the organizations founded by the state authorities, the European Commission or the World Bank. Relevant national professional associations shall be the organizations established in accordance with law, with a minimum of 20 members who have obtained the certificate of the certified internal auditor in the public sector or internationally recognized certificates CIA - Certified Internal Auditor and CGAP - Certified Government Auditing Professional. Relevant international professional associations shall be the organizations recognized by IIA - Institute of Internal Auditors.

Paragraph 3 hereof shall not apply to the organizations which organize the conferences, seminars and workshops in the area referred to in Article 3, items 11) and 12) hereof.

4. Reporting and record of professional development

Article 9

Certified internal auditors in the public sector shall no later than January 31 of the current year submit to the Central Harmonization Unit the Report on professional development of certified internal auditor in the public sector, for the previous year (hereinafter referred to as: Report), using the Form 1, attached to this Rulebook and considered as an integral part hereto.

Certified internal auditors in the public sector who fail to meet the requirement referred to in Article 7, paragraph 1 hereof, shall provide the reasons in the Report for not fulfilling the requirements in terms of professional development.

The Report shall contain all professional development activities with no supporting documents attached and the certified internal auditors in the public sector shall keep the signed original copy of the Report, including the supporting documents and evidence of organized professional development, for a minimum of six years from the date of the Report.

At the request of the Central Harmonization Unit, certified internal auditors in the public sector shall deliver the copies of the documents which prove the validity of the information in the Report.

Certified internal auditors in the public sector who were absent for more than six months in the year subject to the Report, for justifiable reasons, such as sick leave, maternity leave and the like, or were assigned to perform the internal audit tasks in the period of time less than six months, shall have no obligation to submit the Report for such year, but shall submit to the Central Harmonization Unit the Notification of inability to fulfil the professional development requirements for certified internal auditors in the public sector (hereinafter referred to as: Notification) no later than 31 January for the previous year, using the Form 2, attached to this Rulebook and considered as an integral part hereto.

The Notification shall be accompanied by the copies of the documents justifying the reasons for absence or the assignment to the internal auditor posts.

In case a certified internal auditor in the public sector failed to justify the reasons stated and/or failed to provide the relevant evidence, the Central Harmonization Unit shall inform him/her of the obligation to obtain the minimum required points, as referred to in Article 7 hereof.

Certified internal auditors in the public sector who in the course of a calendar year become employed by another public fund beneficiary at the internal auditor post shall submit the Information on change of employer to the Central Harmonization Unit (hereinafter referred to as: Information) within 15 days from such change, using the Form 3, attached to this Rulebook and considered as an integral part hereto.

The points obtained by certified internal auditors in the public sector while being employed in several public fund beneficiaries shall be aggregated.

Article 10

Record of professional development of certified internal auditors shall be kept in the internal audit unit of the public fund beneficiary where such certified internal auditors are employed. Record of professional development of certified internal auditors shall be kept for indefinite period of time. Copies of evidence on professional development shall be kept in personal files of certified internal auditors employed in internal audit unit.

Central Harmonization Unit may verify the information stated in the Report. In case of identified irregularities in the information stated in the Report, Central Harmonization Unit shall inform the certified internal auditor in the public sector and the head of the organization where the auditor is employed at thereof, and record such irregularity in the Record of professional development of certified internal auditors in the public sector.

The record of professional development of certified internal auditors in the public sector shall be maintained by the Central Harmonization Unit.

The record of professional development of certified internal auditors in the public sector shall be published on the web site of the Central Harmonization Unit, Ministry of Finance.

5. Final provision

Article 11

This Rulebook shall come into effect on the eighth day following its publication in the “Official Gazette of the Republic of Serbia”, and shall be applied as of 1 January 2020, except for the provision of Article 10, paragraph 3, that shall be applied as of 1 March 2020.

No. 110-00-78/2019-09

In Belgrade, _____ March 2019

MINISTER

Sinisa Mali

FORM 1

REPORT ON PROFESSIONAL DEVELOPMENT OF CERTIFIED INTERNAL AUDITOR IN THE PUBLIC SECTOR

A) Information on certified internal auditor

1. Name and surname		
2. Address		
3. Number of certificate awarded to CIA*		
4. Employed at internal auditor job post	YES	NO
5. Organization of work		
6. Address of organization		
7. Job post		
8. Phone no. of CIA		
9. E-mail of CIA		

* CIA – certified internal auditor

B) Information on professional development in the year _____

No.:	Activity	Organized by	Title, number and date of the document supporting the activity	Number of points
TOTAL POINTS				

C) Additional comments

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Date and signature of certified internal auditor: _____

FORM 2

NOTIFICATION OF INABILITY TO FULFIL THE REQUIREMENTS OF PROFESSIONAL DEVELOPMENT FOR CERTIFIED INTERNAL AUDITOR IN THE PUBLIC SECTOR

1. Name and surname		
2. Address		
3. Number of certificate of CIA*		
4. Employed at internal auditor job post	YES	NO
5. Organization where CIA is employed at		
6. Address of organization		
7. Job post		
8. Phone no. of CIA		
9. E-mail of CIA		

* CIA – certified internal auditor

Explanation

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Copies of documents enclosed:

Date and signature of certified internal auditor:

FORM 3

INFORMATION ON THE CHANGE OF EMPLOYER

1. Name and surname	
2. Address	
3. Number of certificate of CIA*	
4. Job post previously assigned	
5. Organization where CIA was employed	
6. Address of organization where CIA was employed	
7. Organization where CIA is being employed	
8. Address of organization where CIA is being employed	
9. Job post to which CIA is being assigned	
10. Phone no. of CIA	
11. E-mail of CIA	

* CIA – certified internal auditor

Copies of documents enclosed:

Date and signature of certified internal auditor: _____