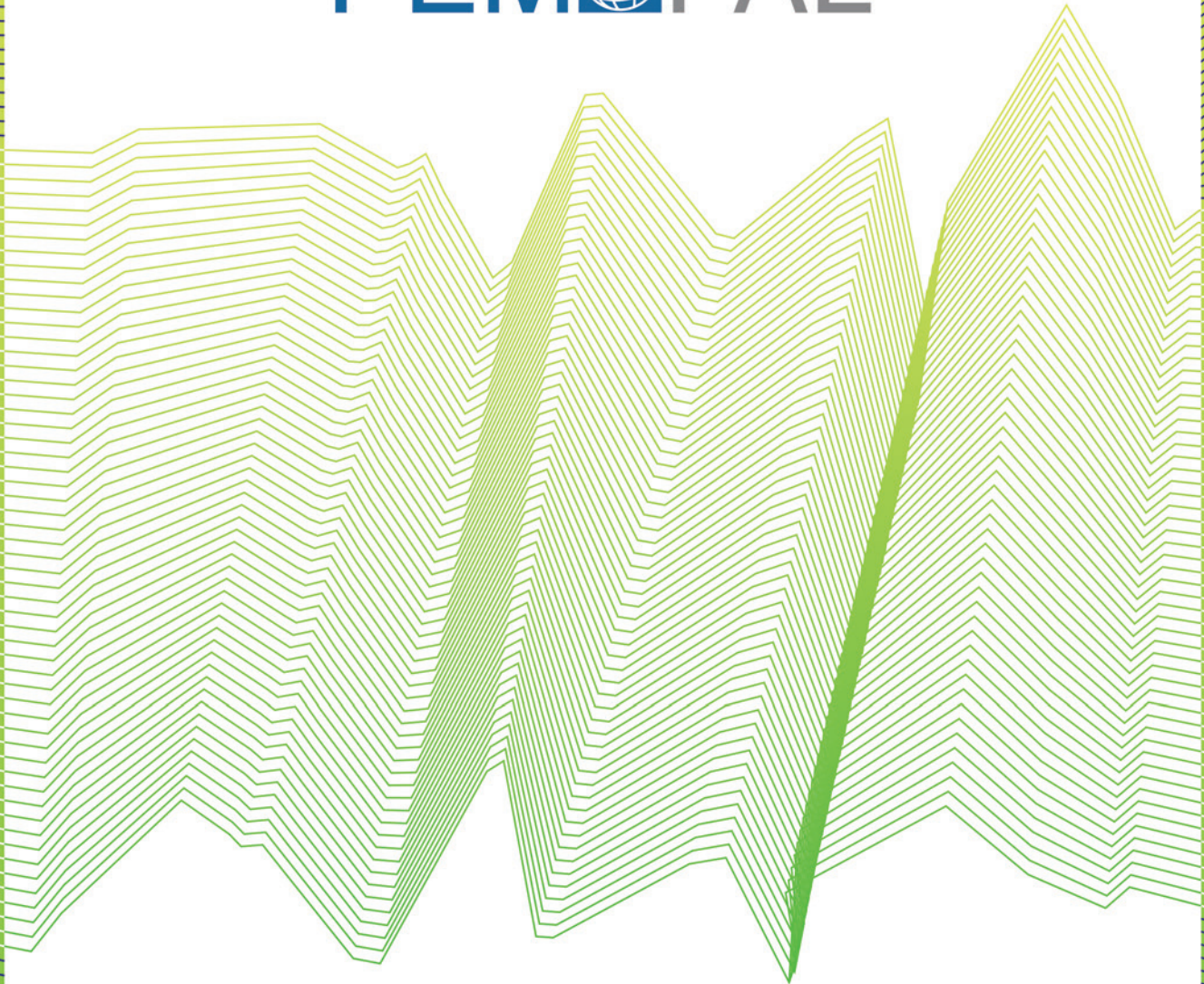


PEMOPAL



ANNUAL
REPORT
FY22-23

December 2023

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FY 22-23



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ABBREVIATIONS

AI	Artificial Intelligence
BCOP	Budget Community of Practice
BLTWG	Budget Literacy and Transparency Working Group
CESEE SBO	OECD Central, Eastern, and South-Eastern European Senior Budget Officials network
CHU	Central Harmonization Unit
COP	Community of Practice
ECA	Europe and Central Asia Region
ExCom	Executive Committee
FY	Fiscal Year
GIFT	Global Initiative on Fiscal Transparency
IACOP	Internal Audit Community of Practice
IBP	International Budget Partnership
IIA	Institute of Internal Auditors
IT	Information Technology
MDTF	Multi-Donor Trust Fund
MTR	Mid-Term Review
OECD	Organisation for Economic Cooperation and Development
PEFA	Public Expenditure and Financial Accountability program
PEMNA	Public Expenditure Management Network in Asia
PEMPAL	Public Expenditure Management Peer Assisted Learning
PFM	Public Financial Management
PPBWG	Program and Performance Budgeting Working Group
SECO	Swiss State Secretariat of Economic Affairs
TCOP	Treasury Community of Practice
TSA	Treasury Single Account
VC	Videoconference

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INTRODUCTORY MESSAGE

As the current Chair of the Public Expenditure Management Peer Assisted Learning network (PEMPAL) Steering Committee, it is with great pleasure that I present the combined PEMPAL Annual Report for fiscal years 2022 and 2023. PEMPAL is a unique demand-driven peer-learning network. This report demonstrates that PEMPAL provides an effective platform for knowledge exchange among public finance management practitioners across Europe and Central Asia.

During the period covered by this report, PEMPAL successfully weathered the tail end of the COVID-19 pandemic and unprecedented geopolitical turbulence. Member countries demonstrated their strong commitment to and appreciation for the network by participating online and in person and actively contributing to knowledge creation and exchange. It is particularly encouraging to see that Ukraine remains an active PEMPAL member, participating in most of the

network's activities. Member countries, our institutional partners, and financial contributors have helped the network flourish in adversity. On behalf of the Steering Committee, I would like to take this opportunity to express gratitude to the member countries and other key stakeholders for their continued support and valuable contributions.

We are encouraged by the results achieved by PEMPAL during this period. PEMPAL membership and partners have agreed continue PEMPAL activities beyond the programming period ending in FY2026 with the preparation of a PEMPAL strategy for the period FY2026 to FY2030. The forthcoming strategy will build on the established network to help member countries design and implement PFM reforms to address new and emerging challenges.

Adrian Fozzard
Chair, PEMPAL Steering Committee

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EXECUTIVE SUMMARY

The Public Expenditure Management Peer Assisted Learning (PEMPAL) network facilitates the exchange of professional experience among public financial management (PFM) practitioners across the governments of 23 countries in the Europe and Central Asia (ECA) region. The PEMPAL goal is to enable member country governments to use public resources more efficiently and effectively. PEMPAL members are representatives of ministries of finance and national treasuries. PEMPAL activities are organized around three thematic communities of practice (COPs) on budget (BCOP), treasury (TCOP), and internal audit (IACOP).

Following the Steering Committee decision, this report covers two fiscal years, FY22 and FY23. No PEMPAL activities took place from March to July 2022. The regional political situation heavily impacted the membership of all three COPs and their Executive Committees (ExCom). The PEMPAL Secretariat relocated from the World Bank office in Moscow. In autumn 2022 PEMPAL resumed its activities and started face-to-face meetings which continued through FY23.

The BCOP supports member countries' ministries of finance in sharpening tools for effective and results-based budgeting and in strengthening budget openness. This period for BCOP was marked by taking stock of member countries' priority budgeting topics to inform BCOP's work, developing knowledge products, and intensifying partnerships with international organizations (including cross-participation in network events and speaker exchanges). The BCOP focused on its two working group topics of program and performance budgeting and budget openness, together with work on budgeting for baseline expenditures, overall budgeting modernization, health sector PFM, and climate change responsive PFM.

The BCOP organized and/or attended 11 events in FY22-23, including in face-to-face and virtual formats. Five BCOP knowledge products were published in FY22-FY23 in different formats, including a deep-dive analysis of a country's practices, analytical briefs based on aggregate cross-country survey data, and key takeaways from BCOP meeting presentations and discussions.¹

The TCOP supports national treasuries by sharing experience, reforms, and trends and discussing challenges faced by member countries and practical solutions. Key themes during FY22-23 were: transformation from the traditional treasury processing role towards more strategic functions, including the emerging risk management function; benchmarking the treasury single account and cash management practices within the PEMPAL community to help identify good peer practices and promote treasury reforms in the member countries; exploration of the advanced analytical capabilities of modern financial management information systems (including artificial intelligence (AI)-based decision support, performance monitoring, and reporting platforms); and discussions on centralization of public accounting and reporting at the central government level, including issues of system integration, certification of accounting and reporting systems, and provision of standard solutions. TCOP organized seven events in FY22-23, including a face-to-face plenary meeting. In FY22, the TCOP finalized its knowledge product *Government Treasury Single Account and Cash Management in PEMPAL Countries: 2021 TCOP Survey Report*. In FY23, TCOP started work on a new knowledge product which will provide a snapshot of functions currently performed by the national treasuries of the PEMPAL countries and document recent changes in the scope and content of functional responsibilities of participating institutions.

¹ Spending Reviews in the Netherlands (<https://www.pempal.org/knowledge-product/spending-review-practices-netherlands>), Improving Budget Documentation Clarity and Accessibility (<https://www.pempal.org/knowledge-product/improving-clarity-and-accessibility-budget-documentation>), Trends in Spending Reviews in PEMPAL Countries Benchmarked to Trends in OECD Countries (<https://www.pempal.org/knowledge-product/spending-reviews-trends-pempal-countries-benchmarked-trends-oecd-countries>), Modernization of Budgeting: Current Directions and Tips (<https://www.pempal.org/knowledge-product/bcop%E2%80%99s-knowledge-product-modernization-budgeting-current-directions-and-tips>), and Trends in Program Budgeting, Budget Openness, Climate Change Responsive PFM, and Health Sector PFM (<https://www.pempal.org/knowledge-product/trends-program-budgeting-budget-openness-climate-change-responsive-pfm-and-health>).

The IACOP supports internal auditors' efforts to implement effective internal audit functions and strengthen public internal controls in the context of back-to-back crises.

In response to the needs of its members, activities focused on post-pandemic recovery, aiming to improve the value and impact of internal audit (including application of the lessons learned during the COVID-19 pandemic), strengthening public internal controls, elaborating on the role of central harmonization units (CHU), and studying good practices of integrity management and anti-corruption. Key topics included: advisory services; internal audit operational/organizational models; recent and upcoming developments in global internal audit standards; the operation of audit committees in the public sector; contrasting models of internal control in large and small organizations; and the impact of program and performance budgeting reforms on public internal control. In FY22-23, the IACOP organized 12 virtual and face-to-face events, including participation in the Institute of Internal Auditors (IIA) Belgium event, and one combined study visit. Five of the meetings were jointly organized with member countries' ministries of finance. During FY22-23, IACOP created an information technology (IT) tool *The Digital Platform for Public Internal Control and Internal Audit Monitoring and Reporting* and an accompanying *User Manual*; carried out a thematic survey; and published two knowledge products, *Audit Committees in the Public Sector* (developed in FY22) and *IT Audit: Practical Guidance for Internal Auditors in the Public Sector* (developed in FY21).

PEMPAL's strategy was endorsed by the Steering Committee to be extended to the end of FY25.

Lower expenditure, as a result of all activities being undertaken virtually during the COVID-19 pandemic, allowed PEMPAL to extend its activities for an additional three years. A revised Strategy Implementation Activity Plan for FY22-25 updates and replaces the previous activity plan and reflects and operationalizes amended strategy. Results framework indicators have been adjusted to specify final targets more precisely.

The risk assessment has been adjusted to include the addition of newly emerged risks and planned mitigation activities. PEMPAL donors and the World Bank endorsed the extension of the program and the World Bank's continued involvement in the program throughout that period.

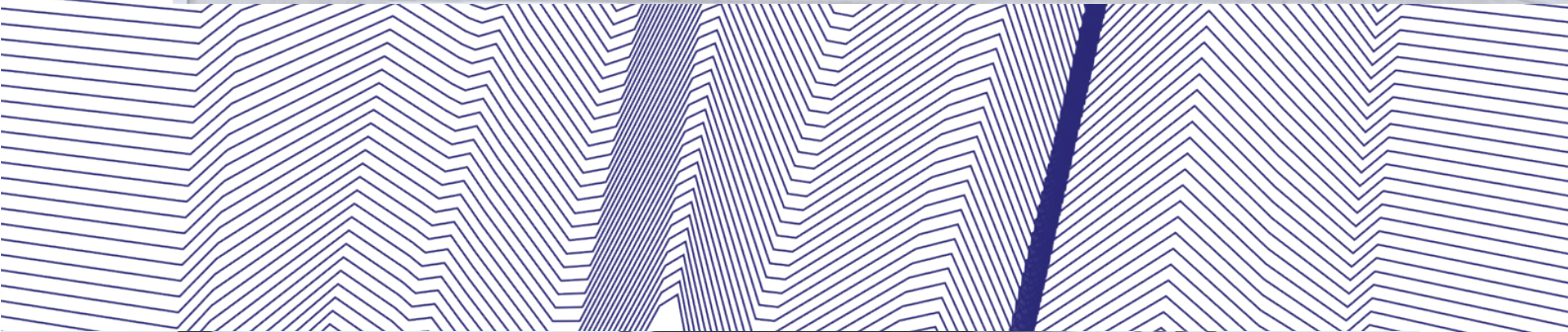
PEMPAL continues to be funded through a Multi-Donor Trust Fund (MDTF) administered by the World Bank.

PEMPAL also benefits from significant support from its non-funding development partners, notably: the Organisation for Economic Cooperation and Development (OECD); the Internal Audit Service of the European Commission; the National Academy for Finance and Economics under the Ministry of Finance of the Netherlands; and SIGMA.² PEMPAL maintains close cooperation with other relevant international institutions, notably the Global Initiative for Fiscal Transparency (GIFT), International Budgetary Partnership (IBP), and the IIA.

PEMPAL would like to thank all member countries, donors, and development partners for their support and continued collaboration to strengthen PFM reforms across the ECA region.

PEMPAL looks forward to a productive FY24 and beyond including the next strategy period. PEMPAL is successful due to its highly motivated and committed members. Despite all the challenges, they continue to work hard together to shape and advance PFM practices which are relevant for the network countries and more broadly. PEMPAL was reenergized by the resumption of face-to-face events, after a break of almost three years due to COVID-19 travel restrictions. Starting from early FY23, the network successfully moved to a hybrid mode of operations, with a combination of face-to-face and virtual events. This hybrid approach will continue in FY24 and beyond.

² SIGMA (Support for Improvement in Governance and Management) is a joint initiative of the OECD and the European Union.



1

BACKGROUND AND SCOPE

The PEMPAL network facilitates the exchange of professional experience and knowledge transfer among PFM practitioners across countries in the ECA region. The network, launched in 2006 with the support of several development partners, aims to contribute to strengthening PFM in participating countries by sharing, developing, and disseminating information on good PFM practices and their application.

PEMPAL members are government officials from ministries of finance, national treasuries, and other related central government agencies of 23 ECA countries. Members' responsibilities include government budget planning, preparation, execution and monitoring, and coordination/harmonization of the internal audit and internal control function.

Peer-to-peer learning is the main instrument used by PEMPAL. This is a proven approach to increase individual and organizational capacities. Participants work together in person and virtually to share knowledge and develop approaches to solving common PFM challenges. Sharing of information and discussion of common problems and solutions is facilitated through relationships built over time between individual members and countries through regular interactions, promoted and supported by PEMPAL. In contrast to traditional training approaches, PEMPAL participants formulate their own action plans and take on the role of experts within the peer groups, so they both provide and receive technical assistance according to their strengths and needs.

PEMPAL is organized around three thematic COPs focusing on budget, treasury, and internal audit functions. Each COP has its own membership.

Activities are driven by an overarching PEMPAL strategy and COP member-led action plans that address key PFM priorities of member countries. COP action plans include the sharing and creation of knowledge through face-to-face and virtual meetings, knowledge exchange visits, and the development of knowledge products. Information is shared on a public website in the three official languages of the network: English, Russian, and Bosnian-Croatian-Serbian.

www.pempal.org

The current PEMPAL strategy, launched in July 2017, lays out PEMPAL's strategic framework for the period 2017-22.³ The high-level goal of PEMPAL for the current period is that:

- Governments of PEMPAL member countries use public resources more efficiently and effectively as a result of applying good and improved PFM practices developed, promoted, or shared within the PEMPAL network.

www.pempal.org/strategy

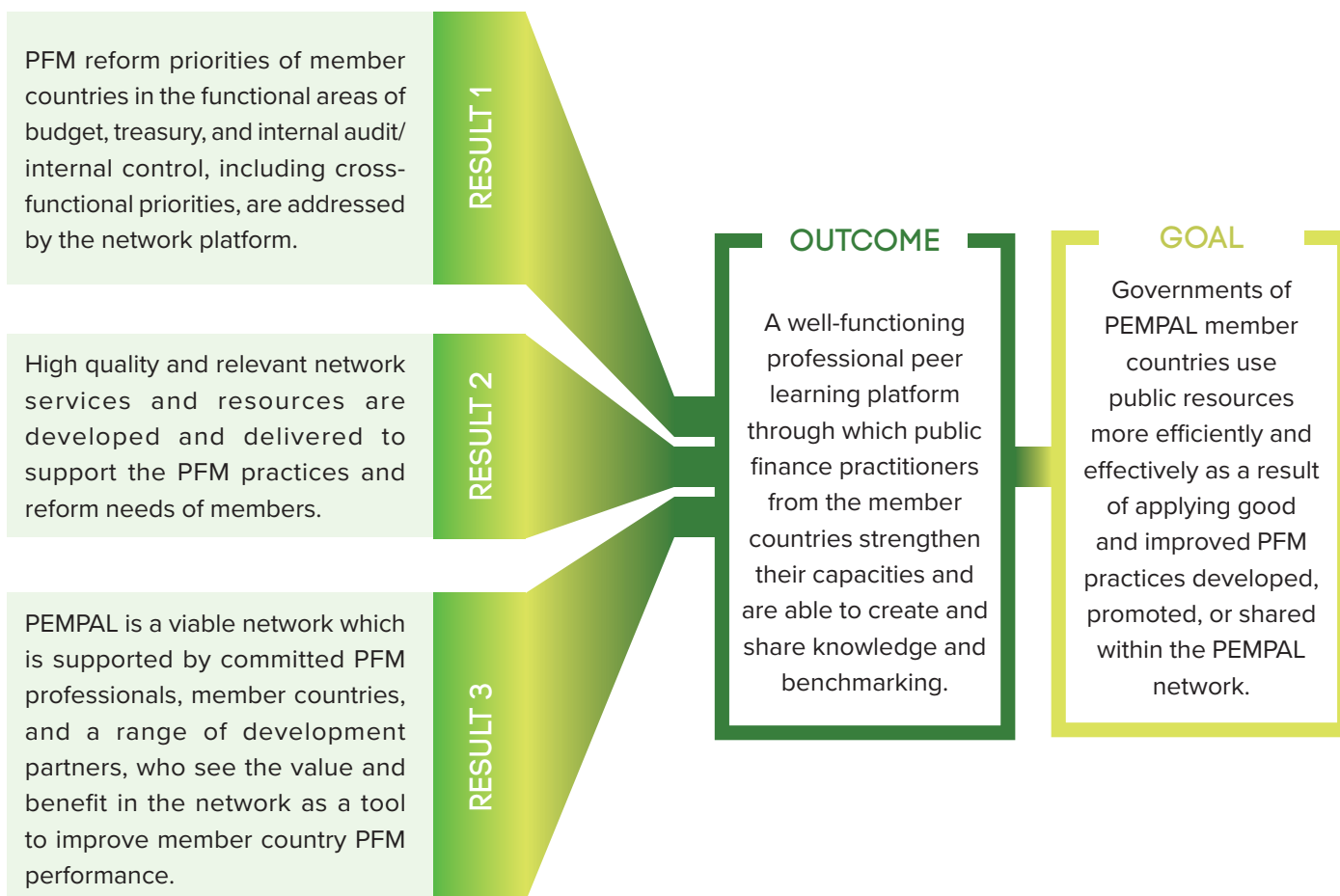
The expected outcome of the on-going PEMPAL strategy is:

- A well-functioning professional peer learning platform through which public finance practitioners from the member countries strengthen their capacities and are able to create and share knowledge and benchmarking.

PEMPAL's strategic framework has three results areas to ensure PEMPAL meets its goal and outcome objectives. These are summarized in **Figure 1**.

³ The current strategy was extended following mid-term review (MTR) findings, please refer to page 11.

Figure 1: PEMPAL Results Framework 2017-22



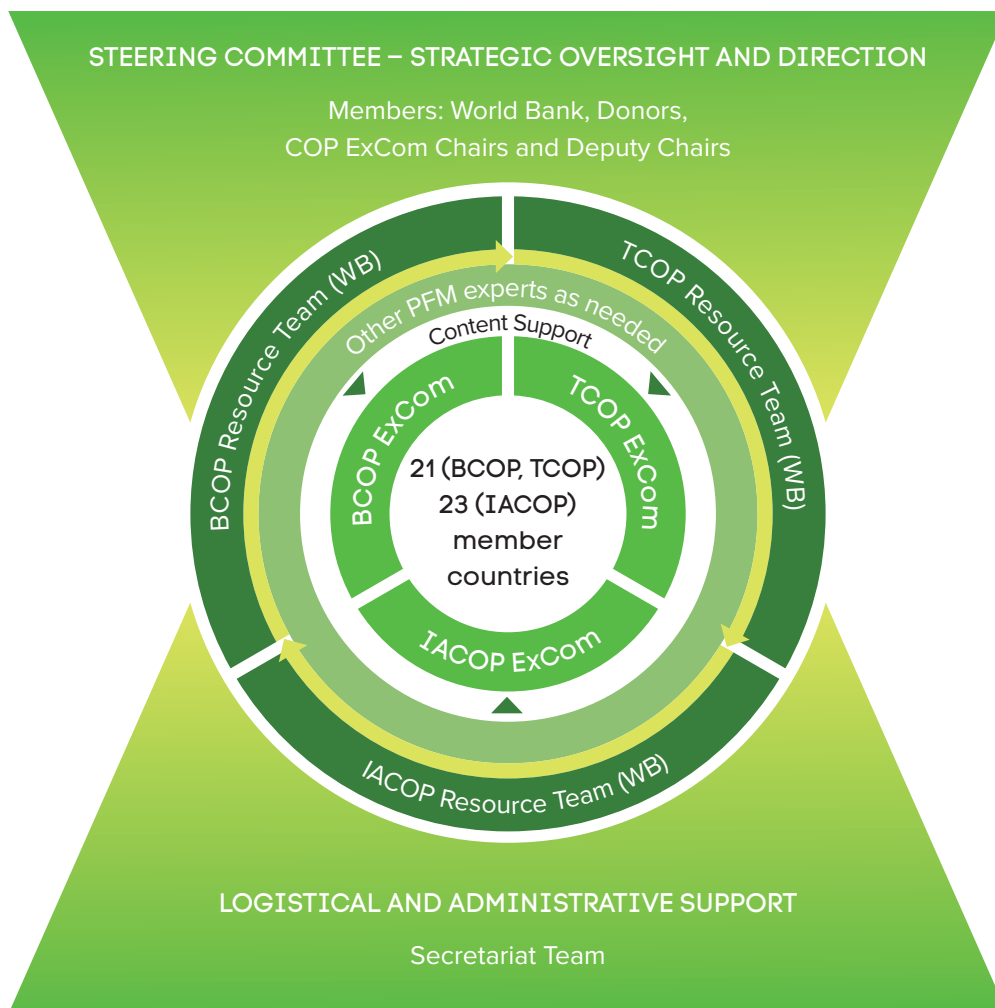
The Steering Committee have endorsed an extension of the strategy to end FY25 in order to achieve the strategy objectives and make the best use of the available funding. The 2021 MTR found that the results framework and objectives of the current PEMPAL strategy remain valid and argued for an extension to complete activities that had been disrupted. Results framework indicators were slightly adjusted to specify final targets more precisely and one indicator was replaced. A Strategy Addendum was adopted,

including updated sections on the financial framework, risks and mitigation activities, and indicators and final targets. A revised Strategy Implementation Activity Plan for FY22-25 updates and replaces the previous activity plan. The risk assessment has been adjusted to include the addition of newly emerged risks and planned mitigation activities.

PEMPAL has a functional and effective governance structure. This is outlined in **Figure 2** and comprises:

- Three thematic COPs – budget (BCOP), internal audit (IACOP), and treasury (TCOP) – each led by an ExCom of volunteer members from PEMPAL countries who drive and steer the network on behalf of members;⁴
 - A Steering Committee including COP chairs/deputy chairs and donor representatives that provides strategic oversight and direction;⁵
 - Technical resource teams provided by the World Bank and other donors that assist the COP ExComs
- with development and implementation of member-led action plans which are approved by the Steering Committee; and
- A secretariat that provides administrative and logistical support for PEMPAL.

Figure 2: PEMPAL Governance Structure



⁴ Attachment 2 lists Executive Committees members as of end-June 2021.

⁵ Attachment 3 lists Steering Committee members as of end-June 2021.

PEMPAL is financed by a MDTF administered by the World Bank. PEMPAL benefits from significant support from non-funding development partners, including the OECD, the Internal Audit Service of the European Commission, and the National Academy for Finance and Economics under the Ministry of Finance of the Netherlands, and SIGMA. Close working relationships are maintained with other relevant international institutions including GIFT, IBP, and the IIA.

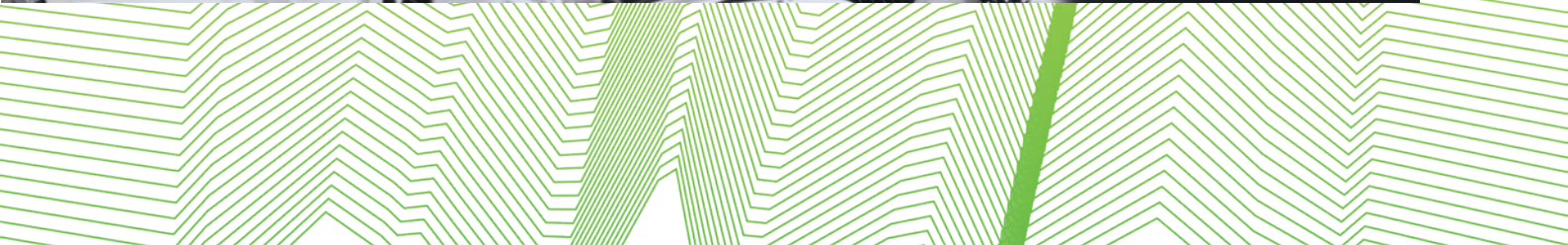
PEMPAL uses a range of tools and processes for monitoring, measuring, and evaluating its performance and relevance.⁶ PEMPAL is accountable for the use of donor funds, so must ensure the needs of all key stakeholders are met and that its budget is executed efficiently and effectively in compliance with the fiduciary framework. Regular meetings of the Steering Committee review and approve COP action

plans and budgets and monitor their implementation. Steering Committee minutes are publicly available on the PEMPAL website. Periodic internal reviews and external evaluations supervised by the Steering Committee are also conducted (such as MTRs in 2015 and 2021).

The PEMPAL Steering Committee decided that the period covered in this report should cover two fiscal years (July 2021 – June 2023). The structure of the report follows the logic of the strategic framework presented above. Sources of data include COP program impact surveys, event evaluation surveys, and administrative and other relevant data collected by the PEMPAL secretariat during FY22-FY23. Comparisons with earlier data are provided where feasible and relevant.



⁶ See <http://www.pempal.org/rules/>, <https://www.pempal.org/event/steering-committee-meetings>, and <https://www.pempal.org/evaluation>. Annual Reports, quarterly newsletters, and standard post-event feedback surveys are also used.



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2

PEMPAL IMPACT ON PFM PRACTICES AND PROFESSIONAL CAPACITY

Over the last decade, PEMPAL has developed into an important platform to support improvements in PFM in member countries across the ECA region. The MTR delivered in 2021 provided overwhelming evidence of member countries affirming PEMPAL's impact on PFM practices and on the professional capacities of the PFM professionals participating in the network.

PEMPAL members identify tangible benefits from their participation. FY22-23 generated new evidence of PEMPAL impact on member country PFM systems. The COPs continue to collect information on specific improvements in aspects of PFM practices implemented using information and knowledge obtained through PEMPAL (see **Attachment 1**). Following PEMPAL events, most participants report back to their colleagues on discussions and sharing PEMPAL information by posting on ministries' websites, newsletters, forums, and professional social groups.

2.1. IMPACT OF BCOP

BCOP members report using the knowledge gained through BCOP to improve their budgeting practices. The evidence of the positive influence of BCOP activities on member countries' PFM practices was collected from BCOP members during the reporting period through i) surveys on the quality and usage of BCOP's knowledge products, ii) questions on planned usage of knowledge gained through BCOP events in the post-event surveys, and iii) narrative feedback from BCOP members during discussions and presentations at BCOP events. For example, at the 2023 plenary meeting, members from Bulgaria and Bosnia and Herzegovina discussed how they applied knowledge from BCOP's Program and Performance Budgeting Working Group (PPBWG) to design an improved program budgeting framework in their countries, including simplification of program budgeting structure, streamlining budget performance indicators, and introducing mechanisms for linking program budgeting and indicators with strategic planning.

Members rate the quality of BCOP's knowledge products as high and report these products will be used to improve budgeting practices in their countries. Surveys were conducted in this period

on three BCOP knowledge products: Members from Albania, Bulgaria, Croatia, and Serbia reported that they would use knowledge from *Spending Reviews in the Netherlands*,⁷ and *Trends in Spending Reviews in PEMPAL Countries Benchmarked to Trends in OECD Countries*⁸ immediately, while Armenia, Bosnia and Herzegovina, Kosovo, Kazakhstan, and North Macedonia planned to use the knowledge in the design and preparations for their country introducing spending reviews or processes. Respondents identified useful lessons learned from the Dutch experience; clear explanations of roles and cooperation points in spending reviews; and valuable recommendations related to developing legislative and methodological frameworks. All respondents to the survey on *Improving Budget Documentation Clarity and Accessibility*,⁹ including Albania, Armenia, Bulgaria, Croatia, and Uzbekistan, reported that they would immediately use it in their work. They highlighted the clear explanations of the importance of transparency, clear and simple language, and the focus on improving budget literacy. The road map, practical examples, and recommendations on the preparation of guidelines using simplified official language, were all mentioned as useful.

⁷ <https://www.pempal.org/knowledge-product/spending-review-practices-netherlands>

⁸ <https://www.pempal.org/knowledge-product/spending-reviews-trends-pempal-countries-benchmarked-trends-oecd-countries>

⁹ <https://www.pempal.org/knowledge-product/improving-clarity-and-accessibility-budget-documentation>

2.2. IMPACT OF TCOP

Members confirm the TCOP is having a positive impact on national PFM reforms. 10 TCOP countries (Albania, Azerbaijan, Bosnia and Herzegovina, Croatia, the Kyrgyz Republic, Montenegro, North Macedonia, Serbia, Tajikistan and Uzbekistan) as well as Hungary responded “yes” to the question “Do you consider the knowledge acquired by participating to the TCOP events conducted between July 2021 and May 2023 had any positive impact on PFM reforms in your country?”. TCOP members surveyed at their annual

plenary meeting in 2023 provided specific examples of impact from each country (see **Attachment 1**). Several countries noted that the TCOP had helped identify good practices for integration of individual budget processes and treasury functions with other systems, offered guidance on the design of unified charts of accounts, and helped to strengthen IT systems in Treasury operations and liquidity and cash management.

2.3. IMPACT OF IACOP

For the successful promotion of reforms, the exchange of knowledge and experience with PEMPAL communities, as well as recommendations of IACOP international experts, play an important role.

Mr. Akhadbek Haydarov, Deputy Minister of Finance, Uzbekistan

The latest survey on the impact of IACOP showed strong results in all areas. To help measure IACOP impact on the development of the internal audit function in PEMPAL countries, IACOP has been collecting data related to 13 internal audit indicators since 2007. The latest survey was launched in FY21 and finalized in FY22. **Figures 3** and **4** below show the impact on aspects of the internal audit function and individual countries' reform progress.¹⁰

¹⁰ Two assumptions were made to avoid inconsistencies across years: (1) if no data is received, it is assumed that the situation remains unchanged since the previously submitted data; and (2) where an indicator did not exist/was not implemented in 2021, but had been reported as existing/implemented in an earlier survey, it is assumed that the indicator was wrongly reported in the previous period and corrected accordingly in this period as not existing.

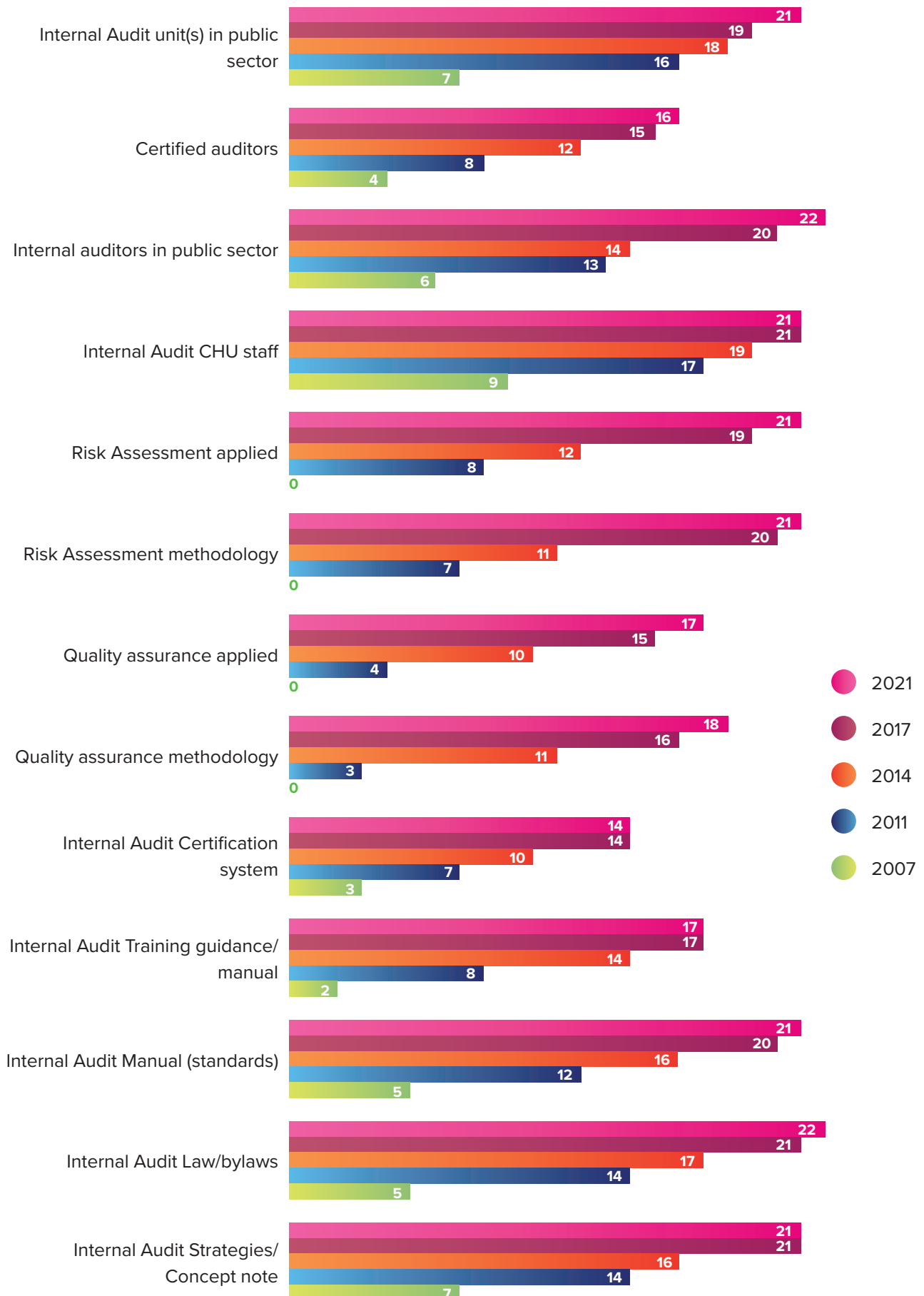
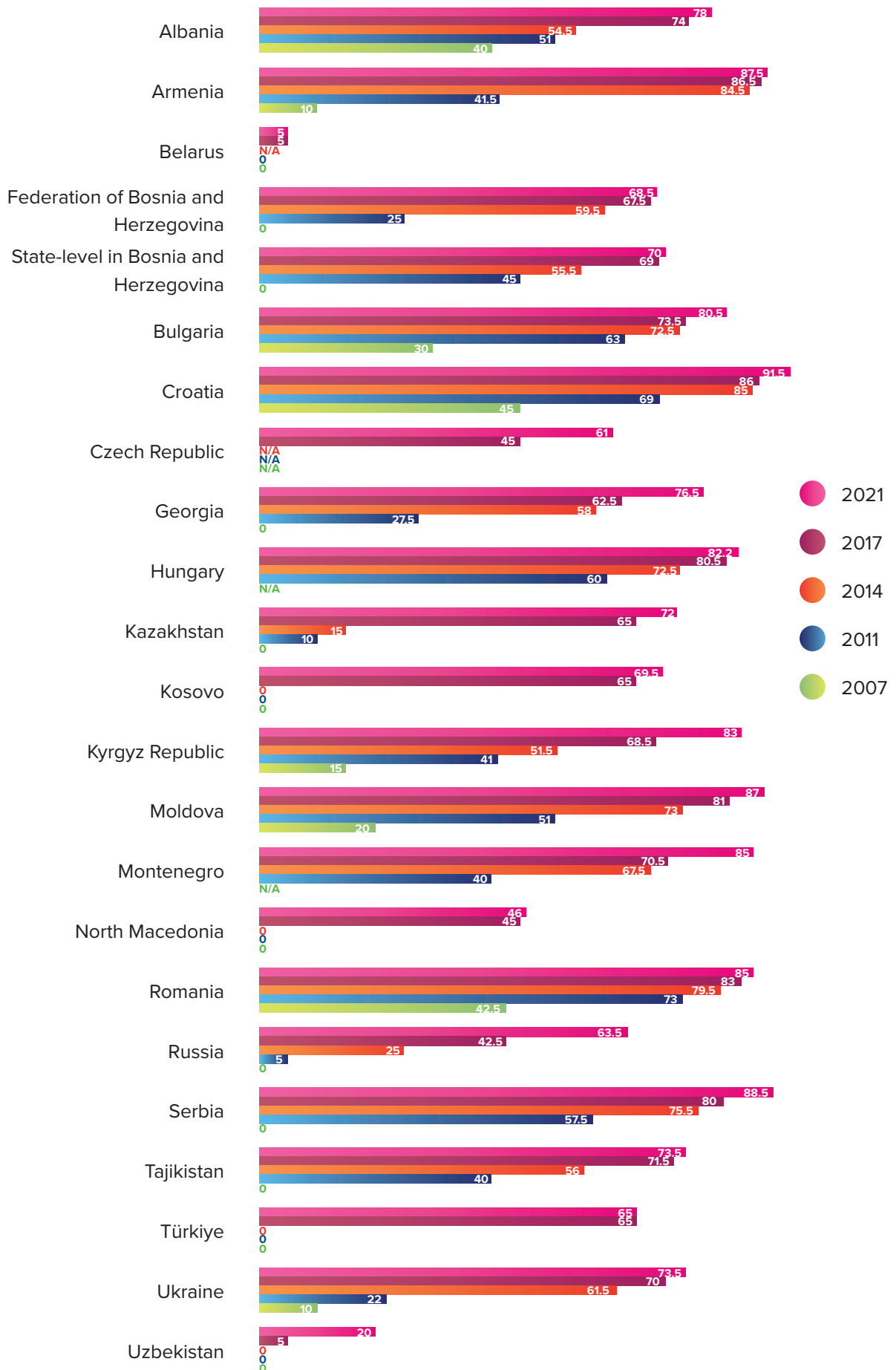
Figure 3: IACOP Impact (Number of Member Countries)

Figure 4: Progress in Internal Audit Reform (Impact %)



2.4. IMPACT OF PEMPAL OVERALL

Members across all three COPs report that PEMPAL contributes to improving their professional knowledge and skills. Self-assessments by PEMPAL participants provide evidence that individual members attach high value to the opportunities provided by the network. Data from FY22-23 event evaluation surveys

shows high ratings for the opportunity to learn from peers and the ability to apply knowledge obtained at events to daily work, as illustrated in **Figures 5** and **6**.¹¹ The results of the post event surveys, together with additional information on the methodology used, is summarized in **Attachment 4**.

Figure 5: Value of Learning from Peers



Source: Standardized online surveys administered after each significant event

Figure 6: Knowledge Applicable to Daily Work



Source: Standardized online surveys administered after each significant event

¹¹ Based on data from standardized on-line surveys administered after each face-to-face and online event (the latter starting from April 2020). Attachment 4 summarizes the average annual ratings for standard questions from these surveys together with additional information on the methodology used. Throughout the report, the titles of charts based on the data from these surveys are marked accordingly.

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3

PEMPAL RESULTS: ADDRESSING MEMBER'S PFM PRIORITIES

In FY22 and FY23 PEMPAL COPs worked on priority topics directly related to the PFM reform agendas of member countries. All events in FY22 were held virtually, and events in FY23 were held in a hybrid mode (both virtual and face-to-face). There were 31 events in total in FY22-FY23. The number of events is slightly lower than in FY21, when all events were

online. The reduced number of events reflects the pause in all PEMPAL activities from March to July 2022 and the resumption of face-to-face events from October 2022, which take more time and resources to organize but are highly valued by members. **Figure 7** shows FY22-FY23 events by COP. **Figure 8** shows the number and types of events across the years.

Figure 7: FY22-23 Events at a Glance



October 2022	BCOP	BCOP	IACOP	IACOP
	Work Planning Meeting, Bucharest, Romania	Participation at annual meeting of the OECD Central, Eastern and South-Eastern European Senior Budget Officials (CESEE SBO) network, Bucharest, Romania	Plenary meeting and the IIA Belgium joint event on Internal Audit in Transition: The Public Sector Perspective, Brussels, Belgium	IACOP extended leadership attendance at the European Confederation of IIA (ECIIA) Conference 2022 “Internal audit in a world of transition”, Brussels, Belgium

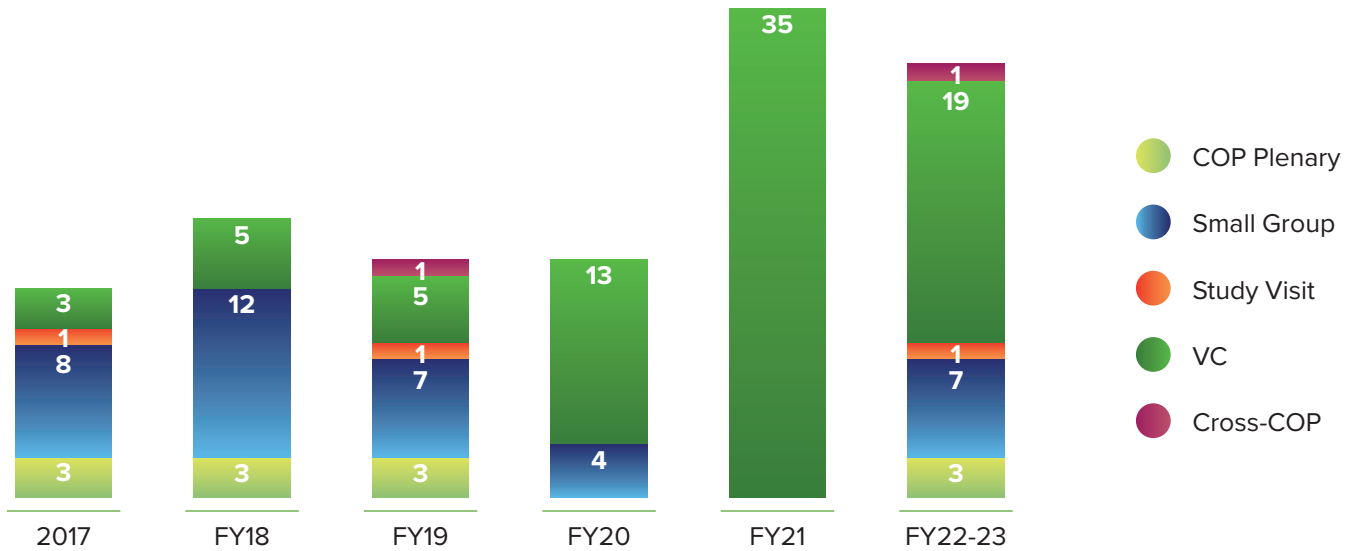
November 2022	TCOP	IACOP	CROSS-COP
	Videoconference: Thematic Group on the Evolution of the Role and Functions of the Treasury to discuss risk management in the Treasury of Albania	Videoconference: Joint Workshop with the Ministry of Finance, Uzbekistan: Internal Audit Good Practices and Learning from PEMPAL Experience	Videoconference: Joint event with the Public Expenditure and Financial Accountability program (PEFA) Secretariat on Global Trends in Public Financial Management and Crisis Budgeting: Insights from the ECA region

December 2022	IACOP	January 2023	BCOP	February 2023	BCOP
	Videoconference: CHU Challenges Working Group Meeting on Experience Sharing: Audit Committees in the Public Sector		Videoconference: Workshop on Green Budgeting: Strengthening the Role of Ministries of Finance in Driving Climate Actions		PPBWG’s participation in the Meeting of the OECD Working Party on Performance and Results, Brussels, Belgium

March 2023	BCOP	TCOP	IACOP
	Plenary Meeting Hosted by the Ministry of Finance of the Republic of Slovenia: Trends in Public Spending Effectiveness and Openness, Ljubljana, Slovenia	Videoconference: Thematic Group on the Evolution of The Role and Functions of the Treasury to present preliminary results of 2022 Survey of the Functions of the Treasuries in PEMPAL Countries	Extended Leadership Internal Control WG, Study Visit, and Executive Committee Meetings, Bern, Switzerland

May 2023	TCOP	June 2023	BCOP	IACOP
	Plenary Meeting hosted by the Treasury Committee of the Ministry of Finance of Kazakhstan: Treasury controls, risk management and use of information technologies, Almaty, Kazakhstan		Videoconference: PPBWG Workshop on Linking Strategic Planning to Budget Planning	CHU Challenges and Audit in Practice Working Groups Meetings, Durres, Albania

Figure 8: PEMPAL events by type



Total participation in PEMPAL events in FY22-FY23 was over 1,000 (Figure 9).¹² The number of participants was calculated “by agenda”. The verification of the number of participants at virtual events is much harder than for face-to-face events (there is usually no prior registration, several participants may connect through a single connection address, and some participants do not provide details making them impossible to identify), thus the number 1,023 can be considered a conservative estimate. IACOP in particular took advantage of the virtual format of knowledge events and extended the invitations to a wide range of internal auditors in member countries, including municipalities

and state-owned enterprises, which are not included in the number 1,023. There is some reduction in the total number of participants in FY22-23 compared to FY21 because of the pause in PEMPAL activities from March through June 2022 and the resumption of face-to-face events from October 2022 (as more people can join virtually).

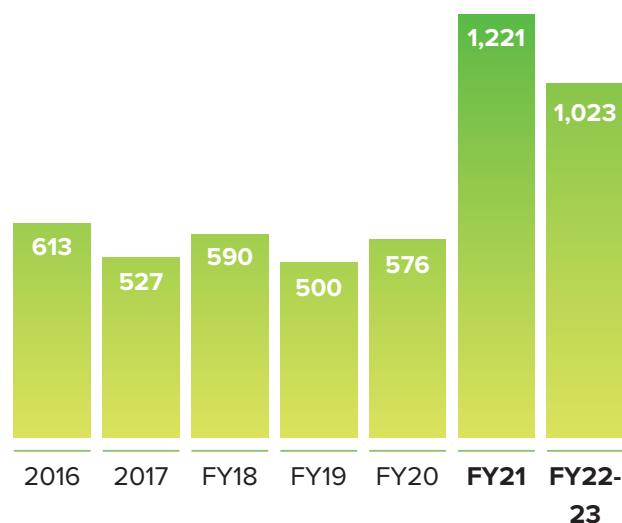
During the MTR process, the network leadership confirmed the commitment to continue to conduct cross-COP work. A cross-COP videoconference “Global trends in public financial management and crisis budgeting: insights from the ECA region”, was

¹² The head count “by agenda” is a sum of number of participants for each event, and participants who attended concurrent events at the same location are counted for each event separately

organized jointly with the PEFA secretariat in November 2022. The session discussed key developments in PFM from 2005 to 2021 as presented in the PEFA 2022 Global Report on PFM, with a focus on ECA countries including an overview of crisis budgeting tools and trends. In December 2021, PPBWG members joined an IACOP videoconference on the “Impact of Program and Performance Budgeting Reforms on the Public Internal Control”. A whole of network plenary meeting of members from all COPs is being planned for early FY25. A cross-COP organizational committee began preparatory work in 2023 and a cross-COP leadership team meeting is planned for early July 2024.

The following sections provide more details on each of the COPs and activities in FY22 and FY23.

Figure 9: Event Participants by agenda, including VCs



3.1. BUDGET COMMUNITY OF PRACTICE (BCOP)

The BCOP aims to strengthen budget methodology, planning, and transparency in PEMPAL member countries. Its main thematic priority objectives within the PEMPAL strategy are:

- **Sharpening tools for effective fiscal management** with a focus on performance and program budgeting through the PPBWG, and also identifying member countries’ challenges and priorities in other relevant areas (recent topics include baseline expenditures, climate-responsive budgeting, health-sector PFM, capital budgeting/public investment management, intergovernmental fiscal relations);
- **Strengthening fiscal transparency and accountability** with a focus through the BLTWG on budget literacy, transparency, and public participation initiatives; and
- **Expanding internationally available data on budgeting in PEMPAL countries** through identification and sharing of budget-related good practices and benchmarking within and outside of the PEMPAL region.

The thematic focus of BCOP in FY22 and FY23 (based on members’ priorities in annual online surveys) was on:

- **Clarity and accessibility of budget documentation.** Transforming the scope of budget documentation aimed at strengthening budget visibility and communication policies to provide a clear narrative with the context information needed for a full understanding of budget policy and intended results. BCOP examined principles, good practices, and proposed steps in budget clarity, visibility, and communications.

- **Updated stock of spending review practices and a deep-dive into a case study from an advanced country.** Benchmarking spending review practices of PEMPAL countries with those in OECD countries, including a detailed analysis of experience in the Netherlands, to identify current trends in good practices and provide advice on strengthening design and implementation of spending reviews in PEMPAL countries.
- **Budgeting for baseline expenditure.** Sharing good international practices on preparing expenditure baselines for recurrent and capital expenditure to improve the fundamentals for making credible projections of medium-term budgets. Examining practices focused on the health sector, and a detailed examination of the Slovak Republic's experience in the baseline budget planning.
- **Climate-responsive PFM.** Highlighting possible transformative actions of ministries of finance to react on climate change mitigation and adaptation. Identification of required changes in fiscal budget policies; discussing the core capabilities that need to be enhanced (including leadership capability, collaborative capability, and human and analytical capability); and examining entry points for climate change governance to provide examples advising on potential challenges throughout the planning and implementation cycle in different PFM areas.
- **Health sector PFM.** Exploring the experience and advice of international development organizations' assessment of health sector expenditures to identify good practices in healthcare systems' fiscal sustainability and strain on government budgets.

In FY22 and FY23, BCOP resumed face-to-face events, developed knowledge products, and deepened partnerships with relevant international organizations. BCOP membership included both long-standing members and new members who joined in this period as a result of staff turnover in ministries of finance. Members contributed by delivering presentations, reviewing and providing inputs to BCOP's knowledge products, and providing inputs

into planning BCOP activities in meeting discussions and online surveys. BCOP gathered detailed feedback throughout the period to ensure it was addressing members' needs and interests.

BCOP organized and/or took part in 11 events in FY22 and FY23, in face-to-face and virtual formats.

These focused on topics of program and performance budgeting and budget openness, as well as on budgeting for baseline expenditures, overall budgeting modernization, health sector PFM, and climate change responsive PFM (see list of events in **Figure 7**).

BCOP held plenary meetings in FY22 and FY23.

The FY22 plenary meeting was held in June 2022, with the e-mail distribution of prerecorded presentations of BCOP's two in-depth analytical knowledge products *Spending Reviews in the Netherlands*¹³ and *Improving Budget Documentation Clarity and Accessibility*.¹⁴ The FY23 plenary meeting in March 2023, hosted by the Ministry of Finance of the Republic of Slovenia, examined new experiences and advice in the areas of program and performance budgeting, budget openness, climate change-responsive PFM, and health sector PFM. The plenary shared developments from BCOP working groups and collected feedback on FY24 priority topics. The meeting brought together 74 participants, including 49 officials from 17 BCOP member countries. Participants included high-level officials from the Ministries of Finance of the Kyrgyz Republic and Bosnia and Herzegovina and managers of budget departments. International partners taking part included the OECD, PEFA Secretariat, International Budget Partnership (IBP), GIFT, and Public Expenditure Management Network in Asia (PEMNA).

BCOP's cooperation with international organizations included cross-participation in events and speaker exchanges with the OECD, GIFT, IBP, Coalition of Finance Ministers for Climate Action, PEFA Secretariat, and PEMNA. The BCOP continued its extensive cooperation with the OECD in FY22 and FY23, including taking part in the CESEE SBO and participation in the meetings of the OECD's Working party on Performance and Results. This gives PEMPAL

¹³ <https://www.pempal.org/knowledge-product/spending-review-practices-netherlands>

¹⁴ <https://www.pempal.org/knowledge-product/improving-clarity-and-accessibility-budget-documentation>

countries opportunities to share and benchmark their progress in program and performance budgeting with OECD countries and to learn and discuss new trends in program and performance budgeting in OECD countries. BCOP's attendance enabled members to learn about modernizing performance budgeting and improving the use of performance information; quality of budget institutions, processes, and tools; scaling up the use of spending reviews; budget and fiscal responses to the COVID-19 pandemic; communicating with the public in order to increase awareness and understanding of budgeting issues; and gender budgeting. BCOP presented its knowledge product on clarity and accessibility of budget documentation at the OECD CESEE SBO meeting and 14 participating BCOP countries reported on budget developments and reforms in their countries.

3.1.1. BCOP KNOWLEDGE PRODUCTS

BCOP produced five knowledge products in this period, including one by the BLTWG and two by the PPBWG. These were in different formats to address different needs expressed by BCOP members.

Spending Review Practices in the Netherlands

This PPBWG knowledge product provides a step-by-step overview of the spending review process in the Netherlands, which has the longest history and most spending reviews conducted over several decades. It also takes a deeper dive into one specific case – the spending review on child support schemes.



The knowledge product is available on PEMPAL website.

www.pempal.org/knowledge-product/spending-review-practices-netherlands

Improving Clarity and Accessibility of Budget Documentation

This BLTWG knowledge product presents good practices and recommendations for Ministries of Finance to improve budget clarity. It includes a roadmap with 12 steps for achieving full and meaningful accessibility and understandability of budget documentation and gives specific examples of good practices employed in different countries.



The knowledge product is available on PEMPAL website.

www.pempal.org/knowledge-product/improving-clarity-and-accessibility-budget-documentation

Spending Reviews: Trends in PEMPAL Countries Benchmarked to Trends in OECD Countries

This PPBWG knowledge product includes a brief general stock take of spending review practices in PEMPAL countries as of 2021, benchmarks these to practices in OECD countries, and offers suggestions and recommendations on spending review design, implementation, and addressing challenges.



The knowledge product is available on PEMPAL website.

www.pempal.org/knowledge-product/spending-reviews-trends-pempal-countries-benchmarked-trends-oecd-countries

Modernization of Budgeting: Current Directions and Tips

This knowledge product provides an outline of global developments and trends in budgeting, offering advice or food for thought for BCOP member countries. Topics include modernization of the approach to budgeting functions and spending effectiveness (including OECD's Draft Spending Better Framework and gender budgeting), modernization of budget communications and budget automatization (including budget clarity and understandability), and IT systems for budgeting. It also summarizes budgeting reform progress in 18 countries (including 13 BCOP countries).

The knowledge product is available on PEMPAL website.

www.pempal.org/knowledge-product/bcop's-knowledge-product-modernization-budgeting-current-directions-and-tips

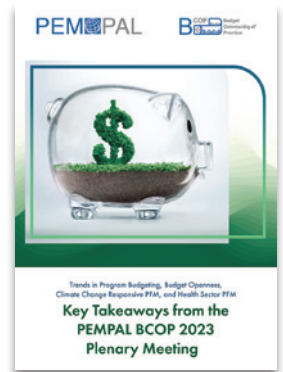


Trends in Program Budgeting, Budget Openness, Climate Change Responsive PFM, and Health Sector PFM

This knowledge product outlines the key takeaways from the BCOP 2023 Annual Plenary Meeting on measures for improving the effectiveness and openness of public spending. Government budgets across the world are under increasing pressure amid the interlinked global crises, fiscal stress, and demands for more effective public services and more open budgeting. This paper summarizes current trends and directions of reforms related to public spending effectiveness and accountability, including program and performance budgeting, budget openness, climate change responsive PFM, and PFM in the health sector.

The knowledge product is available on PEMPAL website.

www.pempal.org/knowledge-product/trends-program-budgeting-budget-openness-climate-change-responsive-pfm-and-health



3.2. TREASURY COMMUNITY OF PRACTICE (TCOP)

The TCOP aims to strengthen the treasury function of government. The TCOP supports reforms of national treasury activities; builds and enhances a highly professional community of treasury experts; and offers high quality resources and knowledge services on topics of priority professional interest to TCOP members.

During FY22-23, TCOP focused on four thematic priorities.

- **Evolution of the role and functions of national treasury institutions.** Transformation from the traditional processing role of treasuries towards more strategic functions, including the emerging risk management function and measures to ensure business continuity of treasury operations during and after COVID-19.

- **Cash management.** Benchmarking the treasury single account and cash management practices within the PEMPAL community to help identify good peer practices and to promote treasury reforms in budgeting for baseline expenditure, sound cash management and forecasting practices, and recognizing the impact that COVID-19 had on these processes.
- **Use of information technologies in treasury operations.** Exploring advanced analytical capabilities of modern financial management information systems (including AI-based decision support, performance monitoring and reporting platforms, interoperability of the treasury information systems with other PFM and wider government systems (including the role of the unified chart of accounts in underpinning these links), and acceleration of information technology developments as a result of COVID-19.
- **Public sector accounting and reporting.** Centralizing public accounting and reporting at the central government level, including issues of system integration, certification of accounting and reporting systems, provision of standard solutions, and public sector accounting and financial reporting reforms, including the role of the unified chart of accounts in ensuring transparency and accountability of COVID-19 responses.

TCOP members demonstrated their commitment and engagement throughout FY22-23 despite continued challenges. The TCOP met seven times. One face-to-face and six virtual thematic events were organized, including with the participation of the Korea Public Finance Information Service and the World Bank's Public Expenditure and Financial Management COP. One knowledge product was produced during this period and work on a new paper on the roles and functions of the treasuries is ongoing. TCOP members provided significant thematic agenda contributions for COP events, including the Almaty Plenary Meeting.

The TCOP responded to members' demand for increased knowledge sharing events due to the continued challenges caused by COVID-19. TCOP events, including as part of the plenary meeting, provided an opportunity for members to share operational experiences from the COVID-19 period,

identify lessons learnt, and discuss the implications for the further development of treasury systems and processes. TCOP members were able to share the operational challenges and practical solutions of ensuring business continuity of operations and operationalizing emergency arrangements.

3.2.1. TCOP WORKING GROUPS

The TCOP operates four working groups allowing sub-sets of members to meet more regularly to discuss and solve common problems. During the virtual mode of operation, the TCOP opened participation in events to all interested COP members.

Working Group on Evolution of the Role and Functions of the Treasury

The Working Group on Evolution of the Role and Functions of the Treasury continued discussions on the changing role of treasuries in FY22-23. This included learning about the Albanian approach to risk management, the regulatory and methodological framework for risk management, and treasury operational risks and how these risks are addressed through the treasury business processes. TCOP members met to consider the preliminary results of the 2022 Survey on the Functions of Treasuries in PEMPAL Countries, revealing the expansion of the types of funds and entities serviced by treasuries and reduction of the ex-ante control function of treasuries, which seems likely to be eliminated in the coming years.

I was able to identify new risks associated with the treasury system and operating system, including the process of mitigating them.

2023 Almaty Plenary Meeting, feedback survey

Discussion at the 2023 Plenary Meeting considered the evolution of the role and functions of national treasury institutions in member countries. Despite significant investments in information technologies, treasuries across the region continue to focus heavily on the traditional payments processing role and on ex-ante controls. Many countries continue to maintain an extensive network of regional treasury offices, but several have either already fully abolished them or are downsizing them gradually. The plenary stressed the need for treasuries to evolve over time from payment processing to higher value-added functions. Risk based management approaches are not yet well developed in most TCOP countries' treasuries, but there is a strong interest to learn more and begin integrating risk management to reveal where resources should be allocated to mitigate risks and optimize controls.

Working Group on Cash Management

The Working Group on Cash Management continued to address liquidity management challenges. The working group learned how the State Treasury of Georgia operates a consolidated Treasury Single Account (TSA) that covers all levels of budgets and all funds available to general government entities. Since the controls and separation of funds occur entirely in the general ledger, this eliminates the need for keeping separate bank accounts. This example illustrates the enabling role of information technology for modernizing public finance processes and practices. A joint videoconference with the World Bank Public Expenditure and Financial Management COP discussed the findings of the *2021 Treasury Single Account and Cash Management Survey* which benchmarked TSA and cash management practices within the PEMPAL community, identified good peer practices, and outlined potential areas for reforms. A core set of countries have developed cash management capabilities in line with sound international practices. Areas for further development include the structure and coverage of the TSA, greater

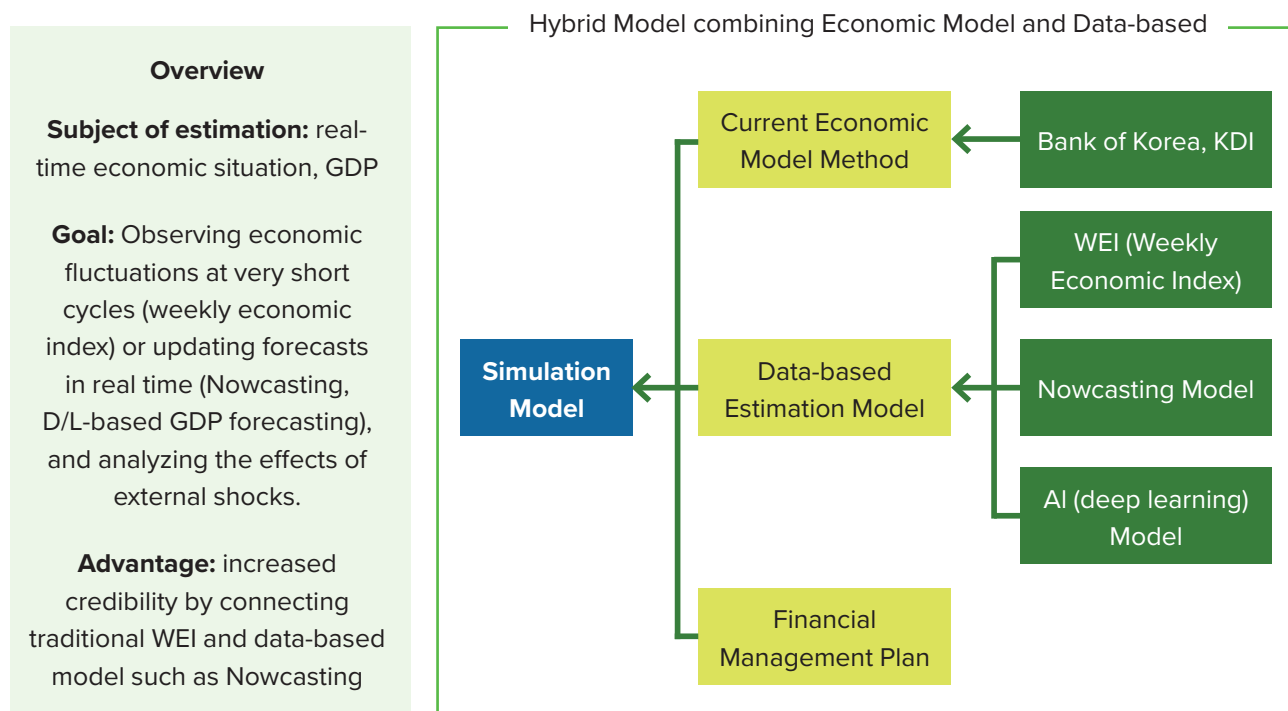
focus on the objective of cash management, the cash buffer and how it should be determined, as well as the capability to invest temporary surplus cash. During the 2023 Plenary Meeting, participants learned from the experiences of PEMNA countries, including Mongolia, the Philippines, Korea, Indonesia, and Vietnam.



Working Group on Use of Information Technologies in Treasury Operations

The main thematic focus of the Working Group on Use of Information Technologies in Treasury Operations in FY22-23 was on developing treasury information systems. It looked especially at the potential to expand functionality and reporting for a more sophisticated and broader set of stakeholders (including decision makers and the general public). The Korea Public Finance Information Service introduced the dBrain information system and its expected capabilities, which go beyond a traditional financial management information system with integrated core PFM modules, interfaces with other government systems, and AI-based decision making support to offer a unique policy assistance tool. The working group agreed that new technologies are likely to prompt new solutions in the use of information technologies for treasury operations, and the users of different services have to deal with the advent of AI, which is used in data warehousing, forecasting, and modelling.

Figure 10: AI-based GDP estimation



Source: PEMPAL TCOPWG on Use of Information Technologies in Treasury Operations event, November 2021

Working Group on Public Sector Accounting and Reporting

The Working Group on Public Sector Accounting and Reporting reviewed the challenges of public sector accounting reforms through the prism of information technologies. Discussions emphasized the need for a range of approaches on how accounting and reporting functions could be organized depending on the type of institution and the level of regional government. Technological integration based on unified methodologies, including chart of accounts, and unified technologies which allow integration of the accounting data of the spending units, would be essential. This includes information systems requirements, composition of data in the systems, procedures for obtaining and processing data, as well as for generation of periodic reports.

3.2.2. TCOP KNOWLEDGE PRODUCTS

Government Treasury Single Account and Cash Management in PEMPAL Countries: 2021 TCOP Survey Report

This knowledge product benchmarks the TSA and cash management practices within the PEMPAL community to help identify good peer practices and to promote treasury reforms. The quantitative core of the paper is the results of a survey conducted among PEMPAL member countries in early 2021. This points to progress in developing treasury and wider cash management functions, capabilities, and mechanisms in line with sound international practice. Although some diversity of practice remains, this is to be expected in view of different legal frameworks,

institutional and financial structures, and administrative cultures and histories.

The TCOP began work on a new knowledge product which will provide a snapshot of functions currently performed by PEMPAL national treasuries in FY23.

This will document recent changes in the scope and content of functional responsibilities of participating institutions. The knowledge product will contribute to the COP's internal body of knowledge and is expected to inform development of future TCOP action plans based on a better understanding of professional needs and competencies of the members.



There was previously not enough published material documenting the practice and processes of cash management. The full write up of the survey, with the additional explanatory material on cash management concepts, is very helpful to practitioners, particularly in environments with a heavy staff turnover.

Ms. Yasemin Hürçan, Regional Public Financial Management Adviser, International Monetary Fund

3.3. INTERNAL AUDIT COMMUNITY OF PRACTICE (IACOP)

The IACOP supports the establishment of modern and effective internal audit systems that meet international standards and good practices.

During FY22-23, the IACOP focused on the following:

- **The impact and value-added of internal audit.** Identifying challenges and solutions to improve internal audit value and impact from different perspectives, including CHU, managers, government, external auditors, and other stakeholders. Improving organization of internal audit functions (decentralized, co-sourcing, centralized models), what types of audits to perform, including advisory ones in response to management needs, the role of Audit Committee to strengthen internal audit independence and effectiveness. Applying the lessons learned during COVID-19.
- **Practical implementation of internal audit.** Sharing recent and upcoming developments in global internal audit standards and good practices. Internal audit advisory services, methodological and practical aspects, agile auditing, and IT audit training.
- **The CHU role in public sector reform coordination.** Acknowledging CHU challenges and functions at different stages of reform. How to (i) effectively coordinate public internal control reforms, (ii) establish the necessary legal and methodological frameworks and monitor their enforcement, and (iii) implement and regulate audit committees in the public sector.
- **Public internal control mechanisms.** Internal control implementation in different countries, supporting legislation and methodology, specifics of implementation in small versus big organisations.

The impact of program and performance budgeting reforms on public internal control.

- **Synergy of integrity management and anti-corruption with internal control.** Coordination between public internal financial control and other reforms, integrity management and anticorruption strategy, ways of cooperation. The steps to be taken by responsible authorities that bring mutual benefits.
- **Promoting IACOP and disseminating its knowledge products and experience.**

IACOP members continued their proactive engagement in activities throughout FY22-23.

Joint events organized with member countries and partner organizations demonstrate political support for internal audit reform as well as recognition of the value of IACOP expertise. Events in FY 22-23 focused on topics of common interest and sharing of experience and allowed further sharing of IACOP operations and knowledge products. A virtual hybrid event with the North Macedonia's Ministry of Finance discussed the public internal financial control system and experience of auditing IT general controls. A second joint event with the Kazakhstan Ministry of Finance reviewed progress in drafting public sector internal audit methodology, applying key performance indicators, and professional training for internal auditors, and acknowledged the need to develop methodological support. A joint event with the IIA Belgium focused on internal audit in transition and the public sector perspective. An online joint event with the Republic of Uzbekistan addressed the topic "Development of a Public Sector Internal Audit System". A study visit to Switzerland with the support of the Swiss State Secretariat for Economic Affairs learned from the Swiss experience of organizing public sector internal audit and internal control frameworks, its budgetary (public financial management) system, and the roles and responsibilities at the three levels of government in Switzerland.

3.3.1. IACOP WORKING GROUPS

The three IACOP working groups continued to meet in FY22-23 to allow members to progress their engagement with the topics and to learn from each other and from global experts.

Working Group on Central Harmonization Unit Challenges

The Working Group on Central Harmonization Unit Challenges focused on improving the effectiveness of internal audit, including a presentation on Georgia's reform experience, and increasing the use of audit committees in the public sector, considering good practice and addressing challenges in areas such the composition of the audit committees, remuneration, and areas of responsibilities, reporting lines etc.

Working Group on Internal Control

The Working Group on Internal Control addressed the impact of program and performance budgeting reforms on public internal control. The topic was discussed with input from the PEMPAL Budget Community of Practice and including guest speakers from the Netherlands, South Africa, Lithuania, and other countries in ECA and beyond. A face-to-face working group extended leadership meeting (combined with an ExCom meeting) on public sector internal control considered the challenges of implementing internal control in big versus small organizations, including experiences from Georgia, Bulgaria, Montenegro, and Hungary.

Working Group on Audit in Practice

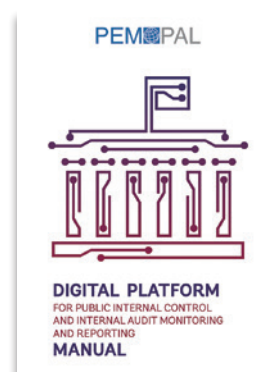
The Audit in Practice working group during its virtual Smart Interactive Talk shared experience on the provision of advisory services in the context of growing demand and interest in consulting assignments by public sector internal auditors. Subsequently, working group members covered a range of topics including internal audit operational/organizational models (centralized/shared service, decentralized, hybrid); recent and upcoming developments in global internal audit standards; and internal audit advisory services.

3.3.2. IACOP KNOWLEDGE PRODUCTS

The Public Internal Control and Internal Audit Monitoring Digital Platform

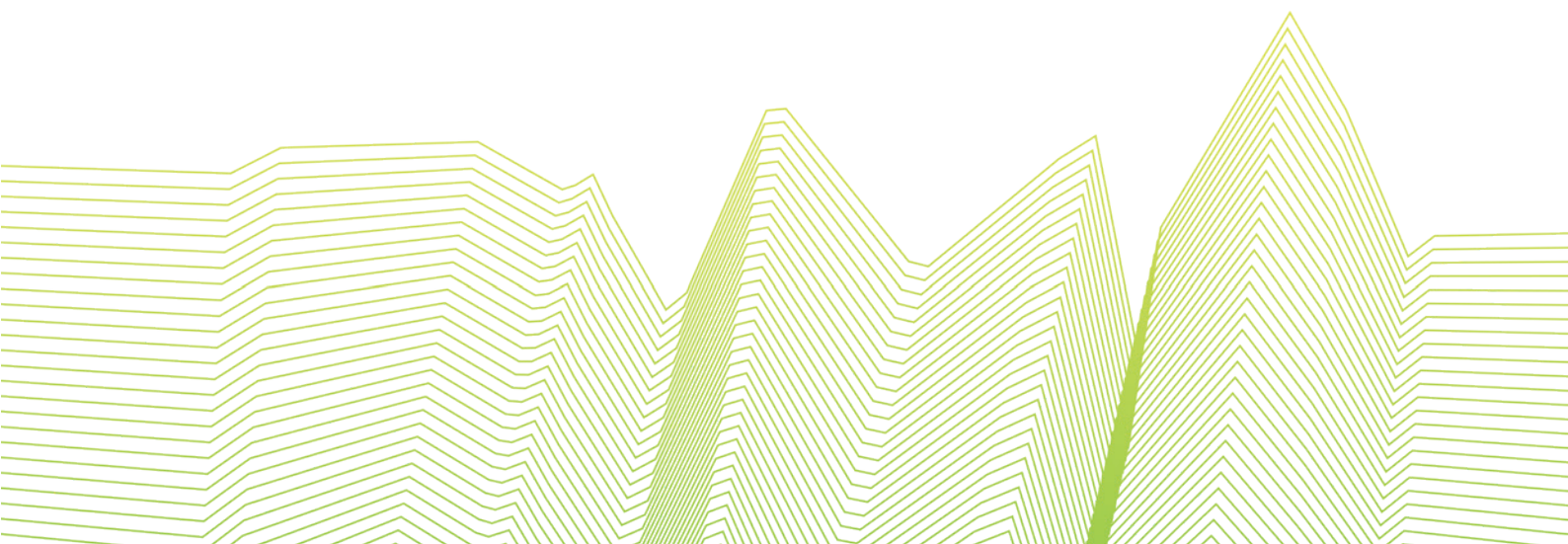
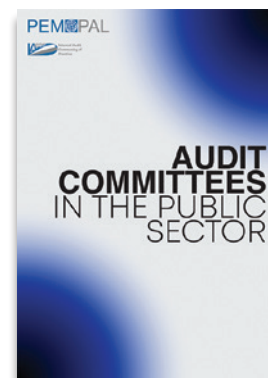
The Digital Platform was developed by IACOP as an IT tool to be used in central government by a CHU. It supports online collection, consolidation, monitoring, and analysis of internal control and internal audit status in the public sector at country level, local level, or in organizations. The Digital Platform helps to digitalize important tasks, such as vertical and horizontal generation of public sector organizations' internal control and internal audit status reports and to provide verification of the reported data. It can be used

for consolidated managerial reporting and to produce statistical and analytical data. It is a flexible tool that can easily be adapted to country circumstances, legal and regulatory requirements, and practices. The Digital Platform is supported by a User Manual which illustrates, describes, and explains the Platform's functionality and how to use its practical features, including setup, types of user and process of registration, reporting templates and operational specifics, ways to consolidate reports, analytical possibilities for comparison and visualization, and using the activity log.



Audit Committees in the Public Sector

This knowledge product summarizes the good practices collected from 2021 to 2023 by the IACOP Working Group on Central Harmonization Unit Challenges and discussed during IACOP plenary meetings. It provides guidelines on the mandate, responsibilities, composition, and reporting lines of the audit committee and other important aspects of its effective activity.



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4

PEMPAL RESULTS: SERVICES AND RESOURCES

PEMPAL continues to thrive despite challenges.

The region and PEMPAL members have faced many challenges in recent years which have impacted program activities as well as the Secretariat functions. Fortunately, the PEMPAL spirit and determination has helped to address these challenges successfully so far, the resumption of face-to-face events from October

2022 was particularly welcomed by members. The 2021 MTR highlighted member satisfaction with the quality of PEMPAL resources and services. Going forward, the challenge is to sustain these high standards while encouraging stronger member participation in producing knowledge materials and reducing the input from resource teams.

4.1. QUALITY AND RELEVANCE OF EVENTS AND MATERIALS

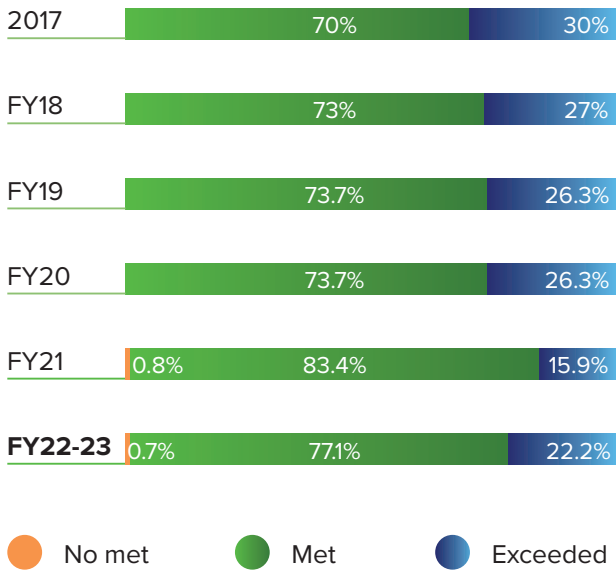
PEMPAL aims to offer thematic events on issues of priority interest for members. Post event evaluation surveys show that average satisfaction ratings remained at a high level in FY22-23 (**Figure 11**) and that events met expectations for a majority of participants and exceeded expectations for many (**Figure 12**). Participants rated positively the appropriateness of event content (**Figure 13**) and the relevance of issues addressed to their work (**Figure 14**). All ratings exceeding 4.5 are considered highly satisfactory, with slight variations between years being normal. At the same time, it is challenging to meet the expectations bar, which has been raised very high over the years. **Attachment 4** provides data on other indicators of PEMPAL quality monitored through event evaluation surveys. The surveys also provide a rich set of written feedback from participants on PEMPAL events, including practical suggestions for further improvements (see **Attachment 1**).

Figure 11: Overall Satisfaction with Events



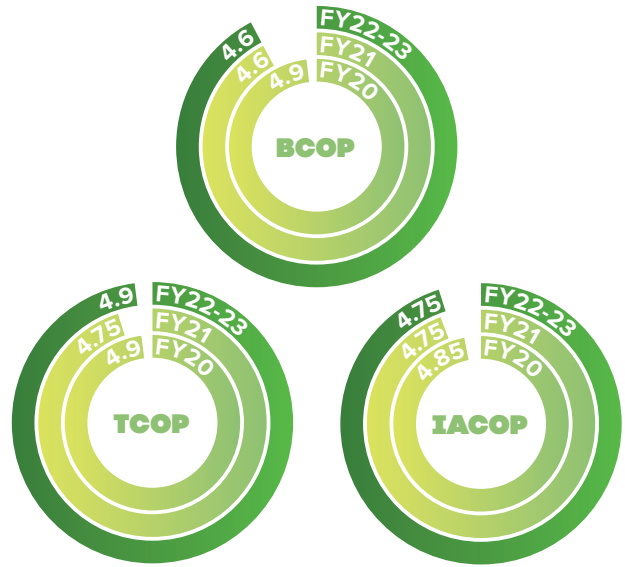
Source: Standardized online surveys administered after each significant event

Figure 12: Event Expectations of Participants, %



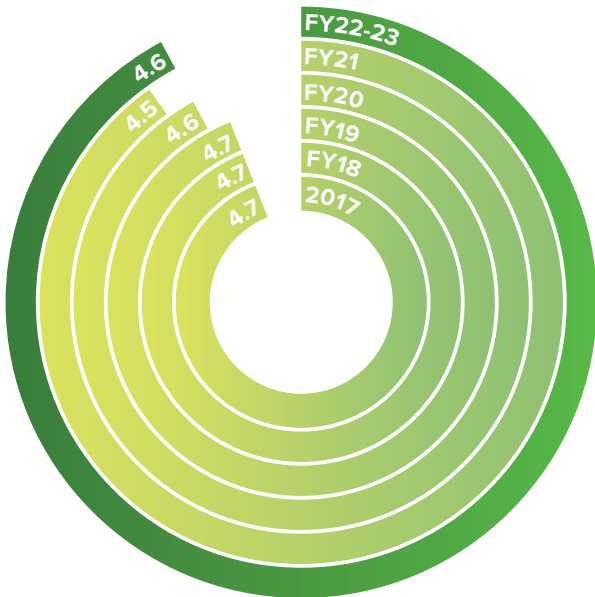
Source: Standardized online surveys administered after each significant event

Figure 13: Appropriateness of Event Content



Source: Standardized online surveys administered after each significant event

Figure 14: Events Addressed Issues Important for Participants' Work



Source: Standardized online surveys administered after each significant event

Event surveys also provide useful data on the opinions of participants about the quality of materials used. Post event survey data shows that participants value the resources provided by PEMPAL and find them relevant, appropriate, and useful. In particular, the surveys show high ratings for the appropriateness of the content of presentations, handouts, and other materials used at the events, as well as for the relevance and usefulness of presentations, see **Figure 15**.

Figure 15: Presentations were relevant and useful



Source: Standardized online surveys administered after each significant event

The number of PEMPAL knowledge products has increased in recent years. Knowledge products are an important service provided by the network. Knowledge products may include deep-dive analysis of a country's practices, provide analysis based on aggregate cross-country survey data on reform progress, identify key takeaways from meeting presentations and discussions, document good practices, and share reform challenges and solutions. During this reporting period, IACOP went beyond its typical knowledge reports by developing a digital platform to help member countries digitalize the reporting and monitoring of internal audit and internal control activities.

4.2. QUALITY OF CONTENT SUPPORT BY THE COP RESOURCE TEAMS

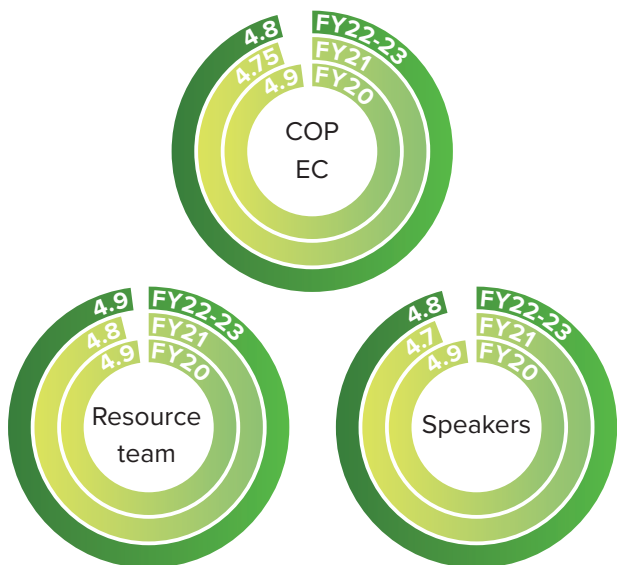
Resource teams are key to ensuring the network meets the expectations of its members and donors.

These teams support the ExComs to design agendas and surveys, source technical materials and experts, facilitate working and discussion groups, develop and manage COP budgets, and implement network improvement initiatives. The resource teams include thematic experts, engaged according to the technical needs of the topic under discussion. Other international experts are engaged as speakers or for technical short-term support, depending on the content requirements of the COP action plans.

The core resource teams provided by the World Bank in FY22-23 included Elena Nikulina (TCOP Lead

Coordinator), Yelena Slizhevskaya (TCOP Resource Person), Galina Kuznetsova (TCOP Resource Person), Iryna Shcherbyna (BCOP Lead Coordinator), Naida Čaršimamović Vukotić (BCOP Resource Person), Arman Vatyan (PEMPAL Task Team Leader/IACOP Lead Coordinator), Diana Grosu-Axenti (IACOP Resource Person), Lusine Grigoryan (IACOP Resource Person). Nina Duduchava continued to provide support for implementation of the program surveys. Kora Reichardt provided design support to reports and knowledge products. The experts mobilized by the World Bank included Mark Silins and Mike Williams for TCOP; Richard Allen, Maarten de Jong, and Tatiana Vinogradova for BCOP, and Jean-Pierre Garitte and Richard Maggs for IACOP. The Ministry

Figure 16: Quality of Services Provided - All COPs



Source: Standardized online surveys administered after each significant event

of Finance of the Netherlands, through its National Academy for Finance and Economics, kindly provided the expertise of Manfred van Kesteren and Ruslana Rudnitska. Other important IACOP contributors included Ms. Maria Del Pilar Saenz de Ormijana Valdes (OECD); Ms. Kathleen Meganck (Federal Internal Audit, Belgium); Ms. Phukuile Masudubele (National Treasury, RSA); Mr. Stephan Roudil, (Recovery and Resilience Facility, France); Mr. Markus Erlmoser (Federal MOF, Austria); Ms. Katleen Seeuws (The Institute of Internal Auditors, Global Headquarters). BCOP benefitted from the expertise of the OECD Public Management and Budgeting Division staff, led by Brian Finn and Alfrun Tryggvadottir.

The quality of services provided to the COPs was highly rated by participants in post event surveys in FY22-FY23. Event evaluation surveys asked about the quality of services provided by ExComs, resource teams, and event speakers. These showed very high ratings across all three COPs (Figures 16, 17, and 18).

Figure 17: Quality of Work of the Event Speakers



Source: Standardized online surveys administered after each significant event.
Note: Data for IACOP FY21 is not available.

Figure 18: Quality of Services Provided by the Event Resource Teams



Source: Standardized online surveys administered after each significant event

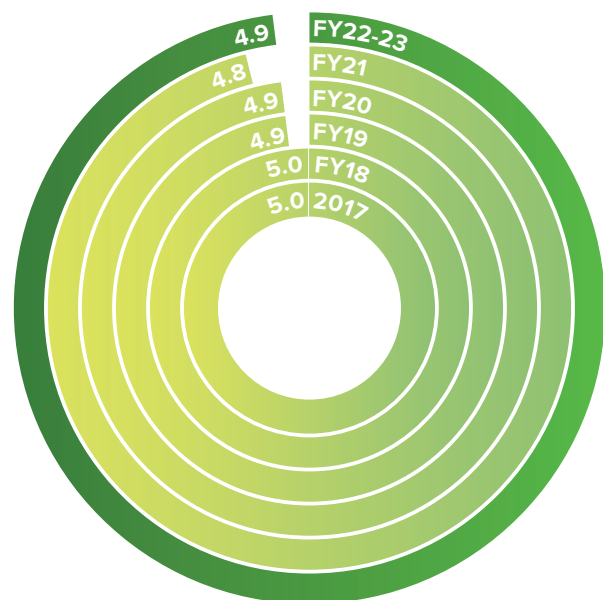
4.3. QUALITY OF LOGISTICAL AND ADMINISTRATIVE SUPPORT – PEMPAL SECRETARIAT

The administrative and logistical support services provided by the PEMPAL Secretariat are critical for effective operation of the network. Secretariat functions include: organizing face-to-face events e.g. coordinating event invitations, arranging flights, accommodation, visa support, translations, contracting venues and supplies; distributing event invitations, arranging event links and simultaneous interpretation for online events; providing background materials for PEMPAL Steering Committee discussions, such as amendments to internal regulations, updates on the COP budgets; monitoring performance based on a comprehensive set of indicators; preparing progress and annual reports; maintaining and editing the PEMPAL website and newsletter; and maintaining records of PEMPAL events and the virtual library.

The MTR noted that the high quality of Secretariat services was confirmed by all interview respondents, often noted as a strength of the network. The Secretariat in Moscow, with three full time staff plus the head of Secretariat, closed on July 1, 2022. There were various temporary options throughout FY23, and now new Secretariat members are based in Dushanbe, Yerevan, Almaty, and Washington DC, working on the program part-time. This has placed an increased burden on the resource teams to help run the program smoothly, especially after the resumption of the eagerly anticipated face-to-face events.

Secretariat services continue to be rated highly by members. Data from post event evaluation surveys in FY22-23 indicate that the quality of services provided by the Secretariat were at a high level in FY22-23 and achieved pre-pandemic levels despite the challenges (see **Figure 19**). Event organization was also ranked highly (see **Figure 20**).

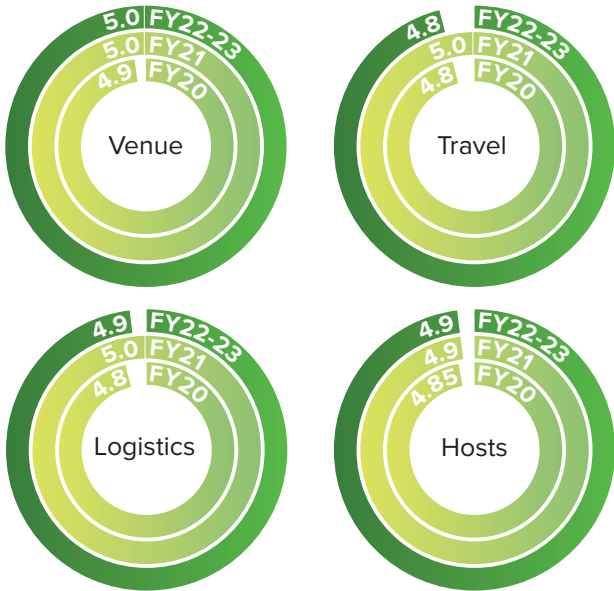
Figure 19: Quality of Administration (Secretariat)



Source: Standardized online surveys administered after each significant event

In FY22, the Secretariat was located in the World Bank Moscow office. It included Galina S. Kuznetsova (Lead coordinator), Ksenia Malafeeva (BCOP Coordinator), Ekaterina Zaleeva (TCOP Coordinator), and Kristina Zaituna (IACOP Coordinator). From FY23, various members are based in various countries. As of June 30, 2023, the Secretariat included Galina S. Kuznetsova (Lead coordinator), Mikaela Stepanyan (IACOP Coordinator) and Tetiana Shalkivska (TCOP Coordinator). Anara Tokusheva and Irma Khatiasvili provided support to TCOP and BCOP in FY23.

Figure 20: Quality of Event Organization

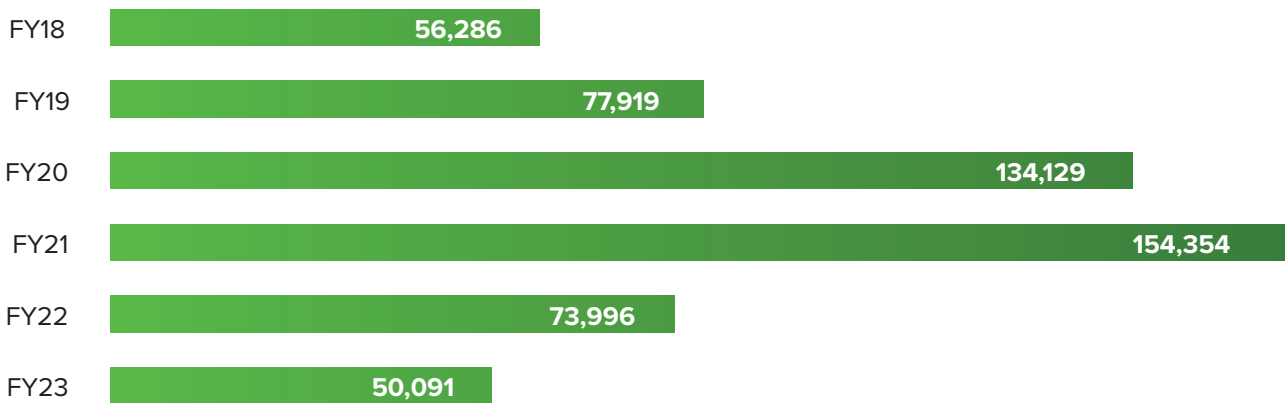


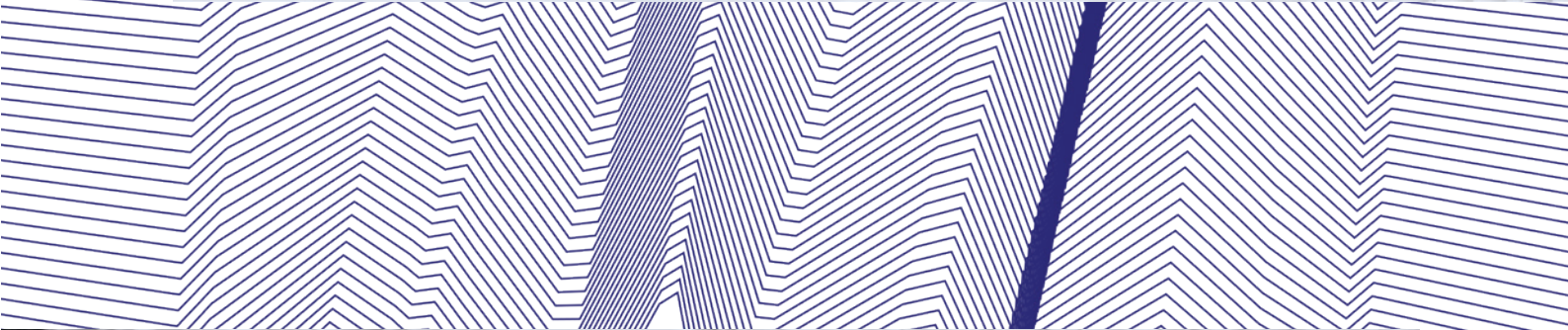
Source: Standardized online surveys administered after each significant event

The Secretariat maintains the PEMPAL website, the main storage platform for information on all program activities. Event materials are made publicly available on the website in the three official languages of PEMPAL. In line with the greening initiative, no printed materials have been provided at events or distributed to participants in hard copy since 2017. Instead, all documents and knowledge products are consolidated on the PEMPAL website, including event announcements, event materials, and translated presentations. This paper free practice made the switch to an online only mode of operations much easier during COVID-19, and the easy availability of materials was valued by members. The PEMPAL virtual library, attached to the website, provides an efficient and cost-effective storage facility for event materials as well as country documents shared by participants, including laws, regulations, and analytical products.

Data on web traffic shows a decrease in the number of page views. The monitoring tool, based on google statistics, shows that the number of page views is in line with the pre-pandemic level, which can be explained by the resumption of face-to-face events rather than all activity being online (see **Figure 21**).

Figure 21: PEMPAL website traffic (Page Views)





The background features a complex pattern of thin, wavy lines in shades of green and blue, creating a sense of depth and movement. A large, bold white number '5' is positioned on the left side of the image.

5

PEMPAL RESULTS:
A VIABLE NETWORK

Strong donor support and committed membership and leadership are key assets of the PEMPAL network. Data for the period provides evidence of continued strong member commitment to the network,

including through provision of in-kind and financial contributions to the program by member countries. Excellent donor partnerships have ensured a positive financial situation for the program.

5.1. COMMITTED MEMBERSHIP AND LEADERSHIP

The network continued to benefit from the strong support of member countries and individual members in FY22-23 through different channels. The resumption of face-to-face meetings was warmly welcomed.

The ExComs are the driving force of the network, members invest significant time in network activities. Most ExCom members have served on the respective committees for several years. As many concurrently hold senior positions in their home institutions, such dedication indicates strong commitment to the PEMPAL network. Five TCOP ExCom members are heads/deputy heads of national treasuries. The Assistant Minister for Budget and Public Expenditure of the Federal Ministry of Finance of Bosnia and Herzegovina served as a BCOP ExCom member.

The ExComs are responsible for the formulation and implementation of all COP activity plans. The chairs and deputy chairs of COPs are also members of the PEMPAL Steering Committee and provide updates on the progress of COP activities. ExComs meet regularly, on average once a quarter, and since the resumption of post-COVID-19 travel, they also have the opportunity

to hold their meetings in person. The BCOP and TCOP ExComs have formal minutes on the PEMPAL website,¹⁵ while the IACOP ExCom has minutes stored in the COP's internal shared web resource, available on request.

In FY22, 16 of the 23 member countries were represented on at least one ExCom. Composition of the committees is limited by the program operational guidelines to nine country representatives. While each COP has its own internal process for ExCom membership all are required under the operational guidelines to hold annual elections for the chair (see **Attachment 2** for lists of ExCom members).

The resumption of face-to-face events made it easier to attract high-level involvement from member countries. Overall, 59 senior officials¹⁶ from member countries attended PEMPAL events in FY22-23. The TCOP in particular attracted significant numbers of senior officials; a total of 43 over the period, with 12 joining the annual plenary meeting in Almaty, Kazakhstan. The BCOP and the IACOP each welcomed eight senior officials to their events.

¹⁵ All minutes available at <http://www.pempal.org/about/governance/ex-com-bcop/> and <http://www.pempal.org/about/governance/ex-com-tcop/>

¹⁶ Senior officials are Ministers/Deputy Ministers of Finance and Heads and Deputy Heads of Treasury and those in equivalent positions.

The active engagement of members in the preparation and delivery of COP events is an important success factor of PEMPAL activities. Member country representatives actively developed and delivered the event agendas in FY22-FY23. COP members also actively contributed to work on knowledge products.

PEMPAL keeps stakeholders informed of activities to help maintain strong support for the program.

Members actively promote the value of PEMPAL in their countries. Traditionally, this has focused on face-to-face events in hosting countries, including reports in the media, interviews, and press releases on ministry of finance and treasury websites. In the absence of face-to-face events, members continued to share information about events, often taking advantage of their virtual nature to reach out very broadly.

Box 1: Examples of PEMPAL promotion activities by members in FY22-FY23

Examples of how member countries disseminated information from the events in Brussels, Almaty, and Durres in 2022-23:

- Conferința plenară PEMPAL IACOP „Auditul intern în tranziție: Perspectivele sectorului public” | Ministerul Finanțelor

<https://mf.gov.md/ro/content/conferin%C8%9Ba-plenar%C4%83-pempal-iacop-auditul-intern-%C3%AEn-tranzi%C8%9Bie-perspectivele-sectorului-public%E2%80%9D>

- Алматыда 21 елдің қатысуымен қазынашылық қауымдастықтың пленарлық мәжілісі өтуде

<https://www.gov.kz/memleket/entities/kazyna/press/news/details/559980?lang>

- Preluarea bunelor practici în domeniul auditului intern

<https://customs.gov.md/ro/articles/preluarea-bunelor-practici-in-domeniul-auditului-intern-1501-ro>

Other examples collected from FY22-23 post event surveys showing how participants promoted PEMPAL and shared information about events:

Presentations of the event will be posted on the website of the Ministry of Finance of Uzbekistan, as well as some photos from the event and a report on the goals and results achieved. A press release of the event will also be published in the MoF Telegram bot, followed by an online presentation on the results of the event.

— BCOP-OECD October 27-28, 2022

I often give trainings on the budgeting, where I always include what I learned at PEMPAL events.

— BCOP PPBWG VC June 21, 2023

5.2. STRONG DONOR SUPPORT AND OVERSIGHT

PEMPAL donors play a critical role in sustaining the benefits of the network for member countries. In addition to providing financing for the program through the PEMPAL MDTF, donor partners provide significant content support for the activities of the COPs and play a key role in providing strategic oversight of network operations through their involvement in the Steering Committee.

The main source of program funding through the PEMPAL MDTF in FY22-23 were Swiss State Secretariat for Economic Affairs (SECO), the Ministry of Finance of the Russian Federation, and the European Commission. Both SECO and the Ministry of Finance of the Russian Federation transferred their contributions in previous FYs, in accordance with the respective administrative agreements. The European Commission made its first two contributions in FY21 and FY23. All donors are represented on the PEMPAL Steering Committee, which is chaired on an informal rotating basis between them and the World Bank.¹⁷

The World Bank continued its support for PEMPAL in FY22-23. The Bank actively participates in the work of the Steering Committee, provides technical support to COPs on the preparation and implementation of activities, manages the Secretariat, and administers the PEMPAL MDTF. Engagement in PEMPAL is in line with the Bank's ECA regional strategy by contributing to effective governance and institutions of member countries. The Bank supports ECA countries to strengthen their budget and financial management practices in response to continued strong demand. PEMPAL complements country-level PFM reform activities that include lending and non-lending

products, such as investment projects and budget support lending, as well as various forms of analytical and advisory services.

PEMPAL is supported by a range of partners who place high value on their engagement with PEMPAL and whose participation is valued by members. Each of the COPs have a range of governments and global and country institutions that they work with that are from outside the PEMPAL region:

- **BCOP:** The OECD regional network for CESEE SBO and the OECD SBO Network for Performance and Results, IBP, and GIFT. In FY22 and FY23 BCOP also collaborated with the Coalition of Finance Ministers for Climate Action, PEFA Secretariat, and PEMNA.
- **TCOP:** the Ministry of Treasury and Finance of Türkiye, the Hungarian State Treasury, and the Debt Management Agency of Hungary.
- **IACOP:** The National Academy for Finance and Economics of the Netherlands, the European Commission, OECD, SIGMA, Ministries of Finance of Poland, France, and Austria, the National Treasury of South Africa, IIA Belgium, the Brazilian National Council of Internal Control, the Ministry of Finance of North Macedonia, the Ministry of Finance and Economy of Uzbekistan, and the Ministry of Finance of Albania.

PEMPAL members appreciate the engagement of institutions and countries outside the region and the connections into this global technical network in their professional areas.

¹⁷ The Ministry of Finance of the Russian Federation has been inactive and did not participate in meetings since February 2022.

5.3. ENSURING A FINANCIALLY VIABLE NETWORK – KEY INDICATORS

The PEMPAL MDTF administered by the World Bank was the main source of program funding in FY22-23.

Actual spending from the MDTF in FY22 and FY23 was significantly below expectations, especially in FY22 (see **Table 1**). The lower than expected spending was mostly due to the absence of any events from March through June 2022, the postponing of the Cross-COP leadership meeting from FY22 to early FY24, and readjustments in the COPs.

Financial contributions from member countries and third parties were not required in FY22 because PEMPAL operated in an online format throughout the year.

In-person events finally resumed in FY23. In both FY22 and FY23 the amount of both financial and non-financial contributions fell below the target (**Figure 22**), but with the resumption of face-to-face events, the figure increased noticeably in FY23 and the target for FY24 can be expected to be met.

About 8 percent of total program spending in FY23 was covered by financial and in-kind contributions from member countries.

These contributions include

hosts' contributions, especially at events in Almaty and Durres. Over 30 participants from the Kazakhstan Treasury Committee from all over the country joined the TCOP plenary meeting in May 2023 at the hosts' expense. The in-kind and financial contributions from other parties amounted to 5 percent of total program spending and included self-payers from non-member countries, such as Brazil, South Africa, and others, as well as presentations delivered by non-member countries and experts.

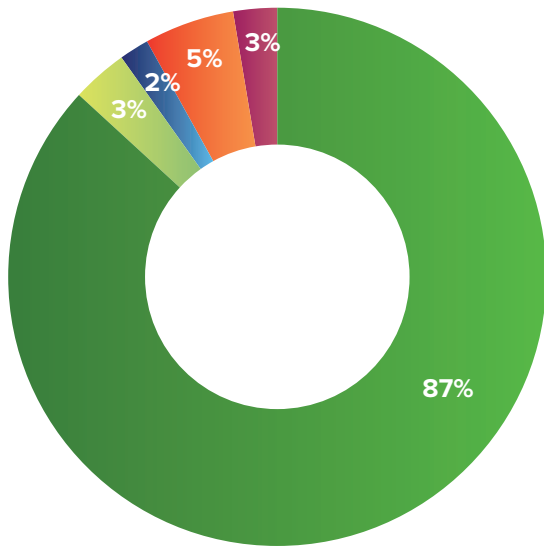
COP actual expenditure was less than planned expenditure in FY23.

The planned expenditure included savings from the previous period, but even with the resumption of face-to-face meetings, the Secretariat and resource team constraints in FY23 prevented full use of these savings (as shown in **Figure 23**). COP meetings are expected to continue in hybrid mode for the remainder of this strategy period, with up to three face-to-face events per COP per year as well as virtual events (which cost only a fraction of face-to-face events).

Table 1: PEMPAL Expenses, FY22-23, USD'000

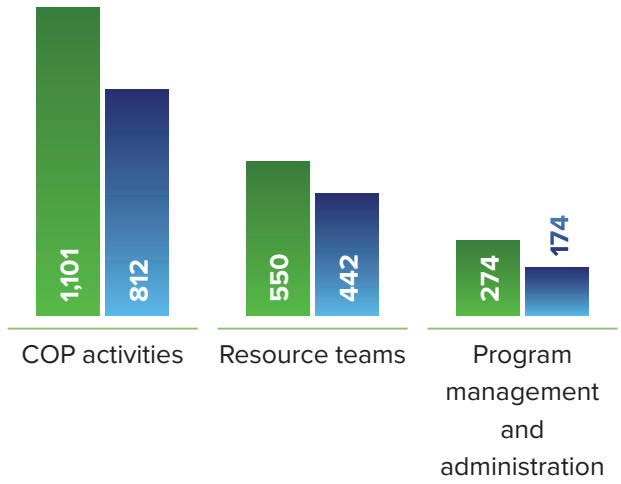
Expenses	Planned		Actual	
	FY22	FY23	FY22	FY23
Expenses financed from PEMPAL MDTF	1,414.0	1,925.0	635.4	1,427.4
Financial and non-financial contributions from members and third parties	150.0	270.0	46.9	217.1

Figure 22: PEMPAL Sources of Funding, % Share FY23



- PEMPAL MDTF
- financial contributions from the member countries
- in kind contributions from the member countries
- financial contributions from other parties
- in kind contributions from other parties

Figure 23: Expenses financed from PEMPAL MDTFs FY23 actual vs plan, USD'000



- Approved at the beginning of FY
- Actual



The background features a complex, abstract pattern of thin, wavy lines in shades of green and blue. A prominent, darker blue diagonal band runs from the bottom left towards the top right, creating a sense of depth and movement. The overall effect is a textured, almost 3D-like surface.

CONCLUSION

PEMPAL challenges during this reporting period were even greater than in FY20 during the global pandemic, but the program continues to demonstrate its resilience and relevance to members and donors. The resumption of the face-to-face meetings from October 2022 was widely welcomed. The feedback

from post event surveys is overwhelmingly positive, and with the new Secretariat arrangements in place and no funding constraints, PEMPAL is set to deliver the results under the ongoing extended strategy period and hopefully beyond.



Attachment

1

**IMPACT OF PEMPAL
PFM PRACTICES
AND PROFESSIONAL
CAPACITY OF PFM
SPECIALISTS**

SPECIFIC FEEDBACK ON IMPACT COLLECTED FROM THE COPS IN FY22-23

SOME EXAMPLES OF TCOP IMPACT PROVIDED BY MEMBERS

Albania noted that TCOP events helped with the Albania Financial Management Information System project implementation and linkages with other systems; tools for cash management and forecasting; and risk management. Specific recent examples include Georgian experience with the integration with public procurement; Turkish and UK experience with cash forecasting and management and Indonesian with bottom-up daily forecasting; and information from Mongolia and South Korea on the software to manage risks.

Azerbaijan confirmed using TCOP knowledge products to improve/benchmark their Treasury operations, especially in managing the cash balance.

Croatia used knowledge obtained through various TCOP events to improve its legislative framework, including the Budget Law and by-laws. It also revised the agreement with the Central Bank as well as related protocols regulating rights and obligations of parties.

Kyrgyz Republic noted that knowledge of new developments in treasuries across the region received through TCOP helped them to benchmark their activities and improve their practices.

Montenegro acknowledged that the experience and knowledge gained at PEMPAL events as well as

materials on the website had influenced the design of the unified chart of accounts and the draft accounting methodology. The experience of countries with more advanced public sector accounting reforms was key in this process.

North Macedonia stated that the knowledge gained at TCOP events enabled staff to add value and quality to the development of the new integrated financial management information system that is being designed. Launch of the new system is planned for January 2025 and they will be happy to present it to the TCOP community once operational.

Serbia noted the improvement of the public finance control system.

Tajikistan mentioned TCOP's impact on the country's transition to e-submission of accounting reports compliant with International Public Sector Accounting Standards (IPSAS), and increased capacity of the staff that facilitated the work on the draft Public Procurement Law.

Türkiye noted that while there may not be specific policy impact in the reporting period, but the meetings that discussed cash management had improved the overall capacity of the cash management department in the Ministry.

Uzbekistan is undergoing several PFM reforms and expects that the knowledge shared by the TCOP peers will assist in using the accrual method in accounting and reporting; in improving liquidity and cash management and in facilitating controls in treasury operations.

SOME EXAMPLES OF IACOP IMPACT FROM MEMBERS

In Kazakhstan, we have implemented audit committees in the public sector and introduced key performance indicators for internal audit activity. We have improved internal audit training and quality assurance using the knowledge and good practices accessed through IACOP. We need to further improve the methodology and will use IACOP good practices and knowledge products.

— *IACOP Central Harmonization Unit Challenges Working Group, Smart Interactive Talk, July 1, 2022*

In Uzbekistan, we set up the CHU, the division for working with Internal Audit Services, we developed and approved the model regulation on Internal Audit Services and are drafting the methodological documents based on IACOP knowledge products and practices learned. The number of internal audit services increased from 5 in 2017 to 47 in 2022.

Uzbekistan has begun the implementation of PFM reforms, including internal audit and internal control. In further promotion of internal audit reform, we wish to translate and distribute PEMPAL knowledge products in the Uzbek language.

— *IACOP and Uzbekistan Ministry of Finance joint event, December, 2022*

In Georgia, we are using IACOP knowledge products and practical experience. This is why we asked for this virtual event to learn from Romanian and other peers experience. We got good results: the number of internal audit services increased from 23 up to 114 in 2021 and the number of auditors increased up to 450. Legislation, methodology, and training are in place, but we still need to improve the value and impact of internal audit. That is why we are looking for peers' practical advice on how to implement audit committees and are very grateful for the unique opportunity PEMPAL offers.

— *CHU challenges Working Group, Experience sharing – Audit Committee in the Public Sector, Smart Interactive Talk, December 2022*

FEEDBACK ON PEMPAL FROM POST-EVENT SURVEYS IN FY22-23

CONTENT AND FORMAT

Cash management in our country is at the initial stage. And we are very interested to know how this happens in other countries.

— *TCOP videoconference, October 20, 2021*

Above all, the events are very well organized. I would also like to note that a large number of participants, including members of the PEMNA country, took part in the meetings. It was very interesting to exchange experiences and current situation in the field of public financial management.

— *TCOP Plenary, May 22-26, 2023*

I liked best the exchange of experience with fellow auditors. Professional progress is best through good practice, i.e., seeing how others work and whether the same can be applied in your team/organization.

— *IACOP Plenary, October 4-5, 2022*

TECHNICAL SUPPORT

The quality of the leadership and management of the World Bank was at a very high level.

— *IACOP Plenary, October 4-5, 2022*

The overall event activities were very well designed and organized. The speakers were top level and presentations were very helpful.

— *IACOP event, March 21-23, 2023*

The interest shown by all participants clearly demonstrates that all our countries have problems with linking strategic and budget planning. Therefore, presentations on this topic are very useful for us. The cases of PEMPAL member countries are especially important.

— *BCOP videoconference, June 21, 2023*

The presentation was comprehensive, the information was helpful, and we were able to get clear answers to questions.

— *TCOP videoconference, February 9, 2022*

I liked everything about the in-person event. Especially after long online meetings. A lot accumulated that couldn't be asked online. In an informal setting, we learned a lot about the state of affairs in internal audit in PEMPAL member countries.

— *IACOP Plenary, October 4-5, 2022*

LOGISTICAL AND ADMINISTRATIVE SUPPORT

The logistics were very good, especially a meeting room with natural light and large windows.

— *IACOP Plenary, October 4-5, 2022*

Kudos to the staff of the Secretariat, for the timely, quality, and efficient services provided from the beginning of the organization of the event via e-mail,

during the trip, during the duration of the event, until the last hour when we left the hotel for the airport. Thank you so much for everything. I enjoyed being with all of you dear friends and learned a lot about my job. I look forward to meeting and working together in our PEMPAL Community as soon as possible.

— *IACOP Plenary, October 4-5, 2022*

SUGGESTIONS FOR IMPROVEMENT

Free communication between participants during face-to-face events is better than remote/videoconferencing.

— *TCOP Plenary, May 22-26, 2023*

It would be interesting to involve line ministries in the PEMPAL meetings to share their views and to strengthen their experiences. This will strengthen overall PFM process in the countries when both side (ministry of finance and line ministry) is informed and engaged.

— *BCOP Plenary, March 22-24, 2023*

I don't like the theoretical part when it is explained how it should be, I like direct application and operational work.

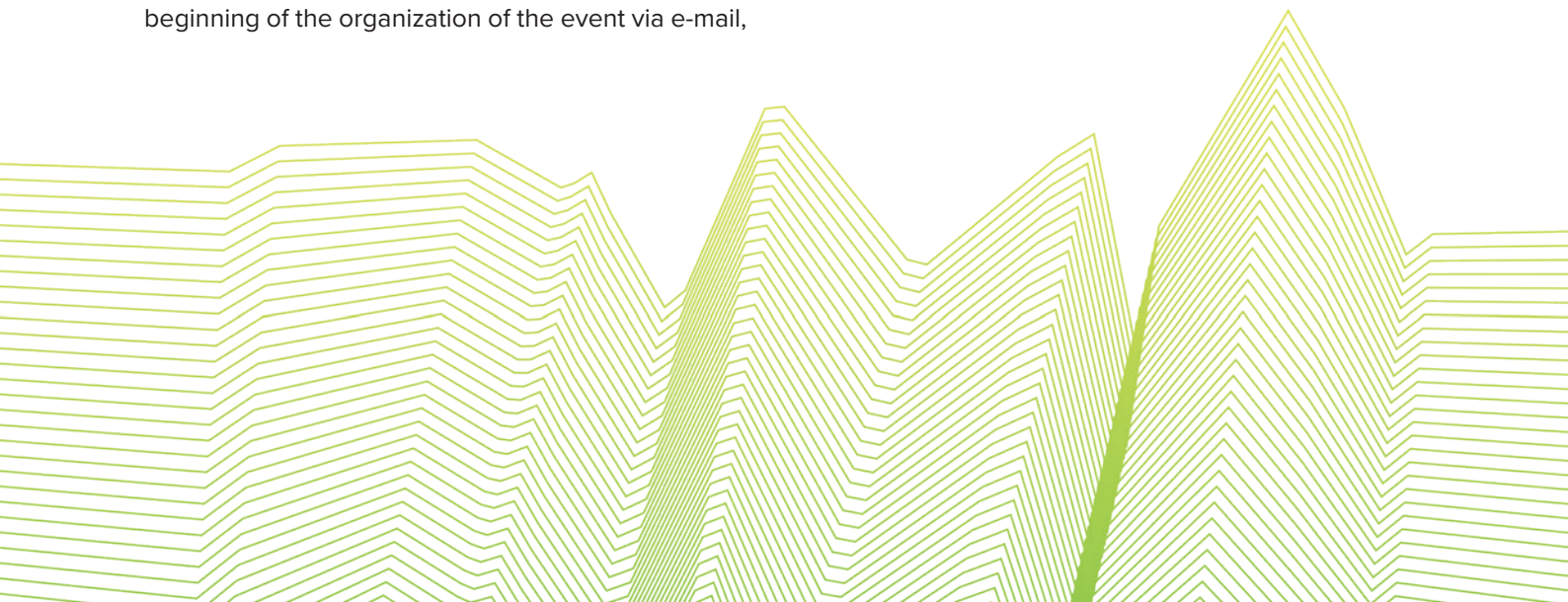
— *IACOP videoconference, July 1, 2022*

It would be good to add more to Q&A time.

— *IACOP Plenary, October 4-5, 2022*

Participants should be encouraged to ask more questions.

— *BCOP videoconference, December 2, 2021*



Attachment

2

COMPOSITION OF PEMPAL COP EXECUTIVE COMMITTEES DURING FY22-23

BCOP ExCom Members

Aynura Bakaybayeva	Uzbekistan
Lead Economist, Department of State Budget, Ministry of Finance	
Emil Nurgaliev	Bulgaria
State Expert in the Budget Methodology Division, Ministry of Finance (Deputy Chair since November 2022)	
Nikolay Begchin	Russian Federation
Director of the Department of Result-Oriented Planning and Efficiency of Budget, Ministry of Finance (Deputy Chair until November 2022, inactive since March 2022)	
Ruzanna Gabrielyan	Armenia
Head of Budget Department, Ministry of Finance	
Alija Alijović	Bosnia and Herzegovina
Assistant Minister for Budget and Public Expenditure, Federal Ministry of Finance	
Nevenka Brkić	Croatia
Head of the Local Government, Ministry of Finance	
Vasile Botica	Moldova
Head of the Division for Sectoral Budget, Ministry of Finance	
Marina Tikhonovich	Belarus
Deputy Head, Budget Process Methodology Department, Ministry of Finance (inactive since March 2022)	
Ivan Rakovskiy	Russian Federation
Referent, Department of Result-Oriented Planning and Efficiency of Budget, Ministry of Finance (inactive since March 2022)	

TCOP ExCom Members

Liudmila Gurianova	Belarus
Deputy Head of State Treasury, Ministry of Finance	
Ilyas Tufan	Türkiye
Director General, Directorate General of Debt Office, Ministry of Treasury and Finance	
Mimoza Pilkati	Albania
Director of Treasury Operations Department, General Directorate of Treasury, Ministry of Finance	
Nazim Gasimzade	Azerbaijan
Director, State Treasury Agency, Ministry of Finance	
Erekle Gvaladze	Georgia
Deputy Head of Cash Management Department, State Treasury, Ministry of Finance (since January 2023)	
Rakhat Tokbayev	Kazakhstan
Chair of the Treasury Committee, Ministry of Finance (since June 2022)	
Anuar Dzhumadildaev	Kazakhstan
Former Chair of the Treasury Committee, Ministry of Finance (from April 2021 until February 2022)	
Maxim Chiobanu	Moldova
Head, State Treasury, Ministry of Finance	
Alexander Demidov	Russian Federation
Deputy Head of the Federal Treasury (inactive since March 2022)	

IACOP ExCom Members

Tatjana Trajkovska	North Macedonia
Head, Department for Public Sector Financial Inspection and Coordination for Combating Fraud against EU Funds, Ministry of Finance (Chair since January 2022)	
Ljerka Crnković	Croatia
Senior Advisor-Specialist, Central Harmonization Unit, Ministry of Finance (Chair until December 2021)	
Petru Babuci	Moldova
Deputy Head, Public Internal Financial Control Policy Division, Ministry of Finance	
Grigor Aramyan	Armenia
Chairman, Association of Internal Auditors, Accountants and Supervisors (Deputy Chair since October 2022)	
Mite Mitevski	North Macedonia
Assistant Head, Central Harmonization of the Internal Financial Control System in the Public Sector (Alternate Member since October 2022)	
Nikolina Bibić	Croatia
Head, Service for Coordination of Internal Audit, Central Harmonization Unit, Ministry of Finance (Alternate Member since October 2022)	
Marioara Diaconescu	Romania
Director, Central Harmonization Unit for Public Internal Audit, Ministry of Finance	
Dragos Catalin Niculae	Romania
Head, Central Harmonization Unit for Public Internal Audit, Ministry of Finance (Alternate Member since October 2022)	
Albana Gjinopulli	Albania
Director, Directorate of Harmonization of Internal Audit, Ministry of Finance and Economy (Member since October 2022)	
Giuli Chkuaseli	Georgia
Head, Public Internal Control Department, Ministry of Finance	
Irma Gelantia-Akhvlediani	Georgia
Deputy Head, Public Internal Control Department, Ministry of Finance	
Stanislav Bychkov	Russian Federation
Deputy Director, Department of Budget Methodology, Ministry of Finance (Member, inactive since March 2022)	
Lyudmila Muromtseva	Russian Federation
Head, Audit Oversight Department, Treasury of Russia (Alternate Member, inactive since March 2022)	

Legend

Chair

Deputy Chair

Member

Note: Members served on the committee for the entire period unless otherwise stated.

Attachment

3

**PEMPAL STEERING
COMMITTEE MEMBERS,
FY22-23**

Table 2: Composition of the PEMPAL Steering Committee in FY22-23 and as of June 30, 2023

Name	Organization	Country	Role	Position
Daniel Boyce	World Bank		Practice Manager	Chair
Vincent Bigot	European Commission		Donor	Member
Franziska Spoerri	Swiss State Secretariat for Economic Affairs		Donor	Member
Daria Kirillova¹⁸	Ministry of Finance	Russian Federation	Donor	Member
Arman Vatyan	World Bank		PEMPAL Team Leader / IACOP Resource Team (Lead)	Member
Aynura Bakaybayeva	Ministry of Economy and Finance	Uzbekistan	Chair of BCOP	Member
Tatjana Trajkovska	Ministry of Finance	North Macedonia	Chair of IACOP	Member
Petru Babuci	Ministry of Finance	Moldova	IACOP Deputy Chair	Member
Ludmila Gurianova	Ministry of Finance	Belarus	Chair of TCOP	Member
Iryna Shcherbyna	World Bank		BCOP Resource Team (Lead)	Permanent observer
Naida Carsimamovic Vukotic	World Bank		BCOP Resource Team	Permanent observer
Diana Grosu-Axenti	World Bank		IACOP Resource Team	Permanent observer
Lusine Grigoryan	World Bank		IACOP Resource Team	Permanent observer

¹⁸ Inactive from July 1, 2022

Name	Organization	Country	Role	Position
Elena Nikulina	World Bank		TCOP Resource Team (Lead)	Permanent observer
Galina Kuznetsova	World Bank		Secretariat Supervisor, TCOP Resource Team	Permanent observer
Yelena Slizhevskaya	World Bank		TCOP Resource Team	Permanent observer
Tetiana Shalkivska	World Bank		PEMPAL Secretariat (TCOP)	Permanent observer
Mikaela Stepanyan	World Bank		PEMPAL Secretariat (IACOP)	Permanent observer





Attachment

4

SUMMARY OF RESPONSES TO PEMPAL EVENT EVALUATION SURVEYS

Participants are asked to complete a standardized anonymous online questionnaire after most events organized by the PEMPAL Secretariat. These include a number of standard questions answered using a response scale. They also give participants an opportunity to provide written comments.

The following table provides simple averages of responses for all the standard questions from the current survey template. If not indicated otherwise, the response scale used is 1 to 5, where 5 is the maximum possible (best) rating.

Table 3: Summary of Responses to the Standard Questions from the PEMPAL Event Evaluation Surveys

Question	FY21 average response rating	FY22-23 average response rating
Was this your first participation in a PEMPAL event? (Yes, %)	19.3%	23.4%
How do you rate your participation in this event? (Active, %)	30.9%	33%
How do you rate the event duration overall? (About right, %)	90.8%	89%
The level of the event was appropriate for a person with my experience and knowledge	4.5/5	4.7/5
The event agenda was properly planned	4.6/5	4.7/5
The content of the event was properly prepared	4.7/5	4.8/5
The event addressed issues important to my work	4.5/5	4.6/5
The event covered a right number of topics for the amount of time available	4.4/5	4.5/5
Presentations made during the event were relevant and useful	4.5/5	4.7/5
Enough time was reserved for questions to speakers	4.6/5	4.5/5
Objectives of the event achieved	4.6/5	4.7/5
Quality of services by COP Executive Committee	4.8/5	4.8/5
Quality of services by resource team	4.8/5	4.9/5
Quality of services by event speakers	4.7/5	4.8/5

Question	FY21 average response rating	FY22-23 average response rating
Secretariat		
■ staff responsiveness ¹⁴	4.8/5	4.9/5
■ written communication	4.8/5	4.9/5
■ registration	4.8/5	4.8/5
Administration ¹⁵	4.8/5	4.9/5
Was the guidance provided in the event announcement message sufficient for you to prepare for the event? (Yes, %)	98.6%	99.2%
Were the guidance materials on the videoconference tool sufficiently clear? (Yes, %)	99%	98.6%
Did you experience any problems with using the videoconference tool? (No, %)	83%	89.4%
Did you receive agenda and event information in sufficient time (Yes, %) ¹⁶		98.6%
Are you satisfied with the quality of simultaneous ¹⁷ interpretation provided during the event?	4.7/5	4.8/5
Are you satisfied with the quality of written translation of event materials?	4.6/5	4.8/5
Did the event disappoint, meet, or exceed your expectations? (Exceed, %)	15.9%	22.2%
I will be able to apply the knowledge acquired at this event to my work	4.2/5	4.3/5
Do you plan to brief your colleagues on this event? (Yes, %)	96.5%	98%
Overall, my satisfaction with the event was...	4.6/5	4.7/5

¹⁴ Appeared in FY21 for surveys after VCs

¹⁵ Appeared in FY21 for surveys after V: for TCOP – direct data, for other two COPs – calculated according to the results of three previous questions

¹⁶ No data for F21 as this question is using only after face-to-face events.

¹⁷ Or consecutive interpretation for some events.

