

No. 389/2014

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Ljubljana 25.8.2014

SUBJECT: Confirmation

This is to confirm that Ms. Olivera Gorgieva Trajkovska has cooperated in the implementation of Training of Internal Auditors - TIAPS in Public Sector project in Macedonia, between December 2012 and October 2014. The project was delivered by the Center of Excellence in Finance - CEF in cooperation with Chartered Institute of Public Finance and Accountancy – CIPFA from the United Kingdom. The project was financed by the US Donors Challenge Fund through the USAID, Slovenia's Development Cooperation through the Ministry of Foreign Affairs of Slovenia, Ministry of finance of Macedonia and CEF.

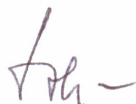
Ms. Gorgieva Trajkovska contributed to a team of mentors and delivered the module Public Sector Accounting and Financial Reporting at certificate level of the training.

About TIAPS:

The Training of Internal Auditors in the Public Sector (TIAPS) is a program that strengthens professional qualifications in internal audit processes. It helps individuals apply international standards and improve accountability within reformed public finance systems. The training curriculum is focused at requirements introduced by EU accession processes. The curriculum consists of four integrated modules at the Certificate Level and three integrated modules at the Diploma Level. Each level can be completed within a year. The program offers internationally recognized, professional qualification provided jointly by the CEF and CIPFA (Chartered Institute of Public Finance and Accountancy).

Best regards,

Mira Dobovišek  
Director



Appendix: Short overview of TIAPS in Macedonia

## **Short overview of implementation of the Training of Internal Auditors in Public Sector in Macedonia**

**Training of Internal Auditors in Public Sector (TIAPS) in Macedonia was implemented at the request of the beneficiary - Ministry of finance of Macedonia with the financial support of US Donors Challenge Fund through the USAID, Slovenia's Development Cooperation through the Ministry of Foreign Affairs of Slovenia, Ministry of finance of Macedonia and Center of Excellence in Finance – CEF in cooperation with the Chartered Institute of Public Finance and Accountancy – CIPFA from the United Kingdom.**

CEF has taken into account the fact that TIAPS was the first certification training of internal auditors ever in Macedonia, which implies challenging absorption capacities of the candidates. The TIAPS absorption capacities rely on the firm knowledge and skills in accountancy. The assessed level of absorption capacities was proven during the Pre-requisite training.

Tutors have successfully completed the methodological and substance training (ToT) with CEF and CIPFA. CIPFA tutors presented to participants the CIPFA standards of teaching, presentation, motivation of students, and assessments' marking. After the successful and completion of ToTs, CIPFA tutors have shared with CEF the evaluation reports, that provided reflection on development of each tutor and proposals for forming the tutors' teams, based on tutors background, knowledge and gained methodology skills.

Students were selected without discrimination based on gender, ethnicity, religion, political orientation or any other form of discrimination. Selected students were internal auditors and public finance civil servants from all state levels in Macedonia. Official start of the training was December 2012 by a well promoted and media covered ceremony at the Faculty of Economy, University Ss. Cyril and Methodius.

Three international modules were designed by CIPFA and translated from English to Macedonian. International modules were translated by Macedonian public finance experts and proofread by linguists. The materials were translated on time, which enabled timely and smooth organization of ToT and training of students.

The Macedonian Ministry of Finance has developed, in line with CIPFA guidelines, the National Module of public finance legislation and taxation.

In classroom training was performed in cooperation of local and Slovenian tutors. Training was successfully completed for two groups of 65 students in total who were thought on following modules:

1. National Module- public finance legislation and taxation (NM)
2. Internal Audit Fundamentals (IM1),
3. Public Sector Accounting and Financial Reporting (IM2),
4. Governance and control (IM3).

Each module in classroom training was followed by learning period and two exam terms. Successful students who passed all 4 exams will be awarded CIPFA certificate.

Training of both groups of students was assisted by Slovenian TIAPS tutors, who have joined students and local tutors for several days in Skopje, and supervised the training process, and assisted with suggestions on its improvement.

All exams for international modules were drafted by CIPFA in English and then translated to Macedonian. Slovenian tutors reviewed the examination questions before they were delivered to students, and CIPFA has provided the second marking of the exam, in order to assure TIAPS marking quality. CEF has ensured the CIPFA standards on the students' identification at exams were met, as well as that the examination premises and process were in line with CIPFA guidelines.

The Minister of Finance established a Working Group - WG for Localization, composed of 8 members, some of them being TIAPS tutors and one CEF representative. The WG's tasks were to provide TIAPS localization capacities and needs assessment, and complete proposals for necessary revision and implementation of legislation relevant for sustainable locally run TIAPS. In parallel to tasks targeting TIAPS localization, the Minister has assigned the WG with the tasks relating to localization of the Public Accounting training. This is a positive sustainability step, as two training programs are compatible and deserve unified treatment in localization process.

The minimum success of training was met (50% students' pass at all exams), and the result of 45 students pass out of the total of 65 enrolled, demonstrates high pass rate, that is 69%.

The successful students will be awarded CIPFA certificate at the official closing ceremony of the project envisaged in October 2014.