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PRACTICE OF CONDUCTING A COORDINATED AUDIT BY THE SAI-MEMBERS OF INTOSAI

Abstract: *The importance of state audit both at the domestic and international level is growing day by day. After all, thanks to the state audit, inspections are carried out on topical issues, errors, violations are identified, and possible ways to prevent them. And the identification of violations, consulting on their elimination is one of the tasks of the SAI of each country. Therefore, this article substantiates the need for further study of best practices of foreign countries, analyzes the experience of the SAI of the INTOSAI member states, the main organization uniting state audit and financial control bodies. In particular, the organization and conduct of a coordinated audit in countries such as Australia, Russia, and Ukraine were studied. As a result of the research, it was found that three types of coordinated audit are used in these countries: parallel, joint and coordinated. Based on the analysis of domestic legal acts, the authors revealed that two types of coordinated audit are used in the Republic of Kazakhstan, namely parallel and joint. Based on the experience of foreign countries, it is proposed to introduce a connected audit into the practice of state audit and financial control bodies.*

Keywords: *Coordinated audit; connected audit; INTOSAI; cooperation of countries; CIS.*

Introduction

The task of the government of any state is to create the most favorable conditions for the development of the country, the life of its people. To fulfill these tasks, it provides for the necessary programs financed from the state budget. And control over the implementation of these funds, especially the Republican budget, verification of the implementation of programs is the task of the supreme audit institutions (SAI) of each state. Therefore, in the address of our president K. Tokayev dated March 16, 2022, the following issues were considered: "There are many large-scale projects and programs in the country. But, for various reasons, the progress of their implementation is not encouraging. Therefore, the Parliament needs to strengthen control over the quality execution of the Republican budget. In this regard, I propose to create a higher Audit Chamber instead of an accounting committee. Its chairman must report to the Deputies of

the Mazhilis twice a year. Thus, the status of the Mazhilis will increase." [1]

The arrival of the high Audit Chamber instead of the Accounts Committee for control over the execution of the Republican budget requires studying the world experience and, if necessary, including its advanced aspects in the practice of state audit bodies. Therefore, in this article, a comparative analysis of the practice of foreign SAI will be considered, and the points that can be implemented in the country will be determined.

The purpose of the article is to suggest ways to improve domestic state audit based on a comparative study of the SAI experience of INTOSAI members.

To achieve this goal, the following tasks were set and solved:

- study of theoretical aspects of coordinated audit;
- analysis of the practice of conducting an audit agreed with the SAI of different countries;

- identify and propose ways to improve coordinated audit.

Research methods. In the course of the study, general – scientific and special research methods (comparative critical analysis, induction and deduction, analysis and synthesis) were used.

The main part. First, let's answer the questions of what organization INTOSAI is and which states are included in it. INTOSAI is an autonomous, independent, professional and non-political organization founded in 1953 as a permanent institution. [2] initially, it consisted of 34 states, and according to the 2020 report, it included 195 full members of the organization, including the European Chamber of auditors and 5 associate members. The general secretariat is located in the building of the Accounting Chamber of the Republic of Austria in Vienna. The main goals of the organization:

- mutual support for SAI;
- promote the exchange of ideas, knowledge and experience;
- act as a recognized global public voice of SAI within the framework of the international community;
- setting standards for checking the public sector;
- promoting appropriate national governance;
- support for the development of SAI potential, continuous improvement of cooperation and efficiency.

As for coordinated audit, according to INTOSAI standards, coordinated audit is defined as an audit in which two or more audit bodies participate.[3] In other foreign sources: “parallel audit - traditionally means that SAI's participants adopt the same audit goals in their countries and jointly establish appropriate audit criteria and methods. However, each SAI department can decide how to conduct an audit and what specific criteria and methods of audit should be used.” [4] In accordance to the Concept Framework of Coordinated Parallel Audit of Public Debt Management Information Systems of Ukraine a connected audit means that the SAI of Ukraine will be the coordinator of the audit, which will

develop a joint audit program, which will analyze the contribution of the SAI, which will participate in the generalization of comments and conclusions of national audits and the presentation of draft joint documents. [4]

In their research, foreign scientists Juan Manuel Portal and Jorge Bermudez Soto clearly reveal three types of coordinated audit:

1. Parallel audit - common to the main solutions. Each SAI department conducts its own audit on its territory, jointly determining the topic. At the end, each SAI will submit its own report.

2. Joint Audit - conducts one audit group consisting of two or more SAI's auditors and prepares a single joint audit report submitted to each relevant management body. The main solutions are common.

3. Connected audit - combines joint and parallel audits: the main decisions are made jointly, each SAI conducts an audit on its territory and submits an independent report. However, in the end, the results are combined into a single report[5].

And in accordance with the main law regulating the state audit in the country paragraph 4 of Chapter 3, Article 17 of the law of the Republic of Kazakhstan “About state audit and financial control” dated November 12, 2015 № 392-V, “Joint audit is an audit, which is carried out jointly within the framework of a single program and a group of state audit within the terms agreed with the state audit and financial control bodies and (or) state bodies, including the SAI of other countries, based on the results of which a single final document is adopted”. [6] This law also contains a definition of parallel audit, Parallel audit. It is an audit conducted independently by other state bodies, including the SAI of other countries, on agreed issues and deadlines, with subsequent exchange of results of inspections.

It is noted that in foreign practice, three types of coordinated audit are used, and only two types are used in the practice of our country. In order to achieve this goal, let's go deeper into our research.

Mostly, this type of audit is one of the types of audit described in the International Organization

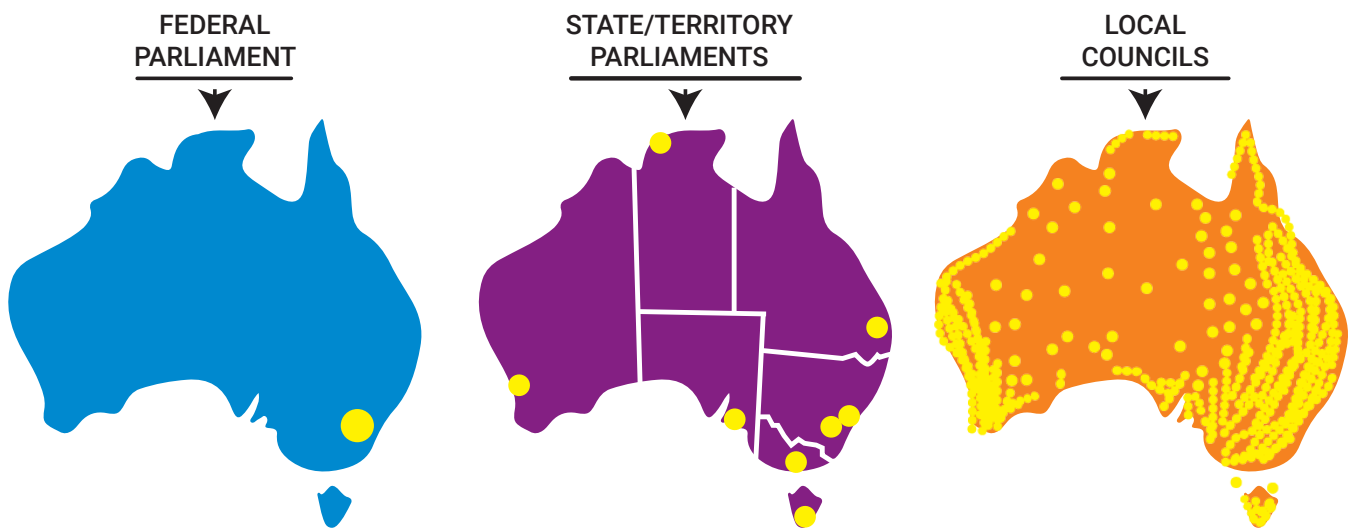
of supreme audit institutions (INTOSAI)¹ “Manual on joint audit programs between SAI”. Now, among the member states of this organization, we will take the example and analyze the countries of Australia, Ukraine and Russia.

First, let’s focus on the structure of Australia. Australia consists of a Federation of six states

and two self-governing mainland regions. The country’s Constitution sets out the duties of the Australian government and state governments. Six states and the Northern Territory of the state formed another level of government – local councils.

Figure 1

Australian government jurisdictions



Source: Australian Parliament [9]

In accordance with these divisions, common issues of the country are considered by the main audit bodies of each state and jointly audited. And under the chief auditor Act 1997, the chief auditor of Australia is responsible for conducting audits of Commonwealth public sector organizations and reporting to the Australian Parliament. The Australian National Audit Office (ANAO) helps the chief auditor perform these functions. ANAO audits related to the environment are usually conducted in accordance with the authority of the chief auditor for performance audits. Between 2019 and 2021, the ANAO conducted 84 performance audits, nine of which were related to the environment and agriculture.[5] In this article, we will look at the audits we have carried out to protect this environment.

A significant portion of the funds allocated by the Australian government to protect the environment have been transferred to other levels of government or non-governmental organizations.

The 2.6 billion grants account for 52 percent of the total budget expenditures of the Ministry of Agriculture, Water Resources and environment (DAWE) for 2021-2022 . In the course of recent inspections, the ANAO has identified deficiencies in integrity and conflict of interest management. In the report №35 of the chief auditor on the management of the Australian Renewable Energy Agency’s grant program for 2019-2020 (ARENA audit), ANAO found that recipients of grant funding also provided assessment services to organizations. ARENA was unable to provide evidence that the delegate had taken into account the importance of these conflicts or that attempts to resolve important conflicts had been documented.

In the general auditor’s report №47 for 2019-2020, the guidance, assessment and approval of controlled actions in accordance with the Environmental Protection and Biodiversity Conserva-

tion Act of 1999 (EPBC law audit) examined the ANAO DAWE environmental permits regulations. The audit showed that the Department identified two “high” risks associated with conflicts of interest in the Anti-Fraud plan for 2015-2017 and one “medium” risk in the Anti-Fraud plan for 2017-2019. However, the department has not used any of the treatments aimed at eliminating these risks. DAWE has not developed a fraud risk plan for 2019-2020 and beyond.

In the report of the chief auditor on the acquisition of strategic water rights № 2020-21 (audit of water rights), strategic water purchases conducted by DAWE were considered. The audit showed that the Department believed that officials would report any real or alleged conflict of interest related to a limited tender purchase and would not make this claim. Conflict of interest statements are not clearly documented.

This is an example of a parallel audit. This is due to the fact that during a parallel audit, different organizations conduct checks at the same time. In this audit, it is difficult to plan ahead, especially to make decisions about the audit priorities and combine them with other SAI’s priorities. At the same time, under the influence of different approaches to the audit carried out and the fact that each party conducts its own audit independently, it is less likely to bring the conclusion in one order and make a common decision.

In Australia, every state has faced a similar situation because it stands up for itself, because the level of reliability and documentation is not automated. However, ANAO supported the strengthening of integrity and conflict of interest management processes and made the following recommendations:

- improve policies and processes to ensure proper accounting of integrity in decision-making;
- consistent implementation and notification of measures to manage real or expected conflicts of interest;
- ensuring the management and processing of identified conflict of interest risks.

In addition, ANAO will share its knowledge, gain experience from other organizations and communicate through three Environmental Audit working groups. They:

- regional working group of the Australian Council of chief auditors for Environmental Audit (ACAG) and the Pacific Association of higher audit bodies (PASAI);
- working group of the Asian Organization of higher audit bodies for Environmental Audit (asosai);
- working group of the International Organization of higher financial control bodies for Environmental Audit (INTOSAI).

These working groups provide important information about alternative methods, audit tools and approaches, and their use in various contexts. The participation of government representatives, international speakers and specialized performance audit bodies also provides important information related to the implementation of the ANAO audit program. As we have seen, although it is not specifically called a coordinated audit in Australia, it is through cooperation that this type of audit is conducted and experience is shared.

Since Ukraine and Russia are among the CIS countries, the coordinated audit is regulated by the standard “On the organization and conduct of joint and parallel control and expert-analytical activities (audit) by the SAI of the CIS member states”. [10]

The process of organizing and conducting joint and parallel events (audits) includes the following consecutive stages:

- submission and consideration of an application for conducting an event (audit);
- making a decision on conducting an event (audit);
- preparation and signing of an agreement on conducting a joint (parallel) control (expert analysis) event (audit);
- preparation and approval of programs for conducting an event (audit);
- conducting an event (audit);
- preparation and execution of documents based on the results of the event (audit);
- preparation and adoption of decisions based on the results of the event (audit);
- monitoring and analysis of the implementation of decisions based on the results of the event (audit).

Documents of joint and parallel events (audits), which are drawn up at all stages of such events, are prepared in the languages defined by the agreements.

The main forms of interaction of the Supreme Financial control institutions (SFCI) in the preparation and conduct of joint and concomitant events (audits) are::

- contact and working visits of representatives of the SFCI;
- conducting consultations;
- information exchange;
- coordination of methods for conducting joint activities (audits), solving problems and problems that arise during their implementation. [10]

The interaction of the SFCI should be based on their compliance with the agreements on cooperation, the legislation of the SFCI's States, the international legal principles of independent audit (control), as well as on the principles of mutual respect, trust, equality and partnership. In the event of disagreements between the SFCI on the organization, conduct and registration of the results of joint and parallel events (audits), negotiations and approval procedures are conducted to resolve them.

In accordance with the standard, to conduct joint events (audit), joint groups are formed from representatives of the SAI's participating in the event (audit), the composition of which is determined by the program for conducting a joint event (audit).[6]

Participants in joint and parallel events (audits) – the possibility of exchanging information classified as a state or other legally protected secret by the central bank is determined in the agreements in accordance with the national legislation of this central bank. WWI employees who are part of the performers of events (audit) are obliged to comply with the legislation of the host state, the rules and procedures for conducting such events (audit) and the terms of agreements.

The SFCIs, where the objects of joint activities (audit) are located on the territory of the states, provide all participants of such events (audit) with access to reference legal systems, as well as provide an official translation of legislative

and regulatory legal acts necessary for conducting joint activities (audit). The results of joint and concomitant activities (audit) at control (audit) facilities are drawn up by the documents specified in the agreement and signed by the representatives of the SFCI who conducted the activities (audit) at these facilities.

According to this standard, coordinated audit is regulated in such countries as Belarus, Armenia, Kyrgyzstan, Moldova, Tajikistan, and Kazakhstan. The reason is that they are part of the CIS countries.

In the practice of the Russian Federation, the concept of a wide application of three types of coordinated audit is clearly observed. For example, in 2011-2013, about 10 audits were conducted simultaneously with different organizations/countries for different purposes. In 2011-2013, a joint audit of the use of funds from the budget of the Union state allocated for the implementation of the joint program "Development of promising resource-saving environmentally friendly technologies and equipment for the production of Biological full-fledged mixed feed" was conducted." [11]

In 2013, the Accounts Chamber, together with the Vietnam SAI, conducted a parallel monitoring service to check the initial stage of the investment project for the construction of the NPP "Ninthun-1".[12]

A significant event in the development of bilateral relations between Russia and Kazakhstan was the audit of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan in 2012, which the Accounts Chamber of the Russian Federation conducted under the name "audit of partners".

"In accordance with the agreement between the Government of the Russian Federation and the Government of the Republic of Kazakhstan on monitoring the implementation of joint Russian and Kazakh projects in the field of electric power industry", the agreement on expert and analytical activities was finally approved." The purpose of the event is to promote the further development of cooperation between Russia and Kazakhstan in the electric power industry.[12]

Conclusion

We have a lot to learn from these examples. For example, a coordinated audit performs such functions as not only establishing cooperation between countries, but also contributing to the prompt resolution of issues through the exchange of experience, holding several events at the same time, and strengthening independence in the audit process. Only two types of this audit exist in the practice of our country.[13] Based on the experience of other developed countries, the introduction of a connected audit would allow us to choose the positive aspects of joint and parallel audit and conduct topical issues of our country at the international level.

Although there are some difficulties in decision-making, as in the practice of Australia, the further development of an important type of audit in solving very pressing global problems at the same time, at an effective time, as in Russia, is in the hands of the country's state audit sympathizers.

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INTOSAI-ҒА МҮШЕ ЖАО-НЫҢ КЕЛІСІЛГЕН АУДИТТИ ЖҮРГІЗУ ТӘЖІРИБЕСІ

Мемлекеттік аудиттің арқасында өзекті мәселелер бойынша тексерулер жүргізіліп, қателіктер, бұзушылықтар және олардың алдын-алудың мүмкін жолдары анықталды. Ал бұзушылықтарды анықтау, оларды жою бойынша кеңес

беру - әрбір елдің ЖАО міндеттерінің бірі. Сондықтан осы мақалада шет елдердің озық тәжірибесін одан әрі зерделеу қажеттігі негізделіп, мемлекеттік аудит және қаржылық бақылау органдарын біріктіретін бас ұйым- INTOSAI-ға

мүше мемлекеттердің ЖАО-ның тәжірибесі талданды. Атап айтқанда, Австралия, Ресей, Украина сияқты елдерде келісілген аудитті ұйымдастыру және жүргізу тәртібі зерттелді. Зерттеулер нәтижесінде Австралия, Ресей, Украина сияқты елдерде келісілген аудиттің үш түрі пайдаланылатыны анықталды: қатар, бірлескен және үйлестірілген. Авторлар отандық құқықтық актілерді талдау негізінде Қазақстан Республикасында келісілген аудиттің екі түрі,

атап айтқанда қатар және бірлескен түрі пайдаланылатынын анықтады. Шет елдердің тәжірибесін негізге ала отырып, мемлекеттік аудит және қаржылық бақылау органдары қызметінің тәжірибесіне үйлестірілген аудитті енгізу ұсынылды.

Түйін сөздер: Келісілген аудит, үйлестірілген аудит, INTOSAI, елдер ынтымақтастығы, ТМД.

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ОПЫТ ПРОВЕДЕНИЯ СОГЛАСОВАННОГО АУДИТА ВОА-ЧЛЕНАМИ INTOSAI

Благодаря государственному аудиту проводятся проверки по актуальным вопросам, выявляются ошибки, нарушения, и возможные пути их предотвращения. А выявление нарушений, консультирование по их устранению - одна из задач ВОА каждой страны. Поэтому в данной статье обоснована необходимость дальнейшего изучения передовой практики зарубежных стран, проанализирован опыт ВОА государств-членов INTOSAI, главной организации, объединяющей органы государственного аудита и финансового контроля. В результате исследований установлено, что

в таких странах, как Австралия, Россия, Украина используются три вида согласованного аудита: параллельный, совместный и скоординированный. Авторами на основе анализа отечественных правовых актов выявлено, что в Республике Казахстан используются два вида согласованного аудита, а именно параллельный и совместный. Основываясь на опыте зарубежных стран предложено внедрение скоординированного аудита в практику деятельности органов государственного аудита и финансового контроля.

Ключевые слова: Согласованный аудит, скоординированный аудит, INTOSAI, сотрудничество стран, СНГ.