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2

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**ORGANIZATIONAL AND METHODOLOGICAL MECHANISM
OF INTERNAL AUDIT OF SETTLEMENTS
IN CORPORATE SYSTEMS**

Abstract. Internal audit is an important management function that covers accounting, financial analysis, and control, compares and evaluates the entity's actual result achieved and its goals and objectives. Internal audit regularly monitors activities of all control targets, identifies the reasons for deviations from standards, fluctuations from the objectives set for a particular target, to promptly remedy any identified violations. Most of the standards on external audits can be applied to internal audits, for example, those relating to audit planning, the concept of audit risk, assessing the impact of internal control on the reliability of financial statements and others. A distinctive feature of an internal audit standard is that it contributes to the effective management of a company or a group of companies. This paper describes the methods for the internal audit of settlements in the corporate system.

The above method will allow verifying the compatibility of analytical and synthetic accounting data, as well as the correlation between indicators reported in different financial reporting forms, at the initial stage and in accordance with the objectives set for any control item of internal audit. Their incompatibility can be indicative of inaccuracies in the reported data. Therefore, if necessary, a 100% check of statements should be conducted by breaking down summary indicators into individual ones. Moreover, the proposed model, made in the form of a chess table, allows to accelerate internal audit, determine the main methods and procedures for its implementation, establish a group of people directly or indirectly related to the identified inconsistencies, and determine the amount of material damage inflicted on entities or individuals.

The materiality of errors should be quantitatively and qualitatively assessed. For the quantitative assessment, the auditor should compare the errors found and the degree of materiality established at the planning stage. For the qualitative assessment, the auditor should rely on his/her own practical experience and knowledge.

When analyzing the errors discovered by the audit, it is necessary to determine the degree of their influence on the reliability of the accounting (financial) statements.

The list of audited documents, identified errors, and violations, as well as the auditor's opinion based on the findings made during the audit, should be recorded in the working documents.

Based on the goals, the work done to collect evidence, the matrixes filled out in the table and their analysis, the internal auditor can make a preliminary summary of the results of the internal audit and determine the matters that should be reported in his/her opinion. By applying this method for internal audit of settlements in corporate systems, the degree of compliance with the accounting standards and reporting rules can be determined. The advantage of this technique is that the number of control items is not limited.

Key words: internal audit, group of companies, settlements, internal control.

Introduction. An internal audit of settlements in the corporate system aims to form a reasonable opinion regarding the reliability and completeness of information on the status of settlements as reported in the accounting (consolidated and individual) statements and notes thereto [1,9].

We believe, it would be expedient to break down the process of an internal audit into several stages:

- General review of the settlement procedure
- Audit of settlements with suppliers and contractors

- Audit of settlements with buyers and customers
- Audit of bad debt provisions
- Audit of settlements in respect of loans and borrowings
- Audit of settlements in respect of taxes and levies
- Audit of settlements with founding members
- Audit of settlements with sundry debtors and creditors
- Audit of intra-company settlements

Methods and materials.

A. General description. At the pre-audit stage, the internal auditor may establish a group of concerned people. After examining the materials provided, the auditor may ask such people certain questions to verify the completeness and sufficiency of the information to issue the auditor’s opinion (table 1).

Table 1 – List of Questions to be Asked by the Internal Auditor at the Pre-Audit Stage of Audit of Service Company Settlements in the Corporate System

No.	Control question	Comment
1	Does the procedure for accounting and taxation of advances received (paid) for future deliveries of goods (performance of work, provision of services) comply with the applicable regulatory requirements?	
2	Does the accounting and taxation of offsetting transactions comply with the applicable regulatory requirements?	
3	Does the accounting and taxation of settlement operations with bills of exchange comply with the applicable regulatory requirements?	
4	Does the procedure for writing off unclaimed accounts payable comply with the applicable regulatory requirements?	
5	Does the procedure for writing off receivables comply with the applicable regulatory requirements?	
6	Are the proceeds in the form of fines, late fees or other breach of contract penalties and indemnifications reported in accordance with the terms of the contract?	
7	Are the costs in the form of fines, other breach of contract penalties and indemnifications reported in accordance with the applicable regulatory requirements?	
8	Does the accounting of legal costs and penalties comply with the applicable regulatory requirements?	
9	Are mutual settlements reconciled and reported in accordance with the applicable regulatory requirements?	

Having examined the accounting documents and additional information submitted upon request, the internal auditor will be able to choose the best procedures and scientific-methodological approach for the purposes of internal audit of settlements. In addition, the scope, responsible employees and the timing of the internal audit will be determined.

B. Algorithm. The internal auditor’s findings at the pre-audit stage should be put down in paper as a plan of internal audit of settlements (table 2), describing the methods used for such audit.

Table 2 – Methods for Internal Audit of Settlements in the Corporate System

No.	Sequence of procedures to be carried out by an accountant	Information source	Techniques and methods to be applied
1	Overview of financial statements	Financial statements	Correlation, comparison, selection
2	Comprehensive itemized review of financial statements and the turnover balance sheet	Financial statements, turnover balance sheet, explanatory note	Analysis, synthesis
3	Disaggregation of financial statements into accounts	Financial statements	Induction, deduction
4	Determination of the cycles of financial and business activities that are subject to internal audit	Documents submitted to the internal auditor	Analytical methods
5	Verification of the completeness and reliability of reporting of financial and business activities in the reported period	Documents submitted to the internal auditor	Mutual control, cross check, other methods
6	Reconciliation of analytical accounting data and synthetic accounting data	Documents submitted to the internal auditor	Tracing

<i>Table 2 continuation</i>			
7	Checking the promptness of registration of financial and business activities	Documents submitted to the internal auditor	Tracing
8	Verification of the legality of primary accounting records	Documents submitted to the internal auditor	Analysis, regulatory control
9	Verification of the realness of liabilities	Documents submitted to the internal auditor	Analysis, correlation, cross check
10	Checking the correctness of reconciliation of settlements and results reported	Settlement reconciliation statement, turnover balance sheet	Analysis, correlation
11	Audit of the reliability of the formation of key figures in financial statements	Financial statements	Substantiation, interfacing of balance sheet items

Results and discussion. An internal audit of settlements begins with an audit of *settlements with suppliers and contractors* as covering the largest number of transactions.

Settlements with suppliers and contractors is the section of accounts, where the assessment of the primary accounting system is just as important as the verification of the transactions reported in it [2,7,14,17]. This is mainly due to the fact that almost all documents evidencing such transactions are received from the outside.

Having verified the completeness and accuracy of the documents registered in the accounting registers, the auditor receives a sufficient amount of evidence that, when accepting documents for accounting, the following six basic principles were observed:

- there were sufficient grounds for registering each document;
- all documents evidencing the audited transactions are fully registered;
- all documents are reported in accordance with the economic nature of the transaction and all documents are accurately transferred into the accounting system in terms of their quality and quantity;
- all documents are registered in a timely manner;
- all documents are registered in appropriate accounting registers;
- all documents are registered on a one-time basis.

The choice of documents to be audited at this stage should be based on the results of previous procedures. Particular attention should be paid to documents, for which no workflow schedules have been drawn up, and transactions, for which primary documents are missing or certain details are missing [3,20].

The purpose of verifying the realness of receivables and payables is to ensure that the values of debts owed by and to counterparties as recorded in the accounts are real. This procedure is one of the most important in the audit of settlements with suppliers and contractors, as transactions with accounts payable and repayment in cash provide an opportunity for fraud, misappropriation, and distortion of financial statements. The auditor should also ensure that during the review period no accounts receivable owed by one counterparty were set off against accounts payable owed to another counterparty. In addition, the amounts of accounts payable with an expired limitation period should be timely debited to other income of the company [13,15].

When auditing *settlements with buyers and customers*, the auditor must answer the following questions:

- Are *settlements with buyers and customers* accounted for in accordance with the Chart of Accounts Guidelines?
- Are the accounts for *settlements with buyers and customers* correlated in accordance with the applicable regulations?
- Do the analytical and synthetic accounting data for account 62 “Settlements with Buyers and Customers” correspond to the data recorded in the general ledger and the balance sheet?

The purpose of the audit of *doubtful debt provisions* is to form a reasonable opinion regarding the reliability and completeness of information on the status of doubtful debt provisions as reported in the entity’s accounting (financial) statements and notes thereto.

When auditing *doubtful debt provisions*, the auditor must answer the following questions:

- Does the accounting and taxation of operations for the creation and writing off of doubtful debt provisions comply with the applicable regulations?
- Are the accounts for *doubtful debt provisions* correlated in accordance with the applicable regulations?

It should be noted that in accounting, provisions are not created for all bad debts, but only for bad debts owed by entities and individuals for products, goods, work, and services. Debts arising due to any advances paid to suppliers may not be used as a basis to create a provision.

The purpose of the audit of *settlements in respect of loans and borrowings* is to obtain sufficient evidence of the reliability of reporting of business transactions in respect of borrowed funds in the financial statements.

When auditing settlements in respect of loans and borrowings, it is necessary to check the availability of the documentary grounds for the operations performed, to verify the authenticity of such documents and the correctness of their execution [4,5,16,18].

Material information about loans and borrowings must be disclosed in the accounting policies and financial statements. Auditors need to verify the completeness of such disclosure.

The purpose of the audit of *settlements with founding members* is to form a reasonable opinion regarding the reliability and completeness of information on the status of settlements with founding members, as reported in the entity's accounting (financial) statements and notes thereto.

A contribution to the authorized capital may be in the form of cash, securities, other things or property or other rights having a monetary value. If a contribution is made in the form of non-monetary means, it is necessary to check the availability of an independent assessment report.

Documentary evidence of contributions to the authorized capital is verified as follows:

- availability of documents evidencing the contribution to the authorized capital;
- the correctness of the execution of the documents;
- check that the contribution to the authorized capital is made in full and in time.

It is necessary to check the availability of invoices, certificates, cash receipts, bank statements, documents of title, etc.

When conducting the audit, it is necessary to check whether the applicable regulations on the organization and accounting of settlements with founding members for the payment of income (dividends) are being complied with.

When checking the correctness of accrual of income from participation in the authorized capital, decisions of the board of directors, minutes of the general meeting of founders (members), and shareholders should be reviewed.

When auditing settlements with founding members for the payment of income, the taxation of such income should be checked.

Based on the results of the audit, the auditor's opinion should be issued concerning the correctness of the organization and accounting of settlements with founding members [6,11,19].

The purpose of the audit of *settlements with sundry debtors and creditors* is to obtain sufficient evidence of the reliability of reporting of business transactions in respect of sundry debtors and creditors in the financial statements.

Settlements with sundry debtors and creditors shall include the following:

- 1) settlements with transport organizations for services paid by checks;
- 2) settlements in respect of deposited salary amounts;
- 3) settlements in respect of amounts withheld from the wages of the company employees in favor of various entities and individuals based on writs of execution or court judgments, etc.

The purpose of the audit of *intra-company settlements* is to obtain sufficient evidence of the reliability of reporting of economic business transactions in respect of intra-company settlements in the financial statements.

At the final stage of the audit of business transactions, a summary of the audit findings should be made, and any errors found during the audit should be analyzed. [8,10,12].

In view of the above, we believe that our method can be successfully applied by service companies for the internal audit of settlements in corporate systems. We've developed a table, where the control items of internal audit, as determined in this paper, are allocated horizontally, and the methods for the audit of settlements are allocated vertically, including the purpose (tasks) of the internal audit, the information base of the audited entity, the audit procedure, the interrelation between the items in reporting forms and accounting registers, possible violations that may be identified by internal audit of settlements in corporate systems (table 3).

Table 3 – Methodology for Internal Audit of Settlements in Corporate System

Internal control component	Control field								
	1 Settlements with suppliers and contractors	2 Settlements with buyers and customers	3 Settlements in respect of doubtful debts	4 Settlements in respect of loans and borrowings	5 Settlements in respect of taxes and levies	6 Settlements with founding members	7 Settlements with sundry debtors and creditors	8 Intra-company settlements	9 Intra-group settlements
A Purpose of internal audit	General purpose: form a reasonable opinion regarding the reliability and completeness of information on the status of settlements (internal and external) as reported in the accounting statements and reports								
	Verification of the reliability (completeness and accuracy) of recognition of goods and materials, works and services, payments therefor, including advance payments and settlement of claims	Verification of the reliability of reporting of goods and materials, works, services, payments therefor, including advance payments and related taxes	Verification of the completeness and accuracy of the information on the status of bad debt provisions	Obtaining sufficient evidence of the reliability of reporting of transactions in respect of loans received and issued, their timely conversion into short-term debts	Verification of the reliability (completeness and accuracy) of reporting of taxes and levies in books and their timely payment	Verification of completeness and accuracy of the information on the status of settlements with founding members	Verification of completeness and accuracy of the information on the status of settlements with sundry debtors and creditors	Verification of completeness and accuracy of the information on the status of intra-company settlements	Verification of completeness and accuracy of the information on the status of intra- group settlements
Information base	Information on accounts, acts of acceptance of raw materials, receipt vouchers, CMR notes, entry permits, inventory reports, inventory cards, business contracts, bank statements, payment orders, reconciliation statements	Information on accounts, issue orders for finished goods, CMR notes, entry permits, inventory reports, inventory cards, business contracts, bank statements, payment orders, reconciliation statements	Information on accounts, business contracts, bank statements, payment orders, reconciliation statements, reports on accounts receivable	Information on accounts, loan agreements, credit contracts, commercial loan supply agreements, commodity loan agreements, bank statements, payment orders, receivables reports	Memo on accounting policies, information on accounts, tax returns, advance calculations, purchase and sale ledgers, bank statements, payment orders	Incorporation documents, minutes of meetings of members (shareholder), information on accounts, loan agreements, cash documents, bank statements, payment orders, receivables reports	Information on accounts, business contracts, interest-free loan agreements, bank statements, payment orders, reports on accounts receivable and payable	Incorporation documents, memos on accounting policies, on the establishment of stand-alone subdivisions, information on accounts, business contracts, fiduciary management agreement, property tax and profit tax statements, bank statements, payment orders	Information on accounts, business contracts, loan agreements, cash documents, bank statements, payment orders, reports on accounts receivable and payable

Table 3 continued

A	1	2	3	4	5	6	7	8	9
Procedures	Comparison, regulatory comparison, documentary research, calculations								
Possible violations	Lack of contracts, untimely receipt of primary documents, goods and materials are not fully recognized, lack of control over primary documents, errors in reporting settlements by non-cash means and bills	Lack of contracts, untimely receipt and reporting of primary, lack of control over primary documents, failure to pay VAT on advances, analytical accounting does not allow for highlighting planned payments	The procedure for creating bad debt provision fails to comply with the applicable regulatory requirements, inappropriate use of provisions, analytical accounting does not allow for tracking bad debts	Inappropriate use of borrowed funds, untimely payment and accrual of interest and repayment of the principal debt, overstatement of expenses by interest amount, failure to pay personal income tax on material benefits on loans granted to individuals	Absence of separate accounting for VAT and income tax, incorrect computation of VAT payments on advances and payments of income tax, technical errors in tax statements, remittance of taxes to a wrong account, incorrect distribution of taxes	Application of the wrong rate for taxation of dividends; discrepancy between accrued dividends and the shares owned by founding members, untimely contributions to the authorized capital	Incorrect inclusion of personal insurance expenses in the income tax base, failure to report profit received as a result of joint activities, failure to write off unclaimed deposits expiry of the period of limitation	Failure to pay taxes to municipal treasuries by branches	Violations listed in columns 1 to 8, understatement of the tax base with regard to profits in settlements at intra-group prices, lack of contracts and primary accounting documents for intra-group settlements, failure to report intra-group settlements in books
Material consequences	Material								
Tax risks	Significant								
Conclusion	To be reported in the internal auditor's report								

Conclusion. The above method will allow verifying the compatibility of analytical and synthetic accounting data, as well as the correlation between indicators reported in different financial reporting forms, at the initial stage and in accordance with the objectives set for any control item of internal audit. Their incompatibility can be indicative of inaccuracies in the reported data. Therefore, if necessary, a 100% check of statements should be conducted by breaking down summary indicators into individual ones. Moreover, the proposed model, made in the form of a chess table, allows to accelerate internal audit, determine the main methods and procedures for its implementation, establish a group of people directly or indirectly related to the identified inconsistencies, and determine the amount of material damage inflicted on entities or individuals.

The materiality of errors should be quantitatively and qualitatively assessed. For the quantitative assessment, the auditor should compare the errors found and the degree of materiality established at the planning stage. For the qualitative assessment, the auditor should rely on his/her own practical experience and knowledge.

When analyzing the errors discovered by the audit, it is necessary to determine the degree of their influence on the reliability of the accounting (financial) statements.

The list of audited documents, identified errors, and violations, as well as the auditor's opinion based on the findings made during the audit, should be recorded in the working documents.

Based on the goals, the work done to collect evidence, the matrixes filled out in the table and their analysis, the internal auditor can make a preliminary summary of the results of the internal audit and determine the matters that should be reported in his/her opinion.

By applying this method for internal audit of settlements in corporate systems, the degree of compliance with the accounting standards and reporting rules can be determined. The advantage of this technique is that the number of control items is not limited.

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КОРПОРАТИВТІК ЖҮЙЕЛЕРДЕГІ ЕСЕП АЙЫРЫСУЛАРДЫҢ ІШКІ АУДИТІНІҢ ҰЙЫМДАСТЫРУ-ӘДІСТЕМЕЛІК МЕХАНИЗМІ

Аннотация. Ішкі аудит – бухгалтерлік есепті, қаржылық талдауды және бақылауды қамтитын, субъектінің қол жеткізген нақты нәтижесін және оның мақсаттары мен міндеттерін салыстыратын және бағалайтын маңызды басқару функциясы. Ішкі аудит барлық бақылау нысандарының қызметін үнемі қадағалап отырады, анықталған бұзушылықтарды жедел жою үшін стандарттардан ауытқу себептерін, нақты мақсатқа қойылған мақсаттардың ауытқу себептерін анықтайды. Сыртқы аудит стандарттарының көпшілігін ішкі аудиттерге қолдануға болады, мысалы, аудиторлық жоспарлау, аудиторлық тәуекел ұғымы, ішкі бақылаудың қаржылық есептіліктің сенімділігіне әсерін бағалау және басқалары. Ішкі аудит стандартының ерекшелігі оның компанияны немесе компаниялар тобын тиімді басқаруға ықпал етуі болып табылады. Бұл жұмыста корпоративтік жүйеде есеп айырысуларды ішкі аудиттің әдістері сипатталған.

Жоғарыда аталған әдіс аналитикалық және синтетикалық есепке алу деректерінің сәйкестігін, бастапқы кезеңдегі және ішкі аудиттің кез келген бақылау пункті үшін қойылған мақсаттарға сәйкес әр түрлі қаржылық есептілік нысандарында көрсетілген көрсеткіштер арасындағы байланысты тексеруге мүмкіндік береді. Олардың сәйкес еместігі хабарланған мәліметтердің дәл еместігін көрсетеді. Сондықтан, қажет болған жағдайда жиынтық көрсеткіштерді жеке көрсеткіштерге бөлу арқылы 100 % тексерулер жүргізілуі керек. Сонымен қатар, ұсынылған модель шахмат кестесі түрінде жасалған, ішкі аудитті жеделдетуге, оны өткізудің негізгі әдістері мен процедураларын анықтауға, анықталған сәйкессіздіктерге тікелей немесе жанама түрде байланысты адамдар тобын құруға және олардың мөлшерін анықтауға мүмкіндік береді. заңды немесе жеке тұлғаларға келтірілген материалдық залал.

Қателердің маңыздылығы сандық және сапалық бағалануы керек. Сандық бағалау үшін аудитор табылған қателер мен жоспарлау кезеңінде анықталған маңыздылық деңгейімен салыстыруы керек. Сапалық бағалау үшін аудитор өзінің практикалық тәжірибесі мен біліміне сенуі керек.

Тексеру барысында анықталған қателіктерді талдау кезінде олардың бухгалтерлік (қаржылық) есептіліктің дұрыстығына әсер ету дәрежесін анықтау қажет.

Тексерілген құжаттардың тізімі, анықталған қателіктер мен бұзушылықтар, сондай-ақ тексеру барысында жасалған қорытындылар бойынша аудитордың пікірі жұмыс құжаттарында жазылуы керек.

Мақсаттарға, дәлелдемелер жинау бойынша жүргізілген жұмыстарға, кестеде толтырылған матрицаларға және оларды талдауға сүйене отырып, ішкі аудитор ішкі аудит нәтижелерін алдын ала қорытындылай алады және өзінде есеп беруі керек мәселелерді анықтай алады. пікір. Корпоративтік жүйелердегі есеп айырысулардың ішкі аудитіне осы әдісті қолдану арқылы бухгалтерлік есеп стандарттары мен есеп беру ережелерінің сақталу дәрежесін анықтауға болады. Бұл техниканың артықшылығы – басқару элементтерінің саны шектеусіз.

Түйін сөздер: ішкі аудит, компаниялар тобы, есеп айырысулар, ішкі бақылау.

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ОРГАНИЗАЦИОННО-МЕТОДИЧЕСКИЙ МЕХАНИЗМ ВНУТРЕННЕГО АУДИТА РАСЧЕТОВ В КОРПОРАТИВНЫХ СИСТЕМАХ

Аннотация. Внутренний аудит является важной управленческой функцией, которая охватывает бухгалтерский учет, финансовый анализ и контроль, сравнивает и оценивает фактический результат, достигнутый предприятием, и его цели и задачи. Внутренний аудит регулярно отслеживает деятельность всех контрольных целей, выявляет причины отклонений от стандартов, отклонения от целей, поставленных для конкретной цели, для своевременного устранения любых выявленных нарушений. Большинство стандартов внешнего аудита могут применяться к внутренним аудитам, например те, которые относятся к планированию аудита, концепции аудиторского риска, оценке влияния внутреннего контроля на достоверность финансовой отчетности и другие. Отличительной особенностью стандарта внутреннего аудита является то, что он способствует эффективному управлению компанией или группой компаний. В статье описаны методы внутреннего аудита расчетов в корпоративной системе.

Вышеуказанный метод позволит проверить совместимость аналитических и синтетических данных бухгалтерского учета, а также корреляцию между показателями, представленными в различных формах финансовой отчетности, на начальном этапе и в соответствии с целями, установленными для любого элемента контроля внутреннего аудита. Их несовместимость может свидетельствовать о неточностях в сообщаемых данных. Поэтому при необходимости следует проводить 100%-ю проверку отчетности, разбивая сводные показатели на отдельные. Более того, предложенная модель, выполненная в виде шахматного стола, позволяет ускорить внутренний аудит, определить основные методы и процедуры его реализации, создать группу людей, прямо или косвенно связанных с выявленными несоответствиями, и определить количество материальный ущерб, нанесенный юридическим или физическим лицам.

Существенность ошибок должна быть количественно и качественно оценена. Для количественной оценки аудитор должен сравнить обнаруженные ошибки и степень существенности, установленную на этапе планирования. Для качественной оценки аудитор должен опираться на собственный практический опыт и знания.

При анализе ошибок, обнаруженных в ходе аудита, необходимо определить степень их влияния на достоверность бухгалтерской (финансовой) отчетности.

Список проверенных документов, выявленных ошибок и нарушений, а также мнение аудитора, основанное на выводах, сделанных в ходе проверки, должны быть отражены в рабочих документах.

Основываясь на целях, проделанной работе по сбору доказательств, заполненных в таблице матрицах, и их анализе, внутренний аудитор может подготовить предварительное резюме результатов внутреннего аудита и определить вопросы, которые следует сообщить в его/ее мнение. Применяя этот метод для внутреннего аудита расчетов в корпоративных системах, можно определить степень соответствия стандартам бухгалтерского учета и правилам отчетности. Преимущество этого метода заключается в том, что количество элементов управления не ограничено.

Ключевые слова: внутренний аудит, группа компаний, расчеты, внутренний контроль.

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