



Iekšējo auditoru institūts

Aktualitātes IAI standartos

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*Iekšējā audita padomes priekšsēdētāja
IAI valdes priekšsēdētāja vietniece*

Saturs

1. Starptautiskais profesionālās prakses ietvars (IPPF)
2. 2011. gadā iznākušie prakses padomdevēji
3. 2012.gadā iznākušās prakses vadlīnijas

1. IAI standartu struktūra

1. Starptautiskie standarti

Attribute standards

Performance standards

2. Implementation standards

Aassurance

Consulting

3. Practice Advisories

3. Practice Guides

3. Position papers

Obligāti

Strongly
recommended

2. Prakses padomdevēji (advisories)

- Cēloņsakarības analīze (root- cause)
- Ārējo novērtētāju komandas neatkarības prasības sabiedriskajā sektorā

2.1. Cēloņsakarības analīze

- Root cause analysis is defined as the identification of why an issue occurred (versus only identifying or reporting on the issue itself).
- Auditors whose reporting only recommends that management fix the issue – and not the underlying reason that caused the issue – are failing to add insights that improve the longer-term effectiveness and efficiency of business processes and thus, the overall governance, risk, and control environment.
- Root cause analysis helps prevent additional rework and proactively addresses future recurrences of the issue(s).
- In certain circumstances, root cause analysis may be as simple as asking “five whys.”

2.1. Cēloņsakarības analīze

- The worker fell. *Why? Because of oil on the floor. Why? Because of a broken part. Why? Because the part keeps failing. Why? Because of changes in procurement practices.* By the fifth “why,” the internal auditor should have identified or be close to identifying the root cause.
- A true root cause analysis will seek to understand why good people make bad or inadequate decisions

2.1. Cēloņsakarības analīze

- “Five whys.”
- b. Failure mode and effects analysis.
- c. SIPOC (suppliers, inputs, processes, outputs, customers) diagram.
- d. Flowcharting of the process flow, system flow, and data flow.
- e. Fishbone diagrams.
- f. Critical to quality metrics.
- g. Pareto chart.
- h. Statistical correlation.

2.1. Cēloņsakarības analīze

Kļupšanas akmeņi:

- Auditoram nepietiek zināšanu aizrakties līdz īstajai saknei (cēlonim),
- Vadība negrib pielaist auditoru aizrakties līdz īstajai saknei,
- Tas var prasīt daudz laika,
- Subjektīvs varētu iezagties

2.2. Sabiedriskā sektora ārējie novērtējumi- neatkarība

- Members of the assessment team are to have no real or perceived conflicts of interest with the organization and/or its personnel.
- The selection process for an external assessor is to consider real, potential or perceived conflicts of interests. Conflicts of interests may arise from past, present or potential future relationships with the organization or its internal auditing activity. Relationships to be considered include those of a personal or commercial nature or both.
- Within the public sector, individuals working in separate internal audit activities in a different entity within the same tier of government (national, state/province, county, or city government) may be considered independent for purposes of performing external assessments.

2.2. Sabiedriskā sektora ārējie novērtējumi- neatkarība

- Where one or more internal auditing activities within the same tier of government report to the same CAE, individuals are not considered independent for purposes of performing external assessments even if they work in separated entities.
- When selecting the team to perform the assessment, the CAE should consider the extent of their public sector experience.

Prakses vadlīnijas (Guides)

- Integrētie auditi
- Ētikas principu audits
- Stratēģiskais plāns

1. Integrētais audits/Integrated audit, July 2012

- financial,
 - operational,
 - IT,
 - regulatory,
 - compliance,
 - environmental,
 - fraud.
1. There is a growing trend for boards to request audits of legal issues related to contracts, regulatory compliance, or other stakeholder concerns. An integrated audit approach may be most effective.
 2. Boards and senior management may require continuous monitoring in the organization to enable assurance across the organization, and for this assurance to be provided in real time. An integrated audit may be the most efficient and effective approach.
 3. There is a growing requirement for assurance in areas, such as IT governance and cloud computing. Assurance in these areas could be outside of the expertise of the traditional audit department, yet could be addressed in an integrated audit.

2. Evaluating Ethics-related Programs and activities, June 2012

- At a minimum, the internal audit activity should periodically assess the state of the organization's ethical climate and the effectiveness of its strategies, tactics, communications, and other processes in achieving the desired state.
- When auditors evaluate the “design, implementation, and *effectiveness of the organization's ethics related objectives, programs and activities,*” an important and challenging attribute is effectiveness.
- For example, well-designed ethics training includes exercises in which attendees are given a concrete situation and have to make an ethical decision. The instructor gives feedback on thought processes and which decision is most consistent with the organization's values. Internal auditors can test the *implementation of a training program* by checking the qualifications of the instructors, noting the percentage of employees who have taken the training, examining attendee evaluations, quizzing employees later to see if they retained what they learned, etc.

2. 5 ways how to assess ethical climate

1. Entitywide Review of Ethics-related Policies and Activities
2. Audits of Specific Ethics-related Functions
3. Entitywide Employee Survey
4. Audit Project Employee Survey
5. Informally Including Ethical Climate in Entitywide and Audit Project Risk Assessments, and in the Execution of Audit Projects

3. Developing Internal Audit Strategic Plan, July 2012

STRENGTHS

1. Defined internal audit vision, mission, values, and charter
2. Strong respect and credibility of CAE with senior management
3. Defined and validated audit universe
4. Formal risk-based planning process with management validation
5. Individual staff training/certification plans
6. Independent and objective organization-wide perspective
7. Staff adaptable to change; positive attitude
8. Diverse skills, backgrounds, and business knowledge of staff
9. Process focus vs. transactional focus
10. Increased partnering with the business
11. Formalized follow-up process

WEAKNESSES

1. Skill gaps – consulting and fraud knowledge
2. Undefined staff development model
3. Limited staff career opportunities – not a talent source for the business
4. Risk assessment not mapped to organization’s strategy; limited identification of emerging risks
5. Audit plan limited to one year
6. Limited understanding of stakeholder expectations
7. Inconsistent communication with stakeholders
8. Emphasis on findings (“gotcha” and “policeman” mentality)
9. Limited involvement in organization’s strategic decisions
10. Lack of formal knowledge-sharing program
11. Limited focus on operational efficiency vs. effectiveness
12. Limited use of data analytics and data mining
13. Performance evaluations only occur annually
14. Long audit cycle time
15. Not fully aligned with IIA *Standards*
16. Audit methodology does not address all types of engagements

3. Stratēģiskais plāns

- Ilustratīvi plāna piemēri
- Step by step metodika

Paldies par uzmanību!