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THE IMPORTANCE AND EVALUATION OF INTERNAL AUDIT FOR THE EXTERNAL AUDIT PROCEDURE

Key words: audit procedures, internal audit assessment, control system, audit planning, control risk.

The article examines approaches from the external audit side, i.e. from the auditor who comes to the enterprise to prepare an audit report. It examines how the external auditor evaluates the results of the internal audit activity of the audited entity and uses them to evaluate the work of the internal audit. This issue is relevant primarily for the external auditor, since it is a mandatory audit procedure, but is also interesting for internal auditors.

As we know, external audit can "rely" on the results of internal audit, having studied its status and tasks in relation to a specific audited entity, the object under study. Having analyzed all the procedures and taking into account the results of the study of the internal control system, one of the elements of which is internal audit, the external auditor can make his procedures deeper and better, i.e. much more effectively check the specific object of his study.

It is also necessary to take into account the development of the audit profession. Recently, both external and internal audit have undergone numerous changes - they are objective and understandable. Firstly, there are changes in the economy, requirements for enterprises are transformed, new risks arise for each enterprise, and, of course, auditors (both external and internal) are obliged to keep up with the times. Secondly, the changes concern the legislation - the third regulatory document has already been issued, which introduced a fundamentally different regulation of external audit in the Republic of Uzbekistan. But the requirement to study the internal control system in their procedures, including with respect to internal audit, has not changed. These procedures were clarified, and their importance even increased after the introduction of International Auditing Standards (ISA) into the legal field. The concept of internal audit is undergoing even greater changes than external audit - its concept is changing. If earlier it was a control activity and assistance to the executive body, today the concept of internal audit correlates with an element of the internal control system, and it not only includes control activities, but is also aimed at forming an assessment of enterprise risks, risk management, and a risk assessment system. In this case, it is important for external auditors to know the areas of work of internal audit and its status in the control system at the enterprise..

The concept of internal audit is changing, including in regulatory documents, and this issue will be discussed in more detail below. Significant changes have occurred in the methods and practical skills of both external and internal auditors. External auditors are developing the standardization of their activities - there are certain methods of audit companies for checking certain objects of financial statements and accounting. Standardization is also observed among internal auditors, for them there are institutions regulating internal audit. The standards of work of both internal and external auditors are being improved, but in accordance with their tasks. External auditors work within the framework of existing legislation, the practice of International Auditing Standards is being implemented. As noted above, the internal audit system is now aimed at risk assessment, i.e. the status of internal audit at a

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specific economic entity has changed. If earlier it was a control unit, now it is a certain service, which is subordinated, as a rule, to the highest body of the economic entity.

Let us consider the interaction of the internal audit system with external auditors and try to reveal the issues of assessing the activities of internal auditors by external auditors to perform audit procedures.

Regulatory documents defining the issue of regulating the relations between internal and external audit

The key element of the relationship in the area under consideration is the most complete use by external auditors of the results of internal audit work, and for this it is necessary to correctly build relations between internal and external auditors taking into account the existing requirements of regulatory documents. This is important to understand what external auditors should be guided by in their practical activities, how they should form internal corporate standards for themselves; in any case, they must determine the work procedure and regulatory internal documents at the enterprise established for internal audit. In practical terms, the procedures for studying internal audit will be analyzed further taking into account the tables and specific events.

Characteristics of research on the interaction of internal and external audit

Classical studies provide extensive material for comparing internal and external audit, which allows us to form an understanding of how internal and external audit can interact.

The quality of internal audit work has a certain impact on the conduct of audit checks by external auditors.

Effective work of the internal audit department allows external auditors not to conduct a detailed check, since the external auditor can, to a certain extent, trust internal auditors in disclosing errors and violations. At the same time, the time spent on the check is significantly reduced due to the reduction in the volume of independent procedures. However, it should be remembered that the responsibility for the expressed opinion on the financial (accounting) statements lies with the external auditor.

In turn, for internal auditors, trust from the external auditor serves as one of the professional guidelines and stimulates their activities within the framework of the control system operating at the enterprise, necessary for the effective conduct of business, the safety of assets and the achievement of the maximum possible completeness and accuracy of accounting records.

The interaction of external and internal auditors should be based on the internal audit on the position of maximum assistance to the independent auditor, and on the external auditor - on the concept of an impartial approach to assessing the degree of trust placed in the internal auditor.

The opinion on the activities of the internal audit is formed by the audit organization already at the stage of planning the upcoming audit. In this case, the following are taken into account::

- organizational status: the position of the internal audit service in the management system of the audited enterprise, its capabilities and ability to maintain objectivity and independence, the presence or absence of other responsibilities, the effect of constraints and restrictions imposed by the management and (or) owners of the enterprise on internal audit;

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- competence: professional education and skills (work experience) of auditors, the policy of hiring, training and advanced training of employees of the internal audit service, the degree of their understanding of the tasks and problems;
- professional level: the state of planning, control and documentation of the internal audit work, the presence and content of relevant provisions on internal audit, work programs and working documentation;
- functional scope: the content and volume of work performed by the internal audit service;
- level of significance: consideration and acceptance for implementation by the management and (or) owners of the enterprise of recommendations of the internal audit.

If the audit firm decides to use internal audit work, it will need to continue to study the internal audit work, review the working papers, and ensure that

- internal audit programs and scope of work meet the objectives of the external audit;
- the work of internal auditors is carried out according to plan and documented;
- the conclusions (opinions) of internal auditors are sufficiently substantiated by the data they have obtained and correspond to the existing circumstances, and the content of the reports prepared by internal auditors corresponds to the results of the work they have performed;
- high-risk areas known to the company's specialists are taken into account when planning work and are verified by internal audit;
- the attitude of management and (or) owners to comments, suggestions and questions raised by internal auditors is constructive.

The conclusions that the external auditor has reached in the process of studying the internal audit system of the audited enterprise must be reflected in the working documentation.

External auditors may involve internal auditors of the audited business entity in their work. The volume and types of this work are determined in advance in the relevant program developed by the external auditor when planning the work, and agreed upon with the head of the internal audit department.

Internal audit is an integral part of the management control of the organization; it can also be independent, i.e. directly subordinate not to the executive body of the enterprise, but to external founders.

Conducting an internal audit has informational and consulting value for the management and (or) owners of the economic entity, since it is intended to facilitate the optimization of the activities of the economic entity and the performance of the duties of its management.

The need for internal audit arises in large enterprises due to the fact that senior management is not engaged in day-to-day control of the activities of the organization and lower management structures. Internal audit provides information on this activity and confirms the reliability of managers' reports. Internal audit is necessary mainly to prevent the loss of resources and implement the necessary

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changes within the enterprise. The organization, role and functions of internal audit are determined by the economic entity itself, i.e. its management and (or) owners, depending on:

- from the content and specifics of the economic entity's activities;
- the volume of indicators of the economic entity's financial and economic activities;
- the established management system of the economic entity;
- the state of internal control.

Internal audit functions can be performed by special services or individual auditors on the staff of an economic entity, audit commissions (auditors), third-party organizations involved for internal audit purposes and (or) external auditors.

To a certain extent, the functions of internal auditors are performed by audit groups in the accounting departments of large enterprises, subordinate to the chief accountant or financial director, but the functions of internal auditors are broader.

Having considered various opinions regarding the understanding of internal audit, which is important for external audit, we will provide a classic table of studies.

Table 2. Differences between internal and external audit

Criteria for distinction	**External audit**	**Internal audit**
Aim	Expressing an opinion on the reliability of financial statements, providing services, assistance, cooperation with clients	Internal control at an enterprise that allows monitoring the correctness of accounting and accounting information provided to management
Objects	An audit reveals anything that distorts financial statements, worsens the client's financial position, and violates current legislation.	
Subjects	Independent experts with the appropriate certificate who are members of a self-regulatory organization	Employees subordinate to the management of the organization and on the staff of the organization
Nature of activity	Entrepreneurial activity	Executive activities, implementation of orders of the organization's management
Legal regulation	Mainly civil law, business contracts	Civil law, business contracts, administrative law
Management Relations	Horizontal connections, voluntariness, equality in relationships with the client, reporting to him/her	Hierarchical relationships, reporting directly to the management of the enterprise, reporting to the management of the organization

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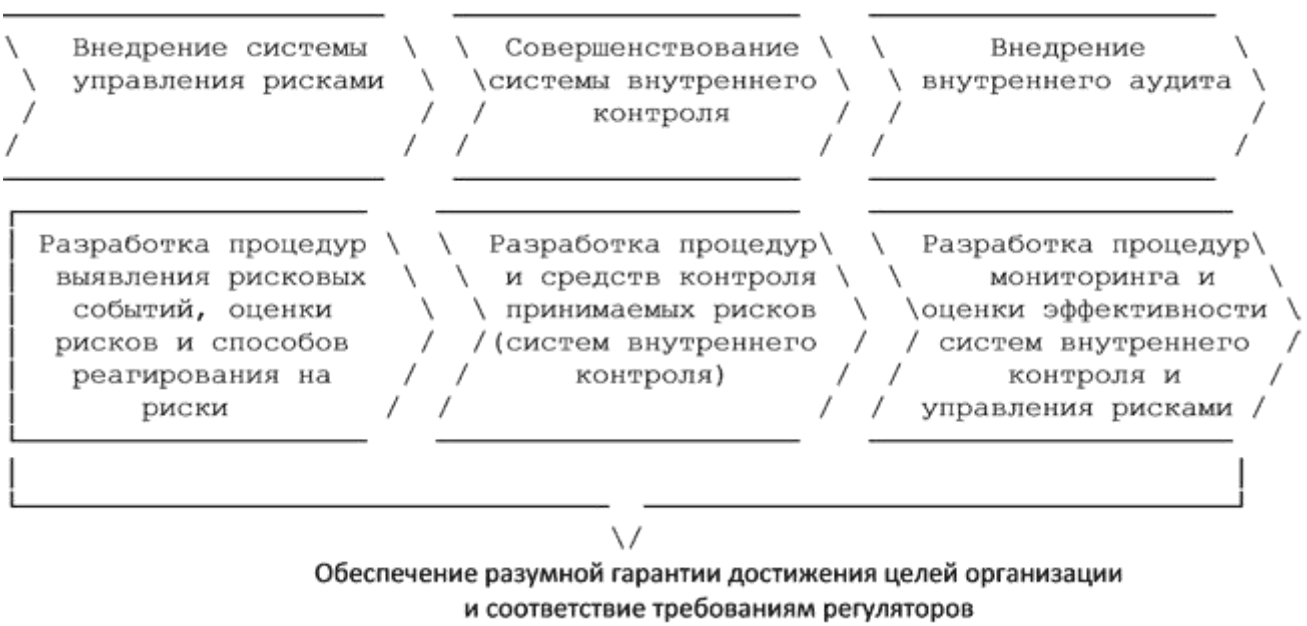
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Practical tasks	Improving the financial position of the organization, attracting liabilities (investors, loans), assistance in consulting the client	Improving financial position, determining the reliability of accounting information, assistance in consulting
Result	Audit report and recommendations for the client, confidentiality of information	Report and recommendations for the accounting department on optimizing the accounting system, eliminating deficiencies, organizational conclusions, penalties from the guilty, confidentiality of information in relation to external organizations
Payment for services	Payment by the client under a contract for the provision of services for a fee	Payment in the form of wages under an employment contract concluded with the organization being inspected
Status	External auditor - independent expert	Internal auditor - an employee of the organization

Internal audit not only provides information about the activities of the organization itself, but also confirms the correctness and reliability of managers' reports. Using internal audit information, the company's management can quickly and promptly implement the necessary changes within the company.

Table 1 clearly presents the base of internal and external audit research.

Modern research leads to the conclusion that internal audit should be considered not only in the organization's management and internal control system, but also in the global risk management system (Fig. 1):



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Fig. 1. Implementation of an integrated system of internal control and risk management

Based on the above information, we will determine specific areas of internal audit and its activities to improve systems. As an example, we will refer to the study from the article by M.A. Gorodilov "International Standard No. 610 "Using the Results of Internal Auditors": new edition (Auditor. 2013. No. 8) - see Fig. 2.

Внутренний аудит - деятельность по оценке и улучшению систем		
корпоративного управления	риск-менеджмента	внутреннего контроля
Оценка исполнительного руководства, контроль организации и эффективности коммуникаций между лицами, допущенными к управлению компанией (those charged with governance), внешними и внутренними аудиторами, а также менеджментом	- Идентификация и оценка существенных проявлений риска; - Развитие риск-менеджмента и внутреннего контроля (в т.ч. эффективность процесса составления финансовой отчетности); - Выявление случаев злоупотреблений	- Оценка внутреннего контроля; - Проверка финансовой и операционной информации, специальные расследования; - Проверка операционных действий; - Проверка соответствия системы compliance нормативным актам

Fig. 2. Internal audit competencies

Thus, it is obvious that the possibilities of external audit are greatly expanded with the in-depth study and new understanding of internal audit. The external auditor can rely to a greater extent on the activities of internal audit, on its broader tasks and functions.

Directions for studying internal audit when conducting an external audit

Having studied the regulatory documents and the main differences in internal audit research, its necessity and importance for external audit, we came to specific procedures that can be carried out as external audit procedures.

It is worth highlighting two main areas: the internal standards of some audit companies assume relying on the results of internal audit and, based on this, building their audit procedures, while other companies do not have standards that provide for building audit procedures based on the assessment of internal audit.

In any case, external auditors are required to study the work of internal auditors at a specific enterprise as an element of the internal control system.

The specified standard provides for how the auditor approaches the study of internal audit, why he studies the scope and objectives of internal audit, building relationships, how he gives a preliminary assessment of internal audit as an element of the internal control system, evaluates the effectiveness of

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this work and, on this basis, builds his procedures, outlines their detail, volume, including and predicts the sample when carrying out audit procedures of a specific object of financial statements. The main areas that the external auditor studies on this issue:

- work of the internal audit service, its control functions;
- regulatory documents of internal audit;
- the role of the internal audit service in the control system, its hierarchical subordination;
- the methodology of the service;
- the orientation of the service to the scale of the enterprise's activities, the risk system.

The work of internal audit at the enterprise is of great importance for planning and conducting external audit procedures. In the context of changing approaches to internal audit and concepts, its role in issuing an audit opinion, forming evidence within the framework of external audit verification procedures increases.

The article presents changes in the concepts of internal audit and their impact on the work of external audit, outlines approaches to the interaction of external and internal audit, presents a classic scheme of similarities and differences between external and internal audit. As a result of studying the topic, periodical literature, an assessment of the degree of maturity of the internal audit functions is given.

Thus, the procedures for studying and evaluating internal audit are necessarily considered during the procedures of external quality control of audit activities. All this emphasizes the tangible importance of internal audit for external audit procedures. By studying and evaluating internal audit, the external auditor can significantly change his procedures - shorten them and conduct an audit deeper and with higher quality.

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