

ЭКОНОМИЧЕСКИЕ НАУКИ

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THE IMPACT OF PERFORMANCE AUDIT PLANNING ON THE GENERATION OF ADDED VALUE, MANAGEMENT OF PUBLIC FINANCIAL RESOURCES AND HERITAGE. THEORETICAL ASPECTS AND PRACTICAL APPROACHES

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The performance audit is an effective instrument in the process of managing public money by analyzing a border range of matters, conducting an objective and independent evaluation of the extent to which public funding is used using the principles of economy, efficiency, effectiveness. The progress of performance audit in the Republic of Moldova is as well a priority because the allocation of public resources takes place to achieve social and economic objectives, but having regard to that resources are limited and allocated as a result of setting priorities and needs, they are managed based on the principles of "3E". In this regard, the auditors, at the performance audit planning stage, exclude the risk that the audit activities will not be proficient or efficacious, and the results of the audit will not add value to the public entity in managing public financial resources and public heritage. The author, in this study, examines the quality assurance of the processes performed during the performance audit planning stage and proposes to the auditors the use of other tools practiced in developed countries in selecting entities/programs or activities for auditing with the implementation of professional judgment.

Keywords: *INTOSAI Framework of Professional Pronouncements, performance audit, audit engagement, public money management, economy, efficiency, effectiveness.*

Introduction. The efficient management of public money ensures national security at the state level, the achievement of social and economic purposes to a high degree; it is also a guarantee of the economic strength of the country. The question related to the fact that public money must be spent in conditions of economy, efficiency, and effectiveness is thoroughly studied in the performance audit. Its impact on the activities related to the management of public money found the need to subject public sector institutions to performance audit, which is significant and by the growing interest of society in their performance and concern for the way public money is spent. The Court of Accounts of the Republic of Moldova within the framework of the performance audit evaluates the economy, efficiency, and effectiveness of a certain aspect of the operations undertaken by an entity or a part of it or within a program or activity¹. It shall be carried out following the legislation of the Republic of Moldova, with the internal acts of the Court of Accounts and the INTOSAI Framework of Professional Pronouncement², implemented according to the Decision of the Court of Accounts no. 2 of January 24, 2020. INTOSAI (International Organization of Supreme Audit Institutions) plays a major role in setting standards for public audits worldwide. Given field is in a continuous process of development and reorganization of the audit activity practiced both nationally and internationally and demands additional studies. All these aspects contributed to the establishment of the research basis and determined the formulation of the appropriate purpose of the given study.

Main part. According to INTOSAI standards, performance audit constitutes an independent evaluation or examination of activity, program or institution, if it operates proficiently and effectively in compliance with economy [4, p. 8]. The performance audit exceeds the traditional practices of verifying only the accounts, the financial accounting documents, and the legality of the economic operations. It provides the company with a clear assessment of how public money is spent. On the other hand, as a new audit technique, performance auditing contributes to improving the management of public institutions and reducing the risks of public resources being used inefficiently³. Achieving those goals as priority tasks of the performance audit can be foreseen at the audit planning stage, within the selection of the project/entity or activities for auditing. The audit engagement must be well planned in the opposite case there may be a risk that the audit activities will not add value to the public entity in the management of public financial resources and/or public heritage, along with the program or activity subject to audit. Planning is the most important and complicated stage of the performance audit because the given audit has a quite varied character and represents a structured process of its activity. The success of an audit in this area is guaranteed by the high-level implementation of all processes established

¹ Legea privind organizarea și funcționarea Curții de Conturi a Republicii Moldova, nr. 260 din 07.12.2017, art.31. În: Monitorul Oficial al Republicii Moldova nr. 1-6 din 05.01.2018.

² Hotărârea Curții de Conturi cu privire la Cadrul Declarațiilor Profesionale INTOSAI [Electronic resource] nr.2, din 24.01.2020, p. 1. URL: <http://ccrm.md/hotariri-si-rapoarte-1-95?idh=1044>.

³ The International Standards of Supreme Audit Institutions, no. 300, «Performance Audit Principles», art.12, Organization of Supreme Audit Institutions, INTOSAI, (visualized on 18.07.2021). [Electronic resource]. URL: www.issai.org.

by performance audit standards of the Court of Accounts (planning, examination, reporting, and subsequent follow-up of the implementation of audit recommendations), which must have certain qualities. The auditor from the beginning to the end of the audit must ensure the essential qualities of a good performance audit. The author in the following table presents

The necessary qualities of a good performance audit [1]:

1. the audit shall be exercised by applying balanced reasoning during the entire audit process;
2. a combination of appropriate methodologies shall be used to collect a set of data;
3. audit questions are raised based on which conclusions can be drawn;
4. the risks that may affect the preparation of the audit report are analyzed and managed;
5. the necessary tools are used to successfully carry out the audit activity;
6. the evidence is sufficient, relevant, and reliable to support the audit findings;
7. the structure of the final report is taken into account from the planning phase;
8. transparency – a "no surprises" approach – is adopted toward the audited entity.

Due to the limited resources available to the Court of Accounts to carry out performance audit and the great diversity of programs/entities, is required a detailed and responsible, study by auditors to select those entities/programs or activities, which offer the Court of Accounts the greatest opportunity to achieve impact. The Court of Accounts exercises its mandate under the Constitution of the Republic of Moldova, the Law on the organization and functioning of the Court of Accounts, and the INTOSAI Framework of Professional Pronouncement. The activity of the Court of Accounts is fully financed from the state budget and is based on the principles of independence, legality, objectivity, professionalism, accountability, and transparency.

The Court of Accounts decides independently upon the program of audit activity, along with on how to implement it. Planning of the audit activity is done in the medium term, by developing a multi-annual program of audit activity (usually for 3 years), which in order to contribute more effectively to the fulfillment of the mission of the Court of Accounts, is updated annually according to strategic objectives and those specific of the institution⁴. The annual program of audit activity shall be drawn up based on the multiannual program. The process of planning performance audit includes requiring proposals to obtain ideas for themes and matters to analyze. The themes of potential performance audit are requested from as many sources as possible, including from the auditors of the Court of Accounts, Parliament, Presidency, Government, ministries, foreign donors and other entities, the media, and the public. The completed proposal for the performance audit will be presented by the auditors in the Methodology, Analysis, and Control Department of the Court of Accounts, which organizes a consultative meeting of the draft strategic plan developed. This department has the general responsibility for the implementation of the planning process, together with elaboration, monitoring of the realization, and continuous updating of the Strategic Plan concerning performance audit. The author in the table below presents the strategic planning process:

Table 1. – The strategic planning process in the performance audit [4]

Phases of the strategic planning process	Understanding of strategic planning processes
1. Demanding and collecting proposals from: - auditors of the Court of Accounts; - Parliament; - The Presidency; - Government; - ministries; - foreign donors; - entities, media, and public	- analysis of government programs, strategies, concepts; - analysis of the proposals received from the Parliament; - analysis of the areas in which significant public funding have been allocated and used; - studying the programs supported by foreign donations; - analysis of the information from the petitions addressed by individuals and legal persons for examination to the Court of Accounts; - collecting and analyzing information from the media, etc.
2. Revision of proposals and consultation of proposed audit themes.	- prior evaluation and generalization of proposals; - selection of possible themes, evaluation, and identification of priorities over the years; - preparation of basic information for each theme
3. Consultative meeting of the draft Strategic Plan.	- presentation of the draft strategic plan for consultation of the members of the Court of Accounts; members of the Advisory Board and other parties participating in the process according to the regulatory framework; - organizing and conducting the consultative meeting
4. Develop the 3-year performance Audit Strategic Plan.	- generalization of the proposals submitted during the consultative meeting; - drawing up and approving the strategic plan itself; - inclusion in the annual audit programs of the Court of Accounts of the themes selected over the years for performance audit
5. Monitoring the implementation of the Strategic Plan and updating it if necessary.	- continuous monitoring of performance audit; - updating the themes included in the Strategic Plan; - ongoing study of changes in legislation, government programs, strategies, program concepts, plans, and areas of major importance

⁴ Legea privind organizarea și funcționarea Curții de Conturi a Republicii Moldova, nr. 260 din 07.12.2017., art.9. În: Monitorul Oficial al Republicii Moldova nr. 1–6 din 05.01.2018.

Therefore, if the influencing factors and the observance of the strategic planning processes will be taken into account⁵ to ensure that the audit is properly planned, and the auditors have sufficient knowledge of the subject of the audit, its specifics, the audit methodology, they have knowledge acquired before the launch of the audit ("pre-study"), then will be included in the Strategic Plan namely those programs/entities and activities to which it is possible to add value in the management based on the principles of economy, efficiency and effectiveness of public financial means. The strategic plan of the audit activity is the main planning document of the activity of the Court of Accounts, which aims at organizing and conducting the audit according to the strategic objectives and those specific to the institution approved and updated should the need arise. For each audit, a piece of brief information about the audit will be included regarding the reason for the audit and the expected benefits because of the audit. Based on the Strategic Audit Plan, the responsible department of the Court of Accounts includes the themes selected in the Annual Program of audit for performance audit.

Further, studying the processes from the performance audit planning phase, the author supports the view of several researchers in the field that performing a performance audit mission is a challenging task for the auditors responsible for implementing the mission in question, as the results depend on the objective (s) and the auditor's professional reasoning and that it is not always possible to quantify the findings at the planning stage. *The selection of entities/projects or activities for performance audit is done for two reasons: first of all, focusing on those audits that have maximum added value in terms of as regards liability, economy, efficiency, and effectiveness, and secondly, ensuring appropriate coverage of the entity's operations* within the available audit resources [3, page 284]. In contrast to other audit missions performed, such as auditing financial statements, auditing regularity, auditing performance in selecting entities/projects or activities for audit, there are no standardized selection factors established by the legal framework to suit all activities of audit in this field. The literature proposes at the choice of the auditors a range of selection factors used in the practice of developed countries [1, page 31] for project selection. According to the authors, this is not a complete list of factors but exemplifies the typical factors that a supreme audit institution should take into account when selecting projects for performance audit. The members of the working group who participated in the development of the above-mentioned support in performance audit, which is welcome at the national level, argue that at the discretion of the Supreme Audit Institution in the country it is necessary to develop some internal selection factors, based on their own experience, contributions from Parliament, other interested parties, and perhaps other aspects. The author of this study submits the need to implement internal selection factors at the national level, which at the audit planning stage will add value in selecting the project/entity or activity for auditing. The selection factors of the programs used in the practice of other developed countries. **Project/entity or activity selection factors for performance audit, used in the practice of other countries** [1]:

1. Estimated general audit impact.
2. Financial materiality.
3. The risk of good management.
4. Significance of the program for the entity's activities.
5. Visibility of the program in terms of political sensitivity or social importance.
6. Previous audit coverage and internal and external analysis of the program.
7. Ability of auditing.

As has already been mentioned, in this study, the results of the performance audit depend on the setting of the objective (s) and the professional reasoning of the auditor, who in the opinion of the author of the study, is not under all circumstances that can quantify the findings to ensure the impact on the outcome of the mission. ISSAI 300 INTOSAI with the editorial changes from 2019, during the examination of the three parties participating in the performance audit, mentions that auditors have the main discretion in choosing the audit theme and identifying criteria, which in turn influence the achievement of objectives. Simultaneously, they are also the relevant responsible parties in the audit process. In parallel, the standard establishes that while auditors can make recommendations, they must also assume responsibilities as components in performance audits, which usually work in a team where each team member offers his or her different skills and shall contribute to the effectiveness of the achievement of the objectives of the audit engagement⁶. Consequently, being responsible for achieving the set goals and making decisions in performing audit engagements, the public sector auditors at the national level have an urgent need to develop and implement by normative acts well-defined selection factors of the program/entity or activity to be audited, as the setting of objectives and the success of their achievement in the engagement largely depend on the processes and decisions taken in the planning phase.

Furthermore, the fundamental principles of INTOSAI performance audit establish the need for auditors at the planning stage to establish appropriate criteria to meet audit questions and be related to the principles of economy, efficiency, and effectiveness, as these are the standards used to evaluate the subject. Moreover, performance audit criteria are reasonable and specific standards of performance audit against which economy, efficiency, and effectiveness can be evaluated. These provides a basis for evidence evaluation, development of audit results and elaboration of conclusions on audit objectives. These are also an important aspect in the further discussions of the audit team with the management of the internal audit service and in the communications with the audited entities [5, p. 27]. The fact that more complex

⁵ The International Standards of Supreme Audit Institutions, no. 300, «Performance Audit Principles», art. 37, Organization of Supreme Audit Institutions, INTOSAI, (visualized on 18.07.2021). [Electronic resource]. URL: www.issai.org.

⁶ The International Standards of Supreme Audit Institutions, no. 300, «Performance Audit Principles», art. 16, Organization of Supreme Audit Institutions, INTOSAI, (visualized on 18.07.2021). [Electronic resource]. URL: www.issai.org.

studies and analyzes are carried out in the performance audit than in other audit engagement, INTOSAI standards also establish other practices, such as analysis of the results of previous audits, which could affect the current audit objective; to identify potential sources of information that could be used as audit evidence in the current engagement; providing sufficient staff and other resources to perform the audit, but also the communication of general information regarding the planning and conduct of the audit of the management persons within the audited program/entity and other persons in positions of responsibility. All this calls for greater attention to the initial preparation of the performance audit engagements within the available audit limits, and it may be necessary to perform a preliminary study [2, page 21] before drawing up the final audit plan according to the decision of the Supreme Audit Institution, which has the purpose to study in detail the program/entity and to determine whether it is necessary to perform the audit itself, or the audit is completed only with the preliminary study. The application of selection factors in the practice of selecting programs/entities or activities to accomplish performance audit is presented by the author using a conventional example that will elucidate the need to apply these factors to determine whether to audit a program funded by financial sources public.

The application of selection factors in the practice of selecting programs/entities or activities to accomplish performance audit is presented by the author using a conventional example that will elucidate the need to apply these factors to determine whether to audit a program funded by financial sources public.

Conventional example. In 2018, a program of rehabilitation of streets in Chisinau municipality was launched with a value of 148.65 million was euro, of which 50% were financed from the state budget and 50% from the traffic fund. The management of the program was performed by the Ministry of Economy and Infrastructure through the State Road Administration (SRA), which organized all procurement procedures and ensured the monitoring of the execution of works within the fulfillment of contractual obligations. The completion of the project is scheduled for October 1, 2020.

1. streets repairing – 76.80 mln. euro;
 2. regular maintenance – 36.16 mln. euro;
 3. payments in respect of consultancy – 24.77 mln. euro;
 4. vehicles and equipment – 6.94 mln. euro;
 5. technical assistance for institutional development – 3.96 mln. euro.
- Total – 148.65 mln. euro

The amount of allocated funds is distributed for the reparation of 25 main streets in Chisinau, included in the program. The program involves, in particular, the reparation of selected streets, the regular maintenance of these streets, the purchase of technical equipment, the technical assistance of machinery, and the carrying out of on-the-job training courses on key programs.

It was found that the reparation works of the streets included in the program are delayed, and the costs exceeded the planned budget by 30%. At its meeting, the Road Fund Council examined the issue of exceeding the budget and approved the necessary additional sources of traffic fund resources for 2020.

Since the launch of the works, residents of Chisinau have noticed several problems related to the poor quality of the rehabilitated streets, posting materials on social networks. Furthermore, the media commented several times on the need to implement the given program and its importance for the public. In November 2020, the issue was raised in Parliament regarding the conclusion of this program.

Poor road maintenance in the country's capital displeases the population, who are forced to use the roads in this state and spend more money on repairing their transport units.

A preliminary study of this program, conducted in December 2020, reveals that SRA controls have been carried out very seldom, although their reports mention poor management by the human resources managers involved, but also that some parts of repaired streets are of poor quality. The statistics of the works conducting are incomplete. Therefore, according to the studies performed by the auditors, numerous problems were identified, including some evidence indicating a significant staff turnover and inefficient use of means of this fund by SRA.

Below, the author of the study will analyze the need to audit the reparation program of the streets in Chisinau according to the selection factors presented above in Table 2.

Table 2. – Evaluating the need to audit the reparation program of the streets in Chisinau

Selection factors / Types of evaluations	Evaluation result
1.Estimated overall audit impact (major, medium, low)	medium
2.Financial materiality (high, medium, low)	high
3.The risk of good management (high, medium, low)	low
4.Significance of the program for the entity's activities (major, medium, low)	major
5.Visibility of the program in terms of political sensitivity or social importance (high, medium, low)	high
6.Previous audit coverage and internal and external analysis of the program (major, medium, low)	major
7.Ability to audit (large, medium, low)	medium

The factors set out in Table 4 are suggested in the literature and can be taken into account when selecting for audit the entity/project/program, but also the activity of an entity or function. This list can be completed by the auditors in the preliminary study, based on their own experience, contributions from Parliament, and other interested parties, but this in most cases illustrate the typical factors for performance audit according to the requirements set by the Supreme Audit Institution.

The examination of the results of the evaluation from table 4 concerning the need to audit the repair program of the streets in Chisinau municipality according to the case study presented by the author above reveals the following:

- Probability of the estimated *overall audit impact* is "medium", because the program is municipal and not national, and the added value expected as a result of the audit is very important for a part of the country's population, namely Chisinau.

- *Financial materiality* of the program is evaluated "high" because the financing from the state budget and the traffic fund is significant, which notifies the need to audit the given program.

- In evaluating the *risk of finding good management* at the end of the audit, the author has considered the problems raised by residents of Chisinau related to the poor quality of repaired streets, media comments on the need to implement the program, and its importance for the public that confirms the non-achievement of the objectives stated at the launch of the program. All the same, the staff turnover is ascertained, the extension of the term of finishing the program which supposes with a high probability, that the program management has problems associated with the performance. Therefore, the risk of good program management in the conventional study is "low".

- *Significance of the program* is evaluated "major" because the activity of the program is of significant importance for residents, who are more likely to repair their transport and incur additional costs due to poorly repaired streets but also delays compared to the established schedule.

- *Visibility of the program* is evaluated as "high" because the external impact of the program is significant with a high degree of interest from the public, Parliament, but also from the legislative bodies regarding the audit results.

- Reparation program of the streets in Chisinau municipality was not audited and no independent analyzes of its activity were performed by the internal audit of ASD, external experts, or government commissions. The findings given according to the conventional study are the basis for the evaluation of the *previous audit coverage and the internal and external analysis of the program* with the grade "major".

- *Ability to audit* implies the ability of the audit team to accomplish the audit according to professional standards. This factor was evaluated "medium", taking into account the nature of the program activity, the need for expertise on the quality of street reparation, but also incomplete statistics on the work performed under the program.

Selection factors, in the opinion of the author of the given study, serve a credible basis in applying the professional reasoning of the auditors and making the decision on the selection of the street reparation program from Chisinau municipality to be included in the audit program for the performance audit of the Court of Accounts for 2021.

Results of the analysis of the evaluations achieved according to the selection factors according to the conventional study are satisfactory and reliable, advising the need to audit the given program. In the author's opinion, the audit results will add value to the performance of the activity of the street reparation program in Chisinau municipality and its completion by achieving the established objectives.

The Court of Accounts of the Republic of Moldova manages the process of applying the most modern performance auditing practices used all over the world, meeting the needs of society at the national level to make optimal and economical, efficient, and effective use of public funding, including funds from the financial assistance of the European Union and other international bodies. The development strategy of the Court of Accounts for the period 2021–2025 establishes the consolidation and support offering to the audited entities in remedying the existing deficiencies, addressing the priorities and actions of the Government, as well as the individual performance of public authorities, thus contributing to good governance. Under the Strategic Pillar I "Contributing to the sound management of public money by increasing the impact of audit work"⁷, the strategy provides for the development of performance audit capabilities, objective 1.2 of this pillar, which plans a constant concern for society, Parliament and Government in the evaluation of the performance of the management of finances and public heritage by public entities. By providing qualitative performance audit engagements, the Court of Accounts will help to make public spending more efficient and improve the services provided by state institutions. In this respect, the Strategy provides for the development and implementation of mechanisms to strengthen the capacity to perform performance audit, paying special attention to issues related to the development of human resources involved. Members of the Court of Accounts of the Republic of Moldova, the members of the working group, and the international expert Peeter Latti during the meeting of 22.07.2021 discussed practical aspects of the Procedures for implementing the Development Strategy of the Court of Accounts for the period 2021–2025. The document provides the overview of the implementation of the strategy, with staged activities for each year of implementation, to achieve the strategic objectives⁸. Furthermore, it is scheduled to identify risk areas of national and international interest, plus to raise consciousness about them, accentuating the importance of systemic and operational risk management of public entities.

Conclusion. However, in the opinion of the author of this study, to strengthen its role as an effective tool to increase the efficiency and effectiveness of the use of public money, performance audit must be based on the rules that

⁷ Curtea de Conturi a Republicii Moldova. «Strategia de dezvoltare 2021–2025», Chişinău, 2020, p. 8. [Electronic resource]. URL: <http://195.22.234.52/storage/upload/legal/postari...>

⁸ Curtea de Conturi a Republicii Moldova. Procedurile de implementare a Strategiei de dezvoltare 2021-2025 a CCRM, p.1, discutate cu expertul extern, 22.07.2021. [Electronic resource]. URL: <http://www.ccrm.md/procedurile-de-implementare-a-strategiei-de-dezvoltare-a-ccrm-discutate-cu-expertul-extern-1-3967>

require its independence, objectivity, and full trust from both the audited entities and the company. To achieve its objectives as the Supreme Audit Institution, the Court of Accounts of the Republic of Moldova must develop and implement standardized selection factors of the program/entity or activity for auditing, established by the regulatory framework, which is suitable for all performance audit activities. These will help to improve the processes for setting performance audit objectives, which are currently mostly based on the professional judgment of auditors, but they do not in all circumstances have the opportunity to quantify the findings at a high level, therefore, they cannot ensure that the performance audit engagement will add value to the management of public money and its use in conditions of the economy, efficiency and effectiveness at the planning stage, only the Court of Accounts has limited sources for performance audit and cannot direct public money without contributing to their proper management by public entities.

Exactly the risk evaluation, the quantification of the significance of the program/entity or activity that is planned to be subject to the performance audit and the ascertainment of the visibility of the program in terms of political sensitivity or national importance; previous audit coverage and internal and external analysis of the program, but also the ability to audit the subject assumed at the planning stage based on well-defined selection factors used in the practice of other developed countries will add value in the future, will identify risk areas of national interest, as a result of the elimination of which will contribute to the efficiency of public spending and the improvement of services provided by state institutions.

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ВЛИЯНИЕ ПРОЦЕССОВ ПЛАНИРОВАНИЯ АУДИТА ЭФФЕКТИВНОСТИ НА РЕЗУЛЬТАТИВНОСТЬ УПРАВЛЕНИЯ ГОСУДАРСТВЕННЫМИ ФИНАНСОВЫМИ РЕСУРСАМИ И ИМУЩЕСТВОМ. ТЕОРЕТИЧЕСКИЕ АСПЕКТЫ И ПРАКТИЧЕСКИЕ ПОДХОДЫ

К.В. ДОЛГИЙ

Аудит эффективности является важным инструментом в процессе управления государственными ресурсами при анализе широкого круга вопросов, проведении объективной и независимой оценки степени использования государственных средств на базе принципов экономичности, эффективности и результативности. Приоритетность развития аудита эффективности в Республике Молдова обуславливается и фактом того, что государственные ресурсы, носящие ограниченный характер, направляются на достижение социальных и экономических целей и выделяются в результате определения приоритетов и потребностей, при том что механизм их управления основывается на перечисленных выше принципах «ЗЕ». В этом контексте аудиторы на этапе планирования аудита эффективности исключают риск неэффективности (нерезультативности) аудиторского задания и того, что окончательные результаты аудита не обеспечат экономического, результативного и эффективного управления государственными финансовыми ресурсами и государственным имуществом.

В данной статье на базе практических подходов автор исследует механизм обеспечения качества процессов, выполняемых на этапе планирования аудита эффективности, и предлагает аудиторам, кроме применения профессионального суждения, использовать при выборе учреждений/программ или их деятельности и другие инструменты аудита эффективности, практикуемые в развитых странах.

Ключевые слова: Декларация ИНТОСАИ, аудит эффективности, аудиторское задание, управление государственными средствами, экономичность, эффективность и результативность.