

DOCUMENTATION ENHANCEMENT IN CASE OF CARRYING OUT PERSONNEL AUDIT AND CONSULTING

Derevyanko K.N.

NChOU «Sochi educational and methodical center», Sochi, e-mail: audit@iai-audit.ru

In article the main aspects of documentation are considered in case of carrying out personnel audit. For the purpose of enhancement of documentation of personnel audit in auditing organization it is offered to develop an internal standard «Documentation of personnel audit». The main requirements to contents of working documentation of personnel audit are offered.

Keywords: personnel audit, consulting, documentation of personnel, auditing organization

Personnel audit represents the separate direction in system of audit, being other, connected with auditor activities, service.

The concept «auditor's report» in case of carrying out personnel audit isn't applied, as it belongs to regular audit and characterizes the document absolutely other plan and appointment. The auditor's report is the official document intended for users of the financial (accounting) reporting of audited persons, constituted according to the current legislation and containing the opinion of auditing organization expressed in the established form on reliability in all essential relations of the financial (accounting) reporting of the audited person and compliance of an order of maintaining by it financial accounting to the legislation of the Russian Federation.

The stage of registration and representation of results of carrying out personnel audit and development of recommendations about results performed is finishing.

The main stages of preparation of the report on results of personnel audit, on our opinion, are:

1. Registration of audit documents in case of carrying out personnel audit.
2. The analysis of collected actual data on the basis of final working documents and preparation of the conclusions and conclusions.
3. Preparation of recommendations.
4. Acquaintance of a management of the organization with results of check.

The most important stage is the first stage – registration of audit documents in case of carrying out personnel audit.

Documentation of personnel audit allows to analyze actions of auditors and, therefore, to organize both internal corporate, and external control of quality of their work. Besides, on the basis of working documentation the auditing organization can defend the interests in court in case of customer complaints concerning low quality of the audit services.

The federal rule (standard) of auditor activities «Audit documentation», approved by the Order of the Government of the Russian Federation from 23.09.2002 № 696, estab-

lishes only general requirements to documentation creation in the course of audit. Thus, auditing organizations must develop a specific technique of documentation of process of carrying out audit inspection in internal corporate standards.

For the purpose of enhancement of documentation of personnel audit of auditing organization it is reasonable to approve own intra corporate standard of auditor activities «Documentation of personnel audit».

It is represented to us that the standardization system in methodical ensuring process of personnel audit allows to regulate accomplishment of audit procedures, since preliminary customer research and finishing registration of the audit report, and also to provide proper quality of activities of auditing firm.

The internal corporate standard shall be constituted on the basis of the International standard of auditor activities (further – MSA) 230th «Documentation» and the Rule (standard) of auditor activities № 2 «Audit documentation», approved by the Order of the Government of the Russian Federation from 23.09.2006 № 696, which contain the requirement about need of registration by the auditor of the data being important from the point of view of forming of proofs, confirming auditor opinion, and also proofs of that audit was carried out according to standards of auditor activities.

Establishment of single requirements and creation of recommendations about maintaining documentation in the course of personnel audit and consulting shall become the purpose of the Standard. Also:

- formulation of general principles of documentation of personnel audit;
- approval of the requirements shown to form and content of working documentation of audit;
- establishment of an order of creation and storage of working documentation.

The term «documentation» is treated in MSA 230 as the materials (working documents) constituted by auditors and for the auditor or received and stored by auditors in connection with carrying out audit.

Working documents are records in which the auditor fixes the used procedures, tests, the acquired information and the corresponding conclusions made during audit. They include information which the auditor considers important check for the correct accomplishment and which can support the conclusions given by it in its audit opinion. Working documents allow the auditor to be sure sufficiently that it books audit according to accepted standards.

The auditing organization shall arrange documentary all information which is important from the point of view of provision of the proofs confirming auditor opinion which is important for provision of proofs in reasons for the report on results of personnel audit, and also confirms that personnel audit were is executed according to operating with federal rules (standards) of auditor activities. In working documents the auditor fix made decisions and results of the work done by it at all stages of tax audit.

Working documents must be constituted and systematized so that to reflect feature of each specific check.

For the purpose of increase of efficiency of preparation and verification of working documents it is reasonable to develop documentation forms (for example, standard structure of the file (folder) of working documents, forms, questionnaires, standard letters and addresses, etc.), and also system of creation and an order of assignment of identification numbers to the documents which are a part of working documentation.

Each document, as a rule, must include the following:

- the name of the document and its identification number;
- the name of the checked organization;
- the checked period;
- contents of the document;
- references to sources of the data included in its content;
- the position and the personal signature of the person which has prepared this document.

Such standardization of documentation gives the chance to the auditor to inspect more organized and is high-quality, and it is reliable to head of check to supervise results of work performed by them.

For ensuring reasonable confidence of quality of the rendered services the file with documents on carrying out tax audit, can contain the following working documents developed by the author:

- the document «Acceptance on servicing of the new client or continued cooperation»;
- an agreement copy on rendering of auditor services;
- document «Completing of auditing group»;

- copy of the order on appointment of the head of a task and specialists;

- the document «Independence of the specialist of auditing organization » if it is required by the contract provision;

- program of carrying out personnel audit;

- original letters, the requests sent to the client or received from the client;

- the other documents confirming information, specified in the written report about results of provision of services accompanying audit or confirmatory amount and content of the provided services.

Working documentation shall contain the summary with the index and cross references on documents. All confirmatory information (including, electronically) shall have, if necessary, system of cross references on the corresponding working documentation, and also on the program of tax audit. It allows to avoid permanent review of information on all file (folder) and provides ease of access to all information concerning carrying out audit of efficiency.

Such standardization of documentation gives the chance to the auditor to inspect is more organized and is high-quality, and it is reliable to head of check to supervise results of work performed by them.

Working documents can be provided in a type of data, fixed on paper, a film, in electronic form or in other form.

In an internal standard of auditing organization it is recommended to fix requirements to contents of working documentation of personnel audit, for example:

1. Working documentation of personnel audit shall contain the data necessary and sufficient for:

- creation of the report on results of personnel audit;

- confirmations of conformity of actually carried out audit procedures to the program of their carrying out;

- control over carrying out personnel audit.

2. Working documentation of personnel audit shall contain:

- records about planned content, time and amount of audit procedures;

- records about the actual content, time and amount of accomplishment of audit procedures;

- identification signs of documents considered by the auditor (for example, for orders for the bought goods it there can be a date and an order number);

- the description the auditor of the procedure used in case of check (the auditor, carrying out selective check and describing tested set, can bring in the working documents of the characteristic of amount of procedure and

identify set (for example to specify that all journal records are included in it from the corresponding register on the amount over a certain level));

- dates of carrying out discussions, names and positions of the interrogated personnel – in protocols or records of the carried-out discussions with the personnel of the client;

- records of the supervision which have been carried out by the auditor (creation of working documents with the process description which the auditor watches, personnel participating in this process, its obligations, and also when and where supervision was carried out).

- the preliminary and final conclusions made on the basis of data received during audit procedures.

3. All essential data reflecting content, time and amount of audit procedures, are subject to reflection in working documentation together with the conclusions made on their basis.

4. The data reflected in working documentation, shall be complete and detailed if necessary on the basis of the specified data it was possible to establish without effort the actual content, time and amount of audit procedures.

5. The data reflected in working documentation, shall be stated clearly and unequivocally.

In an internal standard it is necessary to fix that auditor documentation shall contain information on all vital issues arising during audit, and results of their consideration. In particular, vital issues treat:

- questions which lead to significant risks;
- the results of audit procedures specifying that financial information can be essentially distorted, or on need of review by the auditor of the previous risks assessment of essential

misstatement and the corresponding actions of the auditor;

- circumstances which deliver to the auditor of difficulty in application of necessary audit procedures;

- results of procedures which can entail modification of audit opinion.

Thus the auditor can prepare and keep summarizing report as a part of auditor documentation. In it describe the vital issues revealed during audit, an order and result of their decision, or give cross references on pertinent auditor documentation where such information is reflected.

With a management of the audited person and other persons the auditor shall document discussion of vital issues timely in a report type with indication of date and the persons participating in discussion. It can be not only the records prepared by the auditor, but also other corresponding records, for example the protocols of meetings prepared by the personnel of the audited person.

In case of identification in the course of audit inspection of inconsistent information or information which doesn't correspond to conclusions of the auditor of rather vital issue, it should be noted influence of these data on audit opinion.

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