

## **RISK ANALYSIS DURING INTERNAL AUDIT AT AN ENTERPRISE WITH AN INTEGRATED MANAGEMENT SYSTEM**

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**Abstract:** The article examines the analysis of risks in conducting internal audit and international requirements for the organization of internal control. The relevance of this topic is associated with a significant economic effect from its implementation, greater coordination of actions, ensuring continuous improvement of the enterprise's activities. The implementation of the IMS should be accompanied by an assessment of the possible risks of failure to achieve quality goals due to internal and external factors.

**Key words:** integrated management system, internal audit, risk-oriented approach, risk analysis, principles of analysis of the effectiveness of internal audit.

### **Introduction**

Currently, many enterprises use an integrated management system (IMS) based on compliance with the requirements of international standards ISO 9000, ISO 14000, OHSAS 18001, etc. The relevance of creating this system is associated with a significant economic effect from its implementation, greater coordination of actions, and ensuring continuous improvement of the enterprise's activities [1]. The implementation of the IMS should be accompanied by an assessment of the possible risks of failure to achieve quality goals due to internal and external factors.

To obtain an objective assessment of the functioning of the IMS [2, 3], audit is used. Internal audit is a systematic, independent process conducted to establish the degree of fulfillment of agreed audit criteria. Internal audit is used for the internal purposes of the enterprise and is considered as a means of assessing the effectiveness of management systems and confirming their compliance with the requirements of relevant international standards.

Audits are conducted for the following purposes:

- assessing the implementation of quality policy;
- systematically assessing the effectiveness of quality assurance programs (QAP);
- assessing individual areas of activity after significant changes have been made to the QAP and/or if a revision of the QAP is required;
- assessing the activity in question in the presence of claims and complaints regarding the quality of the products used, manufactured items, work performed, or services provided;
- monitoring the implementation of corrective actions and risk assessment;
- assessing the QAP of contractors involved in the performance of work or provision of services at the stage of concluding contractual relations;
- assessing the performance by the contractor of its duties and requirements in accordance with the contract and regulatory documents.

However, when conducting an audit, such factors as resources, internal and external communications, competence, and awareness of employees create certain risks in the business processes of the enterprise. The implementation of an integrated system entails changes in the

procedure for conducting an internal audit, thereby increasing the level of risk of negative consequences by reducing the quality of the management system.

Let us list the positions that the auditor should pay special attention to when conducting an internal audit in a situation where the enterprise is in the process of transitioning to an integrated system.

The first stage is to conduct a verification procedure at the enterprise. To ensure the reliability of the results of monitoring and changes, the organization must establish and allocate resources. Recording and storing relevant documented information will serve as evidence of the suitability for monitoring and changing values.

The second stage is to determine the order and interrelation of communications that occur both inside and outside the enterprise. A coordinating council should be created at the level of senior management and line managers, and a communication method should be determined. This will allow building a hierarchical structure of interaction between departments within the enterprise and establishing close relationships with suppliers and contractors.

The processes, products, and services supplied by contractors are subject to analysis and assessment by management. A quality control program for the facility is drawn up indicating the persons of the performer, customer, and supervisory authority, the name of the facility and its technical data, and the procedure for conducting production control is prescribed.

First of all, the correctness of establishing criteria for evaluating and selecting an external supplier is checked. Criteria for re-evaluating the choice of supplier are defined and information on the results of the evaluation is documented. The criteria for evaluating the choice of suppliers are established based on the possible risks associated with them: poor-quality materials; poor-quality components; late delivery; lack of accompanying documents; delivery not in full, etc.

The expert method was used to study the quality of services of suppliers and possible risks. The experts were employees of the department that ordered the services. The result is presented as a percentage, where 100% corresponds to the supplier fully meeting the requirements of the customer.

The analysis allows us to conclude that in most cases the supplier does not fulfill the order on time. This increases the risk of failure to achieve the strategic goals of the enterprise. The organization must consider the degree of potential impact of externally supplied processes, products and services on the organization's ability to continuously ensure compliance with customer requirements and applicable laws and regulations [4].

When implementing integrated management systems, it is of great importance to ensure the necessary competence of persons whose activities affect the functioning of the enterprise and the effectiveness of its quality management system [5]. If possible, personnel training, mentoring, redistribution of responsibilities among full-time employees or contract recruitment should be implemented. An increase in the level of skills is directly proportional to the level of knowledge acquired, which consists of the education received, training for the position, acquisition of the necessary skills and accumulated experience. In this case, the employee acquires training and skills in parallel, and the level of skills increases along with them.

An important risk in enterprise management is the awareness of personnel. The enterprise informs all employees about the set goals, existing tasks, quality policy, brings to the attention of each employee information about his role and contribution to ensuring the effectiveness of the quality management system, about the consequences of non-compliance with requirements. A

competently constructed hierarchical structure of the enterprise ensures the timely and high-quality flow of processes, gives the system a certain direction.

When assessing the competence and awareness of personnel, we will highlight the most significant differences. Competence means the ability of specialists to qualitatively solve professional problems taking into account the acquired knowledge, skills, and experience. And awareness is an indicator of how familiar the personnel is with the strategic goals of the enterprise, the tasks set, what is its influence on the effectiveness of the management system (how much the employee knows and is informed about the latest news of his enterprise). An employee may have extensive work experience, but not know about changes in the enterprise's policies (environmental policy, safety, quality, etc.).

At the moment, a situation often occurs when an employee who is competent in his field is not aware that an integrated management system is being implemented at the enterprise. In this regard, it can be concluded that when developing corrective measures, it is necessary to take into account the specifics of these positions.

The hierarchical structure of an enterprise is an ordered set of divisions indicating the relationships that arise between them. There are two types of relationships: vertical and horizontal. Vertical relationships indicate the nature of subordination; tasks and functions, rights and obligations are distributed between the participants. Such a management model ensures the coordination of individual subprocesses, the result of which is the achievement of a single goal of the enterprise. Horizontal relationships have the nature of coordination and, as a rule, are single-level. The management of the enterprise determines on what issues and in what way communications will be carried out.

The organization shall analyze changes in the production of products or provision of services and manage them to maintain and support conformity to requirements. After the release of products, customer satisfaction is monitored and the information obtained is analyzed. The analysis of customer satisfaction is carried out in accordance with the guidelines [6]. The methods for conducting the analysis may include statistical methods.

This article examines the risks that should be taken into account when an enterprise is in the transitional stage to an IMS. The information provided includes the analysis data: how well the management system functions, whether the strategy exists and is supported, what resources are available, at what level the processes are running, how well or poorly the management monitors the state of functioning of the processes, whether there is an improvement compared to the previous reporting period. For this purpose, the inputs (results of previous analyses, audit results, results of actions by the management related to risks) and outputs (opportunities for improvement, necessary changes in the QMS) of the processes are considered.

### **Conclusion**

Having analyzed the studies of the inputs and outputs of the process, we can conclude that the lowest value is for the "Monitoring" indicator, which indicates a lack of measurement monitoring. Thus, because of the verification procedure, the study of communications existing at the enterprise, risk assessment and selection of supplier evaluation criteria, as well as the assessment of the level of competence and awareness of personnel, a "bottleneck" was identified. For further work on the implementation of the integrated management system, it is necessary to develop corrective actions and identify risks that may be associated with this indicator.

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