



2021

Report of the External Auditor for 2020

Audit results

13.07.2021

Agenda

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1. Audit Results

Unqualified Audit Opinion issued 16 April 2021	Financial, Performance and IT Audit Streams: 3 directions, 13 processes
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34 observations noted: **4 “critical” observations (IT)**

Audit

Remote Work
Nov – Dec 2020

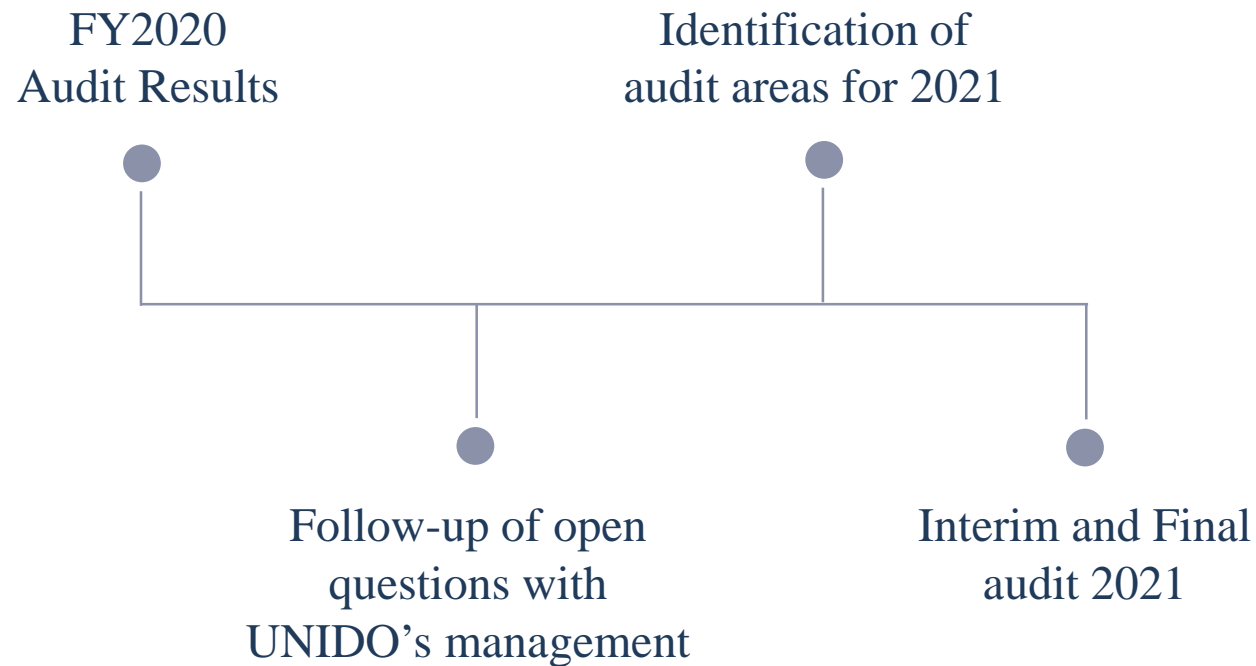
Mix of Remote and On-site Work
Feb – Mar 2021

- 25+ face to face meetings and 60+ online
- 100+ working papers and “position papers” memos
- 2 500+ Q&A
- 2 workshops

Cyber Benchmark



2. Next Steps



Possible Audit Topics for 2021

- Projects implementation (sample 2-3 p.a.)
- UNRC system analysis
- Results-Based Management
- HR: People management
- Fraud risk (incl. health insurance)
- Environmental, Social, Governance (ESG) finance and sustainability reporting
- Supply chains
- Innovation and technology

Prior Recommendations

The ACRF team monitors and supports prior years findings follow up and closure.



3. Strategic Approach

Experience and Cooperation

ACRF is the Chair of INTOSAI in 2019 – 2022,
member of EUROSAI and ASOSAI



Innovative Audit Approach

- Risk-based approach
- International audit best practices
- IT tools for automated audit procedures
- Data Science
- SDG focus and familiarity with UNIDO processes

ACHIEVEMENT





The Accounts Chamber of the Russian Federation