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Model treh linij – od tradicionalne do moderne vloge notranje revizije

Three Lines Model – From Traditional to Modern Role of Internal Audit

POVZETEK • V modelu treh obrambnih linij IIA-ja so se v letu 2020 kljub pandemiji covid-19 uveljavile spremembe, ki odražajo drugačno poslovno okolje. V njem prevladujejo konkurenčni pritiski, povečana regulacija in hiter tehnološki napredek. V tem okolju je spremenjena tudi vloga notranje revizije. V prispevku so predstavljene glavne spremembe modela, kako se je model vpeljeval v prakso v svetu in kako naj ga vpeljejo notranji revizorji v svoje organizacije, da bo zaživel. Model temelji na prejšnjem in ohranja tri linije. Od prejšnjega se bistveno razlikuje v dveh vidikih. Prvi je napotek, da notranja revizija tveganje obravnava ne samo kot nevarnost, ampak tudi kot priložnost, drugi pa je odmik od silosnega delovanja vseh linij in posledično zahteve po večjem medsebojnem sodelovanju notranje revizije z drugimi linijami.

Ključne besede • model, notranja revizija, obvladovanje tveganj, upravljanje

SUMMARY • The Three Line of Defence Model by IIA has in 2020 experienced despite COVID-19 pandemic changes that reflect the new dynamic business environment, where competitive pressures, increased regulation and rapid technology advances as well as a different role of internal audit in this environment. In the article we present the main changes of the model, how the model has been implemented globally and in the end how internal auditors could effectively implement the model in their organisations. Model builds on the former and maintains the three lines, while at the same time vastly differentiates itself from the former in two aspects. Firstly, internal audit should treat risk not only as a threat but also as opportunity and secondly, it is a breakaway from silos thinking of all three lines and thus it demands increased jointed collaboration of internal audit with other lines.

Key words • model, internal audit, risk management, governance

Mag. Andrejka Jost

Preglednica danih zagotovil

Assurance Map

POVZETEK • *Za uspešno poslovanje organizacije je potreben ustrezen okvir, ki daje zadostna, stalna in zanesljiva zagotovila o vodenju organizacije in obvladovanju tveganj ter tako zagotavlja boljše in stroškovno učinkovite izdelke ali storitve. V članku so predstavljena izhodišča za pripravo preglednice danih zagotovil, podprta s praktičnimi predlogi, in opredeljeni koraki, ki so potrebni oz. jih je priporočljivo izvesti, da je vzpostavitev preglednice danih zagotovil ustrezna. Tveganja, s katerimi se sooča organizacija, morajo biti pokrita z ustreznimi zagotovili o obvladovanju, s čimer je navsezadnje omogočeno uspešno doseganje ciljev organizacije.*

Ključne besede • *preglednica danih zagotovil, izvajalci storitev dajanja zagotovil, zagotovilo, notranja revizija, notranje revidiranje, obvladovanje tveganj*

SUMMARY • *Successful business performance of the organization requires an appropriate framework that provides sufficient, regular and reliable assurance on the organization's management and risk management, thus providing better and cost-efficient products or services. The article presents the starting points for the implementation of an assurance plan, which are supported by practical proposals. It shows the steps that are needed or recommended to achieve the implementation of an appropriate assurance plan. The risks faced by the organization must be covered by appropriate assurance, which enables the successful achievement of the organization's goals.*

Key words • *assurance map, assurance providers, assurance, internal audit function, internal auditing, risk management*

Polona Jug Mauko

Uvajanje agilnega pristopa v notranji reviziji

Introducing an agile approach to internal audit

POVZETEK • V članku so predstavljena teoretična izhodišča agilnosti, vitke filozofije in agilnega notranjega revidiranja, prikazan pa je praktični primer uvajanja agilnega pristopa v notranjo revizijo organizacije ABC. Večina ljudi si želi biti agilna, hitra in dano nalogo izvesti uspešno, časovno čim učinkoviteje in s kar najmanj napakami. Želimo biti usmerjeni v točno določen rezultat in ga izvesti dinamično ob upoštevanju vseh potrebnih dejavnikov. Ob tem velikokrat naletimo na odpor, upiranje in obtoževanje ter na željo po tem, da vse ostane enako in nespremenjeno. Agilni pristop je usmerjen na tako destruktivno vedenje in ga skuša s strukturiranim pristopom preusmeriti v dinamičnost, hitro odzivnost in akcijo. V notranji reviziji lahko z agilnim pristopom z omejenimi viri ustrezno izvedemo in podamo zagotova ter imamo dovolj časa za svetovanje in predvidevanje. S poudarkom na ključnih tveganjih, področjih in problematikah pokrijemo vsa potrebna področja v organizaciji ter se razvijamo v ključnega in pomembnega partnerja v organizaciji.

Ključne besede • agilni pristop, notranja revizija

SUMMARY • The article presents the theoretical foundations of agility, lean philosophy, agile internal auditing and a practical example of introducing an agile approach to internal auditing in the ABC organization. According to the author, most people want to be agile and fast, and wish to perform the task successfully, as efficiently as possible, in time and with minimal mistakes. We want to be focused on a specific result and implement it dynamically, considering all the necessary factors. At the same time, we often encounter resistance, defence, and accusations, combine with the desire to keep everything the same and unchanged. The agile approach focuses on precisely this destructive behaviour and seeks to redirect it into dynamism, quick response, and action with a structured approach. Using the agile approach in internal audit, we can with limited resources properly implement and provide assurances and have ample time for advice and anticipation. With emphasis on key risks, areas, and issues, we cover all necessary areas in the organization and develop into a key and important partner in the organization.

Key words • agile approach, internal audit

Jasmina Mandžuka

Neodvisnost notranje revizije v kriznih časih

Internal Audit Independence in Times of Crisis

POVZETEK • *Zadnje leto in pol smo priča izrednim razmeram v poslovnem svetu. Večina organizacij se je soočila z vplivom covid-19, zato se je v tem kriznem času pričakovalo, da so vsi pomembnejši akterji odigrali svojo vlogo. Od vodij notranje revizije in njihovih revizijskih skupin se je pričakovalo več pomoči pri upravljanju organizacije. S tem se je vloga notranjih revizorjev marsikje prevesila na stran svetovalca kot pomočnika vodstvu, kar pa lahko neposredno zmanjša vlogo revizorja kot dajalca zagotovil. S tem se poraja vprašanje, ali bi lahko ta skrajni premik od revizorja k svetovalcu oslabil revizorjevo nepristranskost.*

Ključne besede • *neodvisnost notranje revizije, nepristranskost notranjih revizorjev, covid-19, okvir za ocenjevanje neodvisnosti in nepristranskosti, navzkrižje interesov, grožnje neodvisnosti in nepristranskosti, varovala za ohranjanje neodvisnosti in nepristranskosti*

SUMMARY • *For the last year and a half, we have been witnessing a state of emergency in the business world. Most organizations have faced the impact of COVID-19, so in this time of crisis, all prominent actors are expected to play their part. Certified audit executives and their audit teams are expected to provide more assistance in managing their organizations. As a result, internal auditors often become consultants assisting the management, which could directly diminish the auditor's role as an assurance provider. This begs the question: Could this extreme shift from auditor to consultant weaken the auditor's objectivity?*

Key words • *internal audit independence, objectivity of internal auditors, COVID-19, framework for evaluating independence and objectivity, conflict of interests, threats to independence and objectivity, safeguards of independence and objectivity*

Tina Toman Pfajfar

Novosti pri pravilih notranjega revidiranja

New Pronouncements in Internal Auditing

POVZETEK • V članku so predstavljene nekatere novosti pri pravilih notranjega revidiranja, ki spadajo v Hierarhijo pravil notranjega revidiranja.

Ključne besede • notranja revizija, pregled novih pravil, Hierarhija pravil notranjega revidiranja, Mednarodni okvir strokovnega ravnanja pri notranjem revidiranju, dodatna navodila, COSO

SUMMARY • This article presents the pronouncements on the Rules for the Internal Auditing within the Hierarchy of Internal Auditing Rules

Key words • Internal Audit, Overview of new pronouncements, Hierarchy of Internal Auditing Rules International Professional Practice Framework, Supplemental Guidance, COSO

Mag. Blanka Vezjak

Vloga notranje revizije pri trajnostnem poslovanju

Internal Audit Role in Sustainable Business

POVZETEK • Z zahtevami trajnostnega poslovanja se že ali se bodo kmalu soočale vse organizacije – zaradi podnebnih sprememb in s tem ambicioznih ciljev EU-ja in v svetu o znižanju toplogrednih plinov z znatnim zmanjšanjem porabe energije in prehodom na nizkoogljične vire, s podaljšanjem življenjske dobe proizvodov, s krožnim gospodarstvom; zaradi večjih pritiskov za socialno pravičnost in s tem skrbi za partnerje v celotni oskrbni verigi, zaradi sprememb vrednot potrošnikov, poudarka na lokalnih, sezonskih in kakovostnih proizvodih z daljšo uporabnostjo. Nekatere organizacije so že aktivne na poti trajnosti, druge bodo k temu dodatno spodbudili predpisi, dajatve, dražji energenti in surovine, spremenjeni trgi in transportne poti. Notranja revizija naj bo v teh prizadevanjih proaktivna. Preveritev upoštevanja trajnostnih vidikov naj se vključi v vsak posel dajanja zagotovit. S svetovanjem naj pomaga na poti trajnosti. V prispevku je predstavljen nabor potrebnih znanj in veščin za izpolnjevanje teh nalog ter možna področja poslov na podlagi pomembnih trajnostnih tveganj organizacije.

Ključne besede • notranja revizija, notranje revidiranje, trajnost, trajnostno poslovanje, tveganja, podnebne spremembe

SUMMARY • Organizations are already or will soon be faced with the requirements of sustainable business operation. Due to climate change and the related ambitious targets at the EU and global levels for reducing greenhouse gases by significantly reducing energy consumption, switching to low-carbon resources, extending product life, and circular economy; due to greater pressures for social justice, thus caring for partners throughout the supply chain; due to changes in consumer values and, consequently, due to emphasis on local, seasonal, quality products with longer useful life. Some organizations are already active on their path to sustainability, others will be further encouraged to do so by regulations, levies, more expensive energy and raw materials, changed markets and transport routes. Internal audits should be proactive in these efforts. Verification of compliance with sustainability aspects should be included in any assurance engagement. It should help companies on their path of sustainability through counselling. In this paper, I present a set of necessary knowledge and skills to fulfil these tasks, and possible areas of internal audit engagements based on the significant sustainability risks of the organization.

Key words • internal audit, internal auditing, sustainability, sustainable business operation, risks, climate change

Dr. Andrej Baričič, Mateja Vrankar

Notranje revidiranje korporativnega upravljanja

Internal Auditing of Corporate Governance

POVZETEK • *V prispevku je nekaj osebnih pogledov na notranje revidiranje korporativnega upravljanja v dvotirnem sistemu v Republiki Sloveniji, pa tudi izzivi in priporočila, ki so lahko v pomoč pri načrtovanju in izvajanju notranjerevizijskih poslov.*

Ključne besede • *notranja revizija, notranje revidiranje, korporativno upravljanje, izzivi, priporočila za prakso*

SUMMARY • *In this paper, we present some personal views on the internal auditing of corporate governance in the two-tier system in the Republic of Slovenia. We have also written down some challenges and recommendations that can help in the planning and implementation of internal audit work.*

Key words • *Internal Audit, Internal Auditing, Corporate Governance, Challenges, Recommendations for Practice*

Mag. Daniel Zdolšek, Sanja Zver

Podatkovna analitika in zunanje revidiranje

Data Analytics and External Auditing

POVZETEK • Revizijska podatkovna analitika je opredeljena kot znanost in umetnost možnega, kadar gre za prepoznavanje in analiziranje vzorcev, odstopanj in nedoslednosti. Poenostavljeno gre za obdelavo ogromnih količin podatkov revidiranega podjetja, ki se analizirajo, modelirajo in vizualizirajo, vse z namenom, da se pridobijo v reviziji s podatkovno analitiko uporabne informacije. Uporabi se lahko pri različnih revizijskih postopkih (npr. pri oceni tveganja, preizkušanju notranjih kontrol, preizkušanju podatkov itd.). V prispevku je predstavljena podatkovna analitika, njene vrste in (možna) uporaba pri zunanjem revidiranju oziroma reviziji računovodskih izkazov ter nekaj zgledov. V podatkovni analitiki je več prednosti (npr. boljše razumevanje revidiranega podjetja, večja verjetnost zaznavanja pomembno napačnih navedb v računovodskih izkazih, boljše komuniciranje itd.) in slabosti (npr. problemi nepopolnega dostopa, nepopolnih podatkov, nerazumevanja izidov podatkovne analitike itd.). Pred revizijskimi podjetji pa je glede razvoja in razvoja ter uporabe podatkovne analitike še več drugih izzivov.

Ključne besede • podatkovna analitika, revizijska podatkovna analitika, vrste podatkovne analitike, revidiranje, zunanje revidiranje, revizija računovodskih izkazov, zgledi uporabe, izzivi pri uporabi

SUMMARY • Audit data analytics is defined as the science and art of discovering and analysing patterns, identifying anomalies, and inconsistencies. It encompasses the processing of huge quantities of auditee's data, which is analysed, modelled, and visualized, all with the aim to obtain useful information with data analytics in an audit. Data analytics can be used to perform various audit procedures (i.e., risk assessment, test of internal controls, substantive procedures, etc.). The paper presents data analytics, giving its definition; various possible types of data analytics and its (possible) use in external auditing (that is in financial statements audit). Examples of how to use data analytics are also presented. Data analytics has several advantages (i.e., better understanding of the auditee, higher possibility of identifying material misstatements in financial statements, improved communication, etc.) and disadvantages (i.e., problems of incomplete access, incomplete data, misunderstanding of data analytics results, etc.). In addition, audit firms are faced with several other challenges in relation to research, development, and use of data analytics.

Key words • data analytics, audit data analytics (ADA), types of data analytics, auditing, external auditing, financial statements audit, examples of use, usage issues