

Project Design Matrix

Project Title: Capacity Development Project for Internal Audit Phase 2

Implementing Agency: Ministry of Finance, Mongolia

Target Group: Ministry of Finance, Central Government Ministries and Local Governments

Period of Project: Three Years (Tentatively From 2014/11 To 2017/10)

Project Site: Mongolia

Model Site:

Version 0.0

Dated June 12, 2014

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal					
The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM			
	2. Established legal framework of internal audit	1) Enacted law and/or regulations			
	3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up	1) Assessment at the final JCC			
	4. Increased number (and/or percentage) of audited organizations, Certified Internal Auditor Professionals for Public Sector (CIAPPS) and Internal Audit Practical Instructors (IAPI)	1) Assessment at the final JCC			
Project Purpose					
The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.		
	2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework(e.g. draft laws & regulations, etc.)	1) The original draft and the draft bill			
	3. Increased number of CIAPPS: 1) 200-300 CIAPPS holders are certified	1) Assessment at the final JCC			
	4-1. Continued implementation of internal audit using the developed manuals in the priority areas 4-2. Continued implementation of internal audit in specialized public organizations: "XX" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "XX" (number of IA reports, recommendations, follow-up)	1) IA reports made by using practical internal audit manuals(including risk-based approach) in priority areas 2) IA reports made by using risk-based internal audit manuals in the other areas			
	5. Increased number (and/or percentage) of audited organizations , CIAPPS and IAPIs: XX(number and/or percentage)				
	6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) Reports made by International Audit Quality Assurance system			
Outputs					
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation	1) The working paper(s)			
	1-2. Developed concept paper of new legal framework on internal audit	1) The concept paper			
2. Qualified internal auditor certification system is introduced.	2-1. Developed CIAPPS examination & Continuing Professional Education (CPE) framework documents	1) The CIAPPS framework documents			
	2-2. Developed CIAPPS examination & CPE, learning materials and program	1) Training schedule, 2) Learning materials both on CIAPPS and CPE			
	2-3. Continued implementation of CIAPPS examination and CPE	1) Result of CIAPPS examination			
	2-4. Developed registration system of CIAPPS holders and CPE personal training records	1) The data base used for administration			
	2-5. Continued implementation of training for IAPI : "XX(number)" trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings	1) The report on trainings			
	2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) Certification documents.			
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Demonstrated group ownership and leadership: 4 working groups lead by C/P. Each group makes 4 activity reports. (Total:16 activity reports)	1) 4 groups are unified in priority areas, 16 activity reports are submitted (4groups X 4 audit processes-preliminary, fieldwork, reporting follow-up)			
	3-2. Developed practical internal audit manuals in priority areas	1) The internal audit manuals for the designated four priority areas at least if completed			
	3-3. Continued implementation of training for using the manuals in priority area: "XX(number)" trainings and OJT(On the Job Training) are conducted	1) The reports on trainings			
	3-4. Developed practical internal audit manual on specialized public organizations				
	3-5. Continued implementation of training for using the manuals on small organizations: "XX(number)" trainings and OJT(On the Job Training) are conducted				
	3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team				
4. Internal Audit Quality Assurance system is introduced.	4-1. Developed quality assurance framework documents	1) The quality assurance framework documents.			
	4-2. Developed quality assurance manuals (including checklists)	1) The quality assurance manuals (including checklists) for both internal and external quality controls			
	4-3. Developed implementation plans of the quality assurance activities	1) The implementation plans of the quality assurance activities			
	4-4. Continued implementation of quality assurance activities on a plan basis	1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started			

Activities	Inputs		Pre-Conditions
	The Japanese Side	The Mongolian Side	
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization)			
0-2. Conduct self diagnosis based on IA-CM			
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2			
1-1. Develop a work plan			
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Japanese Experts: - Auditing (Legal framework) - Auditing (Certification system) - Auditing (Practical training) - Auditing (Quality assurance) - Project coordinator (as necessary)	Counterpart staff Office space for the Project activities by experts in BC-RM Dept. Appropriate space for seminars / workshops	
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Local Experts: - Others as needed	Costs for accommodation, in-county travel and per-diem for BC-RM Dept. staff	
1-4. Develop concept paper of possible legal framework based on the activities 1-1-1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Equipment necessary for the Project activities by experts Foreign country study visits In-country seminars / workshops		
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above			
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above			
2-1. Develop a work plan and set up a working group			
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE			
2-3. Develop CIAPPS & CPE and IAPI framework documents			
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IAPI			
2-5. Designate responsible organization for implementation of CIAPPS & CPE			Cooperation with Mongolian speaking trainer who has relevant knowledge and experience preferably in Project Phase 1 and the IAPIs is necessary to deliver the training.
2-6. Design CIAPPS examination & CPE contents			
2-7. Conduct trainings for CIAPPS candidates			
2-8. Conduct CIAPPS examination			
2-9. Develop registration system of registered CIAPPS holders and CPE training participants records			
2-10. Provide CPE for CIAPPS holders			
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit			
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs			
3-1. Develop a work plan and set up working groups			
3-2. Conduct financial planning exercise on implementation of trainings and OJT			
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)			
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations			Team working with the IAPIs and its candidates on the ground is essential and critical in order to carry out activity 3-3.
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1			
4-1. Develop a work plan			
4-2. Develop first version of check-lists for quality assurance of internal audit			
4-3. Develop an annual plan to conduct the quality assurance activities.			
4-4. Train staff for quality assurance of internal audit using the check lists.			
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis			
4-6. Develop final version of check-lists for quality assurance of internal audit			

Revised Project Design Matrix

Project Title: Capacity Building of Internal Auditing in Mongolia Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (Tentatively From 2014/09 To 2017/08)

Version 1.0
Dated April 2016

Project Site: Mongolia **Model Site:** N.A.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Internal Auditor Professionals for Public Sector (IAPPS) and Internal Audit Practical Instructors (IAPI)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) Enacted law and/or regulations 1) Assessment at the final JCC 1) Assessment at the final JCC			
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework (e.g. draft laws & regulations, etc.) 3. Increased number of IAPPS: 1) 100 IAPPSs training participators 4-1. Continued implementation of internal audit using the developed manuals in the priority areas 4-2. Continued implementation of internal audit in specialized public organizations: "16" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "8" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations, IAPPSs and IAPIs: 100(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals (including risk-based approach) in priority areas 2) IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.		
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper			
2. Qualified internal auditor certification system is introduced.	2-1. Developed IAPPS trial test & Continuing Professional Education (CPE) framework documents 2-2. Developed IAPPS trial test & learning materials and program 2-3. Continued implementation of IAPPS trial test and pre-test training 2-4. Developed IAPPS participators and personal other training records 2-5. Continued implementation of training for IAPI: "5" trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The IAPPS framework documents 1) Training schedule, 2) Learning materials on IAPPS 1) Result of IAPPS trial test 1) The participators and personal records for administration 1) The report on trainings 1) Certification documents.			
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Demonstrated group ownership and leadership: 4 working groups lead by C/P. Each group makes 4 activity reports. (Total: 16 activity reports) 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals in priority area: "40" trainings and OJT (On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals on small organizations: "10" trainings and OJT (On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	• Procedure guidance 1) 4 groups are unified in priority areas, 16 activity reports are submitted (4 groups X 4 audit processes-preliminary, fieldwork, reporting follow-up) 1) The internal audit manuals for the designated four priority areas at least if completed 1) The reports on trainings			
4 Internal Audit is improved.	4-1. Developed quality assurance framework documents 4-2. Developed quality assurance manuals (including checklists) 4-3. Developed implementation plans of the quality assurance activities 4-4. Continued implementation of quality assurance activities on a plan basis	1) The quality assurance framework documents. 1) The quality assurance manuals (including checklists) for both internal and external quality controls 1) The implementation plans of the quality assurance activities 1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started			

Activities	Inputs		Pre-Conditions
	The Japanese Side	The Mongolian Side	
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization)			
0-2. Conduct self diagnosis based on IA-CM			
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2			
1-1. Develop a work plan			
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors			
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors			
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.			
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above			
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above			
2-1. Develop a work plan and set up a working group			
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE			
2-3. Develop IAPPS & CPE and IAPI framework documents			
2-4. Conduct financial planning on implementation of IAPPS & pre-test training, and training for IAPI			
2-5. Designate responsible organization for implementation of IAPPS & CPE			Cooperation with Mongolian speaking trainer who has relevant knowledge and experience preferably in Project Phase 1 and the IAPIs is necessary to deliver the training.
2-6. Design IAPPS trial test & pre-test training contents			
2-7. Conduct trainings for IAPPS candidates			
2-8. Conduct IAPPS trial test			
2-9. Develop registration system of registered IAPPS participators and training participants records			
2-10. Support providing training for IAPPS			
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit			
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs			
3-1. Develop a work plan and set up working groups			
3-2. Conduct financial planning exercise on implementation of trainings and OJT			
3-3. Develop the internal audit manuals in priority areas and common manual for special			
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations			Team working with the IAPIs and its candidates on the ground is essential and critical in order to carry out activity 3-3.
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1			
4-1. Develop a work plan			
4-2. Develop first version of check-lists for quality assurance of internal audit			
4-3. Develop an annual plan to conduct the quality assurance activities.			
4-4. Train staff for quality assurance of internal audit using the check lists.			
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis			
4-6. Develop final version of check-lists for quality assurance of internal audit			



<Issues and countermeasures>

Revised Project Design Matrix

Project Title: Capacity Development Project for Internal Audit Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (From 2014/09 To 2017/08)

Version 2.0
Dated - December 2016

Project Site: Mongolia **Model Site:** N.A.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Internal Auditor Professionals for Public Sector (IAPPS) and Internal Audit Practical Instructors (IAPI)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM in 2020 1) Enacted law and/or regulations 1) Assessment of quality assurance in 2020 1) More than 40% of Mongolian governmental internal auditors finish trainings provided by MOF			
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework (e.g. draft laws & regulations, etc.) 3. Increased number of IAPPS: 1) 100 IAPPSs training participators 4-1. Continued implementation of internal audit using the manuals under development in the priority areas 4-2. Continued implementation of internal audit in specialized public organizations: "16" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "8" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations, IAPPSs and IAPIs: 100(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) [reference] Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals (including risk-based approach) in priority areas 2) [reference] IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.		
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper			
2. Qualified internal auditor certification system is introduced.	2-1. Developed IAPPS training framework documents 2-2. Developed IAPPS trial test & learning materials and program 2-3. Continued implementation of IAPPS trial test and pre-test training 2-4. Developed IAPPS participators and personal other training records 2-5. Continued implementation of training for IAPI: "3" trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The IAPPS training framework documents 1) Training schedule, 2) Learning materials on IAPPS 1) Result of IAPPS trial test 1) The participators and personal records for administration 1) The report on trainings 1) List of Participant who received certificates			
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Document workingpapers of each audit phase (total of 4 audit phases- planning, fieldwork, reporting and follow-up) through internal audit practice conducted by priority ministries lead by C/P. 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals under development in priority area: "40" trainings and OJT(On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals under development on specialized public organizations: "10" trainings and OJT(On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	1) 16 activity reports are submitted (16 activities mean that 4 priority ministries submit workingpapers of each of 4 audit phase-planning, fieldwork, reporting and follow-up) 1) Practical internal audit manual 1) The reports on trainings and OJT 1) Practical internal audit manual 1) The reports on trainings and OJT 1) The quality assurance framework documents.			
4. Internal Audit Quality Assurance system is introduced	4-1. Developed quality assurance framework documents 4-2. Developed quality assurance manuals (including checklists)	1) The quality assurance manuals (including checklists) for both internal and external quality controls			

	4-3. Developed implementation plans of the quality assurance activities	1) The implementation plans of the quality assurance activities		
	4-4. Continued implementation of quality assurance activities on a plan basis	1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started		
5 Medium-term strategic plan is developed	5-1. Support to draft 2017-2020 medium-term strategic plan	1) Enforcement items proposed by JICA experts		
	5-2. Review the progress for the 1st quarter of 2017 or after, along with the medium-term strategic plan	1) Summary of review		

Activities	Inputs		Pre-Conditions
	The Japanese Side	The Mongolian Side	
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization)			
0-2. [By C/P] Conduct self diagnosis based on IA-CM			
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2			
1-1. Develop a work plan			
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors			
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors			
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.			
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above			
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above			
1-7. Support activities relating with submission of the bill to the parliament until April			
2-1. Develop a work plan and set up a working group			
2-2. Collect & analyze other countries experiences relating to IAPPS & CPE			
2-3. Develop IAPPS training framework documents			
2-4. Conduct financial planning on implementation of IAPPS & pre-test training, and training for IAPI			
2-5. Designate responsible organization for implementation of IAPPS training			Cooperation with Mongolian speaking trainer who has relevant knowledge and experience preferably in Project Phase1 and the IAPIs is necessary to deliver the training.
2-6. Design IAPPS trial test & pre-test training contents			
2-7. Conduct trainings for IAPPS candidates			
2-8. Conduct IAPPS trial test			
2-9. Develop IAPPS participators and other training participators records			
2-10. Support providing training for IAPPS			
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit			
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs			
3-1. Develop a work plan and set up working groups			
3-2. Conduct financial planning exercise on implementation of trainings and OJT			
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)			
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations			Team working with the IAPIs and its candidates on the ground is essential and critical in order to carry out activity 3-3.
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1			



<Issues and countermeasures>
N/A

5-1. Develop a work plan and set up a working group
5-2. [By C/P] Decide the basic policy of medium-term strategic and enforcement items
5-3. Support to draft 2017-2020 medium-term strategic plan
5-4. [By C/P] Finalize 2017-2020 medium-term strategic plan
5-5. Review the progress for the first quarter of 2017 and revise medium-term strategic plan if necessary

[reference] indicates activities performed by C/P which does not need JICA experts' assistance in the aim of sustainability.

Revised Project Design Matrix

Project Title: Capacity Development Project for Internal Audit Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (From 2014/09 To 2017/08)

Version 2.1
Dated February 2017

Project Site: Mongolia **Model Site:** N.A.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Internal Auditor Professionals for Public Sector (IAPPS) and Internal Audit Practical Instructors (IAPI)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM in 2020 1) Enacted law and/or regulations 1) Assessment of quality assurance in 2020 1) More than 40% of Mongolian governmental internal auditors finish trainings provided by MOF			
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework(e.g. draft laws & regulations, etc.) 3. Increased number of IAPPS: 1) 100 IAPPSs training participators 4-1. Continued implementation of internal audit using the manuals under development in the priority areas 4-2 Continued implementation of internal audit in priority areas specialized public organizations: "16" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "8" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations, IAPPSs and IAPIs: 100(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) [reference]Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals(including risk-based approach) in priority areas 2)[reference] IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.		
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper			
2. Qualified internal auditor certification system is introduced.	2-1. Developed IAPPS training framework documents 2-2. Developed IAPPS trial test & learning materials and program 2-3. Continued implementation of IAPPS trial test and pre-test training 2-4. Developed IAPPS participators and personal other training records 2-5. Continued implementation of training for IAPI : "3 " trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The IAPPS training framework documents 1) Training schedule, 2) Learning materials on IAPPS 1) Result of IAPPS trial test 1) The participators and personal records for administration 1) The report on trainings 1) List of Participant who received certificates			
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Document workingpapers of each audit phase (total of 4 audit phases- planning, fieldwork, reporting and follow-up) through internal audit practice conducted by priority ministries lead by C/P. 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals under development in priority area: "40" trainings and OJT(On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals under development on specialized public organizations: "10" trainings and OJT(On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	1) 16 activity reports are submitted (16 activities mean that 4 priority ministries submit workingpapers of each of 4 audit phase-planning, fieldwork, reporting and follow-up) 1) Practical internal audit manual 1) The reports on trainings and OJT 1) Practical internal audit manual 1) The reports on trainings and OJT			
4. Internal Audit Quality Assurance system is introduced	4-1. Developed quality assurance framework documents 4-2. Developed quality assurance manuals (including checklists)	1) The quality assurance framework documents. 1) The quality assurance manuals (including checklists) for both internal and external quality controls			

	4-3. Developed implementation plans of the quality assurance activities	1) The implementation plans of the quality assurance activities		
	4-4. Continued implementation of quality assurance activities on a plan basis	1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started		
5 Medium-term strategic plan is developed	5-1. Support to draft 2017-2020 medium-term strategic plan	1) Enforcement items proposed by JICA experts		
	5-2. Review the progress for the 1st quarter of 2017 or after, along with the medium-term strategic plan	1) Summary of review		

Activities	Inputs		Pre-Conditions	
	The Japanese Side	The Mongolian Side		
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization)				
0-2. [By C/P] Conduct self diagnosis based on IA-CM				
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2				
1-1. Develop a work plan				
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors				
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors				
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.				
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above				
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above				
1-7. Support activities relating with submission of the bill to the parliament until April				
2-1. Develop a work plan and set up a working group				
2-2. Collect & analyze other countries experiences relating to IAPPS & CPE				
2-3. Develop IAPPS training framework documents				
2-4. Conduct financial planning on implementation of IAPPS & pre-test training, and training for IAPI				
2-5. Designate responsible organization for implementation of IAPPS training			Cooperation with Mongolian speaking trainer who has relevant knowledge and experience preferably in Project Phase1 and the IAPIs is necessary to deliver the training.	
2-6. Design IAPPS trial test & pre-test training contents				
2-7. Conduct trainings for IAPPS candidates				
2-8. Conduct IAPPS trial test				
2-9. Develop IAPPS participators and other training participators records				
2-10. Support providing training for IAPPS				
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit				
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs				
3-1. Develop a work plan and set up working groups				
3-2. Conduct financial planning exercise on implementation of trainings and OJT				
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)				
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations			Team working with the IAPIs and its candidates on the ground is essential and critical in order to carry out activity 3-3.	
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1				
4-1. Develop a work plan				
4-2. Develop first version of check-lists for quality assurance of internal audit				
4-3. Develop an annual plan to conduct the quality assurance activities.				
4-4. Train staff for quality assurance of internal audit using the check lists.				
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis				
4-6. Develop final version of check-lists for quality assurance of internal audit				
5-1. Develop a work plan and set up a working group				
5-2. [By C/P] Decide the basic policy of medium-term strategic and enforcement items				
5-3. Support to draft 2017-2020 medium-term strategic plan				
5-4. [By C/P] Finalize 2017-2020 medium-term strategic plan				
5-5. Review the progress for the first quarter of 2017 and revise medium-term strategic plan if necessary				



<Issues and countermeasures>
N/A

[reference] indicates activities performed by C/P which does not need JICA experts' assistance in the aim of sustainability.

TO CR of JICA TOKYO & MONGOLIA OFFICE**PROJECT MONITORING SHEET****Project Title : Capacity Development Project for Internal Audits in Mongolia Phase 2****Version of the Sheet: Ver.022015****Name: HIROSHI ENDO****Title: Chief Advisor****Submission Date: February 28th 2015****I. Summary****1 Progress****1-1 Progress of Inputs**

Resource input 13.44MM out of Total 23.08MM

1-2 Progress of Activities

Activities	Status
0-1. Collect basic information on internal audit	Completed
0-2. Conduct self-diagnosis based on IA-CM	Completed
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2	Completed

1-1. Develop a work plan	Completed
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Completed
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Completed
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	In progress

2-1. Develop a work plan and set up a working group	Completed
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE	Completed
2-3. Develop CIAPPS &CPE and IAPI framework documents	On track but not launched
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IA practical instructors	Completed
2-5. Designate responsible organization for implementation of CIAPPS & CPE	Completed
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit	In Progress

3-1. Develop a work plan and set up working groups	Completed
3-2. Conduct financial planning exercise on implementation of trainings and OJT	Completed
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)	In progress
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	In progress

4-1. Develop a work plan	Completed
4-2. Develop first version of check-lists for quality assurance of internal audit	In progress
4-3. Develop an annual plan to conduct the quality assurance activities.	Completed
4-4. Train staff for quality assurance of internal audit using the check lists.	In progress
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	On track but not launched

Attention: some activities not listed above are scheduled to conduct in the 2nd year

1-3 Achievement of Output

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.	On Track & In progress
Output 2. Qualified internal auditor certification system is introduced.	On Track & In progress
Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.	On Track & In progress
Output 4. Internal Audit Quality Assurance system is introduced.	On Track & In progress

1-4 Achievement of the Project Purpose

Project Purpose	Status
The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	On Track & In progress

1-5 Changes of Risks and Actions for Mitigation

Not specified

1-6 Progress of Actions undertaken by JICA

Cooperation in the JCC meeting

Cooperation for issuing VISAs for study trip tour

Introduction of project in JICA website

1-7 Progress of Actions undertaken by Gov. of Mongolia

Great contributions, cooperation and ideal harmony with JICA project have been identified.

1-8 Progress of Environmental and Social Considerations (if applicable)

Not applicable

1-9 Progress of Considerations on Gender/Peace Building/Poverty Reduction (if applicable)

Not applicable

1-10 Other remarkable/considerable issues related/affect to the project (such as other JICA's projects, activities of counterparts, other donors, private sectors, NGOs etc.)

The Director of BC-RM Dept. has newly assigned. It appears that there is

no impact on the progress of project.

2 Delay of Work Schedule and/or Problems (if any)

Not applicable

3 Modification of the Project Implementation Plan

Not applicable

4 Preparation of Gov. of Mongolia toward after completion of the Project

Not applicable

II. Project Monitoring Sheet I & II

As Attached

Project Monitoring Sheet I (Project Design Matrix) Version 1

Project Title: Capacity Development Project for Internal Audit Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (Tentatively From 2014/09 To 2017/08)


Version One
 Dated ____ Feb 2015

< Based on the Project Design Matrix
 as at 12th June 2014 >

Project Site: Mongolia **Model Site:** N.A.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Certified Internal Auditor Professionals for Public Sector (CIAPPS) and Internal Audit Practical Instructors (IAP)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) Enacted law and/or regulations 1) Assessment at the final JCC 1) Assessment at the final JCC			
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework(e.g. draft laws & regulations, etc.) 3. Increased number of CIAPPS: 1) 200-300 CIAPPS holders are certified 4-1. Continued implementation of internal audit using the developed manuals in the priority areas 4-2 Continued implementation of internal audit in specialized public organizations: "XX" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "XX" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations, CIAPPSs and IAPs: XX(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals(including risk-based approach) in priority areas 2) IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.		
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper			
2. Qualified internal auditor certification system is introduced.	2-1. Developed CIAPPS examination & Continuing Professional Education (CPE) framework documents 2-2. Developed CIAPPS examination & CPE, learning materials and program 2-3. Continued implementation of CIAPPS examination and CPE 2-4. Developed registration system of CIAPPS holders and CPE personal training records 2-5. Continued implementation of training for IAPI : "XX(number)" trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The CIAPPS framework documents 1) Training schedule, 2) Learning materials both on CIAPPS and CPE, 1) Result of CIAPPS examination 1) The data base used for administration 1) The report on trainings 1) Certification documents.			
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Demonstrated group ownership and leadership: 4 working groups lead by C/P. Each group makes 4 activity reports. (Total 16 activity reports) 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals in priority area: "XX(number)" trainings and OJT(On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals on small organizations: "XX(number)" trainings and OJT(On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	• Procedure guidance 1) 4 groups are unified in priority areas, 16 activity reports are submitted (4groups X 4 audit processes-preliminary, fieldwork, reporting follow-up) 1) The internal audit manuals for the designated four priority areas at least if completed 1) The reports on trainings			
4 Internal Audit is improved.	4-1. Developed quality assurance framework documents 4-2. Developed quality assurance manuals (including checklists) 4-3. Developed implementation plans of the quality assurance activities 4-4. Continued implementation of quality assurance activities on a plan basis	1) The quality assurance framework documents. 1) The quality assurance manuals (including checklists) for both internal and external quality controls 1) The implementation plans of the quality assurance activities 1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started			

Activities	Inputs		Pre-Conditions
	The Japanese Side	The Mongolian Side	
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization)			
0-2. Conduct self diagnosis based on IA-CM			
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2			
1-1. Develop a work plan			
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors			
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors			
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.			
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above			
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above			
2-1. Develop a work plan and set up a working group			
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE			
2-3. Develop CIAPPS & CPE and IAPI framework documents			
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IAPI			
2-5. Designate responsible organization for implementation of CIAPPS & CPE			Cooperation with Mongolian speaking trainer who has relevant knowledge and experience preferably in Project Phase1 and the IAPIs is necessary to deliver the training.
2-6. Design CIAPPS examination & CPE contents			
2-7. Conduct trainings for CIAPPS candidates			
2-8. Conduct CIAPPS examination			
2-9. Develop registration system of registered CIAPPS holders and CPE training participants records			
2-10. Provide CPE for CIAPPS holders			
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit			
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs			
3-1. Develop a work plan and set up working groups			
3-2. Conduct financial planning exercise on implementation of trainings and OJT			
3-3. Develop the internal audit manuals in priority areas and common manual for			
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations			Team working with the IAPIs and its candidates on the ground is essential and critical in order to carry out activity 3-3.
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1			
4-1. Develop a work plan			
4-2. Develop first version of check-lists for quality assurance of internal audit			
4-3. Develop an annual plan to conduct the quality assurance activities.			
4-4. Train staff for quality assurance of internal audit using the check lists.			
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis			
4-6. Develop final version of check-lists for quality assurance of internal audit			



<Issues and countermeasures>

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.										(I) Concept & Draft-making					(II) Approval & Implementation										
1-1. Develop a work plan	Plan																								
	Actual																								
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Plan																								
	Actual																								
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Plan																								
	Actual																								
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Plan																								
	Actual																								
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above	Plan																								
	Actual																								
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above	Plan																								
	Actual																								
Output 2. Qualified internal auditor certification system is introduced.										(I) Regulation by Ministry of MOF					(II) Internal audit law										
2-1. Develop a work plan and set up a working group	Plan																								
	Actual																								
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE	Plan																								
	Actual																								
2-3. Develop CIAPPS & CPE and IAPI framework documents	Plan																								
	Actual																								
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IA practical instructors	Plan																								
	Actual																								
2-5. Designate responsible organization for implementation of CIAPPS & CPE	Plan																								
	Actual																								
2-6. Design CIAPPS examination & CPE contents	Plan																								
	Actual																								
2-7. Conduct trainings for CIAPPS candidates	Plan																								
	Actual																								
2-8. Conduct CIAPPS examination	Plan																								
	Actual																								
2-9. Develop registration system of registered CIAPPS holders and CPE training participants records	Plan																								
	Actual																								
2-10. Provide CPE for CIAPPS holders	Plan																								
	Actual																								
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit	Plan																								
	Actual																								
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs	Plan																								
	Actual																								

TO CR of JICA HDQs & MONGOLIA OFFICE**PROJECT MONITORING SHEET****Project Title : Capacity Development Project for Internal Audits in Mongolia Phase 2****Version of the Sheet: Ver.072015****Name: HIROSHI ENDO****Title: Chief Advisor****Submission Date: Jul. 21th 2015****I. Summary****1 Progress****1-1 Progress of Inputs**

Resource input 23.08MM out of Total 23.08MM

1-2 Progress of Activities

Activities	Status
0-1. Collect basic information on internal audit	Completed
0-2. Conduct self-diagnosis based on IA-CM	Completed
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2	Completed

1-1. Develop a work plan	Completed
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Completed
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Completed
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Completed

2-1. Develop a work plan and set up a working group	Completed
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE	Completed
2-3. Develop CIAPPS &CPE and IAPI framework documents	Completed
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IA practical instructors	Completed
2-5. Designate responsible organization for implementation of CIAPPS & CPE	Completed
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit	In Progress

3-1. Develop a work plan and set up working groups	Completed
3-2. Conduct financial planning exercise on implementation of trainings and OJT	Completed
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)	In progress
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	In progress

4-1. Develop a work plan	Completed
4-2. Develop first version of check-lists for quality assurance of internal audit	Completed
4-3. Develop an annual plan to conduct the quality assurance activities.	Completed
4-4. Train staff for quality assurance of internal audit using the check lists.	Completed for the first year
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	Completed for the first year

Attention: some activities not listed above are scheduled to conduct in the 2nd year

1-3 Achievement of Output

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.	Completed
Output 2. Qualified internal auditor certification system is introduced.	On Track & In progress
Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.	On Track & In progress
Output 4. Internal Audit Quality Assurance system is introduced.	On Track & In progress

1-4 Achievement of the Project Purpose

Project Purpose	Status
The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	On Track & In progress

1-5 Changes of Risks and Actions for Mitigation

Not specified

1-6 Progress of Actions undertaken by JICA

Cooperation in the JCC meeting

Cooperation for issuing VISAs for study trip tour

Introduction of project in JICA website

1-7 Progress of Actions undertaken by Gov. of Mongolia

Great contributions, cooperation and ideal harmony with JICA project have been identified.

1-8 Progress of Environmental and Social Considerations (if applicable)

Not applicable

1-9 Progress of Considerations on Gender/Peace Building/Poverty Reduction (if applicable)

Not applicable

1-10 Other remarkable/considerable issues related/affect to the project (such as other JICA's projects, activities of counterparts, other donors, private sectors, NGOs etc.)

The new director of BC-RM Dept. has not been assigned officially,

therefore it may be a concern that some stagnation on progress may emerge in the 2nd year of the project.

2 Delay of Work Schedule and/or Problems (if any)

Not applicable

3 Modification of the Project Implementation Plan

Not applicable

4 Preparation of Gov. of Mongolia toward after completion of the Project

Not applicable

II. Project Monitoring Sheet I & II

As Attached

Project Monitoring Sheet I (Project Design Matrix) Version 2

Project Title: Capacity Development Project for Internal Audit Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (Tentatively From 2014/09 To 2017/08)

Version One
Dated Jul 2015

< Based on the Project Design Matrix used for Working Plan as of 30th June 2015 >

Project Site: Mongolia **Model Site:** N.A.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Certified Internal Auditor Professionals for Public Sector (CIAPPS) and Internal Audit Practical Instructors (IAP)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) Enacted law and/or regulations 1) Assessment at the final JCC 1) Assessment at the final JCC		Self diagnosed and introduced the base level of IA-CM in working plan Concept paper had been prepared Internal Audit field activities are conducted with experts The first trial test was conducted and trainings were provided	Not Applicable Not Applicable Not Applicable Not Applicable
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework (e.g. draft laws & regulations, etc.) 3. Increased number of CIAPPS: 1) 100 CIAPPS holders are certified 4-1. Continued implementation of internal audit using the developed manuals in the priority areas 4-2. Continued implementation of internal audit in specialized public organizations: "16" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "8" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations, CIAPPSs and IAPs: 100(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports* are made	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals (including risk-based approach) in priority areas 2) IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.	Self diagnosed and the result was introduced in the working plan. CP is in Level-2. The concept paper and the draft bill was submitted The first CIAPPS Test was conducted In progress and achieved for the portion of first year. The first CIAPPS Test was conducted The first report was submitted in first year	Continue to support CP for progress Continue to support CP for progress Continue to support CP for progress Continue accordingly Continue accordingly Continue accordingly
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper		The working paper was created and the option (the independent IA law) was taken. The concept paper and the draft bill was submitted	Continue to support CP Continue to support CP
2. Qualified internal auditor certification system is introduced.	2-1. Developed CIAPPS examination & Continuing Professional Education (CPE) framework documents 2-2. Developed CIAPPS examination & CPE, learning materials and program 2-3. Continued implementation of CIAPPS examination and CPE 2-4. Developed registration system of CIAPPS holders and CPE personal training records 2-5. Continued implementation of training for IAPI: "5" trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The CIAPPS framework documents 1) Training schedule, 2) Learning materials both on CIAPPS and CPE, 1) Result of CIAPPS examination 1) The data base used for administration 1) The report on trainings 1) Certification documents.		The framework documents were developed CIAPPS examination & CPE materials were developed The first CIAPPS exam was conducted for measuring the baseline In progress This will be conducted in second year or later This will be conducted in second year or later	Conduct tests in 2nd year or later Continue to develop Continue to provide trainings Not Applicable
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Demonstrated group ownership and leadership: 4 working groups lead by C/P. Each group makes 4 activity reports. (Total:16 activity reports) 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals in priority area: "40" trainings and OJT(On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals on small organizations: "10" trainings and OJT(On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	• Procedure guidance 1) 4 groups are unified in priority areas, 16 activity reports are submitted (4groups X 4 audit processes-preliminary, fieldwork, reporting follow-up) 1) The internal audit manuals for the designated four priority areas at least if completed 1) The reports on trainings		4 working groups were established and several reports were made. This will be measured in the third year. The manuals will be made in second year or later 67 OJT was delivered in the first year. The OJT using the manuals will be conducted in second year or later This will be conducted in second year or later This will be conducted in second year or later Not Applicable	Continue accordingly Not Applicable Continue accordingly Not Applicable Not Applicable
4 Internal Audit is improved.	4-1. Developed quality assurance framework documents 4-2. Developed quality assurance manuals (including checklists) 4-3. Developed implementation plans of the quality assurance activities 4-4. Continued implementation of quality assurance activities on a plan basis	1) The quality assurance framework documents. 1) The quality assurance manuals (including checklists) for both internal and external quality controls 1) The implementation plans of the quality assurance activities 1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started		The framework documents were developed The manuals and check list were developed The implementation plan was developed for the first year. This will be conducted in second year or later	Continue accordingly Upgrade as needed Continue in 2nd year or later Continue accordingly

Activities	Inputs		Pre-Conditions		
	The Japanese Side	The Mongolian Side			
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization) 0-2. Conduct self diagnosis based on IA-CM 0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2					
1-1. Develop a work plan 1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors 1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors 1-4. Develop concept paper of possible legal framework based on the activities 1-1-1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper. 1-5. [By C/P] Develop original draft of legal framework based on 1-4 above 1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above					
2-1. Develop a work plan and set up a working group 2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE 2-3. Develop CIAPPS &CPE and IAPI framework documents 2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IAPI 2-5. Designate responsible organization for implementation of CIAPPS & CPE 2-6. Design CIAPPS examination & CPE contents 2-7. Conduct trainings for CIAPPS candidates 2-8. Conduct CIAPPS examination 2-9. Develop registration system of registered CIAPPS holders and CPE training participants records 2-10. Provide CPE for CIAPPS holders 2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit 2-12. Certifying candidates who satisfy necessary conditions as the IAPIs			Cooperation with Mongolian speaking trainer who has relevant knowledge and experience preferably in Project Phase1 and the IAPIs is necessary to deliver the training.		
3-1. Develop a work plan and set up working groups 3-2. Conduct financial planning exercise on implementation of trainings and OJT 3-3. Develop the internal audit manuals in priority areas and common manual fo 3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations 3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1			Team working with the IAPIs and its candidates on the ground is essential and critical in order to carry out activity 3-3.		
4-1. Develop a work plan 4-2. Develop first version of check-lists for quality assurance of internal audit 4-3. Develop an annual plan to conduct the quality assurance activities. 4-4. Train staff for quality assurance of internal audit using the check lists. 4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis 4-6. Develop final version of check-lists for quality assurance of internal audit					



<Issues and countermeasures>
See the Appendix.1

Issues and countermeasures concerned in the first year

Issue 1 : Continuous on-the-job training at the staff level

By conducting numbers of OJT followed by the Phase 1 activity, the experts believes that we had delivered satisfactory service regarding the practical training for internal audit. However, in the prioritized ministries, we had to start the implementation of very basic training again, because the internal auditors involved in the first phase mostly had transferred.

Countermeasure

For further implementation, it is necessary for the staff in charge of internal auditing to continue these practices based on standardized procedures at the Ministry level. A training system could also be arranged or established in an organized manner within each Ministry as well as within the BC-RM Dept. In this connection, both the BC-RM Dept. members and the staff in charge of internal auditing in each Ministry will be the core personnel for these training arrangements or institutionalization.

In terms of the quality assurance system, on the other hand, CP has been moving in a steady direction even in the first year. In fact, they had made a progress to where they assess the quality of the audit files in collaboration with NGO members, which also ensures independence and objectivity because they use external resources.

Issue 2 : Resource Outflow in BC-RM Dept.

The BC-RM Dept. has been experiencing an absence of its Director, since she transferred abroad. Some stagnation was seen in the progress of the project, in fact, since the director was released from responsibility.

Countermeasure

In the technical cooperation project, the presence of an influential director has a large impact. Therefore it is ideal that CP should not experience the absence of its Director. The experts wish to establish an environment that, after the passing of the bill for the internal audit law in the Parliament, the human resources policy for internal auditors is stable, so that an outflow of experienced resources is unlikely occur.

Issue 3 : Way to approval of internal audit bill

Regarding the concept paper of the internal audit law, CP had originally been aiming to submit the bill to the Parliament in autumn 2015. However due to the fact that the Parliament in fall only choose more prioritized targets, CP rushed to create a draft in time for the session of Parliament in spring 2015. As a

result, the draft concept paper had been prepared in January 2015, and they had continued to discuss the contents in meetings including the expert convention.

However, when they launched the spring session of Parliament, it was observed that it would be better to postpone the submission of the bill because of balance and timing considerations related to the Investigation Law, which was also in discussion. Furthermore, the majority started to see that they should submit the bill after the stipulation of the Transparency Account Law. Therefore, as of June 2015, it is expected that CP will postpone submitting the bill until the fall session of Parliament or later. Regarding the legal institutionalization related to the internal audit, it was observed as an issue that progress was not made as expected because external factors (human resource transfer) emerged. However, since the scope of the project was up to the submission of a concept paper, it could be concluded that the expert team had achieved Output 1 in the first year.

Countermeasure

It is strongly assumed that the internal audit bill potentially affects the achievement of the overall goal. Hence, it would be ideal that the bill be approved in the Parliament in the expected period. The experts will continue to assist CP in the second phase and later.

Issue 4 : Development of an internal audit qualification system

CP and experts have been working to establish the internal auditor qualification system, and we developed the test contents based on materials from the CIA(Certified Internal Auditor: the global qualification for internal auditor) and CGAP (Certified Government Auditing Professional: called the gateway to the success in the governmental internal audit industry).

Countermeasure

Qualification tests will be conducted more intensively in the second year or later, and we plan to qualify 100 CIAPPS throughout the project period. Also in a few years later, in collaboration with the IIA (Institute of Internal Auditors of the United States), we plan to introduce CBT (Computer Based Testing) and seek to disseminate internal auditing widely in Mongolia.

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.										(I) Concept & Draft-making										(II) Approval & Implementation													
1-1. Develop a work plan	Plan																													◎	○	Achieved, formed working group as well	Upgrade as needed
	Actual																																
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Plan																													◎	○	Achieved Other country cases and translation of IA laws.	Continuous support to CP
	Actual																																
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Plan																													○	◎	Achieved Independent law for enhancing practice	Continuous support to CP
	Actual																																
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Plan																													○	◎	Achieved Submitted concept paper (Spring, 2015)	Continuous support to CP
	Actual																																
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above	Plan																													×	◎	Not Applicable	Not Applicable
	Actual																																
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above	Plan																													×	◎	Not Applicable	Not Applicable
	Actual																																

Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.										(I) Develop manuals										(II) Trainings													
3-1. Develop a work plan and set up working groups	Plan																													◎	○	Achieved	Continue to implement as planned
	Actual																															Active work plan and working group	
3-2. Conduct financial planning exercise on implementation of trainings and OJT	Plan																													○	○	Achieved	Share again next year
	Actual																															Shared financial planning	
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)	Plan																													○	○	In Progress	Continue accordingly
	Actual																															(Achieved for Year 1)	
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	Plan																													○	○	In Progress	Continue accordingly
	Actual																															(Achieved for Year 1)	
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1	Plan																													×	◎	Not Applicable	Not Applicable
	Actual																																
Output 4. Internal Audit Quality Assurance system is introduced.										(I) Develop a checklist																							
4-1. Develop a work plan	Plan																													◎	○	Achieved	Implement as planned
	Actual																															Working group & working plan were formulated	
4-2. Develop first version of check-lists for quality assurance of internal audit	Plan																													◎	○	Achieved	Revise contents
	Actual																															Mongolian Check list was invented	
4-3. Develop an annual plan to conduct the quality assurance activities.	Plan																													○	○	Achieved	Continue activity
	Actual																															Implemented as planned	
4-4. Train staff for quality assurance of internal audit using the check lists.	Plan																													○	○	Achieved for Year 1	Continue activity
	Actual																															NGO has implemented	
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	Plan																													○	○	Achieved for Year 1	Continue activity
	Actual																															NGO has implemented with sustainability and independence	
4-6. Develop final version of check-lists for quality assurance of internal audit	Plan																													◎	○		
	Actual																																

TO EY & JICA HEADQUARTERS & MONGOLIA OFFICE

Project name: Capacity Development Project for Internal Audits in Mongolia Phase 2

Date: Feb. 26th 2016

The project monitoring sheet was revised as following:

1-2 Progress of Activities

Activities	Original provided by project	Revised by project
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IA practical instructors	Completed	Completed of 1st Meeting but need discussion
4-3. Develop an annual plan to conduct the quality assurance activities.	Completed	Completed (1 st and 2 nd Project Year in the Work Plan)
4-4. Train staff for quality assurance of internal audit using the check lists.	Completed in the first year	Completed for 1 st year activities. For 2 nd year is in progress but need discussion for Internal QA activities
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	Completed in the first year	Completed for 1 st year activities. For 2 nd year is in progress but need discussion for Internal QA activities

Project Monitoring Sheet II (Plan of Operation) ver.3

Output 4. Internal Audit Quality Assurance system is introduced.

Activities	Original provided by project	Revised by project
4-3. Develop an annual plan to conduct the quality assurance activities.	Completed (1st and 2nd Project Year in the Work Plan)	N/A
4-4. Train staff for quality assurance of internal audit using the check lists.	Completed for 1st year activities. For 2nd year is in progress but need discussion for Internal QA activities	Continue to conduct activities and Discuss at next JCC

We are satisfied with recent updates have been made on activities status provided in the Project monitoring sheets, if further issues will arise, we anticipate a discussion during JCC meeting planned tentatively from 4th to 8th of April, 2016.

As JCC is approaching, please have comments on project work plan from counterpart as soon as possible.

GENERAL DIRECTOR OF BUDGET CONTROL, RISK MANEGMENT

DEPARTMENT

B. DÖRJSEMBED



TO CR of JICA HEADQUARTERS & MONGOLIA OFFICE

PROJECT MONITORING SHEET

Project Title : Capacity Development Project for Internal Audits in Mongolia Phase 2
Version of the Sheet: Ver.032016

Name: KENJI SAWAMI

Title: Acting Chief Advisor

Submission Date: Feb. 12th 2016

I. Summary

1 Progress

1-1 Progress of Inputs

Resource input 12.49MM out of Total 25.17MM

1-2 Progress of Activities

Activities	Status
0-1. Collect basic information on internal audit	Completed
0-2. Conduct self-diagnosis based on IA-CM	Completed
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2	Completed

1-1. Develop a work plan	Completed (1 st and 2 nd Project Year)
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Completed
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Completed
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Completed & In Reconsideration (Reconsider for Revision of Concept paper on receiving the result of IIA Global Study Tour)



PM Form 3-1 Monitoring Sheet Summary

1-5. [By C/P] Develop original draft of legal framework based on 1-4 above	In progress by C/P
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above	In progress by C/P

2-1. Develop a work plan and set up a working group	Completed
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE	Completed
2-3. Develop CIAPPS &CPE and IAPI framework documents	Completed
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IA practical instructors	Completed of 1 st Meeting but need discussion
2-5. Designate responsible organization for implementation of CIAPPS & CPE	On discussion
2-6. Design CIAPPS examination & CPE contents	In Progress
2-7. Conduct trainings for CIAPPS candidates	In Progress but need discussion
2-8. Conduct CIAPPS examination	In preparation
2-9. Develop registration system of registered CIAPPS holders and CPE training participants records	In Progress
2-10. Provide CPE for CIAPPS holders	In preparation
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit	In preparation
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs	Will be certified in delay but need discussion

3-1. Develop a work plan and set up working groups	Completed
3-2. Conduct financial planning exercise on implementation of trainings and OJT	Completed
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)	In progress Delay in releasing the first version.
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	In progress
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1	In progress but need discussion

4-1. Develop a work plan	Completed
4-2. Develop first version of check-lists for quality assurance of internal audit	Completed
4-3. Develop an annual plan to conduct the quality assurance activities.	Completed (1 st and 2 nd Project Year in the Work Plan)
4-4. Train staff for quality assurance of internal audit using the check lists.	Completed for 1 st year activities. For 2 nd year is in progress but need discussion for Internal QA activities
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	Completed for 1 st year activities. For 2 nd year is in progress but need discussion for Internal QA activities
4-6. Develop final version of check-lists for quality assurance of internal audit	Will be started in project year 3 rd

1-3 Achievement of Output

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.	Completed
Output 2. Qualified internal auditor certification system is introduced.	On discussion for revising indicators
Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.	On Track & In progress

Output 4. Internal Audit Quality Assurance system is introduced.	On Track & In progress
--	------------------------

1-4 Achievement of the Project Purpose

Project Purpose	Status
The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	In progress, but need discussion

1-5 Changes of Risks and Actions for Mitigation

A comprehensive discussion is needed among the BC-RM Dept. Ministry of Finance (hereinafter called C/P), JICA, and JICA experts team at the JCC regarding the scope and vision of project due to the change of important assumptions arising from the revision of Internal Audit Charter by Ministry of Finance in January 2016.

1-6 Progress of Actions undertaken by JICA

Cooperation in the JCC meeting
 Conduct study Tour
 Support Revising the draft law
 Submitting the first version of practical practice manual to MOF
 Preparing materials for qualification exam
 Preparing revised quality assurance manual and check list

1-7 Progress of Actions undertaken by Gov. of Mongolia

Cooperation in the JCC meeting

1-8 Progress of Environmental and Social Considerations (if applicable)

Not applicable

1-9 Progress of Considerations on Gender/Peace Building/Poverty Reduction (if applicable)

Not applicable

1-10 Other remarkable/considerable issues related/affect to the project (such as other JICA's projects, activities of counterparts, other donors, private sectors, NGOs etc.)

- It is recommended that C/P and JICA experts team shall discuss the formation for conducting the internal audits which is simultaneously exercised with the financial inspection service by ex-SIA officials who have the authority of imposing an administrative punishment. It may impair the quality of internal audits, if both activities are conducted at the same auditees.
- The indicators for fostering CIAPPS and IAPI shall be reconsidered in the next JCC with a discussion among the project stakeholders.
- It is recommended that C/P and JICA experts team shall share the information and work with harmonization between the theoretical manual funded by World Bank and the practical manual which is developed by our project of Output 3.
- Mr. Endo, the chief consultant has been absent from project field activities since December, 2015 because of his poor health. Therefore, Mr. Sawami has taken Mr. Endo's role with additional input by experienced experts.
- The nationwide election will be held in summer, 2016. The member of stakeholders may be drastically replaced after the election.

2 Delay of Work Schedule and/or Problems (if any)

- The first version of practical manual will be released in delay (Output3).
- The indicator of CIAPPS and IAPI examination should be changed, and the examination will be conducted in delay(Output2).

3 Modification of the Project Implementation Plan

- Need to be discussed on the next JCC.

4 Preparation of Gov. of Mongolia toward after completion of the Project

Not applicable

II. Project Monitoring Sheet I & II

As Attached



Project Monitoring Sheet I (Project Design Matrix) Version 3

Project Title: Capacity Development Project for Internal Audit Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (Tentatively From 2014/09 To 2017/08)

Version Three
 Dated Feb 2016

< Based on the Project Design Matrix used for Working Plan as of February 2016 >

Project Site: Mongolia **Model Site:** N.A.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Certified Internal Auditor Professionals for Public Sector (CIAPPS) and Internal Audit Practical Instructors (IAP)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) Enacted law and/or regulations 1) Assessment at the final JCC 1) Assessment at the final JCC		It is premature to reach a conclusion (In progress)	Self diagnosed and introduced the base level of IA-CM in working plan Concept paper had been prepared Internal Audit field activities are conducted with experts The first trial test was conducted and trainings were provided
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework(e.g. draft laws & regulations, etc.) 3. Increased number of CIAPPS: 1) 100 CIAPPSs holders are certified 4-1. Continued implementation of internal audit using the developed manuals in the priority areas 4-2 Continued implementation of internal audit in specialized public organizations: "16" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "8" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations , CIAPPSs and IAPs: 100(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals(including risk-based approach) in priority areas 2) IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.	Continue to support CP for progress Continue to support CP for progress The second exam shall be discussed among stakeholders regarding the vision and framework. Stakeholder should discuss the vision and plan for practical manual at next JCC. Stakeholder should discuss the indicators for CIAPPS and IAPI at next JCC. Continue accordingly	Self diagnosed and the result was introduced in the working plan. CP is in Level-2. The concept paper and the draft bill was submitted to CP. The first CIAPPS Test was conducted. In progress, however CP has denied to accept the first version of practical manual The first CIAPPS Test was conducted The first report was submitted in first year
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper		The working paper was created and the option (the independent IA law) was taken. The concept paper and the draft bill was submitted	Continue to support CP Continue to support CP
2. Qualified internal auditor certification system is introduced.	2-1. Developed CIAPPS examination & Continuing Professional Education (CPE) framework documents 2-2. Developed CIAPPS examination & CPE, learning materials and program 2-3. Continued implementation of CIAPPS examination and CPE 2-4. Developed registration system of CIAPPS holders and CPE personal training records 2-5. Continued implementation of training for IAPI : "5" trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The CIAPPS framework documents 1) Training schedule, 2) Learning materials both on CIAPPS and CPE, 1) Result of CIAPPS examination 1) The data base used for administration 1) The report on trainings 1) Certification documents.		The framework needs to be reconsidered by stakeholders CIAPPS examination & CPE materials were developed The first CIAPPS exam was conducted for measuring the baseline In progress In progress The framework needs to be reconsidered by stakeholders	Should be discussed at next JCC. Experts are adding the final adjustments on the exam contents. The vision and framework for exam should be discussed at next JCC. Continue to develop Continue to provide trainings Should be discussed at next JCC.
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Demonstrated group ownership and leadership: 4 working groups lead by C/P. Each group makes 4 activity reports. (Total:16 activity reports) 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals in priority area: "40" trainings and OJT(On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals on small organizations: "10" trainings and OJT(On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	• Procedure guidance 1) 4 groups are unified in priority areas, 16 activity reports are submitted (4groups X 4 audit processes-preliminary, fieldwork, reporting follow-up) 1) The internal audit manuals for the designated four priority areas at least if completed 1) The reports on trainings		4 working groups were established and several reports were made. This will be measured in the third year. In progress, however CP has denied to accept the first version of practical manual In progress In progress In progress	Continue accordingly Stakeholder should discuss the vision and plan for practical manual at next JCC. Continue accordingly This will be conducted in summer in second year or later This will be conducted in summer in second year or later In progress
4 Internal Audit is improved.	4-1. Developed quality assurance framework documents 4-2. Developed quality assurance manuals (including checklists) 4-3. Developed implementation plans of the quality assurance activities 4-4. Continued implementation of quality assurance activities on a plan basis	1) The quality assurance framework documents. 1) The quality assurance manuals (including checklists) for both internal and external quality controls 1) The implementation plans of the quality assurance activities 1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started		The framework documents were developed The manuals and check list were developed The implementation plan was developed for the second year. This will be conducted in summer in second year or later	Continue accordingly Upgrade as needed Continue in 2nd year or later Continue accordingly

Activities	Inputs		Pre-Conditions	Achievement	Remarks
	The Japanese Side	The Mongolian Side			
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization)				See the Monitoring Sheet Summary	See the Monitoring Sheet Summary
0-2. Conduct self diagnosis based on IA-CM					
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2					
1-1. Develop a work plan					
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors					
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors					
1-4. Develop concept paper of possible legal framework based on the activities 1-1-1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.					
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above					

1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above
2-1. Develop a work plan and set up a working group
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE
2-3. Develop CIAPPS & CPE and IAPI framework documents
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IAPI
2-5. Designate responsible organization for implementation of CIAPPS & CPE
2-6. Design CIAPPS examination & CPE contents
2-7. Conduct trainings for CIAPPS candidates
2-8. Conduct CIAPPS examination
2-9. Develop registration system of registered CIAPPS holders and CPE training participants records
2-10. Provide CPE for CIAPPS holders
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs
3-1. Develop a work plan and set up working groups
3-2. Conduct financial planning exercise on implementation of trainings and OJT
3-3. Develop the internal audit manuals in priority areas and common manual for
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1
4-1. Develop a work plan
4-2. Develop first version of check-lists for quality assurance of internal audit
4-3. Develop an annual plan to conduct the quality assurance activities.
4-4. Train staff for quality assurance of internal audit using the check lists.
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis
4-6. Develop final version of check-lists for quality assurance of internal audit

Cooperation with Mongolian speaking trainer who has relevant knowledge and experience preferably in Project Phase1 and the IAPIs is necessary to deliver the training.

Team working with the IAPIs and its candidates on the ground is essential and critical in order to carry out activity 3-3.



<Issues and countermeasures>
See the attached file.

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.										(I) Concept & Draft-making				(II) Approval & Implementation							
1-1. Develop a work plan	Plan																	⊙	○	Completed as scheduled in the first and second year.	N/A
	Actual																				
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Plan																	⊙	○	Completed in the first year.	N/A
	Actual																				
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Plan																	○	⊙	Completed in the first year.	N/A
	Actual																				
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Plan																	○	⊙	Completed but still under Reconsideration (Reconsider for Revision of Concept paper on receiving the result of IIA Global Study Tour)	N/A
	Actual																				
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above	Plan																	×	⊙	In progress by C/P	N/A
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above	Actual																				
	Plan																	×	⊙	In progress by C/P	N/A
	Actual																				
Output 2. Qualified internal auditor certification system is introduced.										(I) Regulation by Ministry of MCF				(II) Internal audit law							
2-1. Develop a work plan and set up a working group	Plan																	⊙	○	Completed as scheduled in the first and second year.	N/A
	Actual																				
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE	Plan																	⊙	○	Completed in the first year.	N/A
	Actual																				
2-3. Develop CIAPPS & CPE and IAPI framework documents	Plan																	○	○	The framework is not officially agreed.	Need to reconsider the framework at next JCC
	Actual																				
2-4. Conduct financial planning on implementation of CIAPPS & CPE, and training for IA practical instructors	Plan																	○	○	Completed of 1st Meeting but need discussion	Need to discuss at next JCC
	Actual																				
2-5. Designate responsible organization for implementation of CIAPPS & CPE	Plan																	○	⊙	The exam system needs to be redesigned.	Need to discuss at next JCC
	Actual																				
2-6. Design CIAPPS examination & CPE contents	Plan																	○	○		
	Actual																				
2-7. Conduct trainings for CIAPPS candidates	Plan																	○	○		
	Actual																				
2-8. Conduct CIAPPS examination	Plan																	○	⊙	Will be conducted in delay	Discuss at next JCC
	Actual																				
2-9. Develop registration system of registered CIAPPS holders and CPE training participants records	Plan																	○	⊙	The exam system needs to be redesigned.	Discuss at next JCC
	Actual																				
2-10. Provide CPE for CIAPPS holders	Plan																	○	○		
	Actual																				
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit	Plan																	○	○		
	Actual																				
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs	Plan																	○	○	Will be certified in delay	Discuss at next JCC
	Actual																				



Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.

(I) Develop manuals

(II) Trainings

Activity	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Status		Remarks	Action	
											Plan	Actual			
3-1. Develop a work plan and set up working groups	Plan											⊙	○	Completed as scheduled in the first and second year.	N/A
	Actual														
3-2. Conduct financial planning exercise on implementation of trainings and OJT	Plan											○	○	Completed in the first year.	N/A
	Actual														
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)	Plan											○	○	The first version of manual has not been released as scheduled	Discuss at next JCC
	Actual														
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	Plan											○	○	Will be conducted in delay	The manuals is still under draft. Training will be started after finalized it
	Actual														
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1	Plan											×	⊙	In progress by C/P	Discuss at next JCC
	Actual														

Output 4. Internal Audit Quality Assurance system is introduced.

(I) Develop a checklist

Activity	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Status		Remarks	Action	
											Plan	Actual			
4-1. Develop a work plan	Plan											⊙	○	Completed as scheduled in the first and second year.	N/A
	Actual														
4-2. Develop first version of check-lists for quality assurance of internal audit	Plan											⊙	○	Completed as scheduled in the first and second year.	Continue to conduct activities
	Actual														
4-3. Develop an annual plan to conduct the quality assurance activities.	Plan											○	○	Completed (1st and 2nd Project Year in the Work Plan)	N/A
	Actual														
4-4. Train staff for quality assurance of internal audit using the check lists	Plan											○	○	Completed for 1st year activities. For 2nd year is in progress but need discussion for Internal QA activities	Continue to conduct activities and Discuss at next JCC
	Actual														
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	Plan											○	○	Completed for 1st year activities. For 2nd year is in progress but need discussion for Internal QA activities	Continue to conduct activities and Discuss at next JCC
	Actual														
4-6. Develop final version of check-lists for quality assurance of internal audit	Plan											⊙	○	Will be developed in project 3 rd year	N/A
	Actual														

Monitoring Plan	Actual Year	2014				2015				2016				2017				Remarks	Issue	Solution				
	Project Year	Project 1st Year (2014)				Project 2nd Year (2015)				Project 3rd Year (2016)														
	Month	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12				1	2	3	4
Monitoring																								
Joint Coordination Committee	Plan																							
	Actual																					Need mutual discussion	JCC at April 2016	
Set-up the Detailed Plan of Operation	Plan																						N/A	
	Actual																					Completed as scheduled in the first and second year.	N/A	
Submission of Monitoring Sheet	Plan																						N/A	
	Actual																						N/A	
Monitoring Mission from Japan (if necessary)	Plan																					N/A	N/A	
	Actual																							
Joint Monitoring	Plan																					N/A	N/A	
	Actual																							
Post Monitoring	Plan																					N/A	N/A	
	Actual																							
Reports/Documents																								
	Plan																							
	Actual																							
Project Completion Report	Plan																							
	Actual																							
Public Relations																								
Events (e.g. (i) Start of the Project, (ii) enhancing legal foundation of internal audit, (iii) launching CIAPPAS framework, and (iv) developing manuals in priority areas, etc.)	Plan																							
	Actual																					Completed as scheduled in the first and second year.	N/A	
	Plan																							
	Actual																							

TO CR of JICA HEADQUARTERS & MONGOLIA OFFICE

Annex-1-01

PROJECT MONITORING SHEET**Project Title : Capacity Development Project for Internal Audits in Mongolia Phase 2****Version of the Sheet: Ver.042016****Name: KENJI SAWAMI****Title: Acting Chief Advisor****JCC Date: June. 24th 2016****Submission Date: July. 31th 2016****I. Summary****1 Progress****1-1 Progress of Inputs**

Resource input 26.77MM out of Total 26.77MM

1-2 Progress of Activities

Activities	Status
0-1. Collect basic information on internal audit	Completed
0-2. Conduct self-diagnosis based on IA-CM	Completed
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2	Completed

1-1. Develop a work plan	Completed (1 st and 2 nd Project Year)
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Completed
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Completed
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Completed




1-5. [By C/P] Develop original draft of legal framework based on 1-4 above	In progress by C/P
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above	In progress by C/P

2-1. Develop a work plan and set up a working group	Completed (1 st and 2 nd Project Year)
2-2. Collect & analyze other countries experiences relating to IAPPS & CPE	Completed
2-3. Develop IAPPS &CPE and IAPI framework documents	Completed
2-4. Conduct financial planning on implementation of IAPPS & pre-test training, and training for IAPI	Completed for 1 st Meeting but need discussion
2-5. Designate responsible organization for implementation of IAPPS & CPE	Completed
2-6. Design IAPPS trial test & pre-test training contents	Completed
2-7. Conduct trainings for IAPPS candidates	In progress Implemented 1 st training in the 2 nd Project Year
2-8. Conduct IAPPS trial test	In progress Implemented 1 st training in the 2 nd Project Year
2-9. Develop IAPPS participators and other training participators records	In progress
2-10. Support providing training for IAPPS	In progress
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit	In progress

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2-12. Certifying candidates who satisfy necessary conditions as the IAPIs	In progress (Completed for 2 nd year activities)
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3-1. Develop a work plan and set up working groups	Completed (1 st and 2 nd Project Year)
3-2. Conduct financial planning exercise on implementation of trainings and OJT	Completed for 1 st Meeting but need discussion
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)	In progress 1 st draft was submitted to C/P
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	In progress
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1	In progress Need more discussion

4-1. Develop a work plan	Completed (1 st and 2 nd Project Year)
4-2. Develop first version of check-lists for quality assurance of internal audit	Completed
4-3. Develop an annual plan to conduct the quality assurance activities.	Completed (1 st Project Year in the Work Plan)
4-4. Train staff for quality assurance of internal audit using the check lists.	In progress
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	Completed for 1 st year activities. Will continue in the 3 rd year for local governmental organizations
4-6. Develop final version of check-lists for quality assurance of internal audit	Will be started in project year 3 rd

1-3 Achievement of Output

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.	Completed
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SL *Jadwan*

Don S.M.

Output 2. Qualified internal auditor certification system is introduced.	In progress
Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.	In progress
Output 4. Internal Audit Quality Assurance system is introduced.	In progress

1-4 Achievement of the Project Purpose

Project Purpose	Status
The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	In progress, but need discussion

1-5 Changes of Risks and Actions for Mitigation

A comprehensive discussion is needed among the BC-RM Dept. Ministry of Finance (hereinafter called C/P), JICA, and JICA experts team regarding changes in human resources and responsible personnel of the C/P organizations and the prioritized ministries after the Parliament Election in terms of to secure the sustainable entire project activities.

1-6 Progress of Actions undertaken by JICA

- Support activities for submission of the draft law and the Concept Paper
- Conduct trainings for IAPPS candidates
- Support providing training for IAPPS and IAPIs
- Develop the common manual for specialized public organization
- Conduct training for internal auditors to use developed internal audit manuals
- Preparing revised quality assurance manual and check list
- Support implementing quality assurance activities for local government organizations
- Train staff for quality assurance of internal audit using the check lists.

1-7 Progress of Actions undertaken by Gov. of Mongolia

- Develop draft bill of legal framework

1-8 Progress of Environmental and Social Considerations (if applicable)

Not applicable

1-9 Progress of Considerations on Gender/Peace Building/Poverty

JS *Janson*

Jong S.m.

Reduction (if applicable)

Not applicable

1-10 Other remarkable/considerable issues related/affect to the project (such as other JICA's projects, activities of counterparts, other donors, private sectors, NGOs etc.)

- It is recommended that C/P and JICA experts team shall share the information and work with harmonization between the theoretical manual funded by World Bank and the practical manual which is developed by our project of Output 3.
- Delay in the completion of theoretical manual funded by World Bank as mentioned above, will affect activities related to reviewing quality assurance check list and its implementation in the local governmental organizations.
- For the cost-sharing between C/P and JICA on various training activities, both C/P and JICA agreed as the result of discussion at JCC (June 2016) that, with a compliance with basic rules, there is a case that additional discussion is necessary at every activity in consideration to the regime change and economic conditions.
- The nationwide election will be held in summer, 2016. The member of stakeholders may be drastically replaced after the election.

2 Delay of Work Schedule and/or Problems (if any)

-The first version of practical manual will be released in delay (Output3).

3 Modification of the Project Implementation Plan

- Need to be discussed on the next JCC in terms of adding the activities for comprehensive assistance of Internal Audit mid-term strategy formulation for 2017-2019.

4 Preparation of Gov. of Mongolia toward after completion of the Project

Not applicable

SS *Jordan*

Don S.m.

II. Project Monitoring Sheet I & II

As Attached

III. Other

C/P management provided signed documents as Attached for being in agreement with the Monitoring Sheets.

SA *Santana*

Donny S.M.

Project Title: Capacity Development Project for Internal Audit Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (Tentatively From 2014/09 To 2017/08)

< Based on the Project Design Matrix used for Working Plan as of July 2016 >

Project Site: Mongolia **Model Site:** N.A

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Internal Auditor Professionals for Public Sector (IAPPS) and Internal Audit Practical Instructors (IAP)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) Enacted law and/or regulations 1) Assessment at the final JCC 1) Assessment at the final JCC		It is premature to reach a conclusion (In progress)	Self diagnosed and introduced the base level of IA-CM in working plan Concept paper and draft bill have been prepared and submitted to CP Internal Audit field activities are conducted with experts The first trial test was conducted and trainings were provided
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework(e.g. draft laws & regulations, etc.) 3. Increased number of IAPPS: 1) 100 IAPPSs training participators 4-1. Continued implementation of internal audit using the developed manuals in the priority areas 4-2 Continued implementation of internal audit in specialized public organizations: "16" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "6" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations, IAPPSs and IAPIs: 100(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals(including risk-based approach) in priority areas 2) IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.	Continue to support CP for progress Continue to support CP for progress IAPPS training and pre-test was conducted with participation of more than 100 government internal audit officials. In progress, however implementation will be started after releasing manual. IAPPS and IAPI practical training was conducted for internal auditors. (Participators: IAPPS 120 officials, IAPI 20 officials) Certificate of attendance was given to the IAPI training participators from JICA Project Team. The first report was submitted in the first year Checklist review was completed in the second year	Self diagnosed and the result was introduced in the working plan. CP is in Level-2. The concept paper and the draft bill have been submitted to CP. The first IAPPS pre-test was conducted. Stakeholder should discuss the contents and plan for practical manual. Stakeholders should discuss about timing and participators of the next training QA will be conducted, using the revised check list and prepare QA manual based on implementation result in the third year.
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper		Completed. The working paper was created and the option (the independent IA law) was taken. Completed. The concept paper and the draft bill, which are reflected comments from IIA Global, were submitted	N/A Continue to support CP
2. Qualified internal auditor certification system is introduced.	2-1. Developed IAPPS trial test & Continuing Professional Education (CPE) framework documents 2-2. Developed IAPPS trial test & learning materials and program 2-3. Continued implementation of IAPPS trial test and pre-test: training 2-4. Developed IAPPS participators and personal other training records 2-5. Continued implementation of training for IAPI: "5" trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The IAPPS framework documents 1) Training schedule, 2) Learning materials on IAPPS 1) Result of IAPPS trial test 1) The participators and personal records for administration 1) The report on trainings 1) Certification documents.		Completed. Due to CP's decision to accept IIA qualification framework, IAPPS framework was developed based on it. Completed for 2nd year Training and pre-test materials and training curriculum were developed. Completed for 2nd year The first IAPPS exam was conducted for measuring the baseline In progress In progress In progress	Continue to support CP Continue to support CP Continue to support CP Continue to record further participators. Continue to provide trainings Continue to provide trainings
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Demonstrated group ownership and leadership: 4 working groups lead by C/P. Each group makes 4 activity reports. (Total:16 activity reports) 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals in priority area: "40" trainings and OJT(On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals on small organizations: "10" trainings and OJT(On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	• Procedure guidance 1) 4 groups are unified in priority areas, 16 activity reports are submitted (4groups X 4 audit processes-preliminary, fieldwork, reporting follow-up) 1) The internal audit manuals for the designated four priority areas at least if completed 1) The reports on trainings		In progress In progress In progress In progress In progress In progress	Continue accordingly CP needs to review the manual including the consistency with manual developed by World Bank and finalize and determine the release date. Training and OJT using manual will be conducted after releasing manual. CP needs to review the manual including the consistency with manual developed by World Bank and finalize and determine the release date. Training and OJT using manual will be conducted after releasing manual. In progress
4 Internal Audit is improved.	4-1. Developed quality assurance framework documents 4-2. Developed quality assurance manuals (including checklists) 4-3. Developed implementation plans of the quality assurance activities 4-4. Continued implementation of quality assurance activities on a plan basis	1) The quality assurance framework documents. 1) The quality assurance manuals (including checklists) for both internal and external quality controls 1) The implementation plans of the quality assurance activities 1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started		The framework documents were developed Checklist review was completed in the second year The implementation plan was developed for the first year. Checklist review, which will be used in the third year QA activities, was completed in the second year	N/A will conduct QA, using the revised check list and prepare QA manual based on implementation result in the third year. Continue in 3rd year for local governmental organizations. Continue in 3rd year for local governmental organizations
Activities		Inputs	Pre-Conditions		
	The Japanese Side	The Mongolian Side			

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Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.				(I) Concept & Draft-making				(II) Approval & Implementation						
1-1. Develop a work plan	Plan										⊙	○	Completed as scheduled in the first and second year.	N/A
	Actual			Study tour										
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Plan			*							⊙	○	Completed in the first year.	N/A
	Actual			*										
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Plan										○	⊙	Completed in the first year.	N/A
	Actual													
1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Plan										○	⊙	Completed in the second year.	N/A
	Actual													
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above	Plan										×	⊙	In progress by C/P	N/A
	Actual							N/A						
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above	Plan										×	⊙	In progress by C/P	N/A
	Actual							N/A						
Output 2. Qualified internal auditor certification system is introduced.				(I) Regulation by Ministry of MOF				(II) Internal audit law						
2-1. Develop a work plan and set up a working group	Plan										⊙	○	Completed as scheduled in the first and second year.	N/A
	Actual													
2-2. Collect & analyze other countries experiences relating to CIAPPS & CPE	Plan										⊙	○	Completed in the first year.	N/A
	Actual													
2-3. Develop IAPPS & CPE and IAPI framework documents	Plan										○	○	Completed of 1st Meeting but need discussion	N/A
	Actual													
2-4. Conduct financial planning on implementation of IAPPS & pre-test training, and training for IAPI	Plan										○	○	Completed of 1st Meeting but need discussion	Need to discuss at next JCC
	Actual													
2-5. Designate responsible organization for implementation of IAPPS & CPE	Plan										○	⊙	Completed	N/A
	Actual							Study tour						
2-6. Design IAPPS trial test & pre-test training contents	Plan							*			○	○	Completed	This activity will be support as necessary as a part of Activity.
	Actual													
2-7. Conduct trainings for IAPPS candidates	Plan										○	○	In progress Implemented 1st training in the 2nd Project Year	N/A
	Actual													

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Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.										(I) Develop manuals				(II) Trainings					
3-1. Develop a work plan and set up working groups	Plan														☉	○	Completed as scheduled in the first and second year.	N/A	
	Actual																		
3-2. Conduct financial planning exercise on implementation of trainings and OJT	Plan														○	○	Completed in the first year.	N/A	
	Actual																		
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)	Plan								*						○	○	1st draft was submitted to C/P	Need to discuss to determine the date of release	
	Actual								The first version delayed										
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	Plan														○	○	Will be conducted in delay	The manuals is still under draft. Training will be started after releasing it.	
	Actual																		
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1	Plan														×	☉	In progress by C/P Need more discussion	N/A	
	Actual																		
Output 4. Internal Audit Quality Assurance system is introduced.										(I) Develop a checklist									
4-1. Develop a work plan	Plan														☉	○	Completed as scheduled in the first and second year.	N/A	
	Actual																		
4-2. Develop first version of check-lists for quality assurance of internal audit	Plan														☉	○	Completed as scheduled in the first and second year.	N/A	
	Actual																		
4-3. Develop an annual plan to conduct the quality assurance activities.	Plan														○	○	Completed (1st Project Year in the Work Plan)	N/A	
	Actual																		
4-4. Train staff for quality assurance of internal audit using the check lists.	Plan														○	○	In progress	N/A	
	Actual																		
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	Plan														○	○	Completed for 1st year activities. Will continue in the third year for local governmental organizations	N/A	
	Actual																		
4-6. Develop final version of check-lists for quality assurance of internal audit	Plan														☉	○	Will be developed in project 3 rd year	N/A	
	Actual																		

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Monitoring Plan	Actual Year	2014			2015				2016				2017				Remarks	Issue	Solution													
	Project Year	Project 1st Year (2014)				Project 2nd Year (2015)				Project 3rd Year (2016)																						
	Month	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11				12	1	2	3	4	5	6	7	8				
Monitoring																																
Joint Coordination Committee	Plan																												N/A	N/A		
	Actual																															
Set-up the Detailed Plan of Operation	Plan																												Completed as scheduled in the first and second year.	N/A		
	Actual																															
Submission of Monitoring Sheet	Plan																												N/A	N/A		
	Actual																															
Monitoring Mission from Japan (if necessary)	Plan																												N/A	N/A		
	Actual																															
Joint Monitoring	Plan																												N/A	N/A		
	Actual																															
Post Monitoring	Plan																												N/A	N/A		
	Actual																															
Reports/Documents																																
Project Completion Report	Plan																															
	Actual																															
	Plan																															
	Actual																															
Public Relations																																
Events (e.g. (i) Start of the Project, (ii) enhancing legal foundation of internal audit, (iii) launching CIAPPAS framework, and (iv) developing manuals in priority areas, etc.)	Plan																												Completed as scheduled in the first and second year.	N/A		
	Actual																															
	Plan																															
	Actual																															

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PM Form 3-1 Monitoring Sheet Summary

TO CR of JICA HEADQUARTERS & MONGOLIA OFFICE

PROJECT MONITORING SHEET**Project Title : Capacity Development Project for Internal Audits in Mongolia Phase 2****Version of the Sheet: Ver.5.0****Name: KENJI SAWAMI****Title: Team Leader****Submission Date: Feb. 28th 2017****I. Summary****1 Progress****1-1 Progress of Inputs**

Resource input 14.78MM out of Total 25.68MM

1-2 Progress of Activities

Activities	Status
0-1. Collect basic information on internal audit	In progress
0-2. [By C/P] Conduct self-diagnosis based on IA-CM	In progress
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2	In progress

1-1. Develop a work plan	Completed
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors	Completed
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors	Completed

PM Form 3-1 Monitoring Sheet Summary

1-4. Develop concept paper of possible legal framework based on the activities 1-1~1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.	Completed
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above	In progress by C/P
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above	In progress by C/P
1-7. Support activities relating with submission of the bill to the parliament until April, 2017	In progress

2-1. Develop a work plan and set up a working group	Completed
2-2. Collect & analyze other countries experiences relating to IAPPS & CPE	Completed
2-3. Develop IAPPS training framework documents	In progress (revise previous framework developed in Year 1)
2-4. Conduct financial planning on implementation of IAPPS & pre-test training, and training for IAPI	In progress
2-5. Designate responsible organization for implementation of IAPPS training	Completed
2-6. Design IAPPS trial test & pre-test training contents	Completed
2-7. Conduct trainings for IAPPS candidates	In progress (Implemented 1 st and 2 nd training)
2-8. Conduct IAPPS trial test	In progress (Implemented 1 st and 2 nd trail test)
2-9. Develop IAPPS participators and other training participators records	In progress

PM Form 3-1 Monitoring Sheet Summary

2-10. Support providing training for IAPPS	In progress
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit	In progress
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs	In progress (Completed for 2 nd year and the 1 st time in the 3 rd year activities)

3-1. Develop a work plan and set up working groups	Completed
3-2. Conduct financial planning exercise on implementation of trainings and OJT	In progress
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization (e.g. local governments, schools, hospitals, customs etc.)	In progress (The draft was submitted to C/P)
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations	In progress
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1	In progress

4-1. Develop a work plan	Completed
4-2. Develop first version of check-lists for quality assurance of internal audit	Completed
4-3. Develop an annual plan to conduct the quality assurance activities.	Completed (The plan (TOR) was submitted to C/P in the 3 rd year)
4-4. Train staff for quality assurance of internal audit using the check lists.	In progress
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis	In progress (Completed for 1 st year activities. conducting in the 3 rd year for local governmental organizations.)
4-6. Develop final version of check-lists for quality assurance of internal audit	In progress (C/P is reviewing

	check-lists and manual)
5-1. Develop a work plan and set up a working group	Completed
5-2. [By C/P] Decide the basic policy of medium-term strategic and enforcement items	In progress by C/P
5-3. Support to draft 2017-2020 medium-term strategic plan	Completed (Enforcement items are submitted to C/P)
5-4. [By C/P] Finalize 2017-2020 medium-term strategic plan	In progress by C/P (Behind the schedule)
5-5. Review the progress for the first quarter of 2017 and revise medium-term strategic plan if necessary	To be conducted

1-3 Achievement of Output

Output 1. The solution of establishing a more solid legal foundation of internal audit is identified.	Completed
Output 2. Qualified internal auditor certification system is introduced.	In progress
Output 3. Internal auditors' capacity of practicing internal audit is further strengthened.	In progress
Output 4. Internal Audit Quality Assurance system is introduced.	In progress
Output 5. Medium-term strategic plan is developed.	In progress

1-4 Achievement of the Project Purpose

Project Purpose	Status
The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	In progress, but need discussion

1-5 Changes of Risks and Actions for Mitigation

After the Parliament Election, the Director and the Manager of Financial Control – Risk Management Department (The name of department has been changed from Budget Control and Risk Management Department) of Ministry of Finance (hereinafter called C/P) have been newly appointed. Comprehensive and detailed discussion is needed among C/P, JICA, and JICA experts team regarding project activities and its directions to complete in the rest of the project activity period.

1-6 Progress of Actions undertaken by JICA

Conduct 6th JCC

Support activities for submission of the draft bill and the Concept Paper

- Opinion exchange meetings for the all ministries and private sector

Conduct trainings for IAPPS candidates

Support providing training for IAPPS and IAPIs

Support conducting regional trainings in Erdenet and Khovd.

Develop the common manual for the prior area including specialized public organization

Conduct training for internal auditors to use draft of internal audit manuals

Develop revised quality assurance manual and checklist

Support implementing quality assurance activities for local government organizations

Train staff for quality assurance of internal audit using the checklist

Support providing enforcement items draft for the medium-term plan

1-7 Progress of Actions undertaken by Gov. of Mongolia

Develop draft bill of legal framework and Concept Paper

Developing the medium-term plan 2017-2020

Reviewing of draft of internal audit manuals

Conduct training for internal auditors to use draft of internal audit manuals

Reviewing of quality assurance manual and checklists

Conducting IA-CM self-assessment

1-8 Progress of Environmental and Social Considerations (if applicable)

Not applicable

1-9 Progress of Considerations on Gender/Peace Building/Poverty Reduction (if applicable)

Not applicable

1-10 Other remarkable/considerable issues related/affect to the project (such as other JICA's projects, activities of counterparts, other donors, private sectors, NGOs etc.)

A) It is necessary to speed up the progress of project's activities by developing the prompt understanding of the project's achievements, current status and rest of planned activities with the new Director and Manager, appointed in January and February 2017 respectively.

In this regard, C/P comments that C/P will cooperate to promote project activities smoothly.

B) During the period until Internal Audit bill is approved, various issues persist such as violation of article 69-4 of the Budget Law and inconsistency of working papers for internal auditors when they conduct financial inspection as a part of internal audit. The policy of implementing internal audit in the public sector should be decided.

In regard to authority of financial inspector, C/P comments that it needs to be made careful decision as Financial Control – Risk Management Department.

C) Internal audit manuals are currently being developed through both JICA and World Bank (hereinafter called WB) projects. Regarding working paper templates for those manuals, the model working papers templates developed through JICA project activities are to be integrated and attached to both JICA manual and WB manual in order to avoid confusion among all internal auditors. The current templates in MOF's website and in the internal audit database (Called "IARIM") under development are templates developed by WB project in 2013. These templates will be updated to the templates developed through JICA project activities after approval by MOF's Audit Committee.(Output3)

In this regard, C/P comments that both manuals will be used, considering usability in practice.

D) Regarding to IAPPS training and Quality Assurance activities, C/P have been considering how to cooperate with IIA Mongolia. (Output2, Output4)

E) As of the submission date, the medium-term strategic plan is not completed yet as an activity 5-4 in PDM, "Project Design Matrix". Therefore, C/P, expert tem and JICA need to consider how to address it. (Output5)

In this regard, C/P comments that the medium-term strategic plan will be finalized in March.

- F) As a result of the review of the equipment to be provided by the JICA Project in the 3rd year, some of the items written in the original R/D were changed and will be approved in the Minutes.

2 Delay of Work Schedule and/or Problems (if any)

- The draft version of practical manual will be released in delay (Output3).
- Development and approval of medium-term plan is delayed (Output5)

3 Modification of the Project Implementation Plan

See above 1-10 E)

4 Preparation of Gov. of Mongolia toward after completion of the Project

Not applicable

II. Project Monitoring Sheet I & II

As Attached

III. Other

C/P management provided signed documents as Attached for being in agreement with the Monitoring Sheets.

Project Monitoring Sheet I (Project Design Matrix) Version 5.0

Project Title: Capacity Development Project for Internal Audit Phase 2
Implementing Agency: Ministry of Finance, Mongolia
Target Group: Ministry of Finance, Central Government Ministries and Local Governments
Period of Project: Three Years (From 2014/09 To 2017/08)

Version 5.0
Dated February 2017

< Based on the Project Design Matrix used for Working Plan as of December 2016 >

Project Site: Mongolia **Model Site:** N.A.

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions	Achievement	Remarks
Overall Goal The Mongolian governmental internal auditors are able to conduct internal audits in a more sustainable environment.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 2. Established legal framework of internal audit 3. Continued implementation of internal audit: increase number of IA reports, recommendations, follow-up 4. Increased number (and/or percentage) of audited organizations, Internal Auditor Professionals for Public Sector (IAPPS) and Internal Audit Practical Instructors (IAPI)	1) Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM in 2020 1) Enacted law and/or regulations 1) Assessment of quality assurance in 2020 1) More than 40% of Mongolian governmental internal auditors finish trainings provided by MOF		It is premature to reach a conclusion (In progress)	Self diagnosed and introduced the base level of IA-CM in working plan Concept paper and draft bill have been prepared and submitted to CP Internal Audit field activities are conducted with experts The first trial test was conducted and trainings were provided
Project Purpose The Mongolian government establishes a more solid framework of internal audits in accordance with the Strategic Plan 2014-16.	1. [reference] Upgraded level of assessment results of Internal Audit Capacity Model (IA-CM) in Mongolia: Move up more than one from Level 2 on the Project scope areas in IA-CM *Level of the other area will be checked in Overall goal indicator 2. Continued progresses of actions for enhancing internal audit and internal auditors in legal framework(e.g. draft laws & regulations, etc.) 3. Increased number of IAPPS: 1) 100 IAPPSs training participants 4-1. Continued implementation of internal audit using the manuals under development in the priority areas 4-2 Continued implementation of internal audit in the priority area : "16" (number of IA reports, recommendations, follow-up) 4-3. [reference] Continued implementation of ordinary internal audit in the other areas "8" (number of IA reports, recommendations, follow-up) 5. Increased number (and/or percentage) of audited organizations, IAPPSs and IAPIs: 100(number and/or percentage) 6. Implemented Internal Audit Quality Assurance systems: 2-3 reports" are made	1) [reference]Assessment by BC-RM Dept. and/or third parties (e.g. WB) and JICA based on IA-CM 1) The original draft and the draft bill 1) Assessment at the final JCC 1) IA reports made by using practical internal audit manuals(including risk-based approach) in priority areas 2)[reference] IA reports made by using risk-based internal audit manuals in the other areas 1) Reports made by International Audit Quality Assurance system	1. The Mongolian government will not change the policy for enhancement of internal audit function which meets international standards and practices. 2. Any changes in organizational structures of the Mongolian government which may affect the project activities will not happen. 3. A significant reduction of the necessary budgetary and human resource allocation and other institutional arrangements in CPs as to prevent the project from proceeding will not happen.	In progress Continue to support CP for progress Completed Continue to support CP for progress In progress IAPPS training and pre-test was conducted with participation of more than 100 government internal audit officials. In progress Implementation is on-going based on draft manual. In progress IAPPS and IAPI practical training was conducted for internal auditors. (Participants: IAPPS241 officials, IAPI 83 officials) Certificate of attendance was given to the IAPI training participants from JICA Project Team. In progress The first report was submitted in the first year. The second report will be submitted in the third year.	Previous self diagnosed and the result was introduced in the working plan. CP was in Level-2. The concept paper and the draft bill have been submitted to CP. The trial, first and second IAPPS pre-test was conducted. Stakeholder should discuss the contents and plan for practical manual. CP should announce the policy for manual and model workingpapers. Stakeholders should discuss about timing and participants of the next training QA will be conducted, using the revised check list and prepare QA manual based on implementation result in the third year.
Outputs	Objectively Verifiable Indicators	Means of Verification	Important Assumptions		
1. The solution of establishing a more solid legal foundation of internal audit is identified.	1-1. Developed working paper(s) on other countries experiences and appropriate options of enhancing legal foundation 1-2. Developed concept paper of new legal framework on internal audit	1) The working paper(s) 1) The concept paper		Completed. The working paper was created and the option (the independent IA law) was taken. Completed. The concept paper and the draft bill, which are reflected comments from IIA Global, were submitted in the second year.	N/A Continue to support CP
2. Qualified internal auditor certification system is introduced.	2-1. Developed IAPPS training framework documents 2-2. Developed IAPPS trial test & learning materials and program 2-3. Continued implementation of IAPPS trial test and pre-test training 2-4. Developed IAPPS participators and personal other training records 2-5. Continued implementation of training for IAPI : "3 " trainings" are conducted, grades after the trainings, coverage of government organization conducted trainings, grades after the trainings 2-6. Number of IAPI who are deployed at ministries, local governments and government agencies is more than "100"	1) The IAPPS training framework documents 1) Training schedule, 2) Learning materials on IAPPS 1) Result of IAPPS trial test 1) The participators and personal records for administration 1) The report on trainings 1) List of Participant who received certificates		In progress. In progress In progress In progress In progress	Due to CP's decision to accept IIA qualification framework, IAPPS framework created in the 1st year is being revised. Completed in the 2nd year. Training and pre-test materials and training curriculum were developed. Continue to support CP Completed one for 2nd year and one in the 3rd year. The first trial IAPPS exam was conducted in the 1st year for measuring the baseline. Continue to support CP Continue to record further participants by providing training participant lists from JICA to CP. 1 training was conducted in the second year and one in the third year. Continue to provide trainings Participants in the second year:26 and the 1st time in the third year:57 (Total 83) Continue to provide trainings
3. Internal auditors' capacity of practicing internal audit is further strengthened.	3-1. Document workingpapers of each audit phase (total of 4 audit phases- planning, fieldwork, reporting and follow-up) through internal audit practice conducted by priority ministries lead by C/P. 3-2. Developed practical internal audit manuals in priority areas 3-3. Continued implementation of training for using the manuals under development in priority area: "40" trainings and OJT(On the Job Training) are conducted 3-4. Developed practical internal audit manual on specialized public organizations 3-5. Continued implementation of training for using the manuals under development on specialized public organizations: "10" trainings and OJT(On the Job Training) are conducted 3-6. [Reference] Continued engagement in ordinary internal audit with/without involvement of the JICA Expert team	1) 16 activity reports are submitted (16 activities mean that 4 priority ministries submit workingpapers of each of 4 audit phase-planning, fieldwork, reporting and follow-up) 1) Practical internal audit manual 1) The reports on trainings and OJT 1) Practical internal audit manual 1) The reports on trainings and OJT		In progress In progress In progress. In progress In progress	Continue accordingly. Responsible personnels were assigned at the 4 priority areas and are documenting workingpapers. Risk assessment in priority areas and working paper templates were finalized by JICA Experts and submitted to CP. CP needs to review the manual including the consistency with manual developed by World Bank and finalize and determine the release date. Training and OJT are conducted by using draft manual. Integrated with above 3-2 manual Training and OJT are conducted by using draft manual. In progress
4. Internal Audit Quality Assurance system is introduced	4-1. Developed quality assurance framework documents	1) The quality assurance framework documents.		Completed	The framework documents based on IIA's quality assurance were submitted to CP. CP is reviewing and will finalize them.

	4-2. Developed quality assurance manuals (including checklists)	1) The quality assurance manuals (including checklists) for both internal and external quality controls		Completed	Checklist, submitted to CP, review, which will be used in the third year QA activities, was completed by ex-Head of BC-RM Dept. QA manual and checklists will be revised based on IIA's quality assurance throughout QA activities in the third year, if necessary.
	4-3. Developed implementation plans of the quality assurance activities	1) The implementation plans of the quality assurance activities		Completed	Completed 1st Project Year and an annual plan (TOR) was submitted to C/P in 3rd year
	4-4. Continued implementation of quality assurance activities on a plan basis	1) Status report of implementation plan 2) Monitoring reports after the quality assurance activities started		In progress	Continue in 3rd year for local governmental organizations.
5 Medium-term strategic plan is developed	5-1. Support to draft 2017-2020 medium-term strategic plan	1) Enforcement items proposed by JICA experts		Completed	
	5-2. Review the progress for the 1st quarter of 2017 or after, along with the medium-term strategic plan	1) Summary of review		To be conducted	

Activities	Inputs		Pre-Conditions		
	The Japanese Side	The Mongolian Side			
0-1. Collect basic information on internal audit (e.g. number of internal audit conducted, established audit committee and developed internal audit charter, and internal auditor in each organization)				See the Monitoring Sheet Summary	See the Monitoring Sheet Summary
0-2. [By C/P] Conduct self diagnosis based on IA-CM					
0-3. Hold discussions on progress and achievements of introducing internal audit practices in Mongolia based on activities 0-1 & 0-2					
1-1. Develop a work plan					
1-2. Collect & analyze other countries experiences relating to legal foundation of internal audit and status of internal auditors					
1-3. Identify the appropriate options of enhancing legal foundation of internal audit and internal auditors					
1-4. Develop concept paper of possible legal framework based on the activities 1-1-1-3. (NOTE) The way of taking subsequent actions will be decided between BC-RM Dept. and JICA sides based on the concept paper.					
1-5. [By C/P] Develop original draft of legal framework based on 1-4 above					
1-6. [By C/P] Develop draft bill of legal framework based on 1-4 above					
1-7. Support activities relating with submission of the bill to the parliament until April 2017					
2-1. Develop a work plan and set up a working group					
2-2. Collect & analyze other countries experiences relating to IAPPS & CPE					
2-3. Develop IAPPS training framework documents					
2-4. Conduct financial planning on implementation of IAPPS & pre-test training, and training for IAPI					
2-5. Designate responsible organization for implementation of IAPPS training					
2-6. Design IAPPS trial test & pre-test training contents					
2-7. Conduct trainings for IAPPS candidates					
2-8. Conduct IAPPS trial test					
2-9. Develop IAPPS participators and other training participators records					
2-10. Support providing training for IAPPS					
2-11. Train the IAPIs and its candidates to acquire practical skills required to disseminate internal audit					
2-12. Certifying candidates who satisfy necessary conditions as the IAPIs					
3-1. Develop a work plan and set up working groups					
3-2. Conduct financial planning exercise on implementation of trainings and OJT					
3-3. Develop the internal audit manuals in priority areas and common manual for specialized public organization(e.g. local governments, schools, hospitals, customs etc.)					
3-4. Conduct training for internal auditors to use the internal audit manuals in priority areas and specialized public organizations					
3-5. [By C/P] Continue internal audit trainings and OJT in other areas which had been conducted under the Project phase 1					
4-1. Develop a work plan					
4-2. Develop first version of check-lists for quality assurance of internal audit					
4-3. Develop an annual plan to conduct the quality assurance activities.					
4-4. Train staff for quality assurance of internal audit using the check lists.					
4-5. Practice quality assurance activities and make reports on an activity 4-3 plan basis					
4-6. Develop final version of check-lists for quality assurance of internal audit					
5-1. Develop a work plan and set up a working group					
5-2. [By C/P] Decide the basic policy of medium-term strategic and enforcement items					
5-3. Support to draft 2017-2020 medium-term strategic plan					
5-4. [By C/P] Finalize 2017-2020 medium-term strategic plan					
5-5. Review the progress for the first quarter of 2017 and revise medium-term strategic plan if necessary					



<Issues and countermeasures>
N/A

[reference] indicates activities performed by C/P which does not need JICA experts' assistance in the aim of sustainability.

**List of Equipment handed over to Financial Control and Risk Management Department, Ministry of Finance (FC-RM Dept.)
during implementation of "Capacity Development Project for Internal Audit Phase 2 "**

As of **2017/6/9****Equipment procured in connection with the project activities**

Code Number	Date of acquisition	Items	Specification	Supplier	Quality
(Project Year 1)					
JICA/BCRM/001	2014/10/12	Photo Copy Machine (Black & White)	Canon iR2545 (A3, 45ppm, LAN/USB Print, Copy, Scan)	IT-ZONE	1
JICA/BCRM/002	2014/10/13	Laptop Computer	Dell Vostro V5470: Intel Core i5-4200U (3M Cache up to 2.6 GHz) 14.0 inch Touch, NVIDIA GeForce GT 740M 2GB DDR3 ,4096MB,500GB	Summit computer technology	4
JICA/BCRM/003	2014/10/13	Desktop Computer	Dell OptiPlex 9020 All-in-One with Optional Touch Screen 4th Gen Intel® Core™ i5 the optional 23" (58.4 cm) edge-to-edge multi-touch screen. SSD	Summit computer technology	1
JICA/BCRM/004	2014/10/20	Wand-type mobile scanner	Handy Scanner ScanBit MHS-10	Mail Software Network LLC	4
JICA/BCRM/005	2015/2/3	Voice recorder	Sony iCD-SX 733	BCT Co.,Ltd.	1
JICA/BCRM/006	2015/4/15	Photo Copy Machine (Color)	Xerox WorkCentre 7220	TAVAN BOGD ,Ltd.	1
(Project Year 2)					
JICA/BCRM/007	2015/10/31	Digital Camera	OLYMPUS STYLUS SH-2 / SD Card	YAMADA-DENKI Co.,Ltd.	2
JICA/BCRM/008	2015/11/12	SmartScreen	All in One T- Panda 65" Miti Touch PC&TV (S/N: TPN 151103)	MYTECH,Ltd. (EDUMALL)	1
JICA/BCRM/009	2015/11/23	Laptop Computer	ThinkPad X1 Carbon Ultrabook -Core i5/ DMI 5GT/s/, 8GB DDR3 1600MHz RAM, 256GB SSD SATA3	NEW SONIC LLC	1
JICA/BCRM/010	2015/11/23	Laptop Computer	Dell Inspiron 3442 - Core i3 - 4005U CPU - 1.7GHz / DMI 5 GT/s/, 4GB DDR3 1600MHz RAM, 500GB SATA HDD	NEW SONIC LLC	2
JICA/BCRM/011	2015/12/16	Desktop Computer	PC: Lenovo C560 (All in One) - Core i5 - 4460 CPU - 3.2Ghz / DMI 5 GT/s/, 8GB DDR3 1600MHz RAM, 1TB HDD SATA 7200rpm, DVD&RW Drive,	NEW SONIC LLC	1
JICA/BCRM/012	2016/6/22	UPS/Computer energy backups	PROLINK - UPS-PRO-1201SFCU x2, 1200VA 600W Line Interactive, AVR, 2-4h, recharge, USB port	BSB Service LLC	3
JICA/BCRM/013	2016/6/22	Voice recorder	Sony ICD-PX 440	BCT Co.,Ltd.	1
(Project Year 3)					
JICA/FCRM/014	2017/3/2	Laptop Computer	Microsoft Surface Pro 4 -6th Generation Intel® Core™ i7/16GB RAM/SSD 512GB -Accessories below are included Pen (included in device)/Power Supply (included in device) Wireless Display Adapter, Mini DisplayPort to HDMI and VGA Adapter or equivalent / Surface Screen Protector Type Cover Dock	BIC CAMERA SUMWAY GBFT Online	1
JICA/FCRM/015	2017/3/14	Laptop Computer	Thinkpad X1 Carbon -Intel® Core™ i7/8GB RAM/SSD 256GB -Adapter included	New Sonic Co.,Ltd	1
Total					25

2016-03-01Төсөл

МОНГОЛ УЛСЫН ХУУЛЬ

20... оны ... сарын ...-ны өдөр

Улаанбаатар хот

УЛСЫН САЛБАРЫН ДОТООД АУДИТЫН ТУХАЙ

НЭГДҮГЭЭР БҮЛЭГ НИЙТЛЭГ ҮНДЭСЛЭЛ

1 дүгээр зүйл. Хуулийн зорилго

1.1. Энэ хуулийн зорилго нь улсын салбарын байгууллагуудад олон улсын жишигт нийцсэн дотоод аудитын тогтолцоог бүрдүүлж, тэдгээрийн эрсдэлийн удирдлага, дотоод хяналт, засаглалыг сайжруулах замаар үйл ажиллагааны үр нөлөө, үр ашиг, хариуцлагыг дээшлүүлэхэд оршино.

2 дугаар зүйл. Хуулийн зорилт

2.1. Энэ хуулийн зорилт нь улсын салбарын дотоод аудитын тогтолцоо, дотоод аудитыг хэрэгжүүлэх байгууллага, албан тушаалтны бүрэн эрх, үйл ажиллагааны эрх зүйн үндсийг тодорхойлж, улсын салбарт дотоод аудитыг хэрэгжүүлэхтэй холбогдсон харилцааг зохицуулахад оршино.

3 дугаар зүйл. Улсын салбарын дотоод аудитын тухай хууль тогтоомж

3.1. Улсын салбарын дотоод аудитын тухай хууль тогтоомж нь Монгол Улсын Үндсэн хууль, Төсвийн тухай хууль, энэ хууль болон эдгээр хуультай нийцүүлэн гаргасан хууль тогтоомжийн бусад актаас бүрдэнэ.

4 дүгээр зүйл. Хуулийн үйлчлэх хүрээ

4.1. Энэ хууль нь төрийн захиргааны төв, орон нутгийн байгууллага, бүх шатны төсвийн байгууллага, төрийн болон орон нутгийн өмчит, төрийн болон орон нутгийн өмч давамгайлсан хуулийн этгээдэд хамаарна.

5 дугаар зүйл. Хуулийн нэр томъёоны тодорхойлолт

5.1. Энэ хуульд хэрэглэсэн дараах нэр томъёог дор дурдсан утгаар ойлгоно:

5.1.1. “дотоод аудит” гэж байгууллагын үнэ цэнийг нэмэгдүүлэх, үйл ажиллагааг сайжруулахад чиглэсэн бие даасан, бодитой баталгаажуулах ба зөвлөх үйл ажиллагааг;

5.1.2. “дотоод аудитын нэгж” гэж байгууллагын дотоод аудитын чиг үүргийг хэрэгжүүлэх газар, хэлтэс болон бүтцийн бусад нэгжийг;

5.1.3. “дотоод аудитын нэгжийн дарга” гэж дотоод аудитын дүрэм, тодорхойлолт, ёс зүйн дүрэм, стандартын дагуу дотоод аудитын нэгжийг үр нөлөөтэй удирдах үүрэг бүхий удирдах албан тушаалтныг;

5.1.4. “байгууллагын дарга” гэж улс, орон нутгийн төсөвт байгууллагыг толгойлж байгаа шат шатны төсвийн захирагчийг;

5.1.5. “эрсдэл” гэж байгууллага зорилтоо хэрэгжүүлэхэд сөрөг нөлөө үзүүлэх тодорхой бус нөхцөл байдлыг;

5.1.6. “эрсдэлийн удирдлага” гэж байгууллага зорилтоо хэрэгжүүлэхэд сөрөг нөлөө үзүүлэх тодорхой бус нөхцөл байдлыг тодорхойлох, түүний магадлал, нөлөөллийг үнэлэх, удирдах ба хянах үйл явцыг;

5.1.7. “хяналт” гэж эрсдэлийг удирдах, зорилго, зорилтоо биелүүлэхийн тулд байгууллагын дарга, удирдах зөвлөл, гүйцэтгэх удирдлага болон бусад ажилтны хэрэгжүүлдэг аливаа үйл ажиллагааг;

5.1.8. “засаглал” гэж байгууллага зорилго, зорилтоо хэрэгжүүлэхийн тулд шийдвэр гаргах, хэрэгжүүлэх, мэдээлэх, чиглүүлэх, удирдах ба хянаж шинжлэхээр байгууллагын дарга буюу удирдах зөвлөлөөс хэрэгжүүлж буй үйл явц ба бүтцийн нэгдлийг;

5.1.9. “залилан” гэж шударга бус ашиг хонжоо олохын тулд санаатайгаар хууран мэхлэх, нуун дарагдуулах, итгэл эвдэх хэлбэрээр илрэх аливаа хууль бус үйлдлийг;

5.1.10. “нийцлийн аудит” гэж байгууллагын үйл ажиллагаа хууль тогтоомж, дүрэм журам, стандартад нийцэж буй эсэхийг үнэлэх аудитыг;

5.1.12. “санхүүгийн аудит” гэж нягтлан бодох бүртгэлийн хөтлөлт, санхүүгийн тайлангийн үнэн зөв, иж бүрэн, найдвартай байдлыг үнэлэх аудитыг;

5.1.13. “гүйцэтгэлийн аудит” гэж шалгагдагч байгууллага, нэгж чиг үүргээ хэрэгжүүлэхдээ өөрийн нөөцийг хэрхэн хэмнэлттэй, үр ашигтай, үр нөлөөтэй ашиглаж буйг үнэлэх аудитыг;

5.1.14. “хамаарал бүхий этгээд” гэж “Нийтийн албанд нийтийн болон хувийн ашиг сонирхлыг зохицуулах, ашиг сонирхлын зөрчлөөс урьдчилан сэргийлэх тухай” хуулийн 3 дугаар зүйлийн 3.1.5-д заасан этгээдийг.

6 дугаар зүйл. Дотоод аудитын зарчим

6.1. Дотоод аудитыг хэрэгжүүлэхэд дараах зарчмыг баримтлана:

- 6.1.1. хууль дээдлэх;
- 6.1.2. хараат бус байх;
- 6.1.3. бодитой хандах;
- 6.1.4. нууц хадгалах;
- 6.1.5. мэргэжлийн ур чадвартай байх.

ХОЁРДУГААР БҮЛЭГ ДОТООД АУДИТЫН ХАМРАХ ХҮРЭЭ, ЗОХИОН БАЙГУУЛАЛТ

7 дугаар зүйл. Дотоод аудитын чиг үүрэг

7.1. Дотоод аудит нь байгууллага зорилго, зорилтдоо хүрэхэд нь дэмжлэг үзүүлэх зорилгоор байгууллагын үйл ажиллагаатай холбоотой хууль тогтоомж, дүрэм, журам, стандартад нийцэж буй эсэхийг нягтлах хүрээнд дараах чиг үүргийг хэрэгжүүлнэ:

7.1.1. Байгууллагын эрсдэлийг үр нөлөөтэй удирдаж буй эсэхийг үнэлж, баталгаажуулан зөвлөмж өгөх;

7.1.2. Дотоод хяналтын үр нөлөөг үнэлж, баталгаажуулан зөвлөмж өгөх;

7.1.3. Байгууллагын засаглалын үйл явц, бүтцийг үнэлж, баталгаажуулан зөвлөмж өгөх;

7.1.4. Байгууллагын нягтлан бодох бүртгэлийн хөтлөлт, санхүүгийн тайлангийн үнэн зөв, иж бүрэн, найдвартай байдлыг үнэлж, баталгаажуулах;

7.1.5. Байгууллага, нэгжийн үйл ажиллагаа, хөрөнгө нөөцийн ашиглалт хэмнэлттэй, үр ашигтай, үр нөлөөтэй байгаа эсэхийг үнэлж, сайжруулах зөвлөмж өгөх.

7.2. Дотоод аудит нь баталгаажуулах болон зөвлөх үйлчилгээ үзүүлэх зорилгоор хийгдэнэ.

7.3. Баталгаажуулах зорилго бүхий аудитын ажил нь нотлох зүйлсэд тулгуурлан байгууллагын үйл ажиллагааны үнэ цэнийг нэмэгдүүлэх, сайжруулахын тулд засаглал, эрсдэлийн удирдлага, хяналтын үйл явцыг бие даасан, хараат бусаар бодитой үнэлэх замаар хэрэгжинэ.

7.4. Зөвлөгөө өгөх зорилго бүхий аудитын ажил нь байгууллагын үйл ажиллагааны үр ашиг, үр нөлөөг дээшлүүлэх, засаглал, эрсдэлийн удирдлага, хяналтын

үйл явцыг сайжруулах, үнэ цэнийг нэмэгдүүлэхэд чиглэгдсэн зөвлөгөө, санал дүгнэлт өгөх, сургалт зохион байгуулах болон холбогдох бусад үйлчилгээнээс бүрдэнэ.

8 дугаар зүйл. Дотоод аудитын төрөл

8.1. Дотоод аудитор чиг үүргээ хэрэгжүүлэхдээ аудитын дараах төрлийг ашиглаж болно:

8.1.1. нийцлийн аудит;

8.1.2. санхүүгийн аудит;

8.1.3. гүйцэтгэлийн аудит;

8.1.4. бусад.

9 дүгээр зүйл. Дотоод аудитын хамрах хүрээ

9.1. Дотоод аудитыг дор дурдсан байгууллагад хэрэгжүүлнэ:

9.1.1. улс, орон нутгийн төсвийн байгууллага;

9.1.2. төрийн болон орон нутгийн өмчит, төрийн болон орон нутгийн өмч давамгайлсан хуулийн этгээд.

10 дугаар зүйл. Дотоод аудитын зохион байгуулалт

10.1. Энэ хуулийн 9 дүгээр зүйлийн 9.1 дэх хэсэгт дурдсан байгууллагын дарга буюу удирдах зөвлөл эрхлэх асуудлынхаа хүрээнд дотоод аудитыг зохион байгуулж, хэрэгжүүлэх үүрэг хүлээнэ.

10.2. Дотоод аудитад байгууллагын бүх нэгж, салбар, хөтөлбөр, үйл ажиллагаа хамрагдана.

10.3. Дотоод аудитыг дараах этгээдээр гүйцэтгүүлж болно:

10.3.1. байгууллагын орон тооны ажилтнуудаас бүрдсэн дотоод аудитын нэгж;

10.3.2. гэрээний үндсэн дээр дотоод аудитын үйлчилгээ үзүүлэгч хөндлөнгийн этгээд.

10.4. Байгууллагын дотоод аудитын нэгж нь дарга болон дотоод аудиторуудаас бүрдэх бөгөөд байгууллагын дарга буюу удирдах зөвлөлд ажлаа шууд тайлагнана.

10.5. Гэрээний үндсэн дээр дотоод аудитын үйлчилгээ үзүүлэгч хөндлөнгийн этгээд нь хэд хэдэн байгууллагын дундын дотоод аудитын алба буюу эсхүл дотоод

аудитын үйлчилгээ үзүүлэгч бие даасан хуулийн этгээд байж болох бөгөөд аль аль нь байгууллагын дарга буюу удирдах зөвлөлд ажлаа шууд тайлагнана.

10.6. Дотоод аудитыг энэ хууль болон олон улсын стандарт, тэдгээрт нийцүүлэн баталсан заавар, журам, гарын авлагын дагуу гүйцэтгэнэ.

10.7. Дараах байгууллагад дотоод аудитын нэгж ажиллана:

10.7.1. Ерөнхийлөгчийн Тамгын газар, Улсын Их Хурлын Тамгын газар, Засгийн газрын Хэрэг эрхлэх газар;

10.7.2. Үндсэн хуулийн цэц, Улсын дээд шүүх, Шүүхийн ерөнхий зөвлөл, Улсын ерөнхий прокурорын газар, Авлигатай тэмцэх газар;

10.7.3. Улсын Их Хуралд ажлаа шууд хариуцан тайлагнадаг байгууллага;

10.7.4. төрийн захиргааны төв байгууллага;

10.7.5. Засгийн газрын тохируулагч ба хэрэгжүүлэгч агентлаг;

10.7.6. Аймаг, нийслэл, сум, дүүргийн нутгийн удирдлагын байгууллага.

10.8. Энэ зүйлийн 10.7 дахь хэсэгт зааснаас бусад байгууллагад дотоод аудитын нэгж байгуулах, эсхүл хэд хэдэн байгууллагыг хамарсан дундын дотоод аудитын нэгж байгуулах шийдвэрийг тэдгээр байгууллагын удирдах зөвлөл гаргана.

10.9. Дотоод аудитын нэгжийн орон тоог тухайн байгууллагын төсвийн хэмжээтэй уялдуулан тодорхойлох аргачлалыг санхүү, төсвийн асуудал эрхэлсэн төрийн захиргааны төв байгууллага батална.

10.10. Төрийн болон орон нутгийн өмчит, төрийн болон орон нутгийн өмч давамгайлсан хуулийн этгээд удирдах зөвлөлийнхөө шийдвэрээр дотоод аудитын нэгж байгуулж болох бөгөөд Компанийн тухай хуульд заасны дагуу Аудитын хороо байгуулж, ажиллуулна.

10.11. Байгууллагын дарга буюу удирдах зөвлөл дэргэдээ Аудитын хороо байгуулж ажиллуулна. Уг хорооны бүрэлдэхүүнд аливаа ашиг сонирхлын зөрчилгүй, санхүүгийн удирдлага, хяналт, аудитын чиглэлээр зохих мэдлэг, туршлага бүхий гишүүдийг оруулах бөгөөд тэдгээрийн 50 хувиас доошгүй нь тухайн байгууллагад ажилладаггүй гишүүн байна.

10.12. Аудитын хороо нь Засгийн газрын баталсан үлгэрчилсэн дүрэмд нийцүүлэн өөрийн дүрмийг баталж мөрдөнө.

10.13. Аудитын хороо дотоод аудитын нэгжийн бүтэц, зохион байгуулалт, дотоод аудитын хэтийн **төлөвлөгөө болон эрсдэлд суурилсан** жилийн төлөвлөгөө, дотоод аудитын тайлан, жилийн үйл ажиллагааны тайлан болон дотоод аудиттай

холбоотой аливаа асуудлыг хэлэлцэн санал дүгнэлт, чиглэл, даалгавар өгөх замаар дотоод аудитын үйл ажиллагааг дэмжиж, аудитын дүнтэй холбогдуулан байгууллагын дарга буюу удирдах зөвлөлд зөвлөмж өгч, шаардлагатай бол дээд шатны төсвийн захирагчид мэдээлнэ.

ГУРАВДУГААР БҮЛЭГ ДОТООД АУДИТОР, ТҮҮНИЙ ЭРХ, ҮҮРЭГ

11 дүгээр зүйл. Дотоод аудиторыг томилох

11.1. Байгууллагын дарга буюу удирдах зөвлөл дотоод аудитороор ажиллах хүнийг Төрийн албаны тухай хууль тогтоомжид заасны дагуу сонгон шалгаруулж, Аудитын хорооны зөвлөмжийг үндэслэн томилж ажиллуулна.

11.2. Дотоод аудитороор ажиллах хүнд дараах шаардлага тавигдана:

11.2.1. Монгол Улсын иргэн байх;

11.2.2. ял шийтгэлгүй эсхүл шүүхийн шийдвэрээр тухайн албан тушаалыг хаших эрхээ хасуулаагүй байх;

11.2.3. магадлан итгэмжлэгдсэн их, дээд сургуульд 4-өөс доошгүй жил суралцан төгсөж, бакалавр буюу түүнээс дээш боловсролын зэрэг эзэмшсэн байх;

11.2.4. төрийн албанд ажилласан туршлагатай байх.

11.3. Байгууллагын дарга буюу удирдах зөвлөл дотоод аудитын нэгжийн даргыг Төрийн албаны тухай хууль тогтоомжийн дагуу сонгон шалгаруулж томилох ба уг албан тушаалд нэр дэвшигч нь энэ зүйлийн 11.2 дахь хэсэгт заасан шаардлагаас гадна дараах нэмэлт шаардлагыг хангасан байна:

11.3.1. магистрын болон түүнээс дээш боловсролын зэрэгтэй байх;

11.3.2. дотоод болон хөндлөнгийн аудитын чиглэлээр гурваас доошгүй жил ажилласан туршлагатай байх;

11.4. Дотоод аудитын нэгжийн даргаар дараах хүмүүсийг томилохыг хориглоно:

11.4.1. тухайн байгууллагад сүүлийн хоёр жилийн хугацаанд дарга, орлогч дарга, бүтцийн нэгжийн даргын албан тушаал хашиж байсан;

11.4.2. нэр дэвшигчийн эхнэр, нөхөр, бусад хамаарал бүхий этгээд нь тухайн байгууллагад сүүлийн хоёр жилийн хугацаанд дарга, орлогч дарга, бүтцийн нэгжийн даргын албан тушаал хашсан бол.

11.5. Дотоод аудитын нэгжийн даргын албан тушаалд нэр дэвшигч энэ зүйлийн 11.4 дэх хэсэгт дурдсан шалтгаан байхгүй гэдгээ байгууллагын дарга буюу удирдах зөвлөлд бичгээр мэдэгдэнэ.

12 дугаар зүйл. Дотоод аудиторын бүрэн эрх

12.1. Дотоод аудитын нэгжийн дарга болон аудиторууд дараах бүрэн эрхийг хэрэгжүүлнэ:

12.1.1. дотоод аудитын үйл ажиллагаа явуулахтай холбогдуулан байгууллагын байр, албан тасалгаа, агуулах болон бусад байгууламжид орж, эд хөрөнгө, анхан шатны бичиг баримтыг үзэж танилцах, ажилтнуудтай уулзаж, тайлбар, мэдээлэл авах;

12.1.2. аудитын ажилд шаардлагатай цахим болон хэвлэмэл аливаа мэдээлэлтэй танилцах;

12.1.3. холбогдох албан тушаалтнаас баримт мэдээлэл, тайлан гаргаж өгөхийг шаардах.

12.2. Байгууллагын удирдах болон гүйцэтгэх ажилтнууд дотоод аудитын нэгжийн үйл ажиллагаанд бүх талын дэмжлэг үзүүлж, дотоод аудитын нэгжийн дарга болон аудиторуудын шаардсан мэдээлэл, баримт материалыг тухай бүр саадгүй, үнэ төлбөргүй гаргаж өгч байх үүрэг хүлээнэ.

12.3. Дотоод аудиторууд аудитын хорооны даргын баталсан удирдамж, дотоод аудитын нэгжийн даргын баталсан тухайлсан төлөвлөгөөний дагуу тухайн байгууллагын бүтцийн нэгж, салбар, хөтөлбөр, үйл ажиллагаанд дотоод аудит хийнэ.

12.4. Дотоод аудитын нэгжийн дарга энэ зүйлийн 12.1 дэх хэсэгт заасан бүрэн эрхээс гадна дараах эрхтэй байна:

12.4.1. аудиттай холбоотой аливаа асуудлыг байгууллагын дарга буюу удирдах зөвлөлд мэдээлж, тэдгээртэй шууд харилцах;

12.4.2. аудитыг гүйцэтгэхэд мэргэжлийн тусгай мэдлэг, ур чадвар шаардлагатай бол мэргэжлийн шинжээч томилуулах хүсэлтээ байгууллагын дарга буюу удирдах зөвлөлд гаргах;

12.4.3. Аудитын хорооны дарга болон гишүүдтэй шууд харилцах, Аудитын хорооны хуралд оролцох;

12.4.4. аудитын зорилго, хамрах хүрээ, аудитын арга зүй, давтамж, шаардагдах хөрөнгө, нөөцийг тодорхойлох.

12.5. Дотоод аудитын нэгжийн дарга болон аудиторууд үйл ажиллагаандаа Засгийн газрын баталсан улсын салбарын дотоод аудитын нэгжийн үлгэрчилсэн дүрэм, дотоод аудитын олон улсын стандарт, ёс зүйн дүрэм, дотоод аудитын арга зүйг баримтална.

12.6. Дотоод аудитын нэгжийн дарга болон аудиторууд хуульд өөрөөр заагаагүй бол аудитын явцад олж авсан төрийн болон байгууллага, хувь хүний нууцад хамаарах мэдээллийн нууцыг хадгалах үүрэгтэй.

12.7. Дотоод аудитын нэгжийн дарга дотоод аудитын нэгжийн бүхий л үйл ажиллагааг хариуцах бөгөөд үүний дотор:

12.7.1. дотоод аудитын нэгжийн дүрэм, хэтийн болон жилийн төлөвлөгөөг боловсруулан Аудитын хороогоор хэлэлцүүлж, байгууллагын дарга буюу удирдах зөвлөлөөр батлуулах;

12.7.2. ажил үүргийг дотоод аудиторуудад хуваарилж, зохицуулах;

12.7.3. тухайлсан аудитын төлөвлөгөөг бүрэн эрхийнхээ хүрээнд хянаж батлах;

12.7.4. дотоод аудитын жилийн төлөвлөгөөний хэрэгжилт болон дотоод аудиторууд улсын салбарын дотоод аудитын арга зүйг оновчтой хэрэглэж буй эсэхэд хяналт тавьж ажиллах;

12.7.5. дотоод аудиторуудын мэдлэг, мэргэшил, ур чадварыг дээшлүүлэх мэргэжлийн тасралтгүй сургалтын төлөвлөгөөг боловсруулан байгууллагын дарга буюу удирдах зөвлөлд танилцуулж батлуулах;

12.7.6. шаардлагатай тохиолдолд, байгууллагын онцлогт тохирсон тусгай арга зүй боловсруулж, дотоод аудитын нэгжийн үйл ажиллагаанд мөрдүүлэх;

12.7.7. байгууллагын санхүүгийн удирдлагын болон хяналтын шинэ тогтолцоо, бүтэц, чиг үүргийн өөрчлөлт бүрт үнэлгээ хийх ажлыг зохион байгуулах.

12.8. Дотоод аудитын нэгжийн дарга болон аудиторууд олон улсын ба өөрийн орны дотоод аудитын мэргэжлийн байгууллага, эвлэл, холбоонд гишүүнээр элсэж болно.

13 дугаар зүйл. Дотоод аудиторын үүрэг

13.1. Дотоод аудитын нэгжийн дарга байгууллагын дарга буюу удирдах зөвлөл болон Аудитын хорооны өмнө дараах үүргийг хүлээнэ:

13.1.1. Дотоод аудитын нэгжийн тайлан, байгууллагын санхүүгийн удирдлага ба хяналтын тогтолцооны оновчтой ба үр ашигтай байдлын үнэлгээг жил тутам танилцуулах;

13.1.2. Аудитын үр дүн, илрүүлсэн зүйлс, өгсөн зөвлөмж болон түүний хэрэгжилтийг тайлагнах;

13.1.3. Дотоод аудитын нэгжийн жилийн төлөвлөгөөний хэрэгжилтийн явцыг тайлагнах;

13.1.4. Дотоод аудитын нэгжийн төсөв хөрөнгө, бусад нөөц оновчтой эсэхийг үнэлж, холбогдох саналаа танилцуулах;

13.1.5. Дотоод аудитын нэгжийн дарга болон аудиторчуудын үйл ажиллагаанд саад тотгор учруулсан аливаа тохиолдлыг мэдээлэх;

13.1.6. хөндлөнгийн аудиторчуудтай харилцах харилцааг зохицуулах.

13.2. Дотоод аудитын нэгжийн дарга дотоод аудитын нэгжийн бүхий л үйл ажиллагааг хамарсан чанарын баталгаажуулалтын хөтөлбөр боловсруулж хэрэгжүүлэх бөгөөд уг хөтөлбөрийн хүрээнд дотоод ба хөндлөнгийн үнэлгээ хийлгэж байх үүрэгтэй.

13.3. Дотоод үнэлгээнд дотоод аудитын нэгжийн ажилд хийх байнгын хяналт шинжилгээ, өөрийгөө үнэлэх үнэлгээ болон дотоод аудитын талаар хангалттай мэдлэгтэй бусад ажилтнуудаар хийлгэх үнэлгээ багтана.

13.4. Хөндлөнгийн үнэлгээг байгууллагын гаднаас мэргэшсэн, хараат бус үнэлэгч буюу үнэлгээний багаар таван жил тутамд нэгээс доошгүй удаа хийлгэнэ.

13.5. Дотоод аудитын чанарын баталгаажуулалтын үнэлгээний журмыг санхүү, төсвийн асуудал эрхэлсэн Засгийн газрын гишүүн батална.

13.6. Дотоод аудитор залилангийн шинж тэмдэг илрүүлбэл дотоод аудитын нэгжийн даргад нэн даруй мэдээнэ. Дотоод аудитын нэгжийн дарга энэ тухай байгууллагын дарга буюу удирдах зөвлөлд нэн даруй мэдэгдэж, авах арга хэмжээний талаарх саналаа танилцуулна.

13.7. Энэ зүйлийн 13.6 дахь хэсэгт дурдсан мэдээлэл болон саналын мөрөөр ажлын 10 хоногийн дотор тодорхой арга хэмжээ авагдаагүй бол дотоод аудитын нэгжийн дарга уг мэдээлэл болон саналыг Аудитын хороонд танилцуулна.

13.8. Дотоод аудитор зөвлөх үйлчилгээ үзүүлсэн буюу эсхүл сүүлийн нэг жилийн хугацаанд ажилласан бүтцийн нэгж, эрхэлсэн үйл ажиллагаандаа баталгаажуулах аудит хийж болохгүй. Хэрэв ийм нөхцөл байдал тохиолдвол энэ тухай дотоод аудитын нэгжийн даргад бичгээр мэдэгдэнэ.

13.9. Дотоод аудитын нэгжийн дарга болон аудиторчууд тухайн байгууллагадаа дотоод аудитынхаас өөр чиг үүрэг гүйцэтгэж болохгүй.

13.10. Дотоод аудитын нэгжийн дарга болон аудиторчууд энэхүү хуульд заасан үүргээ биелүүлээгүй тохиолдолд сахилгын шийтгэл хүлээнэ.

ДӨРӨВДҮГЭЭР БҮЛЭГ

ДОТООД АУДИТЫГ ТӨЛӨВЛӨХ, ХЭРЭГЖҮҮЛЭХ, ТАЙЛАГНАХ

14 дүгээр зүйл. Дотоод аудитын хэтийн болон жилийн төлөвлөгөө

14.1. Дотоод аудитын нэгжийн дарга байгууллагын зорилго, зорилтуудад нийцүүлэн дотоод аудитын нэгжийн үйл ажиллагааны тэргүүлэх чиглэлийг тодорхойлохын тулд эрсдэлд суурилсан аудитын төлөвлөгөө боловсруулна. Эрсдэлд суурилсан аудитын төлөвлөгөө нь дор дурдсан шаардлагад нийцсэн байна:

14.1.1. байгууллагын бүхий л үйл ажиллагааг хамарсан эрсдэлийн үнэлгээнд үндэслэсэн байх;

14.1.2. эрсдэлийн үнэлгээ баталгаажсан, бодитой, үнэн зөв байх;

14.1.3. дотоод аудитын нөөцийг үр ашигтай хуваарилсан байх.

14.2. Дотоод аудитын нэгж үйл ажиллагаагаа хэтийн төлөвлөгөө ба түүнд үндэслэсэн эрсдэлд суурилсан жилийн төлөвлөгөөний дагуу хэрэгжүүлнэ.

14.3. Дотоод аудитын нэгжийн дарга байгууллагын хэтийн зорилго, зорилтуудыг удирдлага болгон байгууллагын дарга буюу удирдах зөвлөл, холбогдох бусад албан тушаалтантай зөвшилцөж хэтийн төлөвлөгөөг боловсруулах ба түүнд дотоод аудитын чиглэлээрх стратегийн хөгжлийн зорилтуудыг тусгана.

14.4. Дотоод аудитын хэтийн төлөвлөгөөг Аудитын хороогоор хэлэлцүүлж, байгууллагын дарга буюу удирдах зөвлөл батална.

14.5. Дотоод аудитын нэгжийн дарга байгууллагын дарга буюу удирдах зөвлөл, холбогдох бусад албан тушаалтантай зөвшилцөж жилийн төлөвлөгөө боловсруулах ба түүнд тухайн жилд хийх аудитын сэдвүүдийг тусгана.

14.6. Хэрэв төлөвлөсөн аудитын ажил олон байгууллага дамнасан хөтөлбөр, төсөлтэй холбоотой бол жилийн төлөвлөгөөг тэдгээр хөтөлбөр, төсөлд оролцогч бусад байгууллагын дотоод аудитын нэгжийн эрсдэлд суурилсан жилийн төлөвлөгөөтэй уялдуулна.

14.7. Доод шатны төсвийн захирагчийн дотоод аудитын нэгжийн дарга жилийн төлөвлөгөөгөө дээд шатны төсвийн захирагчийн дотоод аудитын нэгжийн жилийн төлөвлөгөөтэй уялдуулна.

14.8. Дотоод аудитын жилийн төлөвлөгөөг Аудитын хороогоор хэлэлцүүлж, байгууллагын дарга буюу удирдах зөвлөл батална.

14.9. Эрсдэлийн үнэлгээнд үндэслэн хэтийн болон жилийн төлөвлөгөөнд оруулах өөрчлөлтийг дотоод аудитын нэгжийн дарга санал болгож, Аудитын хороогоор хэлэлцүүлэн байгууллагын дарга буюу удирдах зөвлөлөөр батлуулна.

15 дугаар зүйл. Дотоод аудитыг төлөвлөх, хэрэгжүүлэх, тайлагнах

15.1. Тухайлсан аудитын хувьд аудитын хамрах хүрээ, зорилт, арга зүй, хугацаа, шаардагдах нөөцийг тусгасан аудитын төлөвлөгөөг дотоод аудитор боловсруулна.

15.2. Дотоод аудитор аудитын зорилтуудын дагуу санал дүгнэлт илэрхийлэхэд шаардагдах хангалттай мэдээллийг цуглуулж, үнэлж дүгнэн, баримтжуулах замаар аудитын ажлыг гүйцэтгэнэ.

15.3. Дотоод аудитын нэгж аудит бүрийн төгсгөлд тухайн аудитын үр дүнг илтгэсэн тайлан бэлтгэж гаргах бөгөөд тайланд аудитын зорилт, хамарсан хүрээ, илрүүлсэн зүйлс, дүгнэлт, зөвлөмж болон шалгагдсан байгууллага, нэгжийн удирдлагын саналыг тусгана.

15.4. Аудитын тайланг Аудитын хороогоор хэлэлцүүлэн *гаргасан зөвлөмжийг* шалгагдсан байгууллага, нэгжийн дарга нарт хүргүүлнэ.

15.5. Шалгагдсан байгууллага, нэгжийн дарга аудитын тайланд дурдагдсан зөвлөмжүүдийг хэрэгжүүлэх үүрэг хүлээх бөгөөд зөвлөмжийг хэрэгжүүлэх арга хэмжээний төлөвлөгөөг дотоод аудитын нэгжид хүргүүлнэ.

15.6. Аудитын зөвлөмжийн хэрэгжилтийг хянаж шинжлэх ажлыг дотоод аудитын нэгжийн жилийн төлөвлөгөөнд тусгах бөгөөд зөвлөмжийг хэрэгжүүлэхийн тулд авч хэрэгжүүлсэн арга хэмжээ оновчтой, үр ашигтай, цаг үеэ олсон эсэхийг дотоод аудитын нэгж үнэлж дүгнэнэ.

16 дугаар зүйл. Дотоод аудитын жилийн тайлан

16.1. Дотоод аудитын нэгжийн дарга дотоод аудитын үйл ажиллагааны жилийн тайланг бэлтгэх ба түүнд дараах зүйлс тусгагдана:

16.1.1. гүйцэтгэсэн аудитууд, түүний дотор хэрэв аудитын хамрах хүрээг хязгаарласан, төлөвлөгөө биелээгүй ямар нэгэн тохиолдол байсан бол тэдгээрийн шалтгаан, нөхцөл байдал;

16.1.2. байгууллагын санхүүгийн удирдлага, хяналтын тогтолцооны талаарх дүгнэлт болон байгууллагын үйл ажиллагааг сайжруулах чиглэлээр өгсөн зөвлөмжүүд;

16.1.3. зөвлөмжийг хэрэгжүүлэхээр авсан арга хэмжээ болон хэрэгжээгүй зөвлөмжүүд;

16.1.4. аудитаар илэрсэн хууль тогтоомжийн зөрчлүүд, түүний дотор

залилангийн шинжтэй үйлдлүүд;

16.1.5. дотоод аудитыг хөгжүүлэх чиглэлээр авч хэрэгжүүлэх арга хэмжээний талаарх санал.

16.2. Дотоод аудитын нэгж бүхий доод шатны төсвийн захирагч дотоод аудитын жилийн тайлангаа дээд шатны төсвийн захирагчдаа дараа жилийн 1 дүгээр сарын 31-ний дотор хүргүүлнэ.

16.3. Дотоод аудитын нэгжийн дарга жилийн тайланг байгууллагын дарга буюу удирдах зөвлөл болон Аудитын хороонд дараа жилийн 2 дугаар сарын 20-ны дотор хүргүүлнэ.

16.4. Байгууллагын дарга буюу удирдах зөвлөл дотоод аудитын жилийн тайлангаа санхүү, төсвийн асуудал эрхэлсэн төрийн захиргааны төв байгууллагад дараа жилийн 3 дугаар сарын 1-ний дотор хүргүүлнэ.

ТАВДУГААР БҮЛЭГ ДОТООД АУДИТЫН ТАЛААРХ ТӨРИЙН БАЙГУУЛЛАГА, АЛБАН ТУШААЛТНЫ БҮРЭН ЭРХ

17 дугаар зүйл. Засгийн газрын бүрэн эрх

17.1. Засгийн газар улсын салбарын дотоод аудитын талаар дараах бүрэн эрхийг хэрэгжүүлнэ:

17.1.1. аудитын хорооны болон дотоод аудитын нэгжийн үлгэрчилсэн дүрмийг батлах;

17.1.2. хууль тогтоомжид заасан бусад бүрэн эрх.

18 дугаар зүйл. Санхүү, төсвийн асуудал эрхэлсэн Засгийн газрын гишүүний бүрэн эрх

18.1. Санхүү, төсвийн асуудал эрхэлсэн Засгийн газрын гишүүн улсын салбарын дотоод аудитын талаар дараах бүрэн эрхийг хэрэгжүүлнэ:

18.1.1. улсын салбарын дотоод аудитыг хөгжүүлэх нэгдсэн бодлогыг боловсруулж, хэрэгжүүлэх, удирдлага, зохион байгуулалтаар хангах;

18.1.2. улсын салбарын дотоод аудиторын ёс зүйн дүрмийг баталж хэрэгжилтэнд нь хяналт тавих;

18.1.3. дотоод аудитын олон улсын стандартыг улсын салбарт

мөрдүүлэх;

18.1.4. улсын салбарын дотоод аудитын арга зүй, заавар, журам, гарын авлагыг баталж мөрдүүлэх;

18.1.5. дотоод аудитын зарим чиг үүргийг сонгон шалгаруулалтын үндсэн дээр төрийн бус байгууллагаар гүйцэтгүүлэхээр Монгол Улсын Засгийн газрын тухай хуулийн 19 дүгээр зүйлд заасны дагуу гэрээ байгуулах;

18.1.6. олон улсад хүлээн зөвшөөрөгдсөн мэргэжлийн байгууллагаас зохион байгуулсан шалгалтад тэнцэж, мэргэшсэн дотоод аудиторын эрх авсан иргэнд мэргэшлийн зэргийн нэмэгдэл олгох журмыг батлах;

18.1.7. дотоод аудитыг хөгжүүлэх зорилгоор өөрийн болон бусад орны дотоод аудитын байгууллагуудтай хамтран ажиллах;

18.1.8. дотоод аудитын тухай хууль тогтоомжийн хэрэгжилтийг зохион байгуулах, хянах;

18.1.9. дотоод аудиторын сургалт зохион байгуулах төрийн бус байгууллагыг сонгон шалгаруулж, гэрээ байгуулах;

18.1.10 хууль тогтоомжид заасан бусад бүрэн эрх.

18.2. Санхүү, төсвийн асуудал эрхэлсэн төрийн захиргааны төв байгууллагын бүтцэд эрсдэлийн удирдлага, дотоод аудитын бодлого, арга зүйн асуудал эрхлэх газар байна.

ЗУРГАДУГААР БҮЛЭГ ХАРИУЦЛАГА ХҮЛЭЭЛГЭХ

19 дүгээр зүйл. Хууль тогтоомж зөрчигчид хүлээлгэх хариуцлага

19.1. Дотоод аудитын нэгжийн дарга/ дотоод аудитор/ нь дотоод аудитаар илэрсэн залилангийн шинжтэй болон бусад зөрчил, дутагдал гаргасан, дотоод аудит хийлгэхээс зайлсхийсэн, саад учруулсан, тавьсан шаардлагыг биелүүлээгүй этгээдэд зохих хууль тогтоомжийн дагуу хариуцлага хүлээлгэхээр холбогдох материалыг байгууллагын дарга, удирдах зөвлөлд хүргүүлнэ.

19.2. Дотоод аудитын үйл ажиллагаанд нөлөөлсөн, нөлөөлөхийг оролдсон албан тушаалтанд хууль тогтоомжийн дагуу хариуцлага хүлээлгэх асуудлыг төсвийн ерөнхийлөн захирагчид тавьж шийдвэрлүүлнэ.

20 дугаар зүйл. Хууль хүчин төгөлдөр болох

20.1. Энэ хуулийг 20... оны ... дүгээр сарын ...-ний өдрөөс эхлэн дагаж мөрдөнө.

ГАРЫН ҮСЭГ

2016-03-01 Draft

**LAW OF MONGOLIA ON
INTERNAL AUDIT IN
GOVERNMENT SECTOR**

April....., 20..

State palace, Ulaanbaatar

**CHAPTER ONE.
GENERAL PROVISIONS**

Article 1. Purpose of the law

1.1. Purpose of the law is to institute internal audit framework in the government sector organizations as per international standard in order to enhance operational results and responsibility by means of improved risk management, internal control and governance functions.

Article 2. Objective of the law

2.1. The Law shall regulate the internal audit framework in government sector and define the legal groundings of the statute and functions of the structures and persons implementing it as well as to regulate relations related to the implementation of internal audit function in government sector.

Article 3. Legislation on internal audit in government sector

3.1. Legislation on internal audit in government sector shall comprise of Constitution of Mongolia, Law on State budget, this law as well as other legal acts enacted in conformity with them.

Article 4. Framework of the law

4.1. This law shall regulate central and local governing bodies, public entities of all level as well as state or provincial government owned or state and provincial government predominantly owned entities.

Article 5. Definitions of legal terminology

5.1. The following terminologies used in this law shall have the following meanings:

5.1.1. “internal audit” refers to independent, objective assurance and consulting activity designed to add value and improve organization’s operations;

5.1.2. “internal audit unit” refers to department, division or unit within the organization dedicated to implement internal audit roles and functions;

5.1.3. “Chief audit executive” refers to a person in a senior position responsible for effectively managing the internal audit activity in accordance with the internal audit charter and the Definition of Internal Auditing, the Code of Ethics, and other Standards;

5.1.4. “head of organization” refers to budget governors of all levels who are chairing state and provincial public sector entities;

5.1.5. “risk” refers to uncertainties impacting negatively achievement of organizational objectives;

5.1.6. “risk management” refers to processes directed to identify, assess, manage, and control potential events or uncertainties impacting negatively the achievement of the organization's objectives;

5.1.7. “control” refers to any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved;

5.1.8. “governance” refers to the combination of processes and structures implemented by the head of organization and/or board to resolve, implement, inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives;

5.1.9. “fraud” refers to any illegal act characterized by deceit, concealment, or violation of trust;

5.1.10. “compliance audit” refers to comprehensive evaluation of an organization's adherence to regulatory and legislative guidelines and standards;

5.1.11. “financial audit” refers to comprehensive evaluation of validity, integrity and reliability of financial reports and reporting processes;

5.1.12. “performance audit” refers to an independent evaluation to assess whether the organization is utilizing its resources economically, efficiently and effectively in executing its operational duty;

5.1.13 “related persons” refers to any persons defined in the provision 3.1.5 of Chapter 3 of Law on the regulation of public and private interests and prevention of conflict of interest in public service, Mongolia.

Article 6. Principles of internal audit

6.1. Internal Audit function shall adhere to the following principles:

- 6.1.1 Compliance
- 6.1.2 Independence
- 6.1.3 Objectivity
- 6.1.4 Confidentiality
- 6.1.5 Proficiency.

CHAPTER 2 INTERNAL AUDIT FRAMEWORK AND STRUCTURE

Article 7. Internal Audit Functions

7.1. Within the framework to assure legislation and regulations related to organization’s functions are in par with standard, an internal audit shall conduct following activities in order to support organizations in achieving its goals and missions:

7.1.1. Evaluate and assure whether organization is managing risks effectively and make recommendations;

7.1.2. Evaluate and assure effectiveness of internal control and make recommendations for improvements;

7.1.3. Evaluate and assure organizational governance processes and structure and make recommendations for improvements;

7.1.4. Examine and provide assurance in validity, integrity and reliability of financial report and reporting principles of organization;

7.1.5. Evaluate whether organizational operation and utilization of its resources is effective, efficient and economical and make recommendations for improvements;

7.2. Internal audit shall be performed to provide assurance and consultancy.

7.3. In order to enhance and improve the value of operations of an organization assurance audit services shall perform an objective and independent examination on governance, risk management, and control processes based on evidences.

7.4. Consultancy services shall comprise of services and activities intended to enhance operational effectiveness and efficiency and improve organization's governance, risk management, and control processes as well as advice, counsel and facilitate trainings towards maximization of enterprise value and other related services.

Article 8. Types of internal audit functions

8.1. Internal auditor shall conduct following types of internal audit activities to implement its duties:

8.1.1 Compliance audit;

8.1.2. Financial audit;

8.1.3. Performance audit;

8.1.4. Others.

Article 9. Internal audit framework

9.1. It is mandatory for following organizations to embody internal audit functions:

9.1.1. state and provincial government budgetary organizations;

9.1.2. state or provincial government owned or state and provincial government predominantly owned entities

Article 10. Internal Audit Structure

10.1. Head of the Organization and/or its Board stated in provision 9.1 of Article 9 of this law is charged to organize and implement internal audit functions under its authority.

10.2. All units, branches, programs and operations of the organization shall be included in internal audit functions.

10.3. Following body shall conduct internal audit activities:

10.3.1. internal audit unit comprising of full-time employees of organization;

10.3.2. independent party who performs internal audit services based on contracts (outsourced);

10.4. Internal audit unit of an organization shall comprise of Chief Audit Executive and internal auditors and shall report directly to Head of the organization or its Board.

10.5. Outsourced independent internal audit service provider on a contractual basis could either provide internal audit services for several organizations as shared audit services or it could be an independent entity providing internal audit services, both of which shall directly report to Head of organization or its Board.

10.6. Internal audit activities shall be conducted as per this law, international standard and other regulations and guidance adhered to them.

10.7. It is mandatory for following organizations to embody internal audit function within itself:

10.7.1. The President's Office, Secretariat of State Great Khural, Cabinet Secretariat Office;

10.7.2. Constitutional Court of Mongolia, Supreme court of Mongolia, General Council of Courts, The State General Prosecutors' Office of Mongolia, Independent Authority against corruption;

10.7.3. Organizations which report directly to the State Great Khural;

10.7.4. Central administrative body;

10.7.5. Government's regulatory and implementing agencies;

10.7.6. Aimak, soum, district Governors and city mayor;

10.8. Board of the organizations that are not mentioned in the provision 10.7 of this Article will decide whether to embody internal audit unit within itself or to outsource shared internal audit services among several organizations.

10.9. The State Central Administrative Body Responsible for Finance and Budget Matters shall determine human methodology on resource ceiling of internal audit unit based on the allocated budget for the corresponding organization.

10.10. State or provincial government owned or state and provincial government predominantly owned entities shall establish internal audit unit with its Board approval and shall embody Audit Committee as per Company Law of Mongolia.

10.11. Head of the organization and/or Board shall establish Audit Committee which shall comprise of members with no conflict of interests and with sufficient experience in financial management, control and audit matters and not less than 50% of the members shall not be employees of the organization.

10.12. Audit Committee shall ratify and adhere to its own rules adjacent to Cabinet approved General Guidance.

10.13. Audit Committee shall support internal audit functions by way of discussing and providing guidelines and instructions on any internal audit related issues such as structure and organization of internal audit unit, long term and risk based annual internal audit plan, internal audit report, annual operational report and other issues related to internal audit activities and consult with Head of the organization and/or Board with regards to the audit results and if necessary will report to the higher level Budget governor.

CHAPTER THREE INTERNAL AUDITOR AND ITS RIGHTS AND RESPONSIBILITES

Article 11. Appointment of Internal Auditor

11.1. Board or Head of the Organization shall employ an internal auditor as per the selection process outlined in the Law on Public Service based on Audit Committee recommendation.

11.2. Internal auditor shall comply with following requirements to be eligible:

11.2.1. be a citizen of Mongolia;

11.2.2. has no criminal sanctions or has not been forfeited to perform corresponding occupation by any court rulings;

11.2.3. be a graduate from accredited universities with not less than 4 year program with a Bachelor or above degree;

11.2.4. has an experience in the public sector ;

11.3. Board or Head of the Organization shall select and appoint Chief Audit Executive as per the Law on Public Service of Mongolia and the Candidate for this position shall comply with following additional requirements on top of the requirements stated in Articles 11.2 of this law:

11.3.1. shall possess Master's or above educational degree;

11.3.2. internal and external audit work experience with not less than three years;

11.4. Following Persons are strictly prohibited from being appointed as Chief Audit Executive:

11.4.1. A Candidate was employed at the corresponding organization as director, deputy director or head of structural unit within the last two year period;

11.4.2. A Candidate whose spouse or other related persons were employed at

the corresponding organization as director, deputy director or head of structural unit within the last two year period.

11.5. Candidate for Chief Audit Executive shall convey that the reasons stated in Article 11.4 are not existent to the Board or Head of the Organization in written form.

Article 12. Rights of internal auditors

12.1. Chief Audit Executive as well as internal auditors shall exercise following rights:

12.1.1. with regards to conducting internal audit activities an internal auditor has the right to enter all parts of the premises of an organization, request necessary documentation at disposal and to meet with employees in order to get explanation and gather information;

12.1.2. to access any kind of electronic and printed data in matters related to internal audit;

12.1.3. to request any relevant documentations and reports from relevant personnel;

12.2. Management and personnel of any organization shall support internal audit activities fully and shall provide information and documentations requested by an internal auditor or Chief Audit Executive at disposal with no charge and delay.

12.3. Internal auditors shall conduct internal audit activities at organizational branches and units as per the guidelines approved by Head of Audit Committee and per the specified audit plan produced and approved by Chief Audit Executive of organization.

12.4. Chief Audit Executive shall exercise rights stated in Article 12.1 of this law as well as rights stipulated below:

12.4.1. Inform any matters related to internal audit to Head of Organization or its Board and report directly to them;

12.4.2. If professional knowledge and skills required conducting internal audit activities, extend a request for expert to the Head of Organization or its Board;

12.4.3. Contact directly with Audit Committee members and its head as well as attend Audit Committee meeting;

12.4.4. Define objective, framework, methodology, frequency as well as required resources of internal audit activities;

12.5. Chief Audit Executive as well as internal auditors shall be inclined to follow General Guideline for Government Sector Internal Audit Unit approved by Cabinet,

International Internal Audit Standard, Ethical Standards as well as Internal Audit General Practice.

12.6. Chief Audit Executive as well as internal auditors shall comply with confidentiality of information gathered during internal audit mission with regards to state, entity and individuals unless stated otherwise in law.

12.7. Chief Audit Executive shall be responsible for all operations undertaken by internal audit unit, within which include:

12.7.1. develop the rules and regulations of internal audit unit and yearly and long term audit plan, run it through Audit Committee and get approval from Head of Organization or its Board;

12.7.2. Delegate and regulate works among internal auditors;

12.7.3. Supervise and approve specified audit plan within its full responsibility;

12.7.4. Monitor implementation of yearly internal audit plan as well as an optimal application of Practice guideline for government sector internal audit by internal auditors;

12.7.5. Produce a continued training plan for internal auditors in order to enhance and improve their knowledge, expertise and skill set and get approval from Head of Organization or its Board;

12.7.6. If required, develop special methodology adjusted for organizational needs and enforce in conducting internal audit activities;

12.7.7. Organize evaluation processes for newly introduced structures or functional changes in financial management and control;

12.8. Chief Audit Executive as well as internal auditors are allowed to have membership in national or international internal audit professional institution, association and chapter.

Article 13. Responsibilities of Internal Auditor

13.1. Chief Audit Executive has following responsibility to report to Head or Board of organization as well as Audit Committee:

13.1.1. Present internal audit report as well as evaluation of efficiency and effectiveness of financial management and control of the organization;

13.1.2. Report audit results, findings and recommendations and their implementation;

13.1.3. Report implementation process of internal audit yearly plan;

13.1.4. Evaluate optimization of budget and other resources allocated for internal audit unit and propose appropriate solution;

13.1.5. Report any cases hindering the activities of Chief Audit Executive and internal auditors;

13.1.6. Regulate relationships between external auditors.

13.2. Chief Audit Executive shall develop and implement quality assurance program for conducting all activities of internal audit unit and within the program framework, internal and external assessment shall be conducted.

13.3. Internal assessment shall consist of continues control of activities of internal audit unit, self-assessment as well as assessment by other employees who have substantial knowledge of internal audit.

13.4. External evaluation shall be performed by an experienced and independent evaluator or evaluation team outside of the organization not less than once in every five years.

13.5. Cabinet member responsible for finance and budget shall approve Regulation on internal audit quality assurance.

13.6. Internal auditor shall report to Chief Audit Executive directly when encountered with fraud schemes. Chief Audit Executive shall report corresponding case directly to Head of organization of its Board immediately and introduce mitigation measures.

13.7. If no measures are taken with regards to the information and recommendation outlined in Article 13.6 within 10 days, Chief Audit Executive shall report the case to the Audit Committee.

13.8. It is prohibited for internal auditors to conduct performance audit for organizational units for which he provided advisory services and/or conducted activities within the last one year period. If encountered with such circumstances, an auditor shall inform in written format to the Chief Audit Executive.

13.9. Chief Audit Executive and internal auditors shall not perform any other functions within the organization other than internal audit.

13.10. Chief Audit Executive and auditors shall meet disciplinary actions if not abided by the applicable responsibility.

CHAPTER FOUR
PLANNING, IMPLEMENTATION AND
REPORTING OF INTERNAL AUDIT

Chapter 14. Yearly and long term planning of internal audit

14.1. Chief Audit Executive shall develop risk based audit plan in order to define guiding principle for internal audit unit adjacent to organization's mission and vision. Risk based audit planning shall comply with the following requirements:

14.1.1 it shall be based on risk assessment performed on all activities of organization;

14.1.2 risk assessment shall be assured, objective and accurate;

14.1.3 it shall distribute internal audit resources efficiently.

14.2. Internal audit unit shall conduct its activities according to an annual risk based audit plan based on its long term plan.

14.3. Based on vision and mission of the organization, Chief Audit Executive shall develop long term plan encompassing strategic development objectives of internal audit agreeing upon with Head of the Organization, its Board and other corresponding officials.

14.4. Long term audit plan shall be discussed via Audit Committee and approved by Head of the Organization and its Board.

14.5. Chief Audit Executive shall develop yearly audit plan encompassing audit topics for the particular year agreeing upon with Head of the Organization, its Board and other corresponding officials.

14.6. If planned audit activities associate with projects and programs dedicated for different organizations, yearly plan shall accommodate and correspond with the annual risk based audit plan of other internal audit units of these organizations incorporated in the project and program.

14.7. Chief Audit Executive of lower level budget governors shall accommodate its yearly plan with yearly plan of internal audit unit of higher level budget governors.

14.8. Internal audit yearly plan shall be discussed via Audit Committee and approved by Head of the Organization and its Board.

14.9. Based on risk evaluation, changes in yearly and long term plan shall be recommended by Chief Audit Executive, discussed via Audit Committee and approved by Head of the Organization and its Board.

Chapter 15. Planning, implementation and reporting of internal audit

15.1. Internal auditor shall develop plan for specified audit encompassing its framework, objectives, methodology, timeline and required resources.

15.2. Internal auditor shall gather sufficient information necessary to infer recommendations in line with audit objectives and conduct audit activities by way of evaluation, documentation and assurance.

15.3. Internal audit unit shall produce audit report after each completed audit activity and the report shall convey audit objectives, framework, findings, conclusions, recommendations as well as propositions suggested by the management of corresponding organization and unit.

15.4. Audit report shall be discussed by Audit Committee and recommendations made out of the Audit Committee will be presented to the management of audited organization and unit.

15.5. Management of the audited organization and unit has responsibility to implement recommendations stated in the audit plan and shall submit plan for implementation measures as per recommendation to the internal audit unit.

15.6. Internal audit yearly plan shall encompass monitoring and analyzing activities for implementation of audit recommendations and internal audit unit shall evaluate whether implemented measures were optimal, effective and in timely manner.

Article 16. Internal audit yearly plan

16.1. Chief Audit Executive shall develop internal audit yearly plan and shall include following:

16.1.1. Causes and circumstances of performed audits where audit framework was limited and audit plan was not materialized;

16.1.2. Conclusions with regards to financial management and control structure of organization and recommendations directed to improving organization's operations;

16.1.3. Measures taken to implement recommendations as well as immaterialized recommendations;

16.1.4. Violations of legislation detected by audit, among which are fraud cases;

16.1.5. Proposition of measures to be taken in order to develop internal audit function.

16.2. Lower level budget governor with internal audit division shall submit its internal audit yearly plan to higher level budget governor within January 31st of next year.

16.3. Chief Audit Executive shall submit the yearly plan to Head of the Organization, its Board and Audit Committee within February 20th of next year.

16.4. Head of the Organization and its Board shall submit its internal audit yearly plan to the State Central Administrative Body responsible for Finance and Budget within March 1st of next year.

CHAPTER FIVE
RIGHTS AND AUTHORITY OF OFFICIALS AND STATE ORGANIZATION
WITH REGARDS TO INTERNAL AUDIT

Article 17. Rights of Government

17.1. Government shall exercise following rights with regards to internal audit for government sector:

17.1.1. Ratify comprehensive regulation for Audit Committee and internal audit units;

17.1.2. Exercise other rights stipulated in the law.

Article 18. Rights of Cabinet member responsible for Finance and Budget

18.1. Cabinet member responsible for finance and budget shall exercise following rights with regards to internal audit for government sector:

18.1.1. Develop a comprehensive policy to develop internal audit functions in public sector and provide guideline and organize its enforcement;

18.1.2. Develop and monitor the enforcement of Ethics standard for internal auditors in government sector;

18.1.3. Enforce international standard for internal audit functions in government sector;

18.1.4. Approve and enforce methodology, practice, regulation and guidance for internal audit in government sector;

18.1.5. Conclude a contract with an appropriate NGO which will perform certain functions of internal audit as per the Article 19 of Law on Mongolian Government based on selection processes;

18.1.6. Approve regulation for pay increase for professionals who are qualified as certified internal auditor by passing tests organized by internationally accredited

professional organization;

18.1.7. Cooperate with national and international internal audit organizations in order to develop internal audit;

18.1.8. Organize and monitor enforcement of internal law legislation;

18.1.9. Select NGO which will organize internal audit training and conclude contract;

18.1.10. Exercise other rights stipulated in the law.

18.2. State Central Administrative Body responsible for Finance and Budget shall embody in its organizational structure a department responsible for risk management, internal audit policy and methodology matters.

CHAPTER SIX. LIABILITY

Article 19. Liabilities for violation of legislation

19.1. Chief of internal audit unit /internal auditor/ shall deliver relevant materials to Head of organizations and its Board with regards to the issues identified by internal audit such as any issues with fraud nature and any personnel who avoid and interfere audit activities, refuse complying with given requirements and who violated and breached corresponding legislations.

19.2. Any issues related to legal responsibilities charged by officials who influenced or try to influence audit functions will be presented and resolved by Central budget governor.

Article 20. Entry into Force

20.1. This Law shall enter into full force with effective date of, 20...

SIGNATURE

ДОТООД АУДИТЫН ЧАДАВХИЙН ЗАГВАР (IA-CM)-2017 он

			Хүрсэн	Зарим нь хүрсэн	Хүрээгүй	
Түвшин/6 төрөл	ДА-ын үйлчилгээ, үүрэг роль	Хүний нөөцийн менежмент	Мэргэжлийн үйл ажиллагаа	Гүйцэтгэлийн менежмент	Байгууллагын уяалдаа холбоо, соёл	Засаглалын бүтэц
Түвшин-5 Оновчтой	ДА-ыг шинэчлэлийн гол хэсэг гэдгийг хүлээн зөвшөөрөх	Мэргэжлийн баг, бүрэлдэхүүнд удирдлагын оролцоо	Мэргэжлийн үр чадварын тасралтгүй өсөлт	ДА-ын үр дүнг нийтэд тайлагнах	Үр дүнтэй тасралтгүй	Хараат бус байдал, эрх мэдэл, ДА-ын үйл ажиллагааны итгэмжлэл
		Хүний нөөцийн баримтлах зарчимтай	ДА-ын стратеги төлөвлөгөө			
Түвшин-4 Зохион байгуулалттай	Засаглалын баталгаажуулалт, эрсдэлийн удирдлага, хяналт	Байгууллагын үйл ажиллагаанд ДА-ын оруулах хувь нэмэр өндөр	Байгууллагын эрсдэлийн менежмент, Аудитын стратеги	Чанарын болон тоон гүйцэтгэлийн үнэлгээний арга	Гүйцэтгэх удирдлага дээд удирдлагад зөвлөх, нөлөөлөх чадамж	ДА үйл ажиллагааны бие даасан байдал
		ДА-ын хийж мэргэжлийн дэмжлэг үзүүлэх				Гүйцэтгэх удирдлага дээд удирдлагад тайлагнах
		Хүний нөөцийн төлөвлөлт				
Түвшин-3 Нэгдсэн/ Ахисан	Зөвлөх үйлчилгээ	Баг хамт олон бүрдүүлэлт	Чанарын хяналтын хүрээ	Гүйцэтгэлийн үнэлгээ	Бусад хяналтын нэгж, багтай хийх зохицуулалт	ДА үйл ажиллагааны менежмент
	Гүйцэтгэл/Үнэ цэнийн аудит	Мэргэшсэн ажилтан		Зардлын мэдээлэл ДА-ын тайлан		
			Хүний нөөцийн чиг баримжаа	Эрсдэлд суурилсан төлөвлөгөө		
Түвшин-2 Орчин бүрдсэн /2013 он/	Нийцлийн аудит	Хувь хүний мэргэжлийн чадавхийг дээшлүүлэх	Мэргэжлийн дадал, үйл ажиллагааны хүрээ	Дотоод аудитын төсөв	Дотоод аудитын үйл ажиллагааны хүрээ, менежмент	Байгууллагын мэдээлэлд бүрэн нэвтрэх боломж
		Чадварлаг боловсон хүчин олж авах	Дотоод аудитын төлөвлөгөө	Дотоод аудитын төлөвлөгөө		Тайлагналтын харилцаа бүрдэх
Түвшин-1 Анхан шат	Бүтэц зохион байгуулалт бүрэн бүрдээгүй. Нийцлийн аудит хийж эхэлсэн. Чадавхи бүрдээгүй. Хүний нөөц, төсөв хангалтгүй.					

Internal Audit Capability Model Self-assessment

Achieved	Partly Achieved	Not Yet Achieved
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PHASE 2 Assessment (2017)

Levels / 6 elements	Services and Role of IA	People Management	Professional Practices	Performance Management and Accountability	Organizational Relationships and Culture	Governance Structure
Level 5 - Optimizing	IA Recognized as Key Agent of Change	Leadership Involvement with Professional Bodies	Continuous Improvement in Professional Practices	Public Reporting of IA Effectiveness	Effective and Ongoing Relationships	Independence, Power, and Authority of the IA Activity
		Workforce Projection	Strategic IA Planning			
Level 4 - Managed	Overall Assurance on Governance, Risk Management, and Control	IA Contributes to Management Development	Audit Strategy Leverages Organization's Management of Risk	Integration of Qualitative and Quantitative Performance Measures	CAE Advices and Influences Top-level Management	Independent Oversight of the IA Activity
		IA Activity Supports Professional Bodies				CAE Reports to Top-level Authority
		Workforce Planning				
Level 3 - Integrated	Advisory Services	Team Building and Competency	Quality Management Framework	Performance Measures	Coordination with Other Review Groups	Management Oversight of the IA Activity
	Performance / Value-for-Money Audits	Professionally Qualified Staff		Cost Information	Integral Component of Management Team	
			Workforce Coordination	Risk-based Audit Plans	IA Management Reports	Funding Mechanisms
Level 2 - Infrastructure	Compliance Auditing	Individual Professional Development	Professional Practices and Processes Framework	IA Operating Budget	Managing within the IA Activity	Full Access to the Organization's Information, Assets, and People
		Skilled People Identified and Recruited	Audit Plan Based on Management / Stakeholder Priorities	IA Business Plan		Reporting Relationships Established
Level 1 - Initial	Omitted					

Дотоод аудитын чанарын баталгаажуулалтын үнэлгээний

ТОГТОЛЦООНЫ ЦАР ХҮРЭЭ

1. ЕРӨНХИЙ ЗҮЙЛ

Бусдын итгэлийг олж авах, тэрхүү итгэлийг дааж ажиллах нь дотоод аудиторуудын нэн чухал зорилт юм. Учир нь аливаа аудит итгэл дээр суурилдаг үйлчилгээ билээ. Энэ зорилтдоо хүрэхийн тулд, мөн түүнчлэн байгууллагын удирдлагыг найдвартай баталгаа, ажил хэрэгч зөвлөгөөгөөр хангахын тулд дотоод аудиторууд юуны түрүүнд мэргэжлийн хүмүүс хэмээн үнэлэгдэж, хүлээн зөвшөөрөгдөх ёстой. Мэргэжлийн хүмүүс мэргэжлийнхээ стандартыг чанд баримталж ажиллах ёстой. Тэгвэл дотоод аудитын мэргэжлийн практикийн олон улсын стандартууд нь дотоод аудитын чанарын баталгаажуулалтад онцгой анхаардаг бөгөөд чанар бол бусдын итгэлийг олж авах гол хүчин зүйл билээ.

Дотоод аудитын чиг үүрэг сүүлийн жилүүдэд өргөжиж дан ганц баталгаажуулах үүргээс гадна зөвлөх үйлчилгээ үзүүлдэг болсон төдийгүй түүний хамрах хүрээ ч зөвхөн дотоод хяналтаар хязгаарлагдахгүй засаглал, эрсдэлийн удирдлагыг хамрах болов. Эрсдэлийн удирдлага болон засаглалын үйл явцыг үнэлэх нь дан ганц хяналтыг үнэлэхээс хавьгүй хэцүү бөгөөд илүү өргөн хүрээтэй. Энэ нь дотоод аудитыг илүү өндөр, стратегийн түвшинд ажиллахыг шаардах нь ойлгомжтой. Ийм түвшинд ажиллахын тулд, дотоод аудиторууд сонирхогч талуудын зүгээс илүү өндөр түвшний итгэл хүлээх шаардлагатай болно.

Эдгээр хэрэгцээ шаардлагыг хангах цорын ганц арга зам бол байнга ба үе үе хийгдэх дотоод үнэлгээ болон мэргэшсэн хараат бус этгээдээр үе үе хийлгэх хөндлөнгийн үнэлгээ юм.

2. ЭРХ ЗҮЙН БА СТАНДАРТЫН ШААРДЛАГА

Монгол Улсын Засгийн газрын 2015 оны 483 дүгээр тогтоолоор шинэчилэн батлагдсан “Дотоод аудитын дүрэм”-ийн 8 дугаар зүйлийн 8.5-д “Санхүү, төсвийн асуудал хариуцсан төрийн захиргааны төв байгууллага төсвийн ерөнхийлөн захирагчийн болон бусад төсвийн захирагчийн дотоод аудитын үйл ажиллагаанд Дотоод аудитын мэргэжлийн практикийн олон улсын стандартын дагуу чанарын хяналтын үнэлгээг 2 жилд нэг удаа хийнэ” гэж заасан.

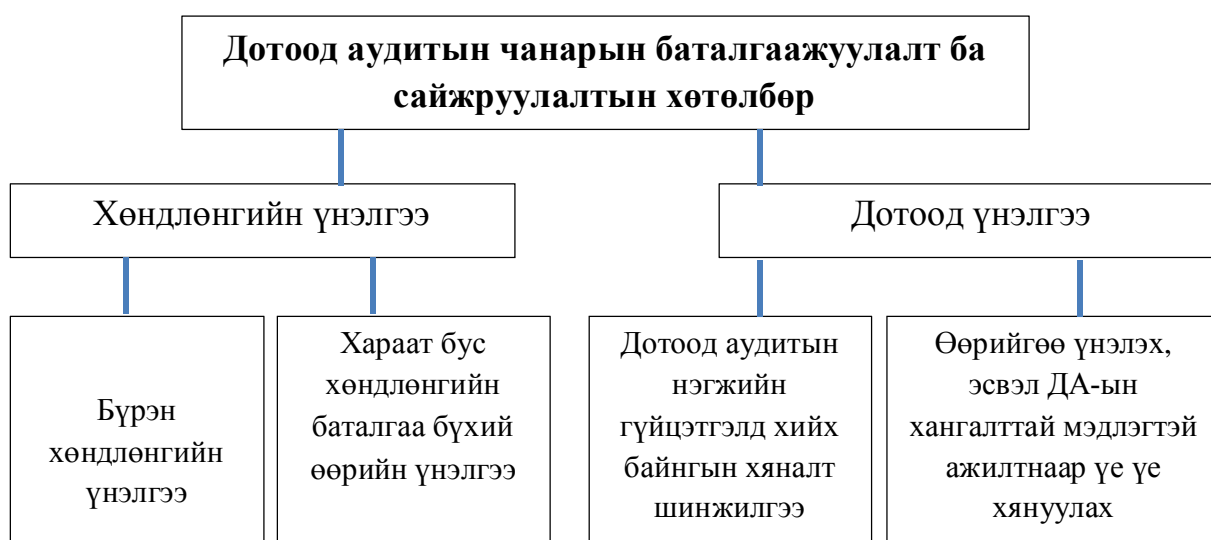
Дотоод аудиторуудын олон улсын институтээс батлан гаргасан “Дотоод аудитын мэргэжлийн практикийн олон улсын стандарт”-ын 1300-т “Аудитын гүйцэтгэх удирдлага дотоод аудитын нэгжийн бүхий л асуудлыг хамарсан чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр боловсруулж, хэрэгжүүлэх ёстой” гэж заасан байдаг ба 1312-т “хөндлөнгийн үнэлгээг байгууллагын гаднаас мэргэшсэн,

хараат бус үнэлэгч буюу үнэлгээний багаар наад зах нь таван жил тутам хийлгэх ёстой” гэж заасан.

Дээрх стандартын 1321-т “Дотоод аудитын мэргэжлийн практикийн олон улсын стандартуудыг мөрддөг” гэсэн хэллэгийг гагцхүү чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөрийн үр дүнгээр дэмжигдэж буй нөхцөлд л дотоод аудитын нэгжийн аудитын гүйцэтгэх удирдлага энэхүү хэллэгийг ашиглан мэдэгдэл хийх эрхтэй гэж заасан байдаг.

3. ЧАНАРЫН БАТАЛГААЖУУЛАЛТ БА САЙЖРУУЛАЛТЫН ХӨТӨЛБӨР

Чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр дотоод ба хөндлөнгийн үнэлгээг хамруулсан байх ёстой гэж Стандартын 1310-т заасан байдаг.



Чанарын үнэлгээний үйл явцын дарааллыг дараах дөрвөн хэсэгт хуваан авч үзнэ:

- **Дотоод аудитын засаглал** (Стандарт 1000, 1100, 1300, Ёс зүйн дүрэм болон Дотоод аудитын тодорхойлолт)
- **Дотоод аудитын ажилтнууд** (Стандарт 1200)
- **Дотоод аудитын удирдлага** (Стандарт 2000, 2100, ба 2600)
- **Дотоод аудитын үйл явц** (Стандарт 2200, 2300, 2400, ба 2500)

Хөндлөнгийн үнэлгээ нь бүрэн хөндлөнгийн үнэлгээ буюу хараат бус баталгаа бүхий өөрийн үнэлгээний хэлбэртэй байж болно.

Хөндлөнгийн үнэлгээг байгууллагын гаднаас мэргэшсэн, хараат бус хянагч буюу хяналтын багаар наад зах нь таван жил тутам хийлгэх ёстой. Аудитын гүйцэтгэх удирдлага зөвлөлтэй дараах зүйлсийг хэлэлцэх ёстой:

- Хөндлөнгийн үнэлгээг илүү ойрхон давтамжтай хийлгэх хэрэгцээ шаардлага
- Хөндлөнгийн хянагч буюу хяналтын багийн мэргэшил, хараат бус байдал, түүний дотор аливаа сонирхлын болзошгүй зөрчил.

Хөндлөнгийн үнэлгээний энэ үйл явцад АГУ болон дотоод аудитын нэгжийн зүгээс цаг зав, хөрөнгө нөөц шаардсан иж бүрэн, бүрэн баримтжуулагдсан өөрийн үнэлгээг эхлээд хийнэ. Дотоод аудитын нэгжийн дотоод өөрийн үнэлгээ болон бэлтгэсэн тайланд мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хараат бус баталгаа өгнө. Хараат бус баталгаа бүхий өөрийн үнэлгээнд үр нөлөөтэй ЧБСХ-ийг бүрдүүлэгч баримтжуулалт, үзүүлэлт болон тайлагналыг ашиглана.

Хараат бус баталгаа бүхий өөрийн үнэлгээний хамрах хүрээ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцэлд голлон төвлөрдөг. Дотоод аудитын жижиг нэгжүүд бүрэн хөндлөнгийн үнэлгээ хийлгэхээсээ өмнө хараат бус баталгаа бүхий өөрийн үнэлгээг өөрсдийн анхны хөндлөнгийн үнэлгээ байдлаар хийлгэж болно.

Бүрэн хөндлөнгийн үнэлгээг мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хийх бөгөөд ингэхдээ төслийн туршлагатай, мэргэжлийн менежерийн удирдлагын дор гадны чадварлаг мэргэжилтнүүдийн баг ажиллуулна. АГУ бүрэн хөндлөнгийн үнэлгээний арга хандлагыг тодорхойлохдоо гүйцэтгэх удирдлага ба зөвлөлийн саналыг авдаг бөгөөд энэ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцлээс илүү өргөн хүрээг ихэвчлэн хамардаг.

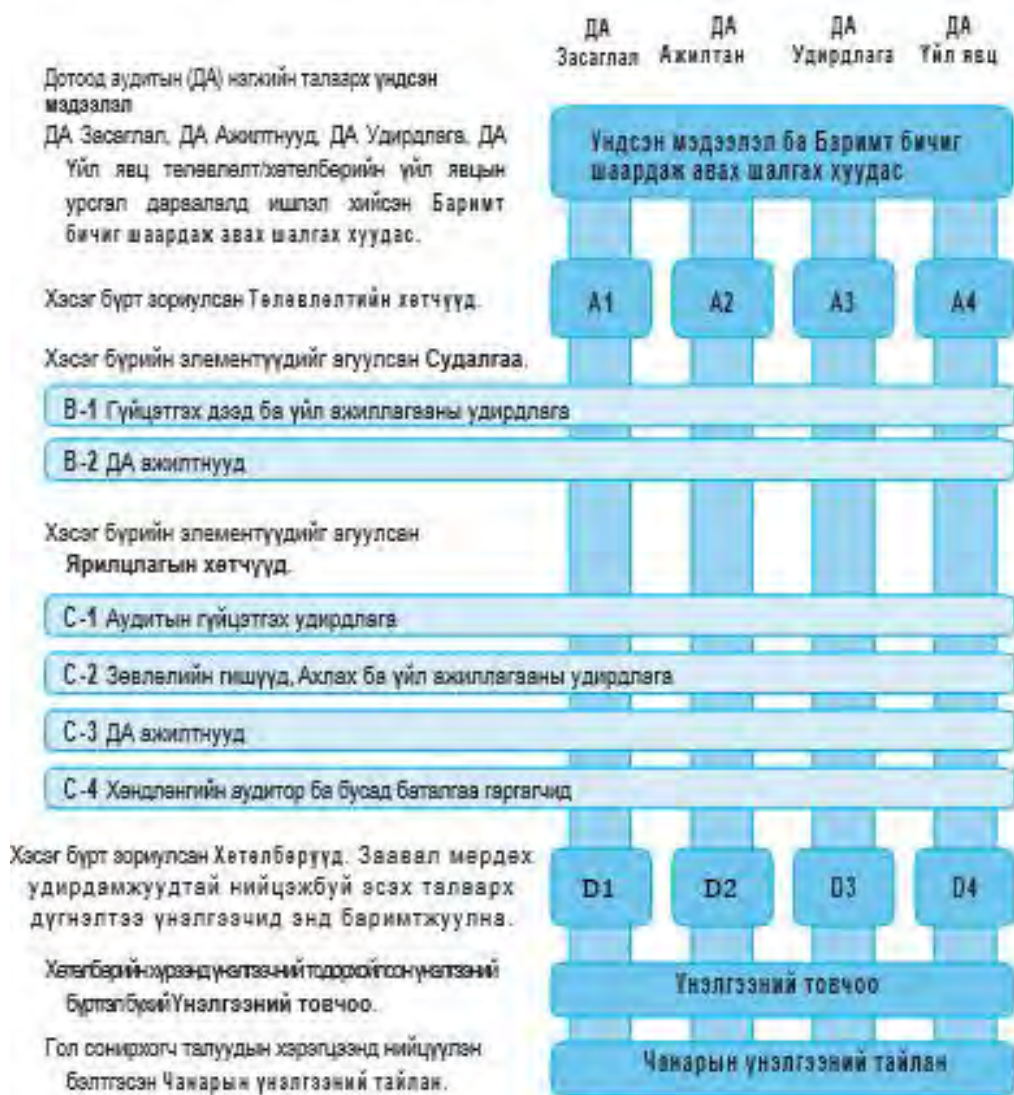
ЧБСХ нь дараах нийтлэг элементийг агуулна:

- Дотоод аудитын нэгжийн бүхий л асуудал.
- Дотоод аудитын тодорхойлолт, Ёс зүйн дүрэм болон ДАИ-ийн *Дотоод аудитын мэргэжлийн практикийн олон улсын стандартууд (Стандартууд)*-д нийцэх байдлыг үнэлэх.
- Дотоод аудитын нэгжийн үр ашиг, үр нөлөөг үнэлэх.
- Сайжруулах боломжуудыг олж тогтоох.

ДАИ-ийн “Чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр” хэмээх практик зааварт засаглал, мэргэжлийн практик, мэдээлэл харилцааг хамарсан хөтөлбөрт-суурилсан хүрээг тодорхойлж өгсөн. Зураг 2.1-г үзнэ үү. Энэхүү хүрээ нь зөвхөн удирдамжийн зориулалттай. АГУ *Стандартуудад* нийцүүлэн ЧБСХ-ийн өөрийн загварыг боловсруулж болно.

4. ЧАНАРЫН ҮНЭЛГЭЭНИЙ ҮЙЛ ЯВЦ

ЧАНАРЫН ҮНЭЛГЭЭНИЙ ҮЙЛ ЯВЦЫН ЗУРАГ



5. УЛСЫН САЛБАРТ ДОТООД АУДИТЫН ЧАНАРЫН БАТАЛГААЖУУЛАЛТ ХИЙХ ТОГТОЛЦООНЫ САНАЛ

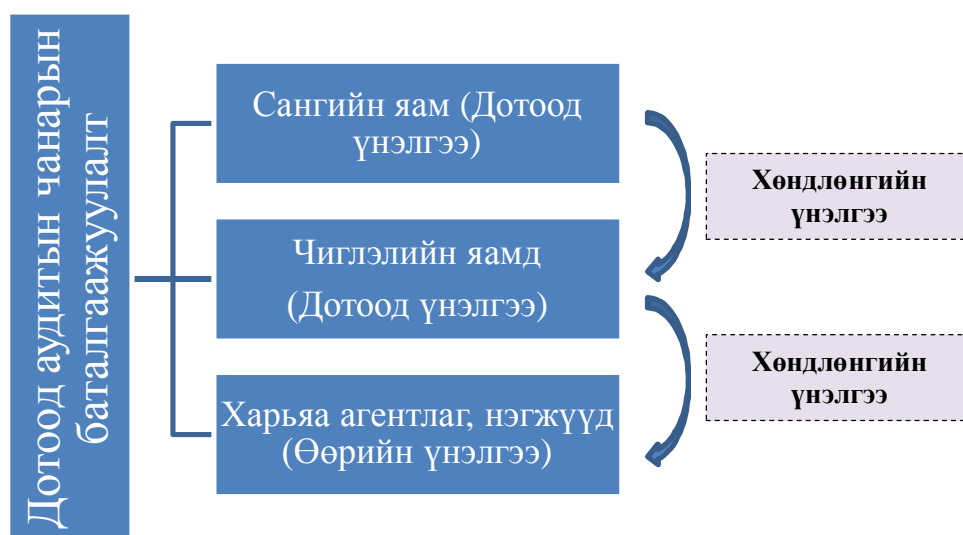
5.1 Чанарын баталгаажуулалт хийх бүтэц зохион байгуулалт

Төсвийн тухай хуулийн 69-р зүйлд “Сангийн яам нь дотоод аудитыг удирдлага арга зүйгээр хангаж ажиллана” хэмээн заасан байдаг тул дотоод аудитын үйл ажиллагааны чанар, найдвартай байдлыг хангах нэг гол тогтолцоо болох чанарын баталгаажуулалтын хөндлөнгийн үнэлгээг Сангийн яам хариуцан хийх нь зүйтэй юм. Бусад чиглэлийн яамд өөрийн дотоод үнэлгээ болон хөндлөнгийн хараат бус

үнэлгээний багаар баталгаажуулсан өөрийн үнэлгээг тогтмол хийх ба “Дотоод аудитын тухай хууль”(хуулийн төсөлд тусгагдсан) болон Олон Улсын мэргэжлийн практикийн хүрээнд заасан хугацаанд Сангийн яамнаас чанарын баталгаажуулалтын хөндлөнгийн үнэлгээ хийн, дотоод аудитын үр нөлөөг сайжруулах, стандарт, тодорхойлолтод нийцэх байдлыг тодорхойлж ажиллах шаардлагатай юм.

Чиглэлийн яамдаас тогтмол хугацаанд хийгдэх дотоод үнэлгээ болон, хараат бус хөндлөнгийн үнэлгээчээр баталгаажуулсан өөрийн үнэлгээний үр дүнг Сангийн яаманд хүргүүлж, эдгээр үнэлгээний тайланд дүн шинжилгээ хийх замаар Сангийн яамнаас хийх хөндлөнгийн үнэлгээнд хамруулах байгууллага, аудитын ажлыг сонгоно.

Чиглэлийн яамд өөрийн харьяа нэгжүүдэд дотоод аудитын чанарын баталгаажуулалтын хөндлөнгийн үнэлгээг хийнэ. Харьяа нэгжүүдийн хувьд дотоод үнэлгээг өөрсдийн хэмжээнд тогтмол хугацаанд хэрэгжүүлэх шаардлагатай.



5.2 Хүний нөөц, төсөв

Сангийн яамны СХЭУГ нь дотоод аудитыг удирдлага арга зүйгээр хангах, Сангийн яамны дотоод аудитыг хариуцан хийх чиг үүргийнхээ хүрээнд

- Сургалт, арга зүй хариуцсан ажилтан
- Дотоод аудитын чанарын баталгаажуулалт хариуцсан ажилтан
- Дотоод аудит хариуцсан ажилтнуудтай байх нь зүйтэй.

Шинээр хүний нөөц болон холбогдох төсөв шаардлагагүйгээр ажлын байрны тодорхойлолтод чанарын баталгаажуулалтын чиг үүргийг нэмснээр шийдвэрлэх

боломжтой. Сангийн яамны чанарын баталгаажуулалт хариуцсан ажилтан нь бодитой хандлага алдагдуулахгүй байх шаардлагын үүднээс чиглэлийн яамдтай хамтран гүйцэтгэх тусгай аудитын багт оролцохгүй байх, Сангийн яамны дотоод чанарын баталгаажуулалтын үнэлгээ хийх шаардлагын үүднээс дотоод аудитад оролцохгүй байх нь зүйтэй. Сангийн яамны Чанарын баталгаажуулалт хариуцсан ажилтан нь

- Дотоод аудитын практик болон онолын мэдлэг сайтай
- Олон улсын мэргэжлийн практикийн хүрээ болон хөндлөнгийн үнэлгээний гарын авлагын агуулгад мэргэшсэн
- Дотоод аудитын хууль эрх зүйн орчны талаарх мэдлэг сайтай
- Дотоод аудитын нэгдсэн мэдээллийн сүлжээний орчинд ажиллах чадвартай
- Харилцааны болон ёс зүйн өндөр түвшинтэй байх шаардлагатай.
- Заах аргын ур чадвар сайтай байх.

Сангийн яамны дотоод аудитын чанарын баталгаажуулалтын үнэлгээ хариуцсан ажилтан нь бусад яамдын тухайн чиг үүрэг хүлээсэн ажилтнуудыг удирдлага арга зүйгээр хангаж ажиллах шаардлагын үүднээс заах аргын болон харилцааны ур чадвартай байх шаардлага тулгарна.

Хариуцсан ажилтнаас хамааралтай байхгүйн тулд өөрийн гүйцэтгэсэн аудит дээр чанарын үнэлгээ хийхгүй гэсэн шаардлагад нийцүүлэн, газрын ажилтнууд тодорхой хугацаагаар сэлгэн энэхүү чиг үүргийг гүйцэтгэх боломжтой.

Дотоод үнэлгээний тухайд, тогтмол хугацаанд тогсон шалгуур үзүүлэлтүүдэд тулгуурлан дотоод аудитын гүйцэтгэлд хяналт шинжилгээ хийх (хяналт шинжилгээ хариуцсан ажилтан, эсвэл дотоод аудитын талаар мэдлэгтэй яамны өөр ажилтнаар хийлгэх) байдлаар хяналт тавих боломжтой.

5.3 Арга хэрэгсэл

Дотоод аудитын чанарын баталгаажуулалтын хөндлөнгийн үнэлгээний гарын авлагыг Дотоод аудиторчуудын институтын Судалгааны сан (IARF)-гаас 2013 онд эрхлэн гаргасан Дотоод аудитын нэгжийн Чанарын үнэлгээний гарын авлагыг үндэслэн боловсруулсан.

Гарын авлагад нотлох зүйл цуглуулж, чанарын үнэлгээ хийх багц арга хэрэгсэл тусгагдсан бөгөөд ингэхдээ тэдгээрт хэрэглэгдэх өгөгдлийг зөвхөн нэг удаа цуглуулж авахад хангалттай болсон төдийгүй арга хэрэгслүүдийн хэлбэр, арга зүйг нэг стандартад оруулсан, стандартын нийцлийг үнэлэх шалгууруудыг хөтөлбөрийн арга хэрэгслүүдэд суулгаж өгсөн зэрэг нь үнэлгээний арга техник болон үр дүнгийн

баримтжуулалтыг хооронд нь уялдаатай, ашиглахад хялбар, давхардалгүй болгож өгсөн. Эдгээр нь мэдээлэл цуглуулахаас эхлэн дүн шинжилгээ хийх, үнэлгээ хийх, асуудал ба боломжуудыг олж тогтоох, эцсийн тайлан бэлтгэх хүртэлх чанарын үнэлгээний үйл явцын бүх үе шатанд хамаарна.

Нэгдүгээр бүлэгт дотоод аудитын практик дахь чанарын баталгаажуулалтыг тоймлон үзүүлсэн. Мөн энэ бүлэгт чанарын баталгаажуулалтыг бий болгох үндэс суурийг бүрдүүлэгч ОУМПХ-ний гол элементүүдийг оруулсан бөгөөд дотоод аудитын практик нь тухайн байгууллагын цар хэмжээ, эрх зүйн орчин, соёл, бизнесийн салбарын онцлогт зохицох ёстойг тэмдэглэсэн.

Хоёрдугаар бүлэгт энэхүү чанарын үнэлгээний гарын авлагын өөр нэг гол зорилт болох үр нөлөөтэй ЧБСХ-тэй байх нь дотоод аудитын нэгжийг чанарын хөндлөнгийн үнэлгээнд бэлтгэхэд хэрхэн тус дөхөмтэй болохыг авч үзсэн. Энэ бүлэгт ДАИ-ийн Практик зааврууд (Чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр, Стандартуудыг хэрэгжүүлэх, Дотоод аудитын үр ашиг, үр нөлөөг хэмжихэд нь дотоод аудитын жижиг нэгжүүдэд туслах)-аас авч ашигласан. Дотоод аудитын нэгжийг тасралтгүй сайжруулах болон таван жил тутам чанарын хөндлөнгийн үнэлгээ хийлгэхэд бэлтгэхэд нь туслах байнгын ба үе үе хийгдэх дотоод үнэлгээ хийх хөтөлбөрийн товч тоймыг энд мөн оруулсан.

Гуравдугаар бүлэгт хараат бус хөндлөнгийн баталгаа бүхий өөрийн үнэлгээ хэмээх хөндлөнгийн үнэлгээний хэлбэрийг авч үзсэн. Хөндлөнгийн үнэлгээний энэ үйл явцад АГУ болон дотоод аудитын нэгжийн зүгээс цаг зав, хөрөнгө нөөц шаардсан иж бүрэн, бүрэн баримтжуулагдсан өөрийн үнэлгээг эхлээд хийнэ. Дотоод аудитын нэгжийн дотоод өөрийн үнэлгээ болон бэлтгэсэн тайланд мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хараат бус баталгаа өгнө. Хараат бус баталгаа бүхий өөрийн үнэлгээнд үр нөлөөтэй ЧБСХ-ийг бүрдүүлэгч баримтжуулалт, үзүүлэлт болон тайлагналыг ашиглана.

Хараат бус баталгаа бүхий өөрийн үнэлгээний хамрах хүрээ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцэлд голлон төвлөрдөг. Дотоод аудитын жижиг нэгжүүд бүрэн хөндлөнгийн үнэлгээ хийлгэхээсээ өмнө хараат бус баталгаа бүхий өөрийн үнэлгээг өөрсдийн анхны хөндлөнгийн үнэлгээ байдлаар хийлгэж болно.

Дөрөвдүгээр бүлэгт бүрэн хөндлөнгийн үнэлгээ хийх үйл явцыг тоймлон тайлбарласан бөгөөд энэ нь дотоод аудитын нэгжийн ЧБСХ-ийн тулгын чулуу хэмээн тооцогддог. Бүрэн хөндлөнгийн үнэлгээг мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хийх бөгөөд ингэхдээ төслийн туршлагатай, мэргэжлийн менежерийн удирдлагын дор гадны чадварлаг мэргэжилтнүүдийн баг ажиллуулна. АГУ бүрэн хөндлөнгийн үнэлгээний арга

хандлагыг тодорхойлохдоо гүйцэтгэх удирдлага ба зөвлөлийн саналыг авдаг бөгөөд энэ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцлээс илүү өргөн хүрээг ихэвчлэн хамардаг.

Бүлгүүдийн ард чанарын үнэлгээ хийх арга хэрэгслүүдийг хавсаргасан. Тэдгээрт тухайн арга хэрэгслийг хэрхэн ашиглах заавар болон Чанарын үнэлгээний үйл явцын холбогдох арга хэрэгслийг тодруулан харуулсан зураг оруулсан.

Дотоод үнэлгээнд зориулсан гарын авлагыг боловсруулах ажил хийгдээгүй байгаа ба Сангийн яамнаас Японы Олон Улсын Хамтын Ажиллагааны Байгууллагатай хамтран хэрэгжүүлж буй төслийн дараагийн шатны хүсэлтэд энэ талаар тусгагдан төлөвлөгдсөн байгаа болно.

Дотоод аудитын чанарын баталгаажуулалтын үнэлгээний

ТОГТОЛЦООНЫ ЦАР ХҮРЭЭ

1. ЕРӨНХИЙ ЗҮЙЛ 一般規定

Бусдын итгэлийг олж авах, тэрхүү итгэлийг дааж ажиллах нь дотоод аудиторчуудын нэн чухал зорилт юм. Учир нь аливаа аудит итгэл дээр суурилдаг үйлчилгээ билээ. Энэ зорилтдоо хүрэхийн тулд, мөн түүнчлэн байгууллагын удирдлагыг найдвартай баталгаа, ажил хэрэгч зөвлөгөөгөөр хангахын тулд дотоод аудиторчууд юуны түрүүнд мэргэжлийн хүмүүс хэмээн үнэлэгдэж, хүлээн зөвшөөрөгдөх ёстой. Мэргэжлийн хүмүүс мэргэжлийнхээ стандартыг чанд баримталж ажиллах ёстой. Тэгвэл дотоод аудитын мэргэжлийн практикийн олон улсын стандартууд нь дотоод аудитын чанарын баталгаажуулалтад онцгой анхаардаг бөгөөд чанар бол бусдын итгэлийг олж авах гол хүчин зүйл билээ.

内部監査員の非常に重要なことは皆さんの信頼を得ることとその信頼を害しないで持って行くことです。という事は監査は信頼がベースのサービスです。この目標を達成するために、又は上司たちにビジネス助言をするために監査人が何よりもプロの専門家と言う事が推定することが重要です。専門家は基準を守るべきです。すると、内部監査実務国際基準が内部監査品質管理によく注目しています。品質が皆の信頼を受け取る一番重要な要因になります。

Дотоод аудитын чиг үүрэг сүүлийн жилүүдэд өргөжиж дан ганц баталгаажуулах үүргээс гадна зөвлөх үйлчилгээ үзүүлдэг болсон төдийгүй түүний хамрах хүрээ ч зөвхөн дотоод хяналтаар хязгаарлагдахгүй засаглал, эрсдэлийн удирдлагыг хамрах болов. Эрсдэлийн удирдлага болон засаглалын үйл явцыг үнэлэх нь дан ганц хяналтыг үнэлэхээс хавьгүй хэцүү бөгөөд илүү өргөн хүрээтэй. Энэ нь дотоод аудиторыг илүү өндөр, стратегийн түвшинд ажиллахыг шаардах нь ойлгомжтой. Ийм түвшинд ажиллахын тулд, дотоод аудиторчууд сонирхогч талуудын зүгээс илүү өндөр түвшний итгэл хүлээх шаардлагатай болно.

内部監査機能は最近どんどん範囲を広めて、アシュアランスだけじゃなくて、コンサルティングサービスを提供しています。それに内部統制だけではなく、ガバナンスとリスク管理も含まれます。リスク管理とガバナンスの流れを評価するのはコントロールを評価するよりもっと難しくてもっと範囲が広いです。これは、内部監査人がより高い戦略的なレベルで働く必要があります。このレベル働くために、内部監査人は、相手側からもっと信頼を得る必要があります。

Эдгээр хэрэгцээ шаардлагыг хангах цорын ганц арга зам бол байнга ба үе үе хийгдэх дотоод үнэлгээ болон мэргэшсэн хараат бус этгээдээр үе үе хийлгэх хөндлөнгийн үнэлгээ юм.

これらのデマンドを満たすための唯一の方法は、定期的に又は時には行われる内部評価と外部評価です。

2. ЭРХ ЗҮЙН БА СТАНДАРТЫН ШААРДЛАГА 法律や基準

Монгол Улсын Засгийн газрын 2015 оны 483 дүгээр тогтоолоор шинэчилэн батлагдсан “Дотоод аудитын дүрэм”-ийн 8 дугаар зүйлийн 8.5-д “Санхүү, төсвийн асуудал хариуцсан төрийн захиргааны төв байгууллага төсвийн ерөнхийлөн захирагчийн болон бусад төсвийн захирагчийн дотоод аудитын үйл ажиллагаанд Дотоод аудитын мэргэжлийн практикийн олон улсын стандартын дагуу чанарын хяналтын үнэлгээг 2 жилд нэг удаа хийнэ” гэж заасан.

モンゴル国内閣の2015年の第483規定で更新された“内部監査規則”の第8条の8.5では“財務省ポートフォリオとその他の予算責任者の内部監査作業にIPPFの通り品質管理評価を2年に1度は実施されると記載してあります。

Дотоод аудиторудын олон улсын институтээс батлан гаргасан “Дотоод аудитын мэргэжлийн практикийн олон улсын стандарт”-ын 1300-т “Аудитын гүйцэтгэх удирдлага дотоод аудитын нэгжийн бүхий л асуудлыг хамарсан чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр боловсруулж, хэрэгжүүлэх ёстой” гэж заасан байдаг ба 1312-т “хөндлөнгийн үнэлгээг байгууллагын гаднаас мэргэшсэн, хараат бус үнэлэгч буюу үнэлгээний багаар наад зах нь таван жил тутам хийлгэх ёстой” гэж заасан.

IAによって承認されたIPPFの1300に“監査実施責任者が内部監査部の全問題を含めた品質管理と更新計画を作成し実施するべき”と記載されています。1312に“外部評価を組織外の公認監査人で独立な評価人と評価チームに少なくとも5年ごとに評価してもらわなければならない”と記載されています。

Дээрх стандартын 1321-т “Дотоод аудитын мэргэжлийн практикийн олон улсын стандартуудыг мөрддөг” гэсэн хэллэгийг гагцхүү чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөрийн үр дүнгээр дэмжигдэж буй нөхцөлд л дотоод аудитын нэгжийн аудитын гүйцэтгэх удирдлага энэхүү хэллэгийг ашиглан мэдэгдэл хийх эрхтэй гэж заасан байдаг.

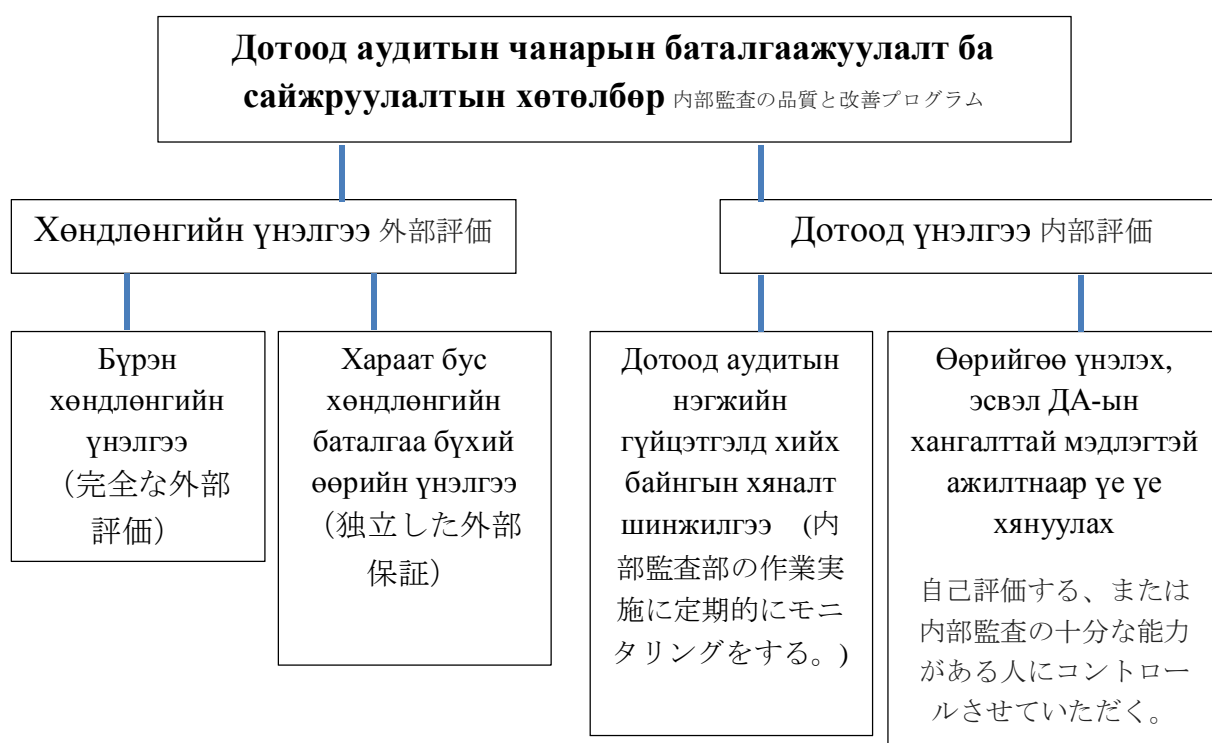
上記の基準の1321にIPPFを従うという言い言葉を品質管理と改善プログラムの結果によってサポートされてる場合に内部監査部の監査実施責任者がこのいい言葉を使って報告する権利があると記載されています。

3. ЧАНАРЫН БАТАЛГААЖУУЛАЛТ БА САЙЖРУУЛАЛТЫН ХӨТӨЛБӨР

品質と改善プログラム

Чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр дотоод ба хөндлөнгийн үнэлгээг хамруулсан байх ёстой гэж Стандартын 1310-т заасан байдаг.

品管と改善プログラムは内部と外部評価を含むべきと IPPF の 1310 に記載されています。



Чанарын үнэлгээний үйл явцын дарааллыг дараах дөрвөн хэсэгт хуваан авч үзнэ:

- **Дотоод аудитын засаглал** (Стандарт 1000, 1100, 1300, Ёс зүйн дүрэм болон Дотоод аудитын тодорхойлолт)
- **Дотоод аудитын ажилтнууд** (Стандарт 1200)
- **Дотоод аудитын удирдлага** (Стандарт 2000, 2100, ба 2600)
- **Дотоод аудитын үйл явц** (Стандарт 2200, 2300, 2400, ба 2500)

品官評価プロセス順番を以下の4つの部分に分けます。

- 内部監査ガバナンス (基準 1000、1100、1300、倫理規定や内部監査の定義)
- 内部監査スタッフ (基準 1200)
- 内部監査責任者 (基準 2000、2100、2600)
- 内部監査プロセス (基準 2200、2300、2400、2500)

Хөндлөнгийн үнэлгээ нь бүрэн хөндлөнгийн үнэлгээ буюу хараат бус баталгаа бүхий өөрийн үнэлгээний хэлбэртэй байж болно.

外部評価は、完全な外部評価と独立して保証のある自己評価になります。

Хөндлөнгийн үнэлгээг байгууллагын гаднаас мэргэшсэн, хараат бус хянагч буюу хяналтын багаар наад зах нь таван жил тутам хийлгэх ёстой. Аудитын гүйцэтгэх удирдлага зөвлөлтэй дараах зүйлсийг хэлэлцэх ёстой:

- Хөндлөнгийн үнэлгээг илүү хийлгэх хэрэгцээ шаардлага
- Хөндлөнгийн хянагч буюу хяналтын багийн мэргэшил, хараат бус байдал, түүний дотор аливаа сонирхлын болзошгүй зөрчил.

組織外の独立で公認コントロールチームにしくなくて五年ごとに外部評価をしてもらうべき。監査実施責任者は以下の件で委員会と相談するべきです。

- もっと外部評価をする必要があります。
- 外部コントローラとコントロールチームの公認で独立性と内部の潜在的な利益相反。

Хөндлөнгийн үнэлгээний энэ үйл явцад АГУ болон дотоод аудитын нэгжийн зүгээс цаг зав, хөрөнгө нөөц шаардсан иж бүрэн, бүрэн баримтжуулагдсан өөрийн үнэлгээг эхлээд хийнэ. Дотоод аудитын нэгжийн дотоод өөрийн үнэлгээ болон бэлтгэсэн тайланд мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хараат бус баталгаа өгнө. Хараат бус баталгаа бүхий өөрийн үнэлгээнд үр нөлөөтэй ЧБСХ-ийг бүрдүүлэгч баримтжуулалт, үзүүлэлт болон тайлагналыг ашиглана.

外部評価のこのプロセスに監査実施責任者と内部監査部からも時間と予算をかけた完全な評価と完全に文書化した自己評価します。内部監査部の内部の自己評価と、作った報告書に独立で専門の資格を持った外部評価者または評価チームが独立な保証を出します。その独立で保証された自己評価に構成ドキュメンテーション、パフォーマンスおよびレポートを使用します。

Хараат бус баталгаа бүхий өөрийн үнэлгээний хамрах хүрээ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцэлд голлон төвлөрдөг. Дотоод аудитын жижиг нэгжүүд бүрэн хөндлөнгийн үнэлгээ хийлгэхээсээ өмнө хараат бус баталгаа бүхий өөрийн үнэлгээг өөрсдийн анхны хөндлөнгийн үнэлгээ байдлаар хийлгэж болно.

独立して保証された自己評価の範囲はIPPFの拘束的な性格を持つガイダンスのコンプライアンスに一番集中します。内部監査部門の完全な外部評価をしてもらう前に独立でアシュアランス自己評価を初めての外部評価する事はできます。

Бүрэн хөндлөнгийн үнэлгээг мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хийх бөгөөд ингэхдээ төслийн туршлагатай, мэргэжлийн менежерийн удирдлагын дор гадны чадварлаг мэргэжилтнүүдийн баг ажиллуулна. АГУ бүрэн

хөндлөнгийн үнэлгээний арга хандлагыг тодорхойлохдоо гүйцэтгэх удирдлага ба зөвлөлийн саналыг авдаг бөгөөд энэ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцлээс илүү өргөн хүрээг ихэвчлэн хамардаг

完全外部評価を専門職的、独立な外部評価者と評価チームが実施します。そうすることでプロジェクトのよく経験があるプロのマネージャーの指導の下で組織外のチームが実施します。

監査実施責任者は完全な外部評価実施方法について結論出す時、実施責任者と委員会の意見をうけます。これが IPPF の拘束的な性格を持つガイダンスのコンプライアンスより広い範囲を含めてます。

ЧБСХ нь дараах нийтлэг элементийг агуулна: 品管改善プログラムは、次のような共通の要素が含まれています。

- ・ Дотоод аудитын нэгжийн бүхий л асуудал.
- ・ Дотоод аудитын тодорхойлолт, Ёс зүйн дүрэм болон ДАИ-ийн *Дотоод аудитын мэргэжлийн практикийн олон улсын стандартууд (Стандартууд)*-д нийцэх байдлыг үнэлэх.
- ・ Дотоод аудитын нэгжийн үр ашиг, үр нөлөөг үнэлэх.
- ・ Сайжруулах боломжуудыг олж тогтоох.

・内部監査部門の諸問題

・内部監査の定義、倫理綱要と IIA の内部監査の専門職的实施の国際基準に適合性を評価します。

・内部監査部門の効率性と有効性を評価します。

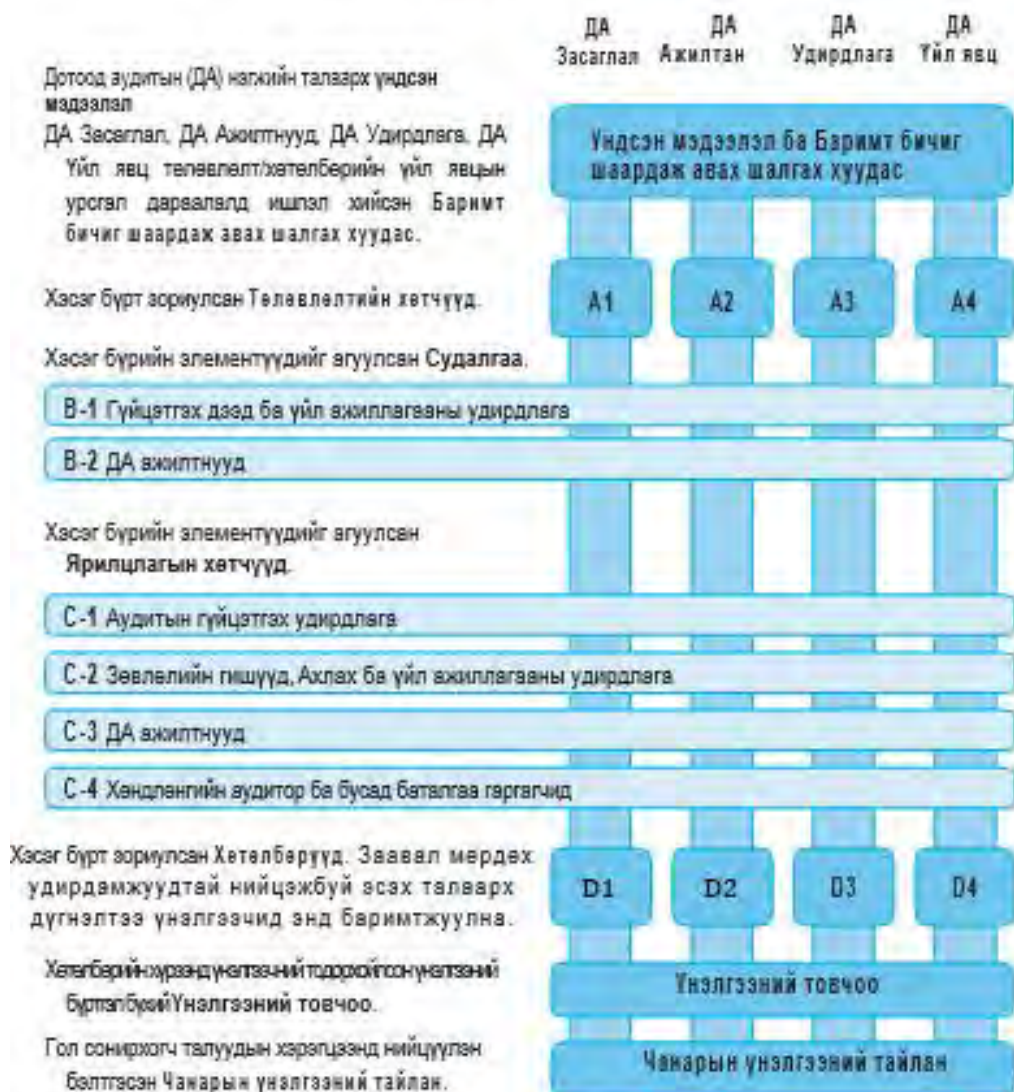
・改善の機会を特定。

ДАИ-ийн “Чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр” хэмээх практик зааварт засаглал, мэргэжлийн практик, мэдээлэл харилцааг хамарсан хөтөлбөрт-суурилсан хүрээг тодорхойлж өгсөн. Зураг 2.1-г үзнэ үү. Энэхүү хүрээ нь зөвхөн удирдамжийн зориулалттай. АГУ *Стандартуудад* нийцүүлэн ЧБСХ-ийн өөрийн загварыг боловсруулж болно.

IIA の品質管理改善プログラムという実務的なガイドガバナンスと専門職実務、およびコミュニケーション関係含めたプログラムベースのフレームワークを明記した。図 2.1 を参照してください。この範囲は、唯一の指導のためです。監査実施責任者 基準に合わせて、品管改善プログラムの独自のモデルを開発することができます。

4. ЧАНАРЫН ҮНЭЛГЭЭНИЙ ҮЙЛ ЯВЦ 品質評価プロセス

ЧАНАРЫН ҮНЭЛГЭЭНИЙ ҮЙЛ ЯВЦЫН ЗУРАГ



5. УЛСЫН САЛБАРТ ДОТООД АУДИТЫН ЧАНАРЫН БАТАЛГААЖУУЛАЛТ ХИЙХ ТОГТОЛЦООНЫ САНАЛ

5.1 政府セクターに内部監査品質管理する制度の提案

Чанарын баталгаажуулалт хийх бүтэц зохион байгуулалт 品質管理の組織

Төсвийн тухай хуулийн 69-р зүйлд “Сангийн яам нь дотоод аудитыг удирдлага арга зүйгээр хангаж ажиллана” хэмээн заасан байдаг тул дотоод аудитын үйл ажиллагааны чанар, найдвартай байдлыг хангах нэг гол тогтолцоо болох чанарын баталгаажуулалтын хөндлөнгийн үнэлгээг Сангийн яам хариуцан хийх нь зүйтэй юм. 予算法の 69 条によると、「財務省は、内部監査を指導をする」と記載してあります。

内部監査業務品質、信頼性である制度は品質管理外部評価を財務省が担当になるのは適切です。

Бусад чиглэлийн яамд өөрийн дотоод үнэлгээ болон хөндлөнгийн хараат бус үнэлгээний багаар баталгаажуулсан өөрийн үнэлгээг тогтмол хийх ба “Дотоод аудитын тухай хууль”(хуулийн төсөлд тусгагдсан) болон Олон Улсын мэргэжлийн практикийн хүрээнд заасан хугацаанд Сангийн яамнаас чанарын баталгаажуулалтын хөндлөнгийн үнэлгээ хийн, дотоод аудитын үр нөлөөг сайжруулах, стандарт, тодорхойлолтод нийцэх байдлыг тодорхойлж ажиллах шаардлагатай юм.

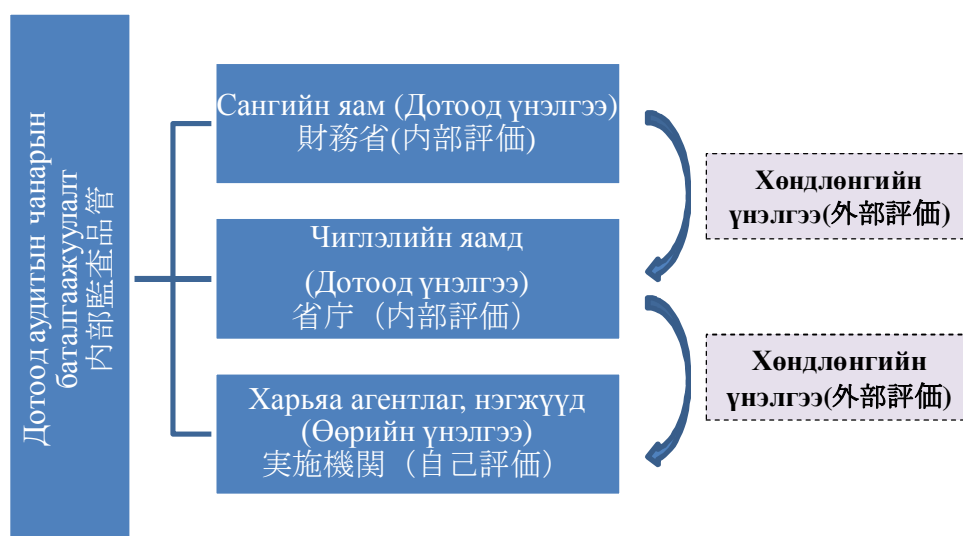
他の省庁は、内部自己評価と独立した外部評価チームに保証された自己評価を定期的に行い、「内部監査法」（法案が含まれている）と IPPF に記載されてる期間中に財務省から品質管理外部評価をし、内部監査の実効性を改善し、基準と定義に合う状況を表していく必要があります。

Чиглэлийн яамдаас тогтмол хугацаанд хийгдэх дотоод үнэлгээ болон, хараат бус хөндлөнгийн үнэлгээчээр баталгаажуулсан өөрийн үнэлгээний үр дүнг Сангийн яаманд хүргүүлж, эдгээр үнэлгээний тайланд дүн шинжилгээ хийх замаар Сангийн яамнаас хийх хөндлөнгийн үнэлгээнд хамруулах байгууллага, аудитын ажлыг сонгоно.

省庁は定期的に行う内部評価と独立した外部評価者に保証された自公評価の結果を財務省に提出し、評価報告書に分析する形で財務省が行う外部評価組織と監査業務を選択する。

Чиглэлийн яамд өөрийн харьяа нэгжүүдэд дотоод аудитын чанарын баталгаажуулалтын хөндлөнгийн үнэлгээг хийнэ. Харьяа нэгжүүдийн хувьд дотоод үнэлгээг өөрсдийн хэмжээнд тогтмол хугацаанд хэрэгжүүлэх шаардлагатай.

省庁は、各実施機関に監査品管の外部評価をする。実施機関に対して内部評価を定期的に行うべき。



5.2 Хүний нөөц, төсөв 人材・予算

Сангийн яамны СХЭУГ нь дотоод аудитыг удирдлага арга зүйгээр хангах, Сангийн яамны дотоод аудитыг хариуцан хийх чиг үүргийнхээ хүрээнд

- ・ Сургалт, арга зүй хариуцсан ажилтан
- ・ Дотоод аудитын чанарын баталгаажуулалт хариуцсан ажилтан
- ・ Дотоод аудит хариуцсан ажилтнуудтай байх нь зүйтэй.

財務省のBCRM局が、内部監査を指導する、財務省の内部監査担当する

- ・研修とガイダンス担当者
- ・内部監査品質管理担当者
- ・内部監査担当者がいることが適切です。

Шинээр хүний нөөц болон холбогдох төсөв шаардлагагүйгээр ажлын байрны тодорхойлолтод чанарын баталгаажуулалтын чиг үүргийг нэмснээр шийдвэрлэх боломжтой. Сангийн яамны чанарын баталгаажуулалт хариуцсан ажилтан нь бодитой хандлага алдагдуулахгүй байх шаардлагын үүднээс чиглэлийн яамдтай хамтран гүйцэтгэх тусгай аудитын багт оролцохгүй байх, Сангийн яамны дотоод чанарын баталгаажуулалтын үнэлгээ хийх шаардлагын үүднээс дотоод аудитад оролцохгүй байх нь зүйтэй. Сангийн яамны Чанарын баталгаажуулалт хариуцсан ажилтан нь

新たに人材や予算を追加せずに、品管を職務内容に追加して解決できることが可能です。財務省の品管担当者は客観性。客観性を維持する事が重要のため省庁と協力して実施す

るチームに参加しない、財務省の内部評価をするため内部監査にも参加しないことが適切である。財務省の品管担当者は：

- ・ Дотоод аудитын практик болон онолын мэдлэг сайтай
- ・ Олон улсын мэргэжлийн практикийн хүрээ болон хөндлөнгийн үнэлгээний гарын авлагын агуулгад мэргэшсэн
- ・ Дотоод аудитын хууль эрх зүйн орчны талаарх мэдлэг сайтай
- ・ Дотоод аудитын нэгдсэн мэдээллийн сүлжээний орчинд ажиллах чадвартай
- ・ Харилцааны болон ёс зүйн өндөр түвшинтэй байх шаардлагатай.
- ・ Заах аргын ур чадвар сайтай байх.
 - ・ 内部監査実務と理論的な知識がある
 - ・ IPPF と外部評価のマニュアルの内容に詳しい
 - ・ 内部監査法の知識が高い
 - ・ 内部監査のサーバーネットワーク環境の中に仕事できる
 - ・ コミュニケーションの能力がある事と高いレベルの倫理がある事が必要です。

Сангийн яамны дотоод аудитын чанарын баталгаажуулалтын үнэлгээ хариуцсан ажилтан нь бусад яамдын тухайн чиг үүрэг хүлээсэн ажилтнуудыг удирдлага арга зүйгээр хангаж ажиллах шаардлагын үүднээс заах аргын болон харилцааны ур чадвартай байх шаардлага тулгарна. 財務省の内部監査品管評価担当が他の省庁の当担当者に対して指導する必要があるため教授方法とコミュニケーションの能力があることが大切です。

Хариуцсан ажилтнаас хамааралтай байхгүйн тулд өөрийн гүйцэтгэсэн аудит дээр чанарын үнэлгээ хийхгүй гэсэн шаардлагад нийцүүлэн, газрын ажилтнууд тодорхой хугацаагаар сэлгэн энэхүү чиг үүргийг гүйцэтгэх боломжтой. 当担当者に依存しないため自分の実施した監査に品管評価をしないという必要に合わせ、局のスタッフをある程度の期間に切り替え、この指導を実施する事が可能です。

Дотоод үнэлгээний тухайд, тогтмол хугацаанд тогсон шалгуур үзүүлэлтүүдэд тулгуурлан дотоод аудитын гүйцэтгэлд хяналт шинжилгээ хийх (хяналт шинжилгээ хариуцсан ажилтан, эсвэл дотоод аудитын талаар мэдлэгтэй яамны өөр ажилтнаар хийлгэх) байдлаар хяналт тавих боломжтой. 内部評価に対して、定期的に決まった条件に基づき内部監査実施にモニタリングする（モニタリング担当者、あるいは内部監査について知識が高い別の職員にさせる）形でコントロールする事が可能です。

Практик зааврууд (Чанарын баталгаажуулалт ба сайжруулалтын хөтөлбөр, Стандартуудыг хэрэгжүүлэх, Дотоод аудитын үр ашиг, үр нөлөөг хэмжихэд нь дотоод аудитын жижиг нэгжүүдэд туслах)-аас авч ашигласан. Дотоод аудитын нэгжийг тасралгүй сайжруулах болон таван жил тугам чанарын хөндлөнгийн үнэлгээ хийлгэхэд бэлтгэхэд нь туслах байнгын ба үе үе хийгдэх дотоод үнэлгээ хийх хөтөлбөрийн товч тоймыг энд мөн оруулсан.

2 章では、品質評価のマニュアルの別の目的は効果的な品管改善プログラムがあることは内部監査部門を品質外部評価準備にどれくらい役に立つか検討した。又は、IIAの実務説明（品管と改善プログラム、基準実施、内部監査効率化を図るために内部監査部門が協力する）を使った。内部監査部門を改善し5年度に品質外部評価する準備に役に立つ定期的と時々内部評価プログラムの一覧も入れている。

Гуравдугаар бүлэгт хараат бус хөндлөнгийн баталгаа бүхий өөрийн үнэлгээ хэмээх хөндлөнгийн үнэлгээний хэлбэрийг авч үзсэн. Хөндлөнгийн үнэлгээний энэ үйл явцад АГУ болон дотоод аудитын нэгжийн зүгээс цаг зав, хөрөнгө нөөц шаардсан иж бүрэн, бүрэн баримтжуулагдсан өөрийн үнэлгээг эхлээд хийнэ. Дотоод аудитын нэгжийн дотоод өөрийн үнэлгээ болон бэлтгэсэн тайланд мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хараат бус баталгаа өгнө. Хараат бус баталгаа бүхий өөрийн үнэлгээнд үр нөлөөтэй ЧБСХ-ийг бүрдүүлэгч баримтжуулалт, үзүүлэлт болон тайлагналыг ашиглана. 3 章では、独立で外部保証がある自己評価という外部評価の形を見てみました。外部評価のこのプロセスに監査実施責任者と内部監査部門が時間と予算をかけた完全な完全に証拠した自己評価を先にする。内部監査部門の内部自己評価や報告案にプロの独立した外部評価者と評価チームが独立的な保証を出す。独立な保証がある自己評価には効率な品管改善プログラムの一部になる証拠、指標や報告書を使用する。

Хараат бус баталгаа бүхий өөрийн үнэлгээний хамрах хүрээ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцэлд голлон төвлөрдөг. Дотоод аудитын жижиг нэгжүүд бүрэн хөндлөнгийн үнэлгээ хийлгэхээсээ өмнө хараат бус баталгаа бүхий өөрийн үнэлгээг өөрсдийн анхны хөндлөнгийн үнэлгээ байдлаар хийлгэж болно.

独立で保証がある自公評価の範囲がIPPFの拘束的な性格を持つガイダンスのコンプライアンスに集中している。内部監査部門が完全に外部評価される前に独立で保証がある自己評価を最終外部評価でする事ができます。

Дөрөвдүгээр бүлэгт бүрэн хөндлөнгийн үнэлгээ хийх үйл явцыг тоймлон тайлбарласан бөгөөд энэ нь дотоод аудитын нэгжийн ЧБСХ-ийн тулгын чулуу хэмээн тооцогддог. Бүрэн хөндлөнгийн үнэлгээг мэргэшсэн, хараат бус хөндлөнгийн үнэлгээчин буюу үнэлгээний баг хийх бөгөөд ингэхдээ төслийн туршлагатай, мэргэжлийн менежерийн удирдлагын дор гадны чадварлаг мэргэжилтнүүдийн баг

ажиллуулна. АГУ бүрэн хөндлөнгийн үнэлгээний арга хандлагыг тодорхойлохдоо гүйцэтгэх удирдлага ба зөвлөлийн саналыг авдаг бөгөөд энэ нь ОУМПХ-ний заавал мөрдөх удирдамжуудын нийцлээс илүү өргөн хүрээг ихэвчлэн хамардаг. 4 章では、完全な外部評価をするプロセスを概要に説明し、これが内部監査部門の品質改善プログラムのベースと考えられる。プロの独立した外部評価者と評価チームが完全な外部評価をし、プロジェクトの経験があるプロのマネージャの指導で外国の専門家のチームが働きます。監査実施責任者が完全な外部評価の方法を定義すると監査実施責任者と、協議会の提案を受け、これが IPPF 拘束的な性格を持つガイダンスのコンプライアンスより広い範囲です。

Бүлгүүдийн ард чанарын үнэлгээ хийх арга хэрэгслүүдийг хавсаргасан. Тэдгээрт тухайн арга хэрэгслийг хэрхэн ашиглах заавар болон Чанарын үнэлгээний үйл явцын холбогдох арга хэрэгслийг тодруулан харуулсан зураг оруулсан.

Дотоод үнэлгээнд зориулсан гарын авлагыг боловсруулах ажил хийгдээгүй байгаа ба Сангийн яамнаас Японы Олон Улсын Хамтын Ажиллагааны Байгууллагатай хамтран хэрэгжүүлж буй төслийн дараагийн шатны хүсэлтэд энэ талаар тусгагдан төлөвлөгдсөн байгаа болно.

各章に品質評価するツールを添付した。それらに当ツールを使用するための説明と品質評価プロセスに関連するツールを明らかに表示した図を添付した。

内部評価のためのマニュアルはまだ作成されていない。財務省から JICA と協力して実施しているプロジェクトの次の段階にこれについて計画されています。

Internal Audit Quality Assurance Framework

1. Background

One of the audit's major assets is its credibility with stakeholders. To provide credible assistance and constructive challenge to management, internal auditors must be perceived as professionals. Professionalism requires conforming to a set of professional standards. The IIA's IPPF (Standards) explains how they have evolved as profession has matured and how their application should be tailored to each organization without compromising conformance with the Standards.

Internal audit functions expanded in recent years from single assurance service but also provides consulting services, and also its scope become cover governance and risk management, not limited only to internal control. It is much harder to assess risk management and governance process than assessing single control. This will require internal auditor to work more strategic level. To work such high level, the internal auditors shall have a high level credibility from stakeholders.

The only way to meet these needs is continuous and frequent internal assessment and also periodic external assessment done by qualified independent external body.

2. LEGAL AND STANDARD REQUIREMENT

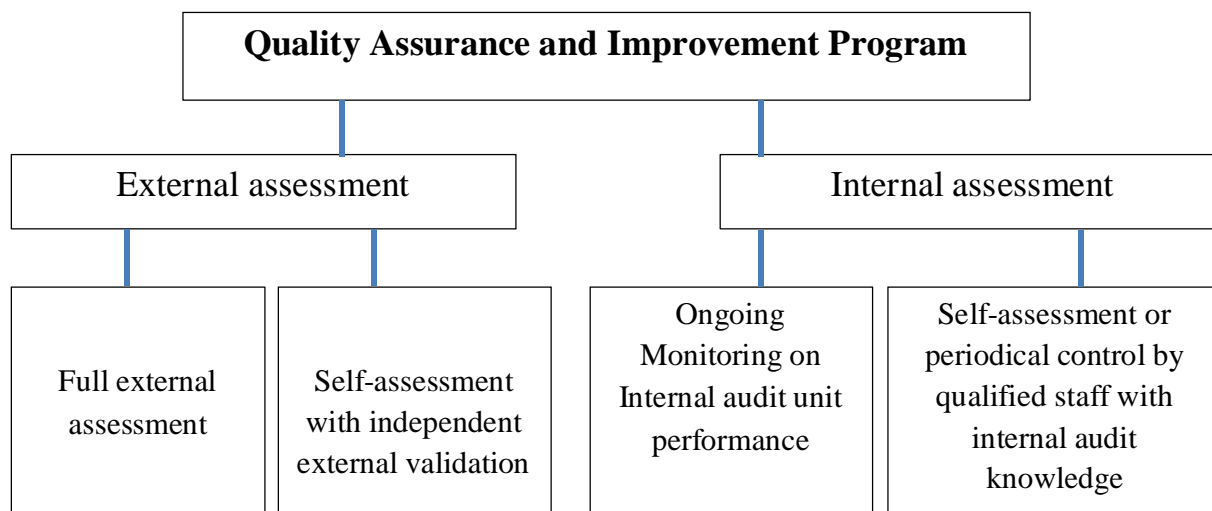
It is referred to as "State administrative body in charge of Finance and Budget shall execute quality assurance to Portfolio governor and Fiscal governor activities once in 2 years, in accordance with IPPF" in 8.5 of the Article 8 of the "Internal Audit Charter" adopted and revised by the 483th Mongolian Government Resolution on 2015.

Standard 1300 of IPPF, which issued by IIA is defined as "The Chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity" and also standard 1312 states as "External assessment must be conducted at least once every five years by qualified, independent assessor or assessment team from outside the organization."

Standard 1321 of the above mentioned IPPF defines use of "Conforms with the International Standards for the Professional Practice of Internal Auditing" as "The Chief audit executive may state that the internal audit activity conforms with the International Standards for the Professional Practice of International Auditing only if the results of the quality assurance and improvement program support this statement".

3. QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP)

The quality assurance and improvement program must include both internal and external assessment. (IPPF 1310)



Quality assessment process flow should be divided into four segments:

- **Internal audit governance** (Standard 1000, 1100, 1300, Code of Ethics, and the Definition of Internal Auditing)
- **Internal audit staffs** (Standard 1200)
- **Internal audit management** (Standard 2000, 2100, 2600)
- **Internal Audit Process** (Standard 2200, 2300, 2400, 2500)

External assessment can be in the form of full external assessment and self-assessment with independent validation.

External assessment must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The chief audit executive must discuss with the board:

- The form and frequency of external assessments;
- The qualification and independence of the external assessor or assessment team, including any potential conflict of interest.

At the beginning of the external assessment process CAE and internal audit unit should execute fully evidenced self-assessment which needs time and budget. Qualified external assessor and independent external assessment team should validate the self-assessment and prepared report.

A self-assessment with independent external validation includes a comprehensive and fully documented self-assessment process that requires the chief audit executive (CAE) to complete the self-assessment work, and normally provides limited attention to benchmarking, review and consultation as to implementation of leading practices.

The full external assessment process involves the chief audit executive (CAE) acquiring a suitable independent, qualified provider of external assessment services, as guided by the Standards. The CAE should provide input into the requested scope of the full external assessment and its specific objectives. This process should also ensure full consideration regarding expectations of executive management and the audit committee.

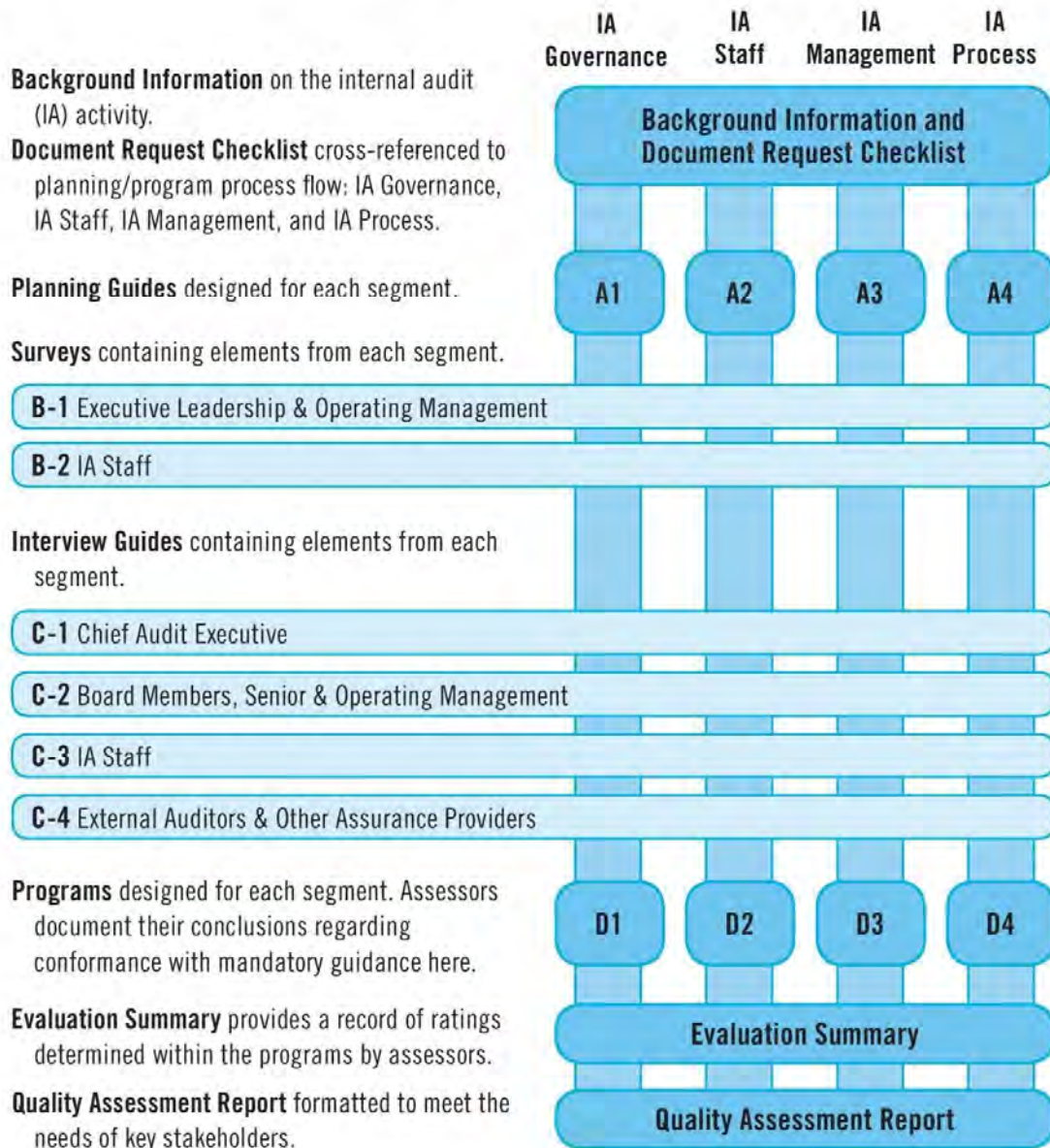
Common elements of all QAIPs include:

- All facets of the internal audit activity.
- An evaluation of conformance with the Definition of Internal Auditing, the Code of Ethics, and The IIA's International Standards for the Professional Practice of Internal Auditing (Standards)
- An appraisal of the efficiency and effectiveness of the internal audit activity.
- Identification of opportunities for improvement

A framework is the complete environment for developing and implementing the QAIP. IIA Practice Guide, Quality assurance and improvement program, has documented a program-based framework consisting of governance, professional practice, and communication. This framework is intended as guidance only. CAEs may develop their own QAIP structure in conformance with the Standards.

4. QUALITY ASSESSMENT PROCESS MAP

QUALITY ASSESSMENT PROCESS MAP



5. PROPOSAL FOR EXECUTING INTERNAL AUDIT QUALITY ASSURANCE IN PUBLIC SECTOR

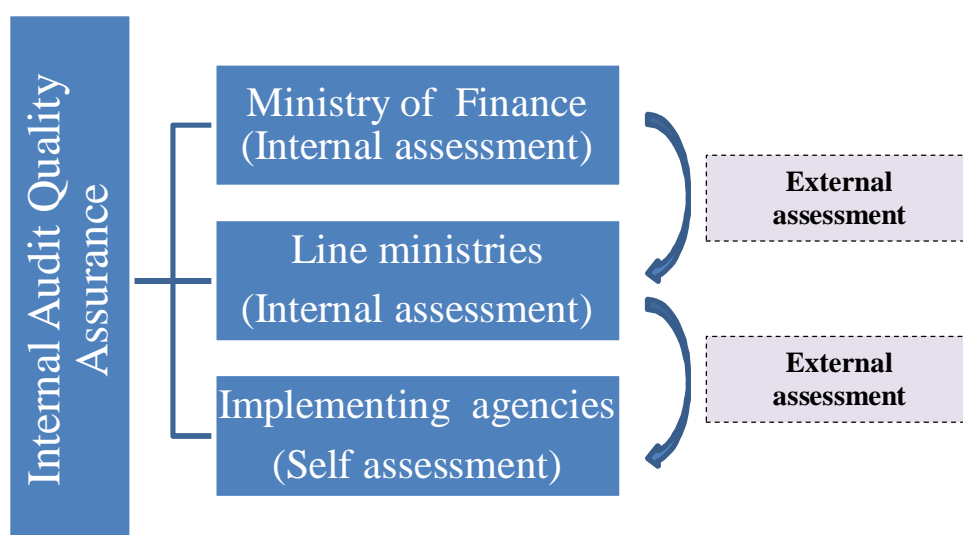
5.1 Executing Structure of Quality Assurance

According to the Article 69 of the Budget law, "Ministry of Finance (hereinafter referred to as "MOF"), shall provide instruction and guidance to internal audit activities, thus the Ministry of Finance will be responsible for quality assurance external evaluation, which is a key system to ensure the quality of the internal audit function and its reliability.

Other line ministries to do internal evaluation and regular self-assessments approved by external independent external evaluation regularly, and execute external evaluation in the period specified in the "Internal audit draft bill" and IPPF by the MOF for improving the effectiveness of internal audit and determining compliance with the standards and specifications.

Line ministries should submit the results of the internal evaluation and self-assessments, approved by independent external evaluation to the MOF. Ministry of Finance will analyse the results and determine the organization, which should be selected to the external evaluation by MOF.

Line Ministries should execute an independent quality assurance external evaluation to its affiliated implementing Agencies. Implementing agencies should execute its internal evaluations periodically by their own.



5.2 Human resources and budget

Financial Control and Risk Management Department (hereinafter referred to as “FC-RM”) under the Ministry of Finance is responsible for providing guidance to other Line Ministries and also has function to implement internal auditing within the Ministry. Thus the Department have has the following officers:

- Officer, responsible for Training and Methodology
- Officer, responsible for Internal audit quality assurance
- Officer, responsible for Internal audit

Adding quality assurance functions to job description is the solving way, which not need additional human resources and related budgets.

Quality assurance officer of the Ministry of Finance shall not involved in Internal audit team, which execute internal audit with other Line ministries for meeting the requirement on objectivity disturbing and also should not participate internal audit activities of MOF, because of executing internal quality assurance evaluation of the ministry. Officer, responsible for Quality Assurance should have the following knowledge and skills:

- Good Theoretical and Practical Knowledge and Skill on Internal Audit
- Good knowledge on IPPF and Quality assurance manual
- Good knowledge on internal audit related legal acts
- Good skill working on Internal audit information data system
- Good communication skill and have high ethics of Internal auditor
- Good skill of teaching others

Officer in charge of Internal audit quality assurance assessment of the Ministry of Finance should have teaching and communication skill to ensure that to instruct staffs of the other line ministries.

In order not to depend on the person responsible for the quality assurance, if satisfying of the requirement that not doing quality assessment on its own performed audit, officers of the department are possible to perform these functions by switching particular period of time.

Regarding internal evaluation, it is possible to monitor (monitoring officer or another staff of the ministry, who has knowledge on internal audit) periodically internal audit performance based on indicators.

5.3 Tools

Quality Assessment Manual was developed based on Manual for Quality Assurance of the Internal Audit Unit, which has published by Institute of Internal Auditors Research Foundation (IIARF) on 2013.

Overall objective was to produce a set of tools that will streamline the process for gathering evidence and performing a quality assessment. This required creating a process flow to ensure data used by multiple tools is collected only once and designing new tools to confirm any duplication of work is eliminated. Tools format and methodology were standardized to promote ease of use while achieving consistency in assessment techniques and documentation of results. The new process should result in a quality assessment workflow that naturally progresses from information collection and analysis through completion of the assessment, identification of issues and opportunities, and preparation of the final report.

Chapter 1 provides an overview of quality assurance within the practice of internal auditing, which was evolved from primary focus on internal control to include governance and risk management. In this chapter, key elements of IPPF is included, which form the foundation for establishing quality assurance, noting that practices must be adapted to the legal and cultural environment, size of the organization supported by the internal audit activity.

Chapter 2 addresses another key objective for the quality manual: to provide specific direction regarding how maintaining an effective QAIP will help an internal audit activity prepare for external quality assessment.

Developed the chapter on establishing effective QAIP by considering guidance from recently published IIA Practice Guides: Quality assurance and improvement program, Assisting Small Internal audit activities in implementing the Standards, and Measuring Internal Audit Efficiency and Effectiveness. Included is an outline of a program to perform ongoing and periodic internal assessment that will support continuous improvement and prepare an internal audit activity for an external quality assessment every five years.

Chapter 3 describes external assessment achieved through self-assessment with independent external validation. This process involves a comprehensive, fully documented self-assessment requiring time and resource commitments on the part of the CAE and the internal audit activity. A qualified independent external assessor or assessment team conducts an independent validation of the self-assessment and the report prepared by the internal audit activity. A successful self-assessment with independent validation will leverage the documentation, metrics, and reporting that comprise an effective QAIP.

The scope of a self-assessment with independent validation primarily focuses on conformance with the mandatory guidance of the IPPF. Many smaller internal activities

conduct self-assessment with independent validation as their initial external assessment before moving on to a full external assessment.

Chapter 4 outlines the process for conducting a full external assessment, which many practitioners regard as the capstone of an internal audit activity's QAIP. The full external assessment is conducted by a qualified, independent external assessor or assessment team. The CAE involves senior management and the board in determining the approach for a full external assessment, which typically consists of a broad scope of coverage beyond conformance with the mandatory guidance of the IPPF.

Appendices following the chapters contain the tools we developed to perform a quality assessment. Each tool's appendix includes guidance on how to use the tool and a copy of the Quality Assessment Process Map, which highlights the relevant tools being discussed.

Manual for Internal assessment is not developed. It is included and planned to implement in the next Phase of the Project, of which Request for implementation was submitted to the Japanese Government from Mongolian Government.

Дотоод аудитыг хөгжүүлэх дунд
хугацааны стратеги төлөвлөгөө
(2017-2020)

Сангийн яам

2016 оны 12 сар

ӨМНӨХ ҮГ

Сангийн сайд Б.Чойжилсүрэн

Сангийн сайдын 2016 оны ...тушаалын 1-р хавсралт

УЛСЫН САЛБАРЫН ДОТООД АУДИТЫН ДУНД ХУГАЦААНЫ СТРАТЕГИ

Нэг. Нийтлэг үндэслэл

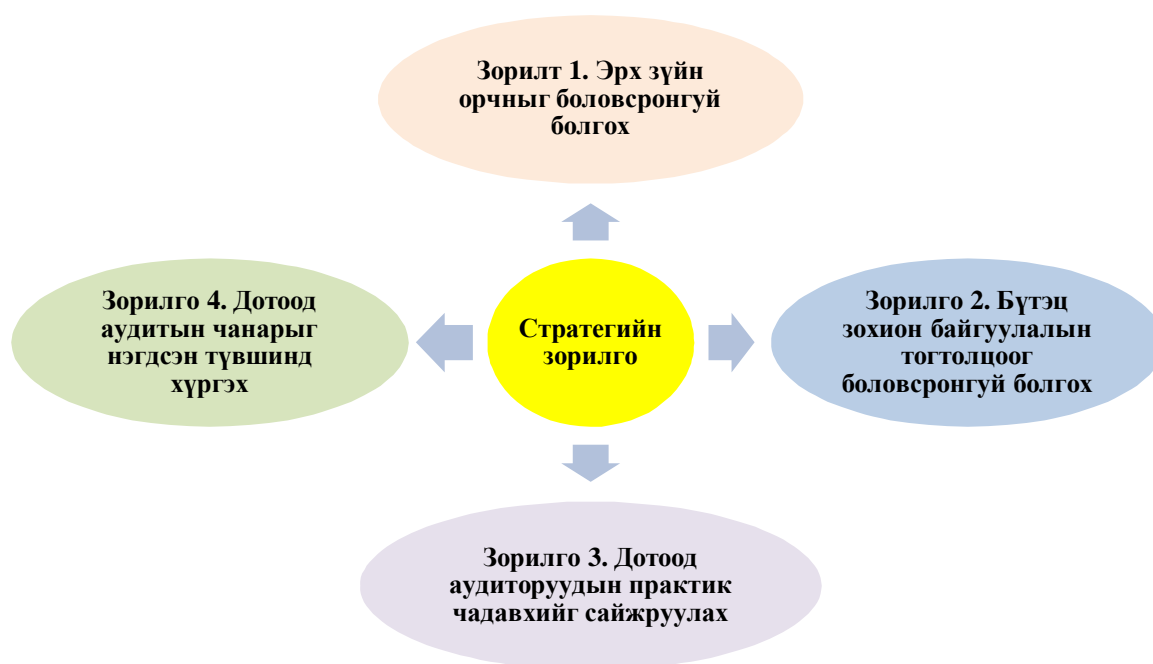
Монгол Улсад төрийн байгууллагуудын дотоод аудитын тогтолцооны эхлэл Төсвийн тухай хуулийн 69-р зүйлийн 69.1 дэх хэсэгт “Төсвийн ерөнхийлөн захирагч бүр хууль тогтоомжийн хэрэгжилтэнд хяналт тавих, төсвийн хөрөнгө, өр төлбөр, орлого, зарлага, хөтөлбөр, өргө хэмжээ, хөрөнгө оруулалтад санхүүгийн хяналт, шалгалт хийх, үнэлэлт дүгнэлт, зөвлөмж гаргах, эрсдэлийн удирдлагаар хангахад чиглэсэн дотоод аудитын албыг байгуулж, дотоод аудитор ажиллуулна” гэж зааснаар болон тус хуулийн 69.5 дахь хэсгийг үндэслэн, Засгийн газрын 2012 оны 129 дүгээр тогтоолоор “Дотоод аудитын дүрэм” батлагдсанаар анх тавигдсан болно. Энэхүү дүрмийг 2015 онд Засгийн газрын тогтоолоор шинэчилэн баталж дотоод аудитын хүрээнд хийгдэх санхүүгийн хяналт шалгалтын чиг үүргийг тодорхой болгосон. Төсвийн тухай хууль, дотоод аудитын дүрмийн хүрээнд санхүү, төсвийн асуудал эрхэлсэн төрийн захиргааны төв байгууллага нь дотоод аудитын үйл ажиллагааг арга зүйн удирдлагаар хангаж ажиллах үүрэг хүлээсэн бөгөөд улсын салбарын дотоод аудитыг олон улсын стандартад нийцүүлэн хөгжүүлэх, төрийн зөв, зохистой дотоод хяналтын тогтолцоог бүрдүүлэх, төрийн үйлчилгээ, үйл ажиллагааг эрсдэлээс сэргийлэх, засаглалыг бэхжүүлэх зорилго нь “Улсын салбарын дотоод аудитыг хөгжүүлэх дунд хугацааны стратеги”-ийг боловсруулах үндэслэл болно.

Хоёр. Стратегийн үндсэн зорилго, зорилт

2.1 Стратегийн зорилго

“Улсын салбарын дотоод аудитыг хөгжүүлэх дунд хугацааны стратеги”-ийн зорилго нь дотоод аудитын эрх зүйн орчин, тогтолцоог боловсронгуй болгох, дотоод аудиторын практик ур чадварыг бэхжүүлэх, дотоод аудитыг мэргэжлийн өндөр түвшинд чанарын шалгуурт нийцүүлэн хэрэгжүүлэхэд оршино.

2.2 Стратегийн зорилгыг дараах зорилтуудаар дамжуулан хэрэгжүүлнэ.



Гурав. Стратегийг хэрэгжүүлэхэд баримтлах зарчим

- 3.1 Сангийн яам нь улсын салбарын дотоод аудитыг хөгжүүлэх стратеги төлөвлөгөөнд туссан үйл ажиллагааг хэрэгжүүлэхтэй холбоотойгоор төв ба орон нутгийн төрийн байгууллагуудыг удирдлага арга зүйгээр хангаж ажиллана.
- 3.2 Стратегийг хэрэгжүүлэхтэй холбоотой гарах шаардлагатай зардлыг улсын ба орон нутгийн төсөвт тусгаж ажиллана.
- 3.3 Хэрэгжилтийг хангаж ажиллах үүргийг бүх шатны төрийн байгууллагын удирдлага, дотоод аудит хариуцсан ажилтнууд болон дотоод аудитад хамрагдах нэгжүүд хүлээнэ.
- 3.4 Стратегийн агуулга, чиглэлд өөрчлөлт оруулахаар бол холбогдох байгууллагууд санал гарган нийтээр хэлэлцэж шийдвэрлэнэ.

Дөрөв. Стратегийн зорилтын хүрээнд хэрэгжүүлэх арга хэмжээ

- 4.1 Дотоод аудитын эрх зүйн орчныг боловсронгуй болгох чиглэлээр:
 - 4.1.1 Улсын салбарын дотоод аудитын тухай хуулийн төслийг өргөн мэдүүлж, батлуулах
 - 4.1.2 Батлагдсан дотоод аудитын хуультай нийцүүлэн, дотоод аудитын үйл ажиллагаанд шаардлагатай эрх зүйн актуудыг боловсруулж, батлуулах.
- 4.2 Бүтэц зохион байгуулалтын тогтолцоог боловсронгуй болгох

- 4.2.1 Дотоод аудитын хуулийн заалтад нийцүүлэн дотоод аудитын нэгж, дотоод аудитын хорооны бүтцийг бүрдүүлэх
 - 4.2.2 Дотоод аудиторын томилгооны болон тайлагналтын тогтолцоог бүрдүүлэх
 - 4.2.3 Дотоод аудитын мэдээллийн нэгдсэн сан бүрдүүлж, дотоод аудитын нэгдсэн удирдлагаар хангах боломжоор хангах.
- 4.3 Дотоод аудитуудын практик чадавхийг сайжруулах
- 4.3.1 Улсын салбарын дотоод аудитор бэлтгэх нэгдсэн сургалтын хөтөлбөр боловсруулж, сургалтын аль хэсгийг хуулийн заалтын дагуу мэргэжлийн байгууллагаар гэрээгээр гүйцэтгүүлэх, аль хэсгийг Сангийн яам Төсвийн тухай хуулийн хүрээнд хүлээсэн үүргийн дагуу хэрэгжүүлэхийг тодорхой болгох.
 - 4.3.2 Улсын салбарын дотоод аудитын нэгдсэн мэдээллийн системд дотоод аудитуудын сургалтанд хамрагдалтын талаарх мэдээллийг тусгадаг болох, энэхүү мэдээллийг хүний нөөцийн үнэлгээний тогтолцоотой уялдуулж ажлын гүйцэтгэл үр дүнгийн үнэлгээнд тусгадаг болгох.
 - 4.3.3 Сургалт болон дотоод аудит хийхэд шаардлагатай арга зүйн баримт бичиг, гарын авлага материал, олон улсын мэргэжлийн практик хүрээ (IPPF)-ний шинэчилэлтийг оруулан боловсруулж дуусгах. Дотоод аудитад ашиглан, шинэчилэн сайжруулалт хийх.
- 4.4 Дотоод аудитын чанарыг нэгдсэн түвшинд хүргэх
- 4.4.1 Дотоод аудитын чанарын баталгаажуулалтын үнэлгээний журам боловсруулж батлуулах.
 - 4.4.2 Дотоод аудитын чанарын баталгаажуулалтын хөндлөнгийн үнэлгээний хөтөлбөр боловсруулж, боловсруулсан дотоод аудитын хөндлөнгийн үнэлгээний гарын авлагыг ашиглан хэрэгжүүлнэ. Хөндлөнгийн үнэлгээний гарын авлагын шинэчилэлт сайжруулалтыг хийнэ.
 - 4.4.3 Чанарын баталгаажуулалтын мэдээллийн сан байгуулж, дотоод аудитын мэдээллийг нэгтгэн оруулах, мэдээллийн системд ирсэн аудитын үр дүнд чанарын үнэлгээ хийх тогтолцоо бүрдүүлэх.
 - 4.4.4 Чанарын баталгаажуулалтын дотоод үнэлгээний тогтолцоо бүрдүүлж, шаардлагатай гарын авлага материал боловсруулах, дотоод үнэлгээний үр дүнг хүний нөөцийн ажлын гүйцэтгэлийн үр дүнд тусгадаг тогтолцоог бүрдүүлэх.

**УЛСЫН САЛБАРЫН ДОТООД АУДИТЫГ ХӨГЖҮҮЛЭХ ДУНД
ХУГАЦААНЫ СТРАТЕГИЙГ ХЭРЭГЖҮҮЛЭХ ТӨЛӨВЛӨГӨӨ
(2017-2020 ОН)**

Зорилт	Стратеги	Хэрэгжүүлэх ажил	Хариуцах байгууллага	Хугацаа	Төсөв
Стратеги зорилт 1 Эрх зүйн орчныг боловсронгуй болгох	Стратеги 1.1 Дотоод аудитын тухай хууль, дагалдаж гарах дүрэм, аргачилалыг боловсруулж, батлууна	1.1.1 Хуулийн төслийг өргөн мэдүүлж батлуулах 1.1.2 Хуулийг таниулан, сурталчилах үйл ажиллагааг улс даяар хийх	Сангийн яам Хууль зүйн яам	2017 он 6 сарын 25-ны өдөр хүртэл	Хууль таниулах ажилд 30 хүн/сар
	Стратеги 1.2 Хуульд нийцсэн үйл ажиллагааны журмуудыг боловсруулж, батлуулах	1.2.1 Дотоод аудитын үлгэрчилсэн дүрмийг хуульд нийцүүлэн шинэчилэн найруулж, батлуулах 1.2.2 Дотоод аудитын хорооны үлгэрчилсэн дүрмийн шинэчилсэн найруулгыг хийж, батлуулах			
	Стратеги 1.3 Дотоод аудитын үйл ажиллагаанд шаардлагатай эрх зүйн актуудыг боловсронгуй болгох	1.3.1 Дотоод аудиторын ёс зүйн дүрэм боловсруулж батлуулах 1.3.2 Дундын дотоод аудитын нэгж байгуулан ажиллахтай холбоотой зохицуулалтын журмыг боловсруулж батлуулах			
Стратеги зорилт 2 Бүтэц, зохион байгуулалтын тогтолцоог боловсронгуй болгох	Стратеги 2.1 Дотоод аудитын нэгжийг зохих түвшинд байгуулах	2.1.1 Дотоод аудит болон хяналт, шинжилгээ- үнэлгээ, мониторингийн бүтцийг өөрчлөн зохион байгуулах 2.1.2 Нэгжийн үйл ажиллагаанд арга зүйн дэмжлэг үзүүлэх	Сангийн яам Салбарын яамд ТЕЗ		
	Стратеги 2.2 Дотоод аудитын үйл ажиллагааны бие даасан, хараат бус байдлыг дээшлүүлэх	2.2.1 Дотоод аудитын хороодыг хуульд заасан бүтцийн дагуу шинэчилэн байгуулж, үйл ажиллагааг тогтмолжуулах 2.2.2 Дотоод аудитын тайлагналтын тогтолцоог бүрдүүлэх 2.2.3 Дотоод аудиторын томилгооны тогтолцоог бүрдүүлэх 2.2.4 Дотоод аудитор авлига, зөрчилд өртөхөөс сэргийлсэн цалин урамшууллын зохистой тогтолцоог бүрдүүлэх		2017 он 6 сарын 25-ны өдөр хүртэл	

	Стратеги 2.3 Дотоод аудитын хүрээнд нэгдсэн удирдлага, арга зүйгээр хангах тогтолцоог бэхжүүлэх	2.3.1 Төрийн ба орон нутгийн байгууллагуудын дотоод аудитын нэгдсэн сүлжээг бүрдүүлэх 2.3.2 Улс даяар хийгдсэн дотоод аудитын талаарх мэдээллийг бүртгэн, нэгтгэх мэдээллийн сан байгуулах	Сангийн яам	2017-2018 оны 12 сар	Сервер 100 сая төгрөг
Стратеги зорилт 3 Дотоод аудитуудын практик чадавхийг сайжруулах	Стратеги 3.1: Дотоод аудиторын практик чадавхийг сайжруулах тогтолцоог бүрдүүлэх	3.1.1 Мэргэжлийн тасралтгүй сургалтын төлөвлөгөө боловсруулах	Сангийн яам Салбарын яамд ТЕЗ		
		3.1.2 Улсын салбарын дотоод аудиторын мэргэжлийн сургалтыг хэрэгжүүлэх төрийн бус байгууллагыг холбогдох хуулийн дагуу сонгон шалгаруулна.			
		3.1.3 Улсын салбарын ажилтнуудад зориулсан дотоод аудитын сургалт зохион байгуулах			
		3.1.4 Улсын салбарын удирдах албан тушаалтнуудад зориулсан дотоод аудитын сургалт зохион байгуулах			
		3.1.5 Улсын салбарын дотоод аудитын зааварлагч бэлтгэх сургалт зохион байгуулах			
		3.1.6 Улсын салбарын дотоод аудиторын мэдээллийн сан бүрдүүлэх			
		3.1.7 Улсын салбарын дотоод аудиторуудын туршлага солилцох уулзалтыг тогтмол зохион байгуулах			
	Стратеги 3.2 : Гарын авлага материал	3.2.1 Улсын салбарын дотоод аудитын гарын авлагын шинэчилсэн хувилбарыг боловсруулах	Сангийн яам	2017/06 сар	Хэвлэн олшруулах зардал тусгах
3.2.3 Улсын салбарын дотоод аудитын нэгдсэн системийн ашиглалтын гарын авлага боловсруулах. Сургалт хийх.					

		3.2.4 Олон улсын мэргэжлийн практикийн хүрээний шинэчилэлтийг холбогдох байгууллагатай хамтран орчуулж, дотоод аудиторуудад таниулах			Орчуулгын ба хэвлэлийн зардал гарна.
Стратеги зорилт 4 Дотоод аудитын чанарыг нэгдсэн түвшинд хүргэх	Стратеги 4.1: Чанарын баталгаажуулалтын хөндлөнгийн үнэлгээний тогтолцоог бүрдүүлэх	4.1.1 Чанарын баталгаажуулалтын хөтөлбөр боловсруулж хэрэгжүүлэх			
		4.1.2 Чанарын баталгаажуулалтын хөндлөнгийн үнэлгээний гарын авлага боловсруулах, сургалт зохион байгуулах			
		4.1.3 Дотоод аудитын чанарын баталгаажуулалтын үнэлгээний журам боловсруулж, батлуулах			
		4.1.4 Дотоод аудитын хөндлөнгийн үнэлгээний мэдээллийг нэгдсэн мэдээллийн санд тусгах			
	Стратеги 4.2: Чанарын баталгаажуулалтын дотоод үнэлгээний тогтолцоо бүрдүүлэх	4.2.1 Чанарын баталгаажуулалтын дотоод үнэлгээний гарын авлага боловсруулах, сургалт зохион байгуулах		2018.01.01-2018.12.31	
		4.2.2 Дотоод үнэлгээний журам боловсруулах			
		4.2.3 Дотоод үнэлгээний төлөвлөгөө боловсруулах			
		4.2.4 Дотоод үнэлгээний үр дүнг хүний нөөцийн ажлын үнэлгээтэй уялдуулах тогтолцоог бүрдүүлэх			

内部監査中期戦略計画（2017-2020）

大蔵省

2016年12月

前書

大蔵大臣 B.Choijilsuren

大蔵大臣の 2016 年度の...号通達の添付①

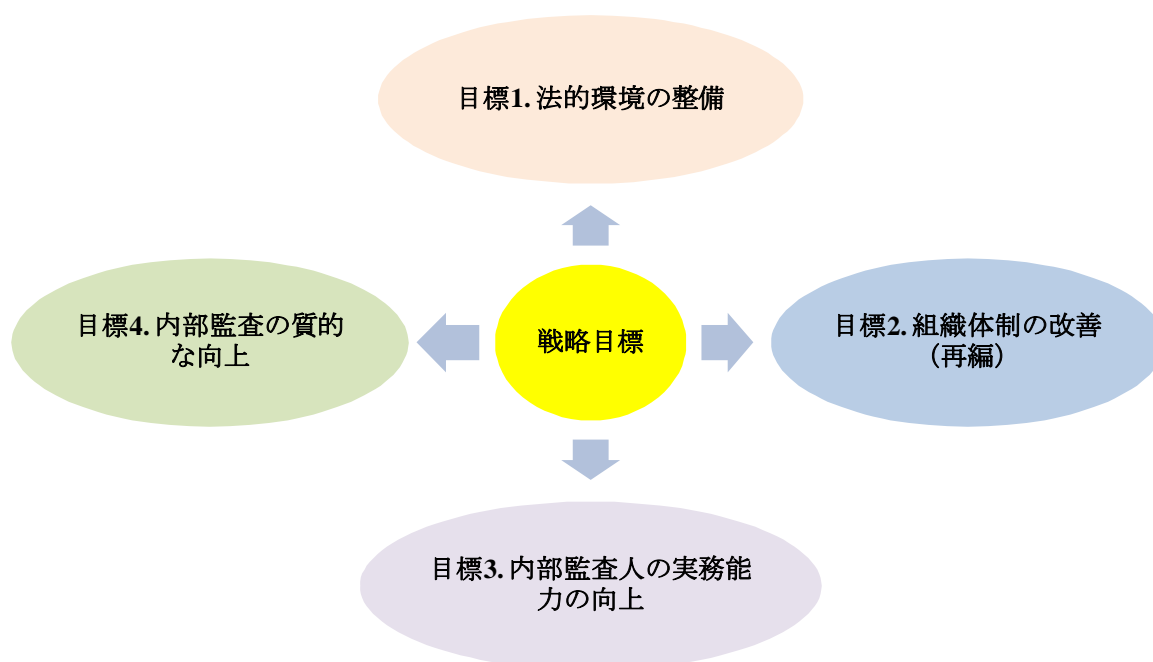
政府部門内部監査中期戦略**一. 総則**

モンゴル国政府部門内部監査制度の起点は、予算法の第 69 条 69.1 に「各予算統括管理者が法律の実施状況の監督、予算、負債、収支、各種プログラム、投資資金に対する財務検査を実施し、結果について評価及び助言を行い、リスクマネジメントを展開した内部監査局を設置し、内部監査人を雇う」という定めと、本法の第 69.5 に基づいて、内閣 2012 年 29 号決議によって制定された「内部監査規程」が承認された時である。本内部監査規程が 2015 年に内閣の決議で更新され、内部監査の一環としての財務検査機能を新たに導入した。予算法、内部監査規程において財務・予算を担当する行政中央機関が内部監査業務の技術指導をする立場になっており、政府部門の内部監査を国際基準に沿って発展させ、適切な内部統制制度を構築し、公共サービス、業務活動へのリスク削減、ガバナンスを強化させるという目標は「政府部門の内部監査中期戦略」を作成する根拠となる。

二. 戦略目的、目標**2.1 戦略目的**

「政府部門の内部監査中期戦略」の目的は内部監査の法的環境の整備、内部監査人の実務能力の向上、専門的なレベルの内部監査を実施するためである。

2.2 戦略目的を達成するために以下の目標を設定する。



三. 戦略の実施に関して順守すべき原則

- 3.1 大蔵省は政府部門の内部監査中期戦略計画に反映された活動実施に当たって中央及び地方政府機関に対する技術指導を提供する。
- 3.2 戦略実施によって発生する費用については国及び地方の予算編成の際に入れる。
- 3.3 適正に執行する義務が各段階の公共部門の管理者、内部監査担当部署または被監査局に与えられている。
- 3.4 戦略の内容または方針に変更を入れる場合は各関係者が意見を出して公開的に議論し、解決する。

四. 戦略目標に掲げた活動の実施

- 4.1 内部監査の法的環境の整備：
 - 4.1.1 政府部門の内部監査法案の提出・承認。
 - 4.1.2 承認された内部監査法との整合性をとった内部監査の実施に必要な関連規定の作成・承認。
- 4.2 組織体制の改善（再編）
 - 4.2.1 内部監査法との整合性を取り、内部監査局、内部監査委員会の組織体制確立。
 - 4.2.2 内部監査人の採用、報告ライン制度の整備。

4.2.3 内部監査の総合情報データベースの作成、内部監査の総括的な指導ができるような環境の整備

4.3 内部監査人の実務能力の強化

4.3.1 政府部門の内部監査人を育成する総合的な研修プログラムを作成し、その内容に関しては、法規定に基づいて専門的な機関に依頼する部分と大蔵省が担当する部分を明確にする。

4.3.2 政府部門の内部監査の総合情報システムに内部監査人の研修参加情報を入力し、人事評価制度と連携させ、業績評価に反映させる。

4.3.3 研修及び内部監査実施に必要な資料、マニュアルの作成、IPPFの更新。これらを内部監査実務に使用し、改善を行う。

4.4 内部監査の品質向上

4.4.1 内部監査の品質管理に関する評価規則の作成、承認。

4.4.2 内部監査の品質管理に関する外部評価プログラムを作成し、作成された内部監査の外部評価マニュアルを使用して実施する。外部評価マニュアルの改善・更新を行う。

4.4.3 品質管理の情報データベースを作成し、内部監査に関する情報をまとめ、情報システムに入力された監査成果に対して品質管理を実施する制度を整備。

4.4.4 内部監査にかかる内部評価制度の整備、必要なマニュアルと資料の作成、内部監査の品質管理に関する内部評価の成果を人事評価に応用する仕組みをつくる。

政府部門における内部監査中期戦略の実施計画
(2017-2020 年)

1

目標	戦略	実施活動	担当機関	期間	予算
戦略目的1 法的環境の整備	戦略 1.1：内部監査法及び関連規定、ガイドラインの作成、承認	1.1.1 法案の提出・承認 1.1.2 法律の広報活動（全国的な）	MOF 法務省	2017年6月25日まで	法律の広報活動に約30人/月
	戦略 1.2：内部監査法に適合した業務実施規則類の整備	1.2.1 内部監査法との整合性を取り、内部監査規定の改正・承認 1.2.2 内部監査委員会規定の改正、承認			
	戦略 1.3：内部監査業務実施に必要な法規定の改善	1.3.1 内部監査人倫理規定の作成、承認 1.3.2 複数組織での共有内部監査部門を設置に係る調整手続きに関する規定策定と承認			
戦略目的2 組織体制の改善（再編）	戦略 2.1：内部監査部門の体制改善	2.1.1 内部監査及び業績モニタリング担当部署の組織体制の再編（内部監査業務と業績モニタリング業務を分ける） 2.1.2 内部監査部門の活動への支援	MOF 各省 予算総括管理者（大臣）		
	戦略 2.2：内部監査の独立性を図る	2.2.1 監査委員会の再編（内部監査法に基づき） 2.2.2 内部監査の報告ラインの構築 2.2.3 内部監査人の採用制度の整備 2.2.4 内部監査人の賄賂及び不正行為防止のために適正な報酬制度を整備		2017年6月25日まで	
	戦略 2.3：内部監査の総括的な指導制度の強化	2.3.1 中央および地方府の内部監査総合ネットワークの構築 2.3.2 全国の内部監査に関する情報データベースの構築	MOF	2017-2018年12月	サーバー、ネットワークの予算
戦略目的3 内部監査人の実務能力の向上	戦略 3.1：内部監査人の実務的能力向上制度の整備	3.1.1 継続研修計画の策定	MOF 各省 予算総括管理者（大臣）		
		3.1.2 政府部門内部監査人に対する専門的研修を実施する非政府機関を法律に基づいて選定する			
		3.1.3 内部監査人に対する内部監査研修の実施			

		3.1.4 幹部職員に対する研修の実施			
		3.1.5 内部監査指導士の研修実施			
		3.1.6 政府部門内部監査人に関するデータベースの構築			
		3.1.7 内部監査人の実務経験に関する意見交換会を定期的の実施			
		戦略 3.2 : マニュアル、教材	MOF	2017年6月	印刷費
	3.2.1 内部監査マニュアルの更新				
	3.2.2 政府部門内部監査の総合データベースの利用に関するマニュアルの作成、関連研修の実施				
	3.2.3 IPPF の最新版の翻訳、内部監査人への関連研修の実施			翻訳費、印刷費	
戦略目的 4 内部監査の質的な向上	戦略 4.1 : 品質管理に関する外部評価制度の構築	4.1.1 品質管理計画の策定・実施			
		4.1.2 外部評価マニュアルの作成、関連研修の実施			
	4.1.3 外部評価規定の作成・承認 4.1.4 外部評価情報の総括データベースへの挿入				
戦略 4.2 : 内部監査の内部評価制度の整備	4.2.1 品質管理に関する内部評価マニュアルの作成、研修の実施 4.2.2 内部評価規定の作成 4.2.3 内部評価計画の策定 4.2.4 内部評価結果と人事成績評価の連携制度の整備		2018年1月1日- 2018年12月31日		

