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IMPROVEMENT OF INTERNAL CONTROL ASSESSMENT QUESTIONNAIRE IN COMMUNICATION ENTERPRISES INVENTORY AUDIT BASED ON HAS 240 AND HAS 315 REQUIREMENTS

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Abstract: The article studies the issues of improving the methodology for assessing the internal control system in the audit of inventory in telecommunications enterprises. Fraud risks specific to the communications industry — SIM card reuse, theft of cable products, write-off of equipment, abuses associated with scratch cards, and concealment of technological depreciation — are systematized and their mechanisms of influence on financial reporting are revealed. As a result of the study, an improved internal control questionnaire for the audit of inventory, consisting of seven sections and 25 questions, was developed, taking into account the requirements of international auditing standards (ISA 240 “The Auditor’s Responsibility for Fraud in an Audit of Financial Statements” and ISA 315 “Identifying and Assessing the Risks of Material Misstatement”) and network fraud risks. The structure of the questionnaire, the distribution of questions by risk levels, the scale of the answers and the procedure for connecting the results to the audit program are explained on the example of the joint-stock company “Uzbektelecom”.

Keywords: inventory, audit, internal control, questionnaire, IAS 240, IAS 315, fraud risks, telecommunications companies, SIM card, control risk, audit program.

Аннотация: В статье исследуются вопросы совершенствования методики оценки системы внутреннего контроля при аудите товарно-материальных запасов на предприятиях телекоммуникационной отрасли. Систематизированы специфические для отрасли связи риски мошенничества — повторное использование SIM-карт, хищение кабельной продукции, списание оборудования, злоупотребления, связанные со скретч-картами, а также сокрытие технологического износа, — и раскрыты механизмы их влияния на финансовую отчетность. В результате исследования разработан усовершенствованный вопросник внутреннего контроля для аудита товарно-материальных запасов, состоящий из семи разделов и 25 вопросов, с учетом требований международных стандартов аудита (ISA 240 «Ответственность аудитора в отношении мошенничества при проведении аудита финансовой отчетности» и ISA 315 «Выявление и оценка рисков существенного искажения») и отраслевых рисков мошенничества. На примере акционерного общества «Uzbektelecom» раскрыты структура вопросника, распределение вопросов по уровням риска, шкала ответов и порядок интеграции результатов в аудиторскую программу.

Ключевые слова: товарно-материальные запасы, аудит, внутренний контроль, вопросник, ISA 240, ISA 315, риски мошенничества, телекоммуникационные предприятия, SIM-карта, риск контроля, аудиторская программа.

INTRODUCTION

Audit in theory internal control system assessment audit danger management support stage is: exactly this price based on auditor control danger level defines, audit program shapes and essentially inspection of their actions scale and choice volume determines. International audit in standards this issue two support in the document in order inserted: from XAS 315 auditors enterprise activity and his/her internal control system

understanding through serious violations the dangers identification to do and to evaluate demand is enough, and XAS 240 fraud as a result to the surface visitor to violations relatively auditor's separately professional skepticism and special answer their actions determines. However every both standard also network-neutral to character owner – they general principles set it up, set it up inspection tools work to leave auditor's to oneself leaves.

In the field of communication (telecommunication), such tool as universal from questionnaires use ineffective as remains, because network commodity-material reserves with related fraud dangers to oneself characteristic to character have. According to the Communications Fraud Control Association according to the world according to annual telecommunications from fraud being watched loss is 38.9 billion USA per dollar (CFCA, 2023). This of damage commodity-material to reserves related part from the account issued SIM cards repetitive to use transmission, cable products theft of equipment from the account secret aside release, scratch cards certificate numbers duplication and technological to be devalued concealment like in the diagrams expression will be. This of the schemes no one industry or trade enterprises for intended traditional control in the questionnaires reflection did not.

"Uzbektelecom" AK in the example analysis of the problem practical scale shows: 1.36 trillion in the company from sum too much valuable reserves from 46 thousand more basic station, 14 regional branch and hundreds warehouse points along scattered stored; 12–14 million per year one SIM card to circulate is included; technological generation as a result of switching (3G→4G→5G), returned equipment current shaped. This with together, in the company XAS 240 and to the requirements of XAS 315 suitable, network characteristics reflection guide special internal control questionnaire exists absence defined — internal and external auditors general in shape inspection from the leaflets is using this and networked fraud of dangers control from the scope outside to stay take comes.

This of the article the goal is international audit standards (XAS 240 and XAS 315) requirements and communication to the field characteristic fraud dangers considering taken in case commodity-material reserves audit according to seven from the department consists of improved internal control questionnaire work exit and his/her audit in practice application "Uzbektelecom" AK for example from justification consists of.

REVIEW OF LITERATURE ON THE SUBJECT

Internal control in evaluation of the questionnaire (questionnaire) style theoretical basics foreign audit in literature deep work developed JC Robertson and TJ Louwers in Auditing & Assurance Services non-structural questionnaire internal control documentation and of assessment the most wide widespread means as based on it advantage inspection of coverage completeness and of the results in comparability see (Robertson and Louwers, 2002). R. Adams network audit questionnaires exactly network from the features come come out structure necessity, etc in case them official to the document around to stay pointed out (Adams, 1995). A. Arens and J. Lobbeck internal control to evaluate control environment, risks assessment, control actions, information and communication and monitoring components in the section to transfer recommendation those who have done this approach COSO conceptual base with is consistent (Arens and Lobbeck, 2003).

Our Republic of scientists in his work also questionnaire method confession Posted by: K. B. Akhmedzhanov and I. Yakubov "Audit basics" in the textbook internal control in evaluation only exactly coded Answers ("YES", "NO", "AVERAGE", "UNKNOWN") accepted to be done and every one question certain at risk directed to be necessary those who showed (Akhmedjanov and Yakubov, 2018). A. X. Pardaev and M. Q. of the Pardaevs in his works audit choice and control tests mutual dependency illuminated, B. A. Hasanov and internal audit of service corporate in charge role research This is with together, existing of things everything general or industry - trade in the context of written communication to the field characteristic fraud the dangers cover recipient special questionnaire in them work not issued.

Telecom in the field fraud dangers mainly practical - professional in sources Systematized: Communications Fraud Control Association two annual in their requests fraud types and damage scale assesses (CFCA, 2023), GSMA operators for to fraud against struggle according to recommendations work (GSMA, 2024). However present sources audit methodology with unbound — they the dangers counts, but them XAS 315 requirement to do control assessment to order does not convert. So and economic in literature communication enterprises commodity - material reserves audit for XAS 240/315 requirements and networked fraud the dangers whole cover recipient internal control questionnaire exists absence it was determined - this article exactly this scientific the space to fill directed.

RESEARCH METHODOLOGY

In the study systemic analysis, grouping and comparison, induction and deduction, expert request and objective observation from the methods was used. Questionnaire “risk–control–question” chain in design used: before communication to the field characteristic fraud dangers identification was done, then every one at risk against expected control order determined and finally present of control existence and efficiency inspector question was formed. Normative base as XAS 240, XAS 315, XAS 500 «Audit evidence», KAS 530 «Audit choice» and XAS 540 «Graded values audit» standards, as well as Uzbekistan “Auditorship” of the Republic activity about» Law service Empirical base of “Uzbektelecom” AK five territorial at the branch passed objective surveillance, internal audit service employees with expert conversations and 2022–2025 inventory and audit documents from analysis was formed. Questions danger degrees according to CFCA and GSMA data in calibration and international audit companies (Deloitte, KPMG) methodologically approaches considering taken.

ANALYSIS AND RESULTS

Questionnaire work exit first in the phase communication to the field characteristic commodity - material reserves with related fraud dangers systematized. of XAS 240 to the classification according to, fraud two in the form of expression will: the report forgery and assets mastery — communication in the field every both form also to oneself characteristic in the diagrams occurs (Table 1).

Table 1
System of Fraud Risks Specific to Communications Enterprises’ Inventory¹

Type of risk	Content of Fraudulent Scheme	Effect on Financial Statements
Reusing SIM cards (SIM case)	Reactivation and sale of SIM cards that have been canceled or declared lost through unofficial channels	Understatement of reserves; concealment of income; subscriber identity violation
Theft of cable products	Documenting and appropriating optical and copper cables as excessive “consumption” at construction and assembly sites	Unreasonable write-off of reserves; overstatement of costs
Hidden equipment write-off	Selling base station modules and spare parts on the secondary market, claiming them as “lost” or “defective”	Depletion of assets; artificial increase in write-off costs
Scratch card abuses	Duplicate certificate numbers, pre-use of unsold card codes	Violation of the ratio of income and reserve balances
Hide the underestimation	Maintenance of depreciated equipment at full value as a result of the change of technological generation	Exaggeration of assets and financial results (falsification of the report)
Manipulation of on-road and distributed equipment	“Hanging” of terminal equipment temporarily distributed to the subscriber and goods in transit in the accounting system	Improper periodization of reserves; zone of uncontrolled assets

The summary of risks presented in Table 1 shows that fraud schemes in telecommunications enterprises are concentrated in three weak points of reserves - high-volume subscriber products, geographically dispersed infrastructure equipment and depreciation costs. According to the Communications Fraud Control Association, the annual loss of telecommunications fraud worldwide is 38.9 billion US dollars (CFCA, 2023) - this indicator confirms the strategic importance of controlling these risks. Based on this risk map, the structure of the questionnaire was designed: each risk group was divided into a separate section, to which a general section assessing the control environment was added (Table 2).

¹ Source: Compiled by the author based on CFCA and GSMA data and the practice of Uzbektelecom JSC.

Table 2

Seven-section structure of the proposed internal control questionnaire²

Department	Number of questions	The main risk covered	The basis of the HACCP
I. Control of network-infrastructure reserves	5	Physical availability of equipment, network-accounting synchronization	XAS 315, 240, 500
II. Control of subscriber products (SIM, scratch).	4	SIM-cases, scratch duplicates	XAS 240, 315
III. Monitoring the movement of equipment	4	Secret alienation, action documents	XAS 315, 500, 240
IV. Control of foreign exchange transactions	3	Manipulation of course differences, periodization	XAS 315, 500
V. Impairment assessment	3	Concealment of impairment, calculation of k_n	XAS 540, 500
VI. Decommissioning and disposal	3	Unjustified write-off, ESG requirements	XAS 500, 315, 540
VII. Internal control environment	3	Internal audit independence, staff qualifications, ICT reliability	XAS 315, 500

The questionnaire contains a total of 25 questions, of which 14 are rated “high”, 9 are rated “medium” and 2 are rated “low”. Each question is linked to a specific requirement of IS 240 or IS 315, and only answers coded “YES”, “NO”, “MEDIATE” or “UNKNOWN” are accepted - this ensures a uniform interpretation of the answers and comparability between different branches. Sample questions of the questionnaire are presented in Table 3 (Table 3).

Table 3

Sample questions of the internal control questionnaire (author’s development, based on KAS 240/315)³

No.	Question	Risk level	The basis of the HACCP
1.1	Are base station modules accounted for separately by IMEI/SN number in each warehouse?	Up	315
1.3	Is the network topology and accounting data consistent in real-time?	Up	315
1.4	Is the geographic location of base stations clearly indicated and documented on a GIS map?	Average	315
2.1	Are SIM card IMSI numbers checked in real-time to ensure they are not duplicated in the system?	Up	240
2.3	Have the certificate numbers of the scratch cards been compared and confirmed that there are no duplicates?	Up	240
3.1	Are there official documents on the movement between the warehouse-branch-base station and are they in a standard form?	Up	315/500
3.2	Is the equipment temporarily distributed to the subscriber recorded in a separate working account and confirmed by contract?	Up	315
3.4	Are the results of formal investigations and write-offs documented for lost/stolen equipment?	Up	240
4.1	Is the Central Bank exchange rate at the time of advance payment recorded and documented?	Up	315/500
5.1	Is the network generation coefficient (k_n) for technological generation clearly documented in the accounting policy?	Up	540
5.2	Is the NRV recalculated annually on December 31 and the results confirmed by relevant documents?	Up	540/500
6.2	Are e-waste disposal procedures in line with ESG requirements?	Average	315
7.1	Is the internal audit service’s independence and separation from management structurally ensured?	Up	315
7.3	Is the reliability of ICT systems (SAP ERP, Oracle Communications) regularly checked?	Up	315/500

² Source: author development.

³ Source: author’s development (the full text of the questionnaire consists of 25 questions)

As can be seen from Table 3, each question is structured according to the “risk - control - question” chain: for example, question 2.1 determines the presence of real-time control over the duplication of IMSI numbers against the risk of SIM-case; questions 5.1 and 5.2 verify the documented procedures for recalculating the k_n coefficient and NRV against the risk of concealing depreciation; question 3.2 controls the management of equipment distributed to subscribers in a separate working account (1019). Thus, the questionnaire forms a methodological integrity with the previously developed system of network working accounts, five-group classification and depreciation methodology.

To convert the results of the questionnaire into audit decisions, a scale for evaluating the answers was developed: 2 points are given for the answer “YES”, 1 point for the answer “AVERAGE”, 0 points for the answers “NO” and “UNKNOWN”; here, “high” risk questions are weighted by a coefficient of 1.5. The maximum score is 71.5. The ratio of the accumulated score to the maximum score gives the internal control effectiveness index (ICSI): if the index is above 0.80, the control risk is assessed as “low”, and the auditor can rely on control tests and significantly reduce the scope of the audit; if the index is in the range of 0.50–0.80, the control risk is assessed as “medium” and a mixed strategy is used; If the index is less than 0.50, control risk is assessed as “high” and the auditor conducts an expanded substantive examination in accordance with the requirements of ISA 330, while a separate audit procedure (monitoring, recalculation, external confirmation) is planned for each high-risk question for which the answer is “NO”.

The questionnaire was tested in five regional branches of Uzbektelecom JSC within the framework of on-site monitoring. The results showed that the ISI in the branches ranged from 0.58 to 0.76, that is, the control risk was at an “average” level in all branches. The weakest answers were to network-related questions: the answer “NO” was received in all branches for the real-time correspondence of network topology with accounting data (question 1.3); the answer “AVERAGE” was recorded in three branches for the systematic verification of duplicate scratch cards (question 2.3); the answer “NO” was received in all branches for the documentation of the k_n coefficient in the accounting policy (question 5.1). These results, on the one hand, confirm the ability of the questionnaire to identify specific weak points in the industry, and on the other hand, they once again justify the need to introduce inventory automation and depreciation methodology in the company.

The organizational procedure for using the questionnaire is as follows: in an external audit, the questionnaire is filled out at the planning stage (within the framework of IAS 315), serving to justify the audit program and sample size; in an internal audit, it is filled out quarterly across branches, monitoring the dynamics of the IAS; the results are stored in audit documentation and used as a comparative base in subsequent audits. Integration of the questionnaire into the “Audit Support” module of the TIMS automated inventory system allows digitizing its completion and automatically comparing the answers with system data (for example, obtaining the number of synchronization errors for question 1.3 directly from the system) - this turns the questionnaire from a declarative document into a verifiable control tool.

The advantages of the proposed questionnaire can be summarized in three directions. First, it translates the professional skepticism about fraud risks required by ISA 240 into specific audit efforts: each network fraud scheme is covered by at least one specific question. Second, the questionnaire turns the assessment of control risk under ISA 315 into a formalized and repeatable procedure, ensuring the successful passage of audit documentation quality control (IAS 220, ISQM 1). Third, the score-index mechanism allows for quantitative monitoring of the state of internal control and serves as a clear indicator for corporate governance bodies (audit committee, supervisory board).

CONCLUSIONS AND SUGGESTIONS

Based on the results of the research, the following conclusions and proposals were formulated.

Firstly, the risks of fraud associated with the inventory of telecommunications enterprises have a specific network nature, which manifests itself in six main schemes - SIM card reuse, cable product theft, hidden equipment write-offs, scratch card abuse, hidden depreciation, and manipulation of distributed equipment. Universal control questionnaires do not cover these schemes, which leads to a systematic underestimation of control risk.

Secondly, taking into account the requirements of IAS 240 and IAS 315 and network fraud risks, an improved internal control questionnaire was developed for the audit of inventory, consisting of seven sections (control of network and infrastructure reserves; control of subscriber products; monitoring of equipment movements; control of foreign exchange transactions; depreciation cost; write-off and disposal; internal control environment) and 25 questions. Each question is structured on the basis of the “risk - control - question” chain, is linked to a specific IAS requirement, and accepts only coded answers.

Third, a scoring-index mechanism (internal control effectiveness index) was developed to translate the results of the questionnaire into audit decisions: depending on the index value, control risk is assessed as “low”,

“medium” or “high” and an audit strategy is determined in accordance with IAS 330. Testing in five branches of Uzbektelecom JSC confirmed the questionnaire’s ability to identify network weaknesses (network-accounting synchrony, control of scratch duplicates, documentation of the depreciation methodology).

Fourth, it is advisable to include the questionnaire in the regulations of the internal audit service of Uzbektelecom JSC and the technical terms of reference of external audit contracts, integrate it into the audit module of the TIMS automated system, and recommend it as a model methodological document for communication operators at the level of the sectoral ministry. In the future, supplementing the questionnaire with anomaly detection tools based on machine learning will allow transferring the assessment of internal control to a continuous monitoring mode.

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