

INNOVATION SCIENCE AND TECHNOLOGY

ISSUE 7, PART 1 / JULY 2026

 Acceptance of papers



**Acceptance of
papers**

Published monthly



Topics

economics,
technology, social
sciences



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THE SCIENTIFIC-POPULAR ELECTRONIC
JOURNAL **"INNOVATION SCIENCE AND
TECHNOLOGY"** HAS BEEN REGISTERED
UNDER THE NUMBER **C-5669633** BY THE
AGENCY FOR INFORMATION AND MASS
COMMUNICATIONS (AOKA) OF THE
REPUBLIC OF UZBEKISTAN, EFFECTIVE
FROM OCTOBER 9, 2024.

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The scientific electronic journal "Innovation Science and Technology" has been included in the list of scientific publications recommended for the publication of main scientific results of dissertations for the award of PhD and DSc degrees in economics and technical sciences, in accordance with the Resolution No. 370 of the Presidium of the Higher Attestation Commission of the Republic of Uzbekistan, dated May 8, 2025.

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THE NATURE, DEFINITION AND CLASSIFICATION OF INTERNAL AUDIT OF PUBLIC PROCUREMENT

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Abstract. This article examines the economic nature and theoretical foundations of internal audit of public procurement. It assesses the applicability of existing definitions of internal audit to the public procurement context and proposes an author's definition of "internal audit of public procurement". Based on this definition, the study distinguishes internal audit of public procurement from traditional financial audit and identifies its specific characteristics. It also develops a multidimensional classification of internal audit of public procurement based on six criteria. The findings contribute to strengthening the theoretical and methodological foundations of public procurement auditing and support its development as a distinct area of audit activity.

Keywords: public procurement, internal audit, internal audit of public procurement, financial audit, compliance audit, audit classification, budget-funded organisations, risk, transparency.

Аннотация. В статье исследуются экономическая сущность и теоретические основы внутреннего аудита государственных закупок. Оценивается применимость существующих определений внутреннего аудита к сфере государственных закупок и предлагается авторское определение понятия «внутренний аудит государственных закупок». На основе данного определения внутренний аудит государственных закупок разграничивается с традиционным финансовым аудитом и выявляются его специфические особенности. Кроме того, разработана многомерная классификация внутреннего аудита государственных закупок по шести критериям. Полученные результаты способствуют укреплению теоретических и методологических основ аудита государственных закупок и его развитию в качестве самостоятельного направления аудиторской деятельности.

Ключевые слова: государственные закупки, внутренний аудит, внутренний аудит государственных закупок, финансовый аудит, аудит соответствия, классификация аудита, бюджетные организации, риск, прозрачность.

INTRODUCTION

Public procurement represents a significant component of government expenditure and serves as a key mechanism through which the public sector meets its demand for goods, works, and services. Given its scale and economic importance, effective oversight of procurement procedures, compliance with applicable requirements, and the efficient use of public funds are essential.

At the same time, public procurement is an area that may be exposed to integrity-related risks, reduced competition, and the inefficient or non-compliant use of budgetary resources. Under such conditions, internal audit, as an internal and operationally close component of public procurement oversight, plays an important role in identifying risks at an early stage and reducing the likelihood of irregularities. In the Republic of Uzbekistan, the public procurement system is being progressively reformed. In particular, the adoption of Law of the Republic of Uzbekistan No. O'RQ-684 of 22 April 2021 "On Public Procurement" established the principal legal framework governing public procurement, while the institutional framework for internal audit continues to be developed [1].

However, neither the academic literature nor professional practice provides a single and precise definition of the concept of "internal audit of public procurement". Moreover, its distinction from traditional financial audit and its classification have not been sufficiently developed. This may constrain the further development of public procurement auditing as a distinct area of audit activity. Accordingly, the purpose of this article is to clarify the nature of internal audit in public procurement, propose an author-defined interpretation of the concept, and develop a multidimensional classification framework.

In recent years, the public procurement system in the Republic of Uzbekistan has undergone substantial reform. These reforms have been implemented within the framework of Law of the Republic of Uzbekistan No. O'RQ-684 of 22 April 2021 "On Public Procurement" and Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 865 of 20 December 2024 "On Approval of the Strategy for Improving and Developing the Public Procurement System for 2025–2027" [1; 2]. Procurement procedures have increasingly been transferred

to electronic platforms, including the xarid.uzex.uz electronic trading system, and measures have been taken to strengthen oversight of public procurement. In the context of these reforms, developing the theoretical foundations of internal audit in public procurement and organising it in accordance with contemporary requirements have acquired particular importance.

LITERATURE REVIEW

Public procurement and auditing have been widely examined by both international and domestic scholars. The legal and economic dimensions of public procurement have been analysed extensively by Arrowsmith (2014) and Thai (2009), who developed theoretical principles and institutional frameworks for the effective organisation and management of public procurement systems. Smotrinskaya (2009) further developed the theoretical foundations of the economic nature of public procurement and the institution of public contracting.

The theory and practice of internal auditing are systematically presented in the works of Sawyer et al. (2012) and Moeller (2016). These studies conceptualise internal auditing as an independent and objective activity designed to improve organisational operations, strengthen risk management, and enhance governance and control processes. Issues relating to public financial control and auditing have also been investigated by Burtsev (2002) and Sonin (2007), while Kazakova (2019) systematised contemporary types of audit and their methodological foundations.

In Uzbekistan, accounting and auditing issues have been examined by Ilhamov (2018), while Abdieva (2022) specifically addressed the improvement of internal audit quality in accordance with international standards. These studies contribute to the development of the organisational and methodological foundations of auditing in the national context. At the international level, the Global Internal Audit Standards issued by the Institute of Internal Auditors (IIA, 2024), together with INTOSAI's ISSAI 4000 and GUID 5280, provide important professional and methodological guidance for internal auditing, compliance auditing, and public procurement auditing.

A review of the existing literature indicates that, although public procurement and internal auditing have been extensively examined as separate areas of research, insufficient attention has been devoted to defining and classifying internal audit of public procurement as an integrated and distinct concept. In particular, the differences between public procurement auditing and traditional financial auditing, as well as the multidimensional classification of internal audit of public procurement, have not been sufficiently substantiated in the academic literature. This gap determines the relevance of the present study.

International professional standards play an important role in establishing the methodological foundations of auditing. The Global Internal Audit Standards issued by the Institute of Internal Auditors in 2024 define contemporary principles and requirements governing internal audit activities. INTOSAI's ISSAI 4000 establishes the principles and requirements of compliance auditing, while GUID 5280 provides specific guidance for auditing public procurement in the public sector. These documents constitute an important theoretical and methodological basis for developing the concept of internal audit in public procurement.

International studies have generally examined public procurement from legal, economic, and institutional perspectives, whereas internal auditing has primarily been considered as an instrument of governance, risk management, and control. Domestic studies have focused mainly on the organisation and improvement of auditing and internal audit practices in Uzbekistan. However, systematic research integrating these two areas into a comprehensive concept of internal audit in public procurement—including its definition, principles, functions, and classification—remains limited. This research gap determines both the relevance and the academic novelty of the present article.

RESEARCH METHODOLOGY

The study employed a range of scientific research methods. The method of conceptual abstraction was used to identify the nature of internal audit in public procurement through its essential characteristics. The methods of analysis and synthesis were applied to decompose existing definitions into their constituent elements and to formulate an integrated author-defined interpretation on that basis.

Comparative analysis was used to compare internal audit in public procurement with traditional financial audit across a number of criteria. Classification and systems-based approaches provided the foundation for developing a multidimensional classification of internal audit in public procurement. Logical synthesis and generalisation were used to formulate the conclusions and recommendations.

The study also applied inductive and deductive reasoning. General conclusions were derived by synthesising the risks inherent in individual stages of the procurement process, while the specific characteristics of procurement auditing were identified on the basis of general audit principles. In addition, international auditing

standards issued by INTOSAI and the IIA, as well as international practices, were comparatively examined, and their applicability to the institutional context of Uzbekistan was assessed.

ANALYSIS AND RESULTS

To clarify the nature of internal audit in public procurement, it is first necessary to define the economic substance of public procurement itself. Public procurement is the process of acquiring goods, works, and services for public needs using budgetary and extra-budgetary funds. It consists of successive stages, including procurement planning, determination of the initial price, selection of the procurement method, evaluation of bids, contract award, and contract performance. Each stage involves specific risks and the potential for irregularities, thereby requiring a specialised audit approach.

Public procurement performs several important functions in the economy. Its economic function is reflected in meeting public needs at an optimal cost; its social function relates to satisfying the population's needs in education, healthcare, and other public services; and its regulatory function is manifested in promoting market competition and supporting domestic producers. The effective performance of these functions depends on procurement procedures being lawful, competitive, and transparent, which, in turn, determines the need for internal audit.

Public procurement is based on a number of fundamental principles, including competition, openness and transparency, the efficient use of funds, equal treatment of participants, and the accountability and controllability of procurement procedures. Internal audit in public procurement examines and promotes compliance with these principles. In this respect, internal audit constitutes an important component of the public procurement system and contributes to its lawful, transparent, and effective operation.

Each stage of the public procurement process is associated with particular risks. At the planning stage, procurement needs may be unjustifiably determined or procurement plans may be repeatedly amended. During the determination of the initial price, the estimated procurement value may be overstated. At the stage of selecting the procurement method, competitive procedures may be avoided without sufficient justification. During bid evaluation, the principle of impartiality may be violated. At the stages of contract award and performance, risks may arise from unlawful amendments to contractual terms or payments for works that have not actually been completed. Internal audit in public procurement is aimed at systematically identifying and assessing these risks at every stage of the procurement cycle.

The volume of public procurement in Uzbekistan has been increasing from year to year. Budget-funded organisations, including institutions operating in education, healthcare, and other social sectors, are major public purchasers. In the education sector, for example, substantial procurement is undertaken for the construction and equipping of schools and preschool institutions, the provision of catering services, and the acquisition of textbooks. Under these conditions, the role and importance of internal audit in public procurement are increasing, making the development of its theoretical foundations a matter of particular relevance.

The Institute of Internal Auditors provides a general definition of internal auditing, according to which internal audit is an independent and objective assurance and consulting activity designed to improve an organisation's operations. However, this general definition does not fully reflect the specific characteristics of public procurement, including the multi-stage nature of the procurement process, the particular emphasis placed on legal compliance, and the importance of competition and transparency. A specialised definition adapted to the public procurement context is therefore required.

A definition of internal audit has also been established at the national level, focusing on the assessment of the legality and efficiency of budget-funded organisations' activities. However, the existing definitions are general in nature and do not separately identify the specific stages, risks, and evaluation criteria inherent in public procurement. Consequently, in practice, procurement-related issues may be examined as part of broader financial reviews, with limited use of audit procedures specifically tailored to the procurement process. This further reinforces the need for a clear definition of internal audit in public procurement.

Based on the preceding analysis, the following author-defined interpretation is proposed:

Internal audit of public procurement is a distinct functional area of internal audit activity aimed at independently and objectively assessing the legality, economy, efficiency, and effectiveness of the public procurement process and all of its stages within a budget-funded organisation, in accordance with international auditing standards and the national regulatory framework; providing recommendations in response to identified risks and deficiencies; and promoting the rational and transparent use of public funds.

This definition reflects several important characteristics of internal audit in public procurement. First, it identifies the procurement process and all of its stages as the object of the audit. Second, the assessment criteria encompass not only legality but also economy, efficiency, and effectiveness—the three dimensions of performance auditing. Third, the principal purpose of the audit is to promote the transparent and rational use of

public funds. Fourth, internal audit in public procurement is recognised as a distinct functional area of internal audit activity.

Internal audit in public procurement is based on a number of fundamental principles. The principle of independence requires auditors not to be directly involved in the procurement process. The principle of objectivity requires audit conclusions to be impartial and evidence-based. The principle of professional competence requires auditors to possess appropriate knowledge and skills in procurement legislation and audit methodology. The risk-based principle requires audit resources to be directed towards procurement activities associated with the highest levels of risk. Compliance with these principles ensures the quality and reliability of the audit.

Internal audit in public procurement performs the following principal functions: the control function, involving verification of the legality and procedural correctness of procurement activities; the preventive function, involving the identification and prevention of risks and irregularities before they materialise; the advisory function, involving the provision of well-founded recommendations for improving procurement procedures; and the information function, involving the communication of information to management concerning the current state of procurement activities and the risks associated with them. The integration of these functions determines the effectiveness and added value of internal audit in public procurement.

The proposed definition makes it possible to clearly distinguish internal audit in public procurement from traditional financial audit. These two types of audit differ across several important criteria, as presented in Table 1.

Table 1

Comparative Analysis of Internal Audit in Public Procurement and Traditional Financial Audit

Criterion	Traditional Financial Audit	Internal Audit of Public Procurement
Primary objective	To provide assurance on the reliability of financial statements	To assess the legality and effectiveness of the procurement process
Audit object	Financial statements and accounting transactions	The procurement process and all of its stages
Scope	Financial information relating to prior periods	The entire procurement cycle, from planning to contract execution
Assessment criteria	Accounting standards	Public procurement legislation, contractual requirements, and ISSAI and IIA standards
Key risks	Errors and material misstatements	Collusive practices, integrity-related risks, and reduced competition
Timing	Predominantly subsequent (retrospective) audit	An integrated combination of preventive, concurrent, and subsequent audit
Final output	Auditor's report	Recommendations and risk-mitigation measures

Source: Developed by the author.

As shown in the table, internal audit of public procurement differs substantially from traditional financial audit in terms of its purpose, object, scope, criteria, and methodological approach. These distinctions confirm the need to recognise internal audit of public procurement as a separate area of audit activity.

It should be noted that internal audit of public procurement does not exclude the elements of financial audit; rather, it supplements them with compliance and performance audit procedures tailored to the specific characteristics of the procurement process. In other words, internal audit of public procurement is comprehensive in nature, as it simultaneously assesses the legality of procurement procedures through compliance auditing, the efficient use of funds through performance auditing, and the accuracy of financial transactions through financial auditing. This integrated approach represents a distinctive feature of internal audit in public procurement and may enhance its practical value.

Internal audit of public procurement occupies a distinct position within the overall system of control and oversight. On the one hand, it is conducted within the organisation as an integral component of the internal control system. On the other hand, it is closely interconnected with the activities of external audit bodies, including the Chamber of Accounts, and public financial control authorities. A key advantage of internal audit is its proximity to the procurement process, which enables risks to be identified at an early stage. This enhances its capacity to perform a preventive function.

To provide a comprehensive academic description of internal audit in public procurement, it is important to develop an appropriate classification framework. Such a classification makes it possible to understand the various dimensions of audit in a systematic manner and to select the most appropriate type of audit in practice. Accordingly, the author proposes a multidimensional classification of internal audit in public procurement based on six criteria, as presented in Table 2.

Table 2
Multidimensional Classification of Internal Audit in Public Procurement

Classification Criterion	Types of Audit
By timing	Preventive (ex ante), concurrent, and subsequent (retrospective) audit
By scope of stages covered	Comprehensive audit (covering the entire procurement cycle) and thematic audit (focused on a specific stage or issue)
By audit entity	Internal audit (conducted by the organisation's internal audit service) and external audit (conducted by the Accounts Chamber or an independent auditor)
By subject matter	Compliance audit, performance audit, and financial audit
By audit method	Full-scope examination, sample-based examination, and remote audit based on documentary analysis
By degree of automation	Traditional (manual) audit and digitalised audit based on continuous monitoring

Source: Developed by the author.

The proposed classification encompasses the various dimensions of internal audit in public procurement. Classification by timing distinguishes between preventive audit, aimed at mitigating risks before they materialise; ongoing audit, conducted on a continuous basis; and subsequent audit, focused on evaluating results after completion. Classification by scope determines whether the audit covers the entire procurement cycle or only a particular stage. Classification by audit subject differentiates between internal and external audit.

Classification by audit content includes compliance, performance, and financial auditing in accordance with international standards. Classification by method distinguishes between comprehensive examination, sampling-based audit, and audit procedures based on data analytics. The degree of automation is particularly important in the current context, as it reflects the transition from traditional manually conducted auditing to digitalised and continuous monitoring.

The practical significance of the proposed classification lies in enabling auditors to select the most appropriate type of audit for a particular situation. For example, preventive and comprehensive auditing may be appropriate for large, high-risk procurements, whereas ongoing and thematic auditing may be more suitable for routine, low-risk procurements. Such differentiation promotes the efficient allocation of audit resources and directs audit attention towards the areas of greatest significance.

International experience also confirms the need to develop internal audit in public procurement as a distinct area of audit activity. South Korea's KONEPS electronic procurement system and its mechanisms for detecting collusive bidding, together with Ukraine's ProZorro open-data platform, demonstrate the practical effectiveness of digitalisation and data analytics in public procurement auditing. These examples substantiate the relevance and future potential of the "degree of automation" criterion included in the proposed classification.

The theoretical significance of the proposed definition and classification lies in establishing internal audit in public procurement as a distinct analytical concept. This contributes to the development of audit theory and provides a basis for further research in public-sector procurement auditing. Its practical significance is reflected in the opportunities it creates to standardise audit practice, improve auditor training programmes, and strengthen the effectiveness of oversight over public procurement.

The developed definition and classification reinforce the theoretical foundations of internal audit in public procurement and provide a methodological basis for its practical application. This, in turn, may contribute to improving public procurement oversight, reducing the risk of irregularities, and promoting the efficient use of budgetary resources.

CONCLUSIONS AND SUGGESTIONS

Based on the findings of the study, the following conclusions were drawn regarding the nature, definition, and classification of internal audit in public procurement.

First, public procurement is a multi-stage and high-risk process and therefore requires a specialised internal audit approach. General definitions of internal audit do not fully capture the specific characteristics of the public procurement sphere.

Second, the author-defined interpretation of internal audit in public procurement clearly identifies its object—the procurement process and its individual stages—its assessment criteria—legality, economy, efficiency, and effectiveness—and its purpose—ensuring transparency and the rational use of public funds. It therefore provides a basis for recognising internal audit in public procurement as a distinct area of audit activity.

Third, internal audit in public procurement differs substantially from traditional financial audit in terms of its purpose, object, scope, criteria, and methodological approach. These differences confirm its status as a separate area of auditing.

Fourth, the developed multidimensional classification based on six criteria makes it possible to describe

internal audit in public procurement systematically and to select the most appropriate type of audit in practice. It is recommended that the findings of the study be used in developing methodological guidance on public procurement auditing and in the training of internal audit personnel.

Fifth, the further development of the concept of internal audit in public procurement requires the elaboration of its methodological foundations, including approaches to risk assessment, materiality determination, and the design of audit procedures. Further research in these areas may contribute to modernising oversight of public procurement and ensuring the efficient use of budgetary resources.

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Proofreader: Zokir ALIBEKOV

Layout and Designer: Oloviddin Sobir ugli

2026. № 7

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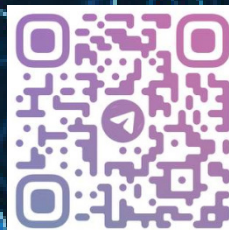
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