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# ADAPTING INTERNAL AUDIT STANDARDS IN BUDGET ORGANIZATIONS TO PUBLIC PROCUREMENT PRACTICES

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**Abstract.** This article examines the adaptation of internal audit standards to public procurement practices in budget organizations. The study analyzes the specific features of the public procurement process, including needs identification, planning, preparation of tender documentation, bid evaluation, contract award, execution, and monitoring from the perspective of internal audit standards. The article argues that general internal audit standards should be aligned with the legal, financial, and performance-related criteria inherent in public procurement activities. The literature review highlights scholarly approaches linking internal audit with procurement performance, internal controls, consistency with international standards, performance auditing, and the strengthening of the advisory role of audit. The practical findings show that effective adaptation of internal audit standards to procurement practice is achieved through three main components: the evidence base, control points, and monitoring of recommendation implementation. The study also concludes that internal audit in public procurement should not be limited to compliance verification only, but should also encompass value for money, transparency, objectivity, and risk management. The article finally substantiates that, for budget organizations, the most appropriate approach is an adapted hybrid internal audit model combining compliance, control, performance, and advisory functions.

**Keywords:** internal audit, public procurement, budget organizations, audit standards, procurement performance, internal controls, value for money, performance audit, advisory audit, transparency.

## INTRODUCTION

The system of managing and controlling public procurement in budget organizations has been reconsidered in recent years based on the criteria of efficiency, transparency, and effectiveness. In the Resolution No. PQ-128 of the President of the Republic of Uzbekistan, the tasks of “further improving the efficiency of state budget expenditures” and “enhancing the activities of state financial control bodies” were defined, which requires interpreting internal audit not merely as a traditional inspection mechanism, but as a broader management instrument [1, 2].

The regulatory framework of public procurement also strengthens the necessity of adapting internal audit standards to procurement practices. The Law “On Public Procurement” states that the primary objective of the procurement commission is the “objective evaluation” of proposals. In addition, the law restricts affiliated persons from participating in the same lot and provides for ensuring transparency through a special information portal. These norms indicate that internal audit in public procurement should not only verify documents, but also assess impartiality, competitiveness, risks of affiliation, and procedural consistency [3, 4].

Furthermore, Resolution No. 377 of the Cabinet of Ministers establishes the procedure for evaluating the activities of internal audit services, including the “planning and implementation of assessments.” This requirement creates a practical basis for adapting internal audit standards to high-risk segments such as public procurement. Therefore, the issue of adapting internal audit standards to public procurement practices in budget organizations is considered highly relevant both scientifically and practically [5, 6].

## LITERATURE REVIEW

Contemporary studies on the topic examine the relationship between internal audit and public procurement from various perspectives. Masoud Yussuf and co-authors state that “internal audit is one of the important functions ensuring accountability, responsibility, and value for money,” emphasizing that auditor independence and management support are decisive factors for procurement performance [7].

Muhwezi Moses and co-authors argue that “procurement managers should implement information integration practices within acceptable procurement internal controls and standardize material and purchasing

procedures,” highlighting that internal control and standardization systematically optimize procurement performance [8].

Alhwatmeh Omar and colleagues conclude that “internal auditing practices ... are not fully consistent with international internal auditing standards,” demonstrating that a gap still exists between practice and standards in entities with government ownership [9].

Isaev Eli and co-authors emphasize that “the role of state financial bodies is more important than ever, the purpose of which is to ensure the expediency, legality, and efficiency,” thereby substantiating the strategic role of performance audit in the public sector [10].

Similarly, Baltos Georgios and colleagues state that “procurement compliance seems more important than ever, it needs governance and risk-based control management,” emphasizing the necessity of strengthening the advisory role of internal audit [11].

The reviewed literature identifies five key directions for adapting internal audit standards to public procurement practices: independence, internal control, standardization, performance orientation, and advisory functions. However, within the context of budget organizations, integrating these directions into a unified adapted model still remains an **aktyal** and unresolved issue [12].

## METHODOLOGY

The study employed methods of system analysis, comparative analysis, normative-legal review, descriptive-statistical generalization, and content analysis. The methodological framework consisted of three layers.

The first layer was formed by the normative and legal documents of the Republic of Uzbekistan related to public procurement and internal audit. Among them, Resolution No. PQ-128, the Law “On Public Procurement,” and Resolution No. 377 of the Cabinet of Ministers were used as the primary sources. These documents made it possible to connect internal audit standards with the requirements of transparency, impartiality, restriction of affiliated participation, and assessment planning in public procurement.

The second layer consisted of scientific articles provided by the user, which offered theoretical and practical evidence regarding the role of internal audit in procurement performance, internal control, compliance with international standards, performance audit, and procurement advisory functions.

The third layer included practical conclusions derived from the dissertation materials uploaded by the user. In particular, the three-layer criteria system presented in the dissertation normative-legal, financial, and performance criteria served as the conceptual basis for the model of adapting standards in this article.

During the analysis, the adaptation of internal audit standards to public procurement was evaluated based on five components: audit objectives, evidence base, control points, reporting format, and monitoring of recommendation implementation. On this basis, an adapted model and comparative table were developed.

## RESULTS

The analysis results demonstrate that adapting internal audit standards to public procurement in budget organizations does not simply mean “transferring standards,” but rather re-specifying them according to the characteristics of the procurement process. In the dissertation materials, this issue is clearly expressed: public procurement is viewed as “a complex management process consisting of interconnected stages such as needs justification, planning, selection of procurement methods, contract conclusion, acceptance of execution, payment processing, accounting recognition, and subsequent monitoring.” Therefore, the general principles of internal audit should be revised in accordance with procurement practices [13].

The first important result is the transformation of the audit objective. Traditional internal audit mainly focuses on the completeness of documents and the accuracy of accounting records. In the adapted model, however, audit becomes a platform for evaluating the legality, purposefulness, economic justification, competitiveness, risk level, and effectiveness of public procurement. This approach fully corresponds to the international standards logic stated in the dissertation, according to which “internal audit enhances and protects organizational value through risk-based, objective assurance, advisory services, and analytical conclusions.”

The second important result is the expansion of the evidence base. Adapted internal audit in procurement should not rely solely on contracts and invoices. Needs assessments, procurement plans, financing justifications, tender documentation, commission minutes, acceptance-transfer acts, warehouse receipt documents, electronic platform data, and price comparisons should also be included as audit evidence. This strengthens the practical and evidence-based nature of auditing [14].

The third result concerns the institutional role of internal control and standardization. According to Muhwezi Moses and co-authors, procurement expenses in humanitarian organizations account for approximately 65 percent of operational expenditures; therefore, internal control and the standardization of material and

purchasing procedures significantly improve procurement performance. This indicator demonstrates that standardized procedures and control points should serve as the main foundation of internal audit in public procurement as well.

The fourth result is the existence of a gap between audit standards and practice. Alhwatmeh Omar and co-authors, based on research involving 115 Jordanian companies with government contribution and 460 respondents, found that internal audit practices are not fully aligned with international standards. The 434 returned questionnaires statistically reinforced this conclusion. This shows that even in state-participated entities, a difference remains between the existence of standards and their actual implementation [15].

The fifth result is the expansion of the effectiveness and advisory role of internal audit. Baltos Georgios and co-authors emphasize that as procurement compliance becomes more complex, internal audit increasingly shifts toward a consultative and advisory role. This means that internal audit reports should not merely conclude that “deficiencies were identified,” but should also specify which procurement stage requires particular corrective management measures and rapid interventions (Table 1).

Table 1. Key Statistical and Practical Evidence for Adapting Internal Audit Standards to Public Procurement

Source	Sample / Statistical Data	Main Finding	Conclusion for Adaptation
Masoud Yussuf et al. (2021)	94 parastatal organizations	Independence and management support are positively associated with procurement performance	Audit independence and management support should be mandatory conditions
Muhwezi Moses et al. (2023)	170 humanitarian organizations	Procurement expenditures account for approximately 65% of relief operations costs	Internal control and standardization play a central role in procurement
Alhwatmeh Omar et al. (2022)	115 companies, 460 questionnaires, 434 returned	Practices are not fully compliant with international standards	It is necessary to reduce the gap between standards and practice
Isaev Eli et al. (2021)	International practice and public-sector audit analysis	Performance audit focuses on legality, expediency, and efficiency	Internal audit should be linked to performance outcomes
Baltos Georgios et al. (2018)	EU and international procurement advisory approach	Governance and risk-based control are necessary alongside compliance	Advisory and consulting functions should be integrated into audit

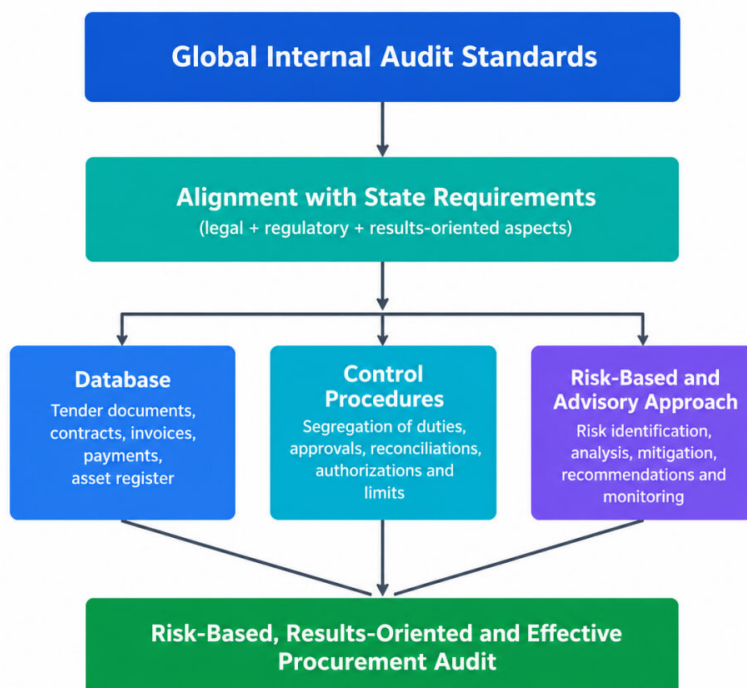


Figure 1. Practical Model for Adapting Internal Audit Standards to Public Procurement

This figure (1) demonstrates that when internal audit standards are adapted to procurement practices, they begin to generate real value through three central components the evidence base, control points, and reporting/recommendation monitoring system.

## DISCUSSION

The obtained results indicate that the “one standard – one implementation” approach is ineffective in adapting internal audit standards to public procurement. Instead, the multi-stage and risk-sensitive nature of procurement requires standards to be functionally reinterpreted according to procurement-specific processes and risks. The study by Masoud Yussuf and colleagues highlights that independence and management support are critical factors for procurement performance. This implies that the organizational structure of internal audit should not merely exist formally, but must also possess real authority and institutional support in practice.

The conclusions of Muhwezi and co-authors regarding internal control and standardization further suggest that internal audit in procurement should function not only as a detecting mechanism but also as an institution that regulates and stabilizes procurement processes. Particularly in organizations with high procurement expenditures, standardized rather than purely formal control mechanisms significantly improve audit quality and operational reliability.

The gap between standards and practical implementation identified by Alhwatmeh also serves as an important warning signal for budget organizations in Uzbekistan. Although the regulatory framework may appear sufficient, the existence of standards alone does not automatically produce effective outcomes if methodology, professional competence, evidence systems, and monitoring mechanisms are not fully operational in practice. In this regard, the perspective of Isaev and colleagues on performance auditing demonstrates the necessity of linking internal audit not only with legality, but also with expediency and efficiency.

Table 2.

### Comparative Description of General Internal Audit Standards and the Model Adapted to Public Procurement

Criterion	General Internal Audit Model	Public Procurement-Adapted Model
Audit Object	General financial and operational processes	Procurement planning, tendering, contract execution, payment, and monitoring
Main Objective	Compliance and internal control	Legality + competitiveness + expediency + performance effectiveness
Evidence Base	Documents and accounting registers	Tender documents, procurement platform data, price comparisons, and contract execution evidence
Report Content	General errors and recommendations	Specific lot, procurement stage, risk type, financial impact, and corrective actions
Performance Indicator	Level of compliance	Value for money, transparency, risk reduction, and implementation of recommendations

The procurement advisory approach proposed by Baltos and colleagues represents a new stage in the evolution of internal audit. In public procurement, modern internal audit not only identifies and records deficiencies, but also provides management with alternative decision options, forecasts potential risks, and contributes to improving organizational performance. Therefore, the most appropriate model for budget organizations is a customized hybrid model that integrates compliance, control, performance, and advisory elements.

### Conclusion

The findings of this research demonstrate the necessity of adapting internal audit standards to public procurement practices in budget organizations. The study confirms that this process should not be understood as a simple methodological transfer, but rather as a substantive and functional transformation of audit standards according to procurement-specific risks and operational characteristics. The regulatory and legal framework of Uzbekistan including **Decision No. PQ-128**, the Law “On Public Procurement,” and Cabinet of Ministers resolutions related to internal audit provides a sufficient institutional foundation for such adaptation. The literature review confirms the significant role of internal audit in procurement performance, internal control, compliance with international standards, performance auditing, and advisory activities. In particular, independence, management support, the breadth of the evidence base, standardized control points, and monitoring of recommendation implementation emerged as the key components of the adapted internal audit model.

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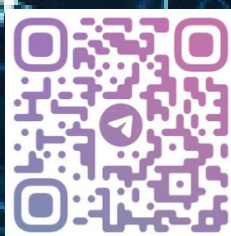
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