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AUDIT DOCUMENTATION – AN IMPORTANT FACTOR IN FINANCIAL AUDIT MISSION

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Abstract. According to the latest updates of the International Standards on Auditing, the audit documentation represents the record of applied audit procedures, of the sufficient and appropriate obtained audit evidence and of the conclusions reached by the auditor. There is currently an increased interest in studying the documentation approach of the entire audit universe. In this context, the importance of the given paper lies in the need for continuous examination of the documentation related to the audit process as a whole. The research is based on the qualitative research method, which allowed the review of a series of important research on audit documentation and the study of related national and international regulations. The study reveals some of the determining factors of the quality of financial audit missions, which reside in the deep knowledge and correct operation of the regulations applicable to the audit documentation, including all the amendments made and the correctness of its preparation. Also, when preparing the audit documentation, the particularities of the performed audit stage, the specifics of the audited client, the nature and context of the applied procedures must be taken into account.

Key words: *audit, working papers, international standards on auditing.*

Rezumat. În conformitate cu ultimele actualizări ale Standardelor Internaționale de Audit documentația de audit reprezintă evidența procedurilor de audit aplicate, a probelor de audit suficiente și adecvate obținute și a concluziilor la care a ajuns auditorul. Actualmente se atestă o sporire a interesului cu privire la studierea tratării documentării întregului univers de audit. În acest context, importanța cercetării de față constă în necesitatea examinării continuă a documentației aferente procesului de audit privit în ansamblu. Cercetarea are la bază metoda de cercetare calitativă, care a permis revizuirea un șir de cercetări importante cu privire la documentația de audit și studierea reglementărilor naționale și internaționale aferente. Studiul relevă unii dintre factorii determinanți ai calității misiunilor de audit financiar, ce rezidă în cunoașterea profundă și aplicarea corectă a reglementărilor aplicabile documentației de audit, inclusiv a tuturor modificărilor operate și corectitudinea întocmirii acestora. De asemenea, la elaborarea documentației de audit trebuie să se țină cont de

particularitățile etapei de audit exercitate, specificul clientului auditat, natura și contextul procedurilor aplicate.

Cuvinte-cheie: *audit, documente de lucru, standarde internaționale de audit.*

1. Introduction

To successfully implement a financial audit mission, it is necessary to carry out its appropriate documentation. According to the Glossary of Terms related to the Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services [1] the mission's documentation is represented by the evidence of the performed activities, the results obtained and the conclusions reached by the auditor.

In the context of exercising the commitment concluded with the client, we identify the notion of "audit documentation", which, in accordance with the same Glossary, means the record of the applied audit procedures, of the necessary and appropriate obtained audit evidence and of the conclusions realized by the auditor. At the same time, in auditing practice, instead of the terms "mission documentation" and "audit documentation", the expression "working documents" or "worksheets" is also used.

In order to confirm the above mentioned, we note that the working documents are a part of any audit, which is essential for its effective planning, keeping track of the accumulated evidence and the results of the carried-out tests in order to subsequently choose the right type of report and ensuring the possibility of verifying the work of the audit team [2-4].

At the same time, in the current conditions, there are a series of challenges that auditors have to face. Among them are listed the following: the multiple regulations, frequent changes in financial and non-financial reporting, the development of technologies, etc. [5]. In this context, certain factors are identified that contribute to the development of information technologies. It is about the significant volumes of information and documents that must be examined during the audit mission, as well as the standardization of all stages of the audit exercise and the requirement for compliance with the International Standards on Auditing (ISA) of the audit documentation [6]. In turn, the development of technologies in audit involves the development, improvement and implementation of certain working documents that influence the quality of the missions performed.

In this vein, the changes made in the international quality assurance system, namely the International Standard on Quality Management 1 (ISQM 1) "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" and of the International Standard on Quality Management 2 (ISQM 2) "Engagement Quality Reviews" specify certain requirements for audit documentation. Therefore, audit companies must adequately document their quality management system [7, 8].

The main conclusions based on the undertaken bibliographic study reveal the growing interest in the approach of the documentation of the entire audit universe. In these circumstances, the importance of the given paper is founded by the need for continuous examination of the documentation related to the audit process as a whole.

The aim of the research consists in the complex investigation of the way of documenting the basic aspects related to all stages of the exercise of the financial audit, the determination of the content of the working documents related to them and the influence of the correct and timely perfection of both, the audit procedures and samples, as well as the results obtained on the quality of the performed audit.

2. Materials and Methods

The present research has a theoretical-applied nature, being based on the qualitative research method, which allowed the explanation of some relevant aspects addressed. In the context of the application of the given method, a series of important researches were reviewed regarding the audit documentation, which refers to the period of 2014-2023. The results of research in the field carried out by both domestic and foreign authors were analyzed, which reveal the importance of audit documentation in ensuring the quality of the financial audit mission. At the same time, the related national and international regulations were studied, a fact that contributed to the identification and argumentation of the basic provisions of the preparation of working documents according to the basic stages of the exercise of the audit commitment.

3. Results and Discussions

During the exercise of financial audit missions, the auditors must have the appropriate skills to perfect the activities performed in certain working documents, which allow to make appropriate conclusions on the audit process. In these circumstances, a determining factor of the quality of the financial audit missions is the adequate preparation of the audit documentation, which is based on the deep knowledge and correct application of the provisions of the applicable regulatory framework, including all the made changes.

In our scientific approach, we consider it appropriate to present and explain the basic elements of the regulation regarding audit documentation in the Republic of Moldova (Figure 1).

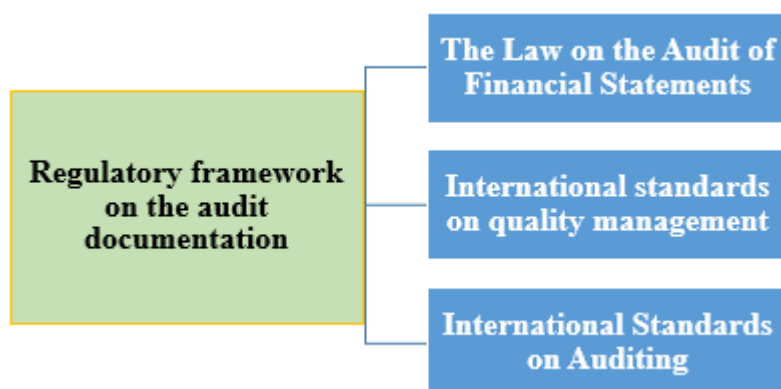


Figure 1. The basic elements of the audit documentation regulation in the Republic of Moldova.

Source: Developed by author.

As can be noticed from Figure 1, the current regulation in the Republic of Moldova is organized in two levels, being represented by the national regulation through the Law on the audit of financial statements no. 271 of 15.12.2017 and the international one, based on ISQM 1 "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", ISQM 2 "Engagement Quality Reviews" and ISA.

Thus, the Law on the audit of financial statements [9] stipulates the fundamental aspects of the regulation of audit documentation, which make up:

- provisions related to the preparation of the audit file;
- the content of the audit contract;
- responsibility in the case of the audit of the consolidated financial statements of a group of entities;

- rights of the auditor and the audit entity regarding the choice of the audit method;
- obligations of the audited entity regarding the request for the necessary information;
- the supplementary report addressed to the audit committee.

In turn, ISQM 1 "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" [10] and ISQM 2 "Engagement Quality Reviews" [11] regulate:

- documentation of the quality management system;
- policies and procedures regarding the engagement quality review documentation;
- the basic elements of the engagement quality review documentation.

We take into account to mention that the ISAs have been applied in auditing practice in our country since 2012, in accordance with the Decision of the Government of the Republic of Moldova no. 180 of 23.03.2012 regarding the application of Audit Standards and the Code of Ethics on the territory of the Republic of Moldova [12].

The basic standard that regulates the audit documentation is ISA 230 "Audit documentation", while at the same time, provisions on the way of organizing and drawing up working documents are also found in other standards. In this context, the content of the ISAs was subjected by us to a detailed research, the results of the undertaken study being presented in Table 1.

Table 1

Important aspects of the ISA regarding audit documentation

Regulatory documents	Basic contents of audit documentation
1. ISA 210 "Agreement on the terms of the audit engagement"	Documenting the terms of the audit engagement in an engagement letter
2. ISA 220 "Quality Control for an Audit of Financial Statements"	Documentation: - compliance with the relevant ethical requirements; - obedience with the independence obligation; - accepting and continuing the mission.
3. ISA 230 "Audit Documentation"	Preparing working documents on time. Documentation of performed audit procedures and obtained audit evidence. Compilation of the final audit file.
4. ISA 240 "The Auditor's Responsibilities Regarding Fraud in an Audit of Financial Statements"	Documentation of fraud communications.
5. ISA 250 "Considering Laws and Regulations in an Audit of Financial Statements"	Documenting recognized or supposed cases of non-compliance with laws and regulations.
6. ISA 260 "Communication with persons responsible for governance"	Documentation of communications with the persons responsible for governance.
7. ISA 300 "Planning an audit of financial statements"	General audit strategy. The audit plan. Changes in the overall audit strategy and audit plan.

Continuation Table 1

8. ISA 315 "Identifying and assessing the risks of significant misstatement by understanding the entity and its environment"	Documenting the understanding obtained on the entity and its setting. Documentation of risk identification and assessment.
9. ISA 320 "The Threshold of Materiality in Planning and Conducting an Audit"	Documenting the materiality threshold for the financial statements as a whole. Documentation of the functional materiality threshold. Revising the materiality threshold.
10. ISA 330 "Auditor's Response to Assessed Risks"	Documenting the general answers for dealing with the assessed risks of distortion at the level of the financial statements.
11. ISA 450 "Assessment of misstatements identified during the audit"	Documenting the amount of distortions that are not significant. Documentation of accumulated distortions during the audit.
12. ISA 540 "Audits of Accounting Estimates and Related Disclosures"	Documentation of accounting estimations. Documenting presentations on related information.
13. ISA 550 "Related parties"	Documenting the name of the affiliated parties and the nature of the relations with them.
14. ISA 600 "Special considerations - audits of group financial statements"	Documentation of the important components and the type of performed activities. Documentation of communications between the audit team and the group of auditors.
15. ISA 610 "Using the work of internal auditors"	Documenting the level of aptitude of the internal auditors. Documenting the audit procedures of the external auditors for assessing the suitability of the internal audit activity.
16. ISA 720 "The Auditor's Responsibilities Regarding Other Information"	Documentation of the performed procedures on other information.

Source: Developed by author based on: [13].

From the data in the table, it follows that the regulation related to the audit documentation refers to the basic stages of the exercise of the audit mission, such as: the planning stage, the field work stage and the stage of achievement and reporting of the audit results. At the same time, carefully analyzing the content of the international auditing standards, we notice that they do not provide for the form and concrete descriptions of the auditor's working documents. The given aspect remains at the discretion of the auditing companies, which have the task of developing and implementing certain documents in auditing practice. In our opinion, when drafting them, the particularities of the audit stage carried out, the specifics of the audited client, the nature and context of the procedures applied, etc. must be taken into account. In this context, it is appropriate to explain some basic aspects of the audit documentation in accordance with the phases of the financial audit mission.

Mission planning stage. We note that the objective of the auditor for the given stage is to plan the audit in such a way, as to allow it to be carried out effectively. At the same time, ISA 230 "Audit documentation" [14] stipulates the requirement for the audit documentation to provide evidence confirming that the audit has been planned and is performed in accordance with the applicable legal framework.

At the engagement planning stage, as it follows from the information presented in Table 1, the auditor must prepare two important documents, such as: the overall audit strategy and the audit plan. If, during the audit mission, significant changes have occurred, these are also to be documented with the reasons for these changes.

In the contents of the ISAs we do not find defined forms of the general audit strategy and the audit plan, but in the Appendix to ISA 300 "Planning an audit of financial statements" [15] we find relevant considerations, which can be taken as a basis for perfecting these working documents. At the same time, we note that depending on the audit client and the complexity of the audit, the auditor may include certain aspects that he considers significant.

It is important to specify that, in the situation where the audit mission is performed for the first time at the audit client, the following aspects must be documented:

1. Communication with the predecessor auditor. That communication may be made for the purpose of reviewing his working papers.

2. Procedures regarding the acceptance of the audit mission. Here we consider the documentation of: identified issues regarding compliance with ethical requirements; conclusions related to compliance with the requirement of independence and consultations with other professionals on some difficult subjects (for example, documenting the aspect subject to the consultation, the results of the consultations, the decisions taken and the way in which they were implemented).

In this context, working documents can be used, such as:

- summaries of communication with the predecessor auditor;
- statements and descriptions regarding compliance with ethical requirements;
- declaration of independence;
- descriptions of the nature of the consulted subjects;
- various correspondence.

We take into account to mention that the quality of the work realized further by the auditor, depends on the correctness and completeness of the documents related to the planning stage, as it appears from the basic objective of planning the audit mission, presented by us previously.

The stage of the actual exercise of the audit mission (the stage of work in the field). The given stage is characterized by the technical aspect of applying audit procedures and tests, corresponding to obtaining audit evidence. Auditors have to deal with a large volume of information and data, which must be tested and analyzed in order to reach appropriate conclusions. In the conditions of conducting audit missions within contemporary commercial companies, which have complex IT systems for processing information, as well as a varied range of economic activities, auditors must have skills in advanced technologies to be able to cope with the increasing requirements with respect to the quality of the carried-out missions.

We note that technology has penetrated all sectors of the economy, and auditing is no exception. Auditors are affected by the latest technological developments, just like other

fields of activity [16]. All the more so that the activity of auditors, lately, has been affected by challenges in conducting remote audits under the conditions of the Covid-19 pandemic [17].

Currently, audit companies have access to various systems regarding the automation of audit activities, which differ according to:

- type of application (Typical systems, Modernized Typical systems, Specialized Typical systems);
- functional capacities (Standard systems and Multifunctional systems) [6].

Each of these automated systems has distinctive features, and their use by auditors is dictated by personal preferences and skills in their use, as well as by the possibilities of audit companies to implement them. At the same time, we believe that their application also depends on the auditors' need for complete automation of the audit process. For example, the appropriate unit, such as audit procedures and documentation, is appropriate for the audit exercise stage.

In accordance with the aspects described above, it is important to ensure adequate security on the part of the auditors, because there is still a risk that the information obtained and processed with the help of IT systems will be destroyed or lost [18]. We also consider of vital importance to ensure the confidentiality of information, which can be guaranteed by access and data modification passwords. The mentioned aspects influence the quality of the activities at the stage of the exercise of audit procedures and, accordingly, contribute as a whole to increasing the quality of the audit mission.

The stage of completing and reporting the results of the audit mission. Audit work at this stage is important despite the fact that it generates the final results and conclusions reached by the auditor. The work performed by the auditor during the mission is embodied in his report, which is the final document issued by the audit team. The information presented in the auditor's report is made available to a wide spectrum of users interested in the veracity of the financial statements. We mention that financial auditors, compared to other people who perform verifications of economic entities, have the opportunity to operate with an important range of information within them, having direct access to financial statements and other data related to the activities carried out. From this point of view, the auditor's report as the basic document of the audit mission constitutes a truthful source of information and further decision-making by users.

We note that interest in the form and content of the report has always been high, despite the onset of crises and major financial scandals. Investors, as users interested in the authenticity of information from financial statements, have become more cautious, at the same time the need for a quality auditor's report is attested [19]. This fact confirms the increased responsibility of the auditor regarding the reporting of the results of the audit mission [20]. This has led to substantial improvements in the content of the auditor's report, which provide the possibility of communicating new information and increase its transparency. Thus, the latest changes aim at adding new elements, such as: business continuity, other information and key audit aspects. Consequently, this document has been expanded, a fact that the auditor must take into account at the stage of finalizing and reporting the results of the audit mission.

At the end of the audit mission, the auditor must gather all the audit documentation in the final audit file, which in accordance with ISA 230 "Audit documentation", must be prepared no later than 60 days after the date of the auditor's report [14]. The information presented in the file must be structured in such a way as to ensure the monitoring of the

activities carried out by persons who do not participate in the mission, at the same time to facilitate the review process of the quality of the mission, including the audit documentation. In this context, working documents must necessarily contain both information of a financial and accounting nature, as well as specific information, such as: title, name and date, purpose, presented conclusion, source and owner, index, cross-references and references to other working documents [21].

4. Conclusions

The purpose of the presented study was the complex examination of the way of documenting the basic aspects related to all stages of financial audit exercise. Audit documentation means the record of the applied audit procedures, the sufficient and appropriate obtained audit evidence and the conclusions reached by the auditor. The analysis of notions related to the research topic reveals the connection between the expressions "audit documentation", "mission documentation", "working documents", "worksheets".

The study on the basic elements of the regulation regarding the audit documentation in the Republic of Moldova shows the fact that, at the moment, it is organized in two levels, such as: the national regulation through the Law on the audit of financial statements no. 271 of 15.12.2017 and the international one, based on ISQM 1 "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", ISQM 2 "Engagement Quality Reviews" and ISA.

The examination of the legal framework reveals that the Law on the audit of financial statements stipulates the fundamental aspects of the regulation of audit documentation, and the analyzed standards regulate aspects related to the documentation of the quality management system and the documentation of the quality review of the mission.

The detailed research of the content of the ISAs, presented in Table 1, showed that the regulation related to the audit documentation refers to the basic stages of an audit mission, such as: the planning stage, the field work stage and the stage of completing and reporting the audit results.

Thus, the study denotes the important aspects for these stages:

1. For the planning stage, it is essential to document the aspects related to the communication with the predecessor auditor and the procedures regarding the acceptance of the audit mission.

2. The field work stage is characterized by the technical aspect of applying audit procedures and tests, corresponding to obtaining audit evidence. Despite the fact that auditors have to deal with a large volume of information and data, they may choose to use certain automated systems, depending on personal preferences and skills in using them. At the same time, for the given stage, it is appropriate that the chosen system has the unit - audit procedures and documentation, which ensure the confidentiality of the information.

3. Audit work at the last stage is important despite the fact that it generates the final results and conclusions reached by the auditor, which are reflected in the auditor's report. The study reveals the increase in the need for a quality in auditor's report, an aspect that contributed to its essential improvements, which offers the possibility of communicating new information and increases its transparency. In this context, we mention the addition of new elements such as: business continuity, other information and key audit matters. The auditor must generalize all audit documentation in the final audit file, which ensures the monitoring of the performed activities and facilitates the review process of the quality of the mission.

Conflicts of Interest: The authors declare no conflict of interest.

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