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NEED OF USING OF INFORMATION TECHNOLOGY IN INNER AUDIT IN THE BANKS OF THE SECOND LEVEL

Abstract. The article considers a set of issues that validity the need to introduce modern technologies into the practice of bank's internal audit. A research was conducted among employees of the internal audit service of banks to assess the current state of internal audit in the second-tier banks of the Republic of Kazakhstan. An analysis of the results of the survey was carried out with the help of the R-program.

Keywords: R-program, IT-audit, internal audit.

The increase in the dynamics of the development of banking business generates new risks. And today, it is necessary to use all modern control mechanisms, to minimize them, one of which is internal audit. Internal audit has already become an integral part of most financial institutions, in all developed countries of the world.

For many companies, information and information technology are the most valuable and most incomprehensible asset. Successful companies understand the benefits of information technology and use them to increase their value. These companies are understand the risks, associated with these technologies, and skillfully manage them.

Today, internal audit services are constantly confronted with the growing and continuous development of new technologies, that are rampantly penetrating into corporations and organizations, as well as into our personal lives. "Big Data", cloud computing, the use of mobile devices, social networks - these are some of the latest trends in technologies that blur the boundaries and transform the very essence of business. Technologies become more deeply integrated, into an increasing number of elements of corporate business processes, piercing them from the bottom up and from top to bottom. And while they accelerate and simplify the exchange of information and assets, they entail new risks associated with such acceleration and simplification. Realization of these risks leads to the loss of assets, to the leakage of confidential information, to the shutdown of business due to the inoperability of computer systems.

Numerous works of authors were devoted to the study of the quality of innovations, their economic aspects, various methods of analyzing innovations were reflected in M. Pomerko's scientific works, opinions and recommendations, he revealed the essence of information technologies as an element of audit [1], A.V. Davydova considered questions the impact of new technologies on the work of internal audit of financial organizations [2], A.Kuzupeev in his work "Transformation of the organizational structure of internal audit departments" analyzing trend of current day to save, in the future, the term of information technology auditor treats, as an expert close to information systems specialist functions (classical IT) and auditor [3]. However, the content and main tasks of the audit discussed in the above works are not limited to justifying the reliability of the financial balance sheet. The task of internal audit for today is the use in all audit procedures of advanced information technology (IT).

The need for continuous improvement of internal audit, including improving the quality and speed of work, predetermines the introduction and using of modern information technologies.

According to this, cannot be do not agree,with the opinion of a number of authors who argue that the introductions of information technology, automation of processes are seen as an essential element in increasing the effectiveness of every organization. In their opinion, managers who cannot assess the potential of modern technologies, organize their work with electronic tools, are doomed to lose. It is important to give priority to employees who understand what a software can give, to improve activities

efficiency. The process approach allows them to make decisions quickly and act effectively. The introduction of more sophisticated computer systems leads to the rational use of working time and the effective organization of labor [4, p.20]

Nowadays, the interest in IT is growing every day, as well as with interest in assessing the effectiveness of IT use, and this is due to the following factors:

- nowadays IT issues - is one of the main discussed problems for second-tier banks. Banks increasingly understand that to fully and objectively consider the disclosure of audit results requires the involvement of IT and advanced analytics systems that allow obtaining the most complete information about the transactions and transactions of the bank. Traditional tools are more difficult to achieve such goals, so banks, even those that are not fully utilized by IT, begin to use and develop new directions within their structures with the involvement of relevant specialists in the field of advanced data analytics (BigData). Transformation of the traditional approach to conducting internal banking audit using IT-world trend: now the era of the information revolution and the transition to the digital environment. Banks realize that the main thing in this process is not to miss the moment and start a digital transformation, which will allow getting an additional tools of development in the short term.

- the growth of new digital directions within internal audit implies significant investments in equipment, software (software) and high qualified specialists. Accordingly, the integration of the company's business processes with IT requires a set of activities aimed at getting independent opinion on how the company can successfully transform and develop in the digitalization conditions of business. To monitor the compliance of the objectives of the company and its IT strategy, as well as reasonability of investing in IT, it requires to attract of the IT-audit's function.

Given the economic situation in the country, banks pay close attention to IT costs, including internal audit.

As practice shows, to make IT-audits and audits with IT component, audit department should have specialists with the necessary level of IT competencies. It is impossible to conduct high-quality IT audit projects with only the employees of the audit department who do not possess (or have only superficial ideas about the specifics of IT), the required level of knowledge and work experience. It is have to have the availability of relevant specialists. It's good when an employee in audit department has already worked as an IT auditor comes to this job, while having experience in IT / IB.

For the IT auditor, its need to know the basics of building of information bank's systems and mechanisms for their deployment, key processes of operating activities of IT departments and their relationship with the internal audit department. Best practices of building IT in the internal audit of the bank, which can be used as a methodology for assessing the sufficiency of key IT functions and used to further improve and optimize audit procedures. The basics of information security, as well as key hacking techniques and methods of protection against them, are also very important in the work of bank auditors. Accordingly, for the IT-auditor, one of the main criteria is to develop and learn something new in banking technologies.

The attraction of IT specialists from the IT departments of the bank to IT audits is due to the growing number of new technologies used and the complexity of the information systems they operate and implement. Also, for example, for carrying out special projects of internal audit on cyber security of the bank, which may include testing of the information systems and services of the bank for resistance to external negative influences, various testing is required, in particular, penetration testing requires the presence in the deportation of internal audit in highly specialized specialists (IT auditors) who possess the necessary technical skills and practical experience not only in the field of IT and banking system IU. It should also be noted that there is a requirement of regulators to conduct audits with an IT component (testing ITGC) with the participation of external auditors.

For example, according to the results of our survey, among the internal auditors of second-tier banks, showed that 61.54% of the auditors of the internal audit service are expected to introduce new information technologies into audit procedures, especially when assessing the risks of banking activities. Respondents noted that the problem of the development of internal audit in second-tier banks is the lack of certified auditors and the introduction of new technologies in audit procedures (Figure 1).