

lekšējās kontroles loma veiksmīgai uzņēmējdarbībai

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working world

Stāsta un diskusijas saturs – 30 min.

1.	Kas ir veiksmīga uzņēmējdarbība
2.	Iekšējās kontroles loma, t.sk. korupcijas (krāpšanas) risku novēršanas politikas loma
3.	Iekšējās kontroles sistēmu efektivitāte
4.	Kontroļu brieduma modelis
5.	ISO 37001

Kas ir veiksmīga uzņēmējdarbība?

Nodrošina investoriem atdevi un ieguldīto kapitālu un vērtības pieaugumu ?

Darbības ilgtspēja un sociāls atbildīgums ?

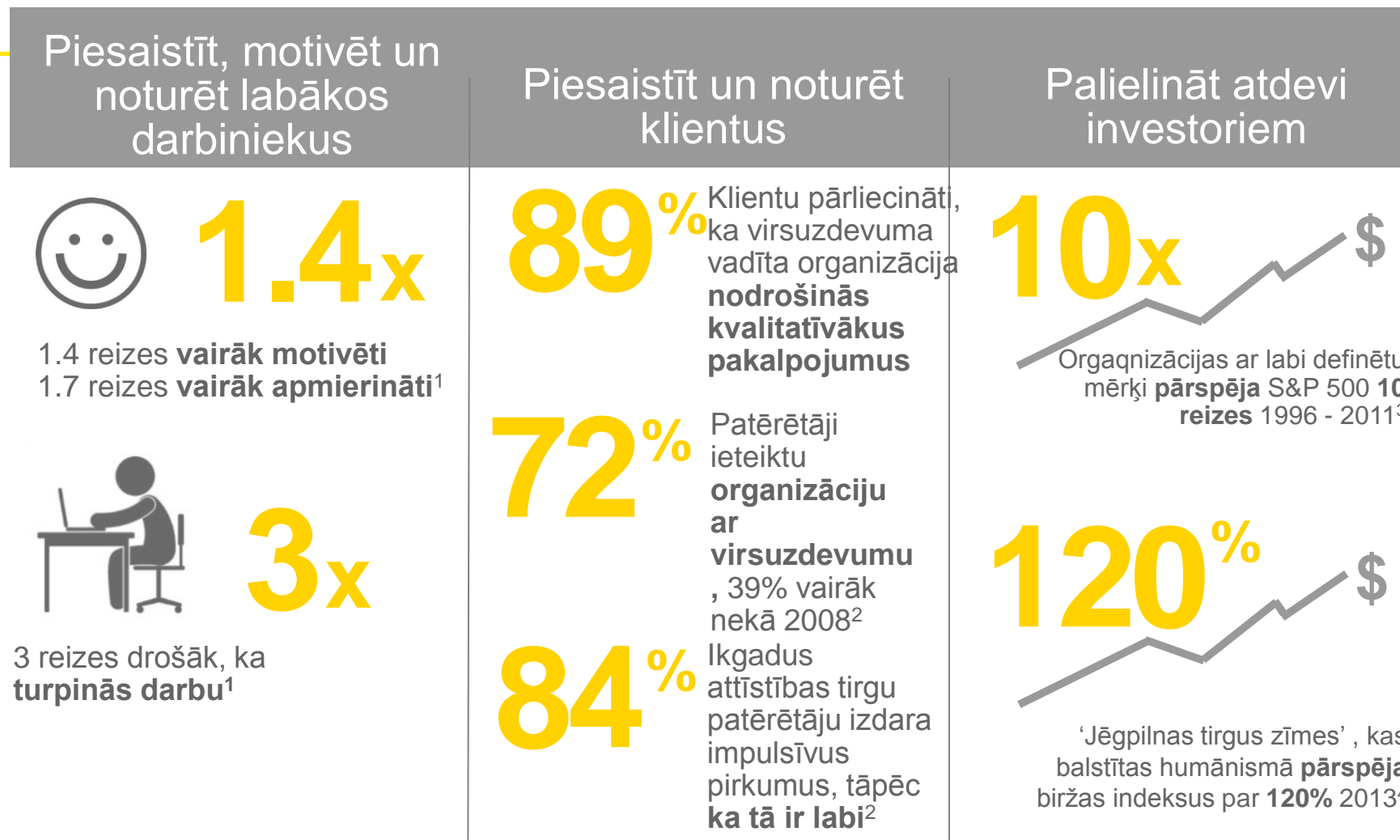
Darbinieku noturēšana ?

Klientu apmierinātība ?

Virsuzdevums (*purpose*) - organizācijas eksistences pamats, kas ir balstīts humānismā un aicina uz tālāku darbību

*Šodien organizācijas gan valsts, gan privātas arvien biežāk diskutē savas esības pamatus
To var redzēt mārketinga materiālos un tajā kā dažādas tirgus zīmes tiek pozicionētas.*

Organizācijas virsuzdevums dod mērāmu «labumu»



Sources:

1. The Energy Project, *What Is Your Quality of Life at Work*, 2013

2. Edelman, *The goodpurpose study*, 2013

3. Raj Sisodia, *Firms of Endearment*, 2007

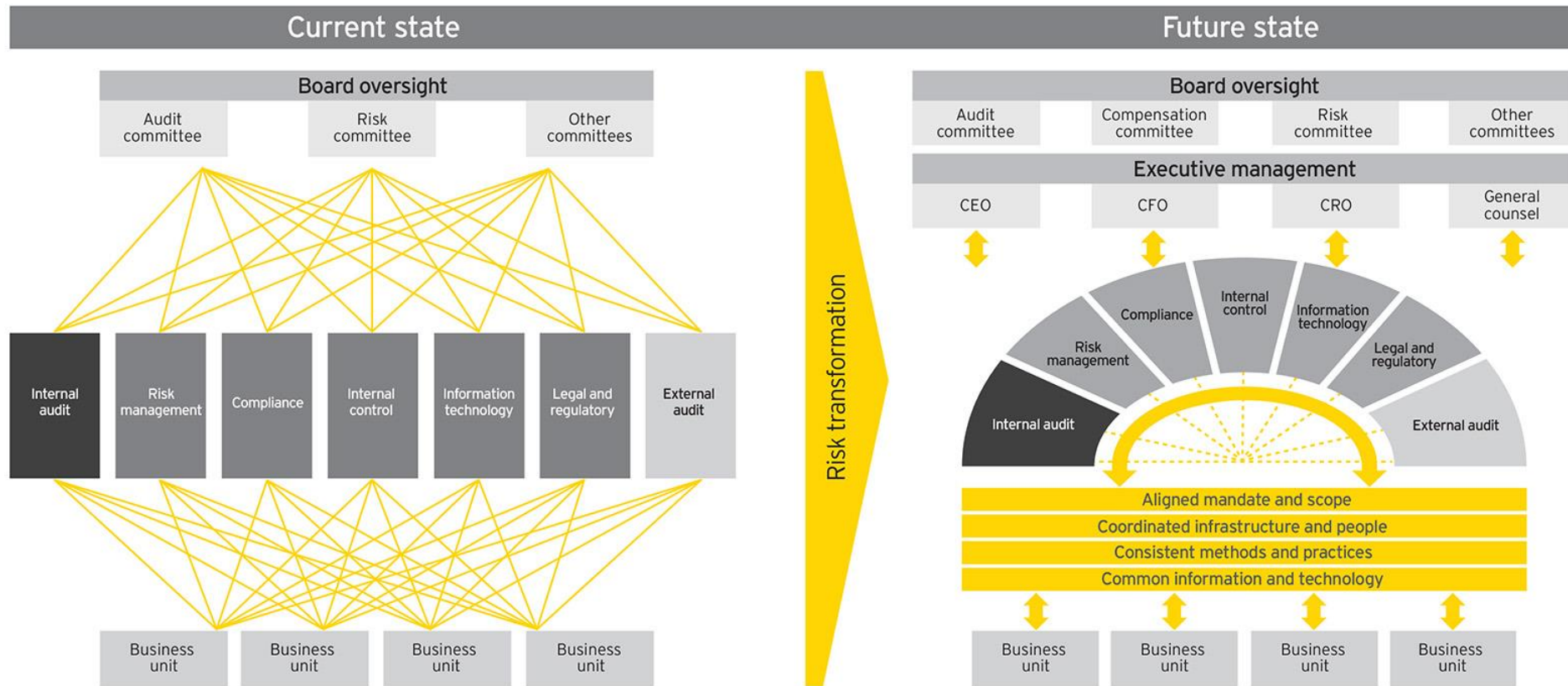
4. Havas, *Meaningful Brands Index*, 2013

Iekšējās kontroles sistēmas loma organizācijā



Iekšējās kontroles sistēmas konsolidācija

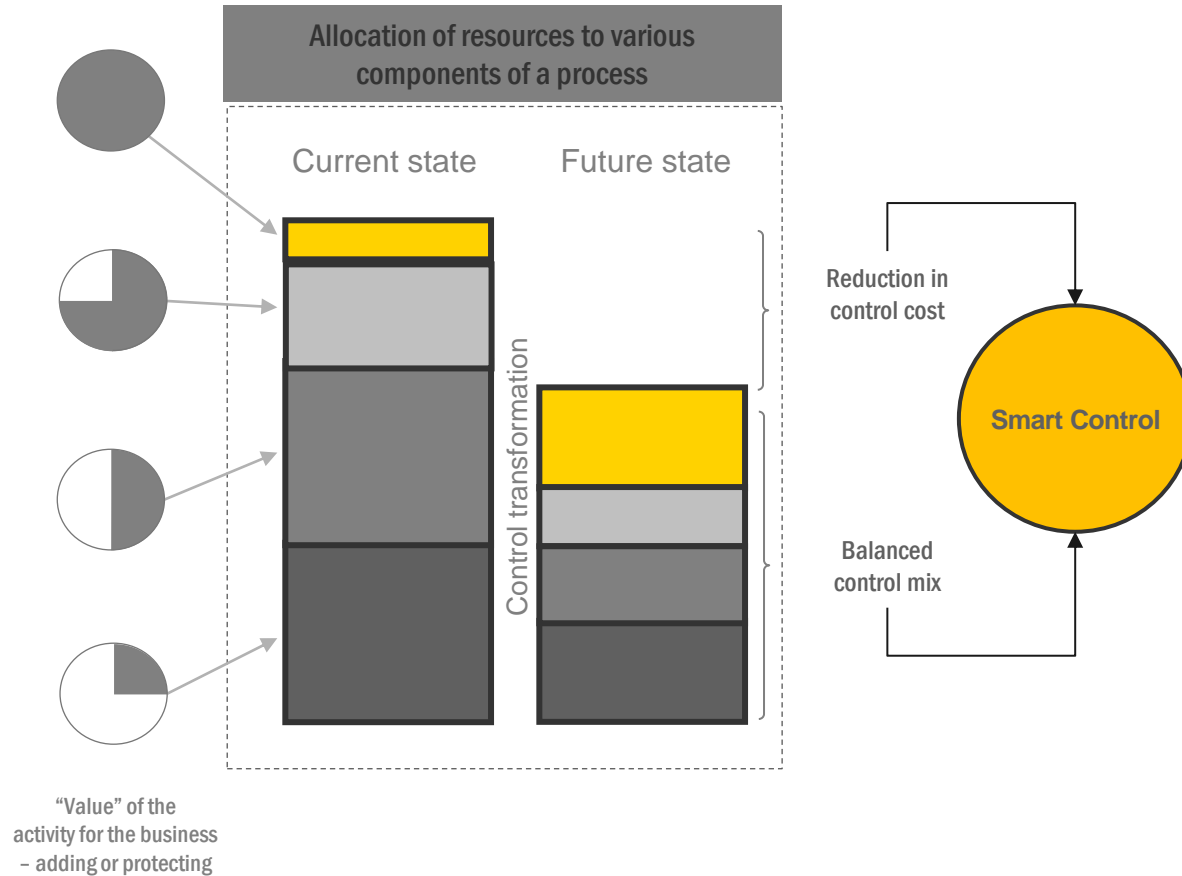
Iekšējā audita, iekšējās kontroles sistēmas, juridiskās atbilstības, ERM, AML, sankciju sarakstu, nozares atbilstības funkciju konsolidācija samazina izmaksas, nodrošina sistēmas efektivitāti un augstāku kontroļu darbības precizitāti, atbilstību



Kontroļu efektivitāte

Transformējot kontroļu modeli uz servisa centriem, izmantojot tās plašāku, vairāku uzdevumu vienlaicīgai veikšanai, ļauj izmantot jaunas tehnoloģijas, automatizētas kontroles.

- Control activities**
- Control service centers**
 - Pervasive controls
 - Covers wide range of controls and locations
 - Leverage automation and scale
 - Concentrates control operation risks
 - Increased segregation of duties
 - Monitoring and analytics**
 - Leverage data analytics to monitor controls
 - Higher level control (above transactions)
 - Leverage existing management activities
 - Automated controls**
 - Configured in ERP system
 - IT-dependent (exception and edit reports)
 - Require little to no human intervention
 - Transactional controls**
 - Controls operating at regional or specific locations
 - Require significant human intervention or operations
 - Operates at the transaction-level



Kontroļu brieduma modelis - koncepts



EY Maturity Framework

EY Maturity Framework: Overview

Basic

Developing

Established

Advanced

Leading

Kontroļu brieduma modelis – piemērs atsevišķiem krāpšanas risku novēršanas sistēmas elementiem.

Compliance infrastructure element	Basic (Almost nothing exists for this performance factor) (1)	Evolving (Some parts of this performance factor exist, application on different levels is inconsistent) (2)	Established (Performance factor is pragmatically defined and consistently applied on a few levels involved) (3)	Advanced (Performance factor is defined in more detail and consistently applied on most levels involved) (4)	Leading practice (Performance factor is defined in more detail and consistently applied on all levels involved) (5)
Board oversight	Board, committee or tier receives minimal briefings on compliance program; legally required confidential reporting program for financial issues in place	Board, committee or tier is knowledgeable about content and operation of compliance program; procedures in place to hold senior management and supervisory board accountable for compliance and integrity and for compliance officers to have direct access for program reporting and disclosures or violations	Board's selection and evaluation of senior management includes integrity and compliance leadership; established procedures for escalation of compliance and integrity issues	Board receives regular and robust reports and metrics about risks, program operations and tone at the top; board members provide independent perspective about integrity and compliance	Compliance and integrity are embedded in board's comprehensive risk-management, governance and management-review processes; tested board procedures in place to conduct independent investigations and to manage related business, legal and reputational issues

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Confidential reporting	The corporate culture does not support openly asking questions about integrity and compliance concerns or using confidential resources to ask questions or to raise concerns; employees not confident about non-retaliation policy	Endorsement of open communication of integrity and compliance issues in some parts of the organization; formal confidential reporting system in place, but de-emphasized and positioned as legally required whistleblower system	Open formal and informal communication about integrity and compliance issues to managers and supervisors is established part of organizational culture; use of confidential and anonymous reporting systems is positioned as important resource for employees and customized for national operations	Organization uses case management system and surveys to measure effectiveness of systems in place to capture and resolve integrity concerns; broadly communicates resolutions of issues through various media in order to encourage usage and demonstrate non-retaliation policy effectiveness	Speaking up and work-team self-correction of integrity and compliance concerns is part of operating culture; employee confidence in confidential and anonymous reporting resources and system responsiveness is benchmarked for effectiveness in attracting usage and resolution of issues

ISO 37001

- Standarts – Anti-Bribery Management systems (ABMS)
- Pašreiz vēl izstrādes stadijā
- Vairumā satura balstīts uz BS10500-2010
- Fokusēts uz Kukuļošanas riska (*Bribery*) novēršanu, detektēšanu un ziņošanu
- Saistīts ar ISO 26000 Sociālā atbildība, ISO 27001 Informācijas sistēmu drošības pārvaldība, ISO TC 247 Krāpšanas novēršanas kontroles
- Būtiski:
 - plānots aptvert valsts, privāto un nevalstisko sektoru
 - organizācijas un tās darbinieku aktivitātes mītnes zemē un ārpus tās
- Sertificētai organizācijai, problēmgadījumos iespējams labāk aizstāvēties, ka tā ir indivīda nevis organizācijas vaina.

Jautājumi – Andris Lauciņš

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22 gadu pieredze konsultāciju jomā

Pēdējos gadus vadījis praksi CSE reģionā.

Specializējies integrētos organizāciju transformācijas projektos enerģētikas, valsts sektora un transporta nozarēs

Precējies, 6 bērni

Braucu ar visu kam ir divi riteņi, vai slēpes

Dažkārt rakstu Twitter kontu par ē-lietu ministra atziņām

@laucins.

