

PEMNA



Public Expenditure
Management Network in Asia

PEMPAL

The Public Expenditure Management Peer Assisted Learning network

THE CURRENT SITUATION AND THE ORIENTATIONS OF INSPECTION, EXAMINATION AND INTERNAL AUDIT ACTIVITIES AT VIETNAM STATE TREASURY

VIETNAM STATE TREASURY

PEMPAL T-CoP Plenary Meeting

Kazakhstan, May 2023

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The background of the slide features a large, faded watermark of the Vietnam State Treasury logo. It is a circular emblem with a red field and a yellow border, containing a yellow five-pointed star and a yellow stylized 'V' shape.

PART 1
THE ORGANIZATIONAL STRUCTURE
OF VIETNAM STATE TREASURY

1.1. Position and functions



MINISTRY OF FINANCE



VIETNAM STATE TREASURY



State Budget Fund Management



Cash Management

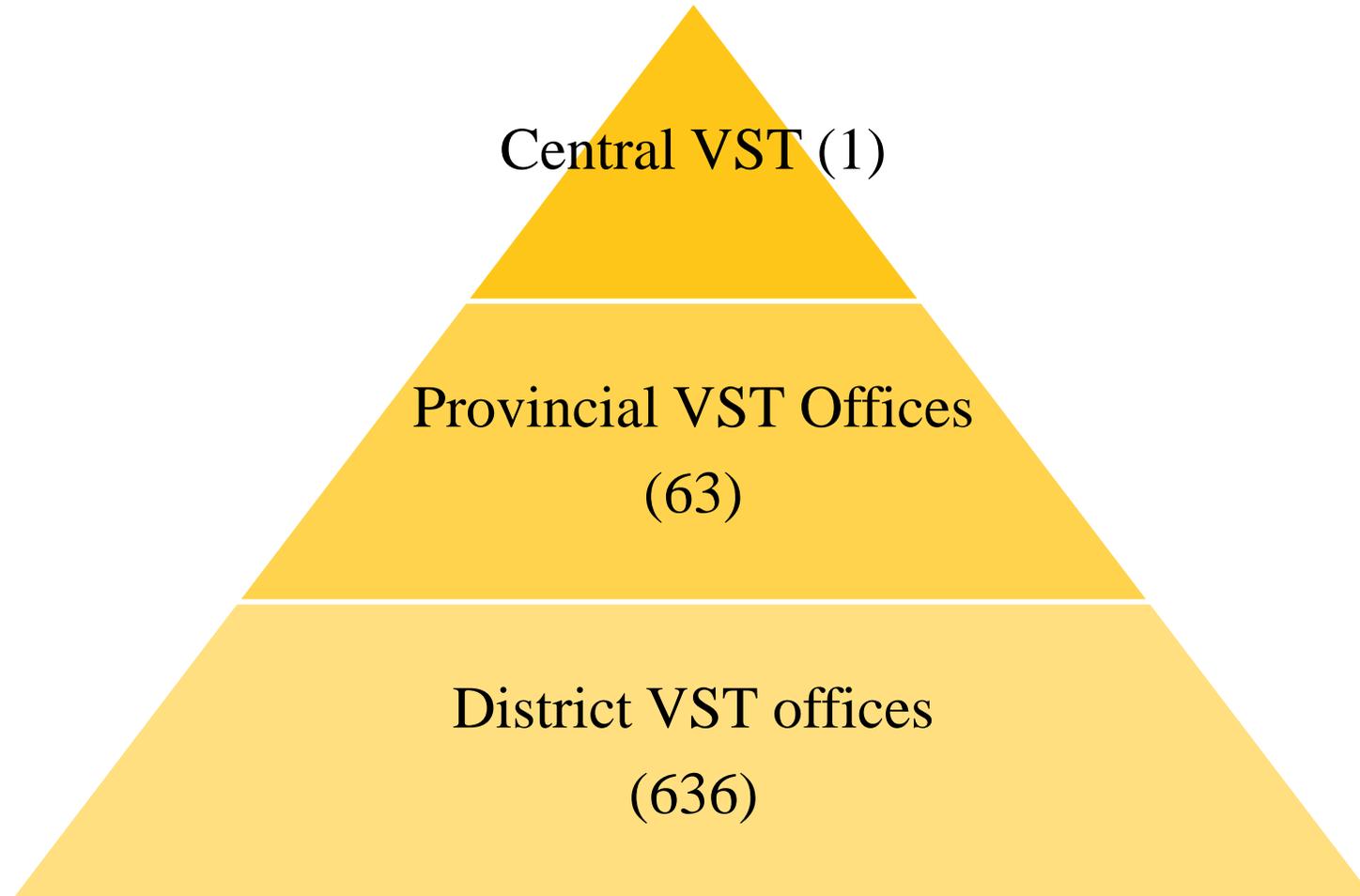


State Accounting General



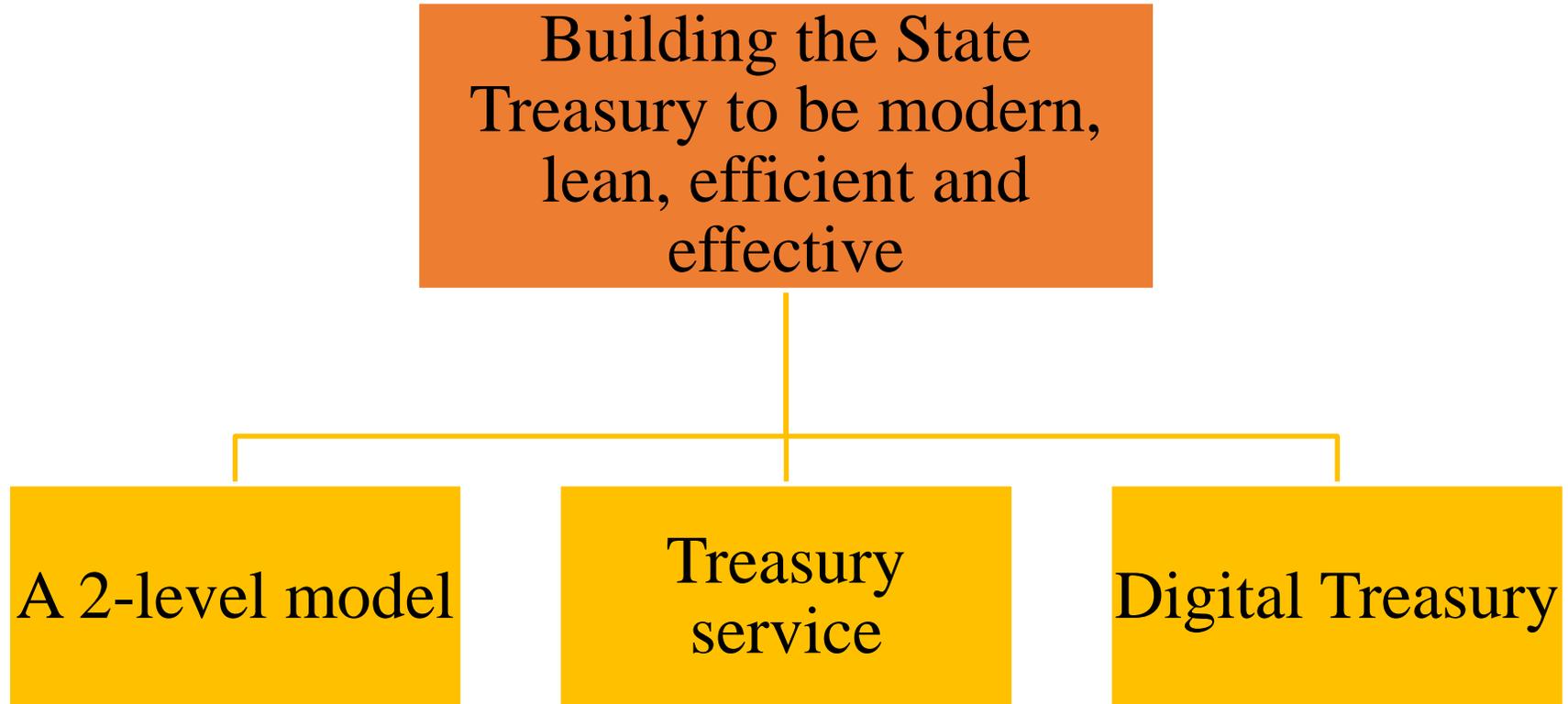
***Central Government Financing
and G-bond issuance***

1.2. The organizational structure



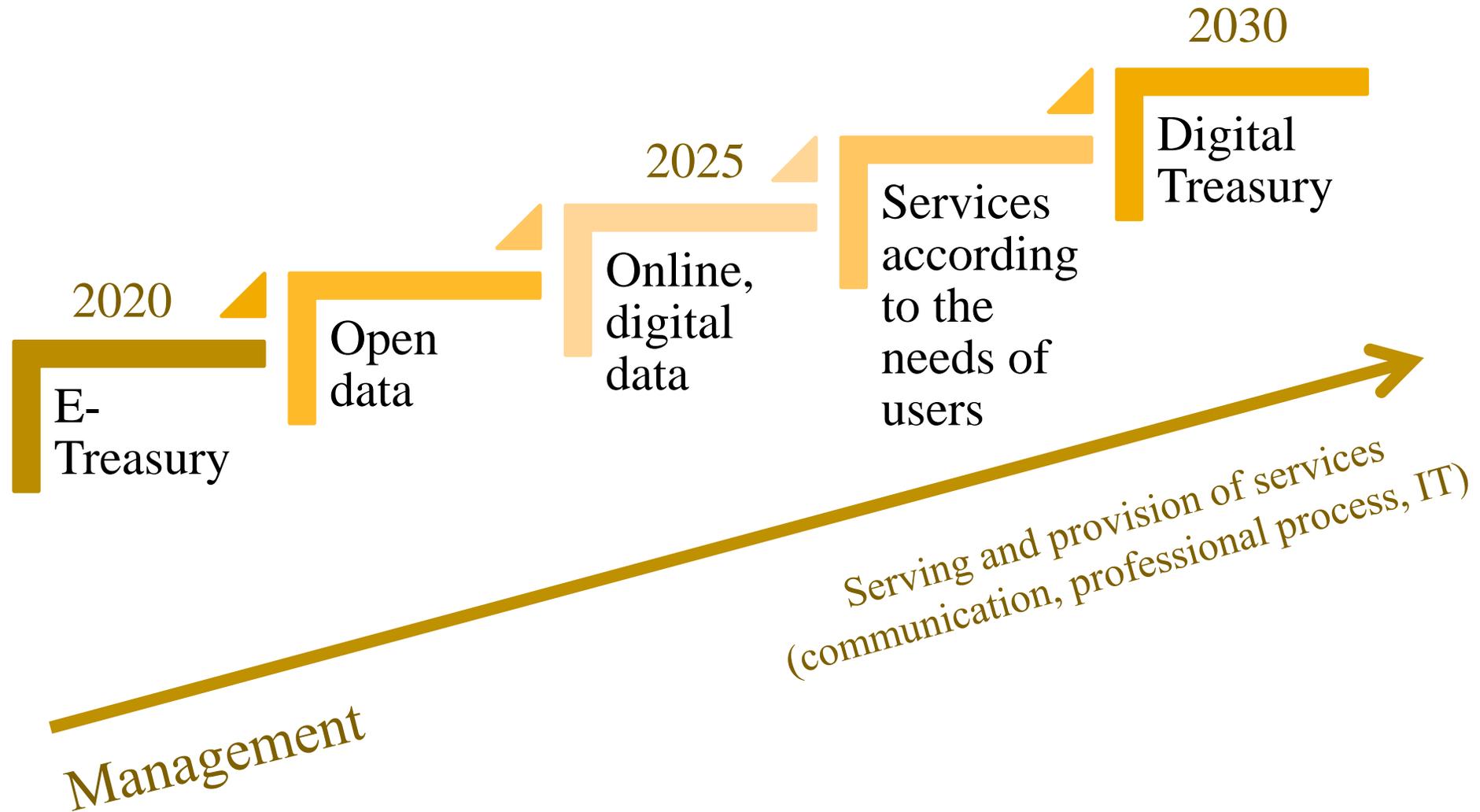


1.3. Vision to 2030





1.3. Vision to 2030



A large, semi-transparent watermark of the PEMNA logo is centered in the background of the slide. It consists of a pink circle with a yellow star in the center and a yellow lightning bolt striking downwards from the star.

PART 2

THE APPLICATION OF INFORMATION TECHNOLOGY

IN INSPECTION AND EXAMINATION ACTIVITIES

FOR RISK MANAGEMENT



2.1. Remote Monitoring activities on Online Public Service Program

The results

Detecting many shortcomings at a number of State Treasury at all levels

To the agencies using the state budget

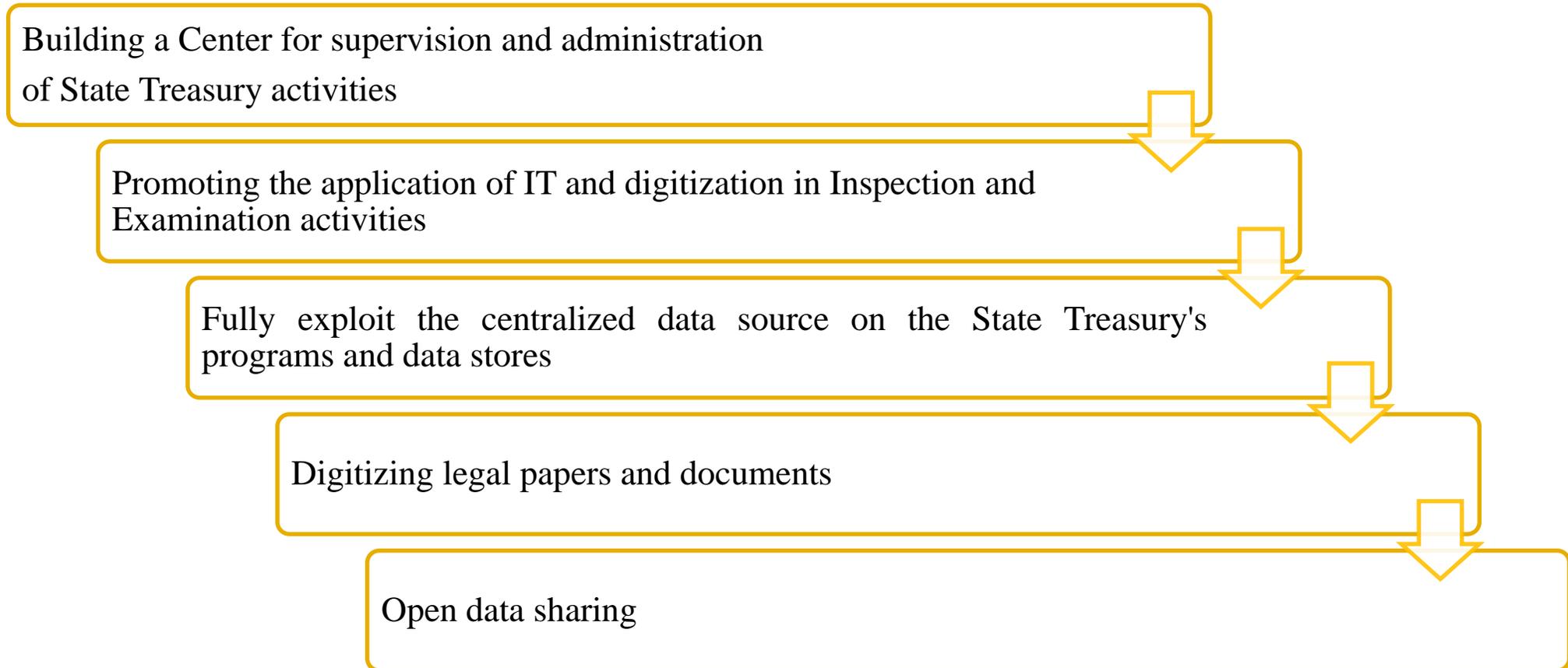
Helping the agencies using the state budget to be aware of the reasonable budget spending, in accordance with the standards and regimes, and not for the wrong purposes.

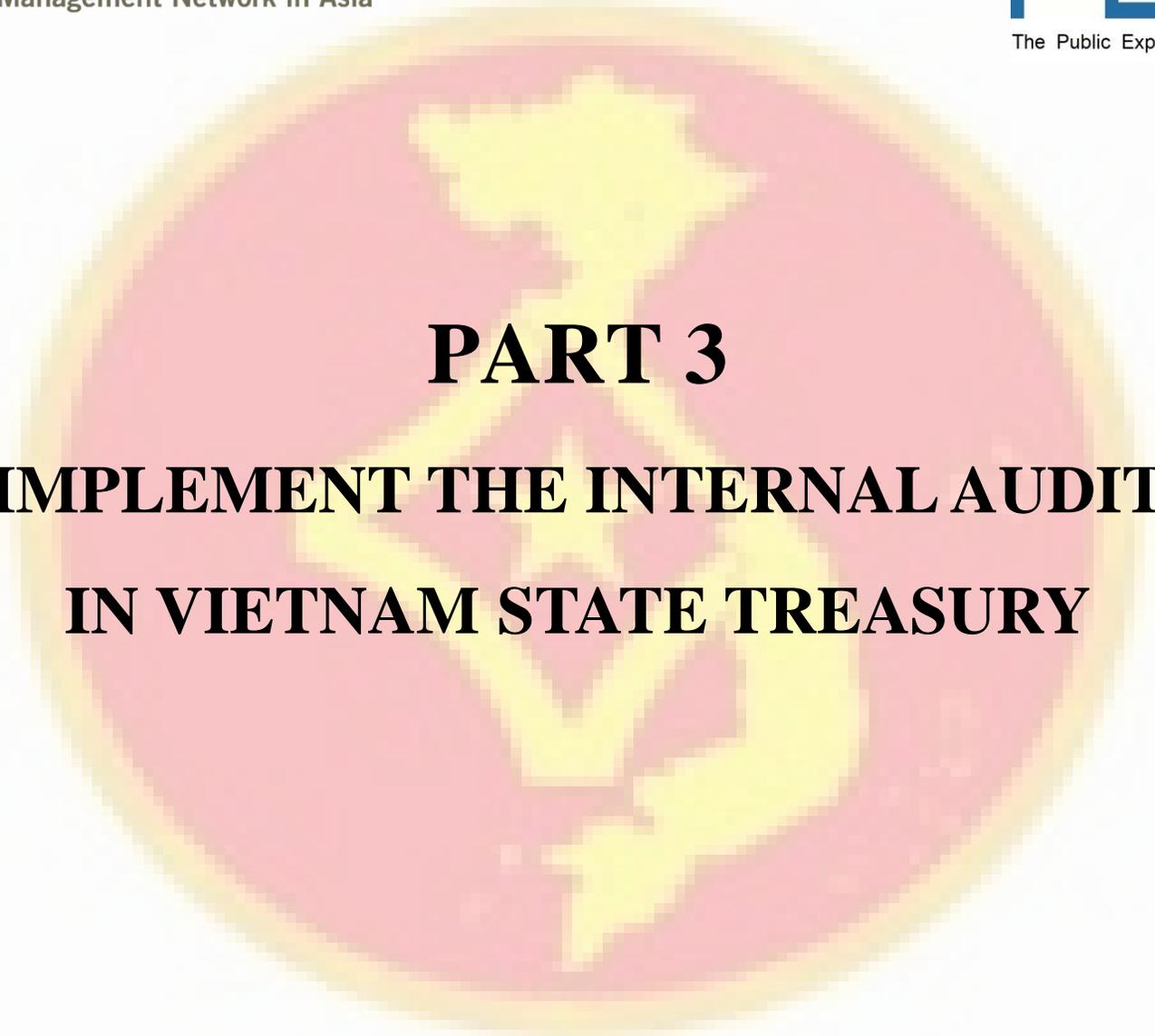
For the state budget fund

Avoiding the state budget resources being lost or wasted
Contributing to improving the efficiency of state budget fund management.



2.2. Promoting the application of IT and digitization in Inspection and Examination activities



A large, faint watermark of the Vietnam State Treasury logo is centered in the background. It consists of a red circle with a yellow border, containing a yellow star at the top and a yellow stylized 'V' shape at the bottom.

PART 3
IMPLEMENT THE INTERNAL AUDIT
IN VIETNAM STATE TREASURY



3.1. The need to establish Internal Audit activities in VST

The current situations in Vietnam

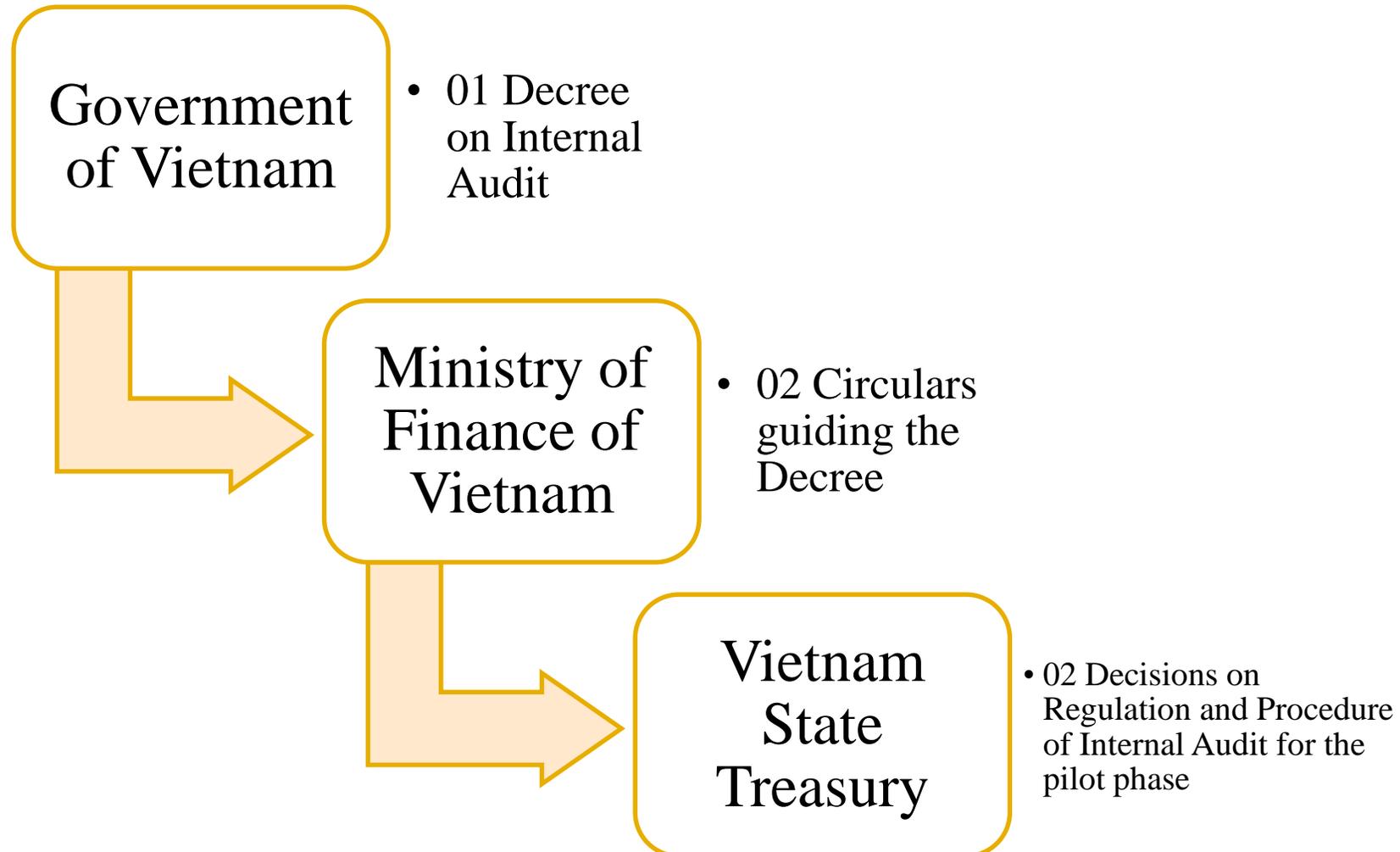
- Internal audit activities are an **inevitable trend** of the modern economy.
- Internal Audit activities have a **high legal basis** in Vietnam.

The current situations of VST

- Internal audit and two existing activities (internal examination, specialized inspection) have different objects and objectives;
- All three activities have their own place, role, and are not interchangeable.



3.2. The legal basis for implement Internal Audit at VST





3.3. Implement the Internal Audit at VST (Pilot phase)

- 1 • Risk assessment
- 2 • Internal audit planning
- 3 • Carry out internal audit as planned
- 4 • Internal Audit Report
- 5 • Follow up on the implementation of post-audit recommendations
- 6 • Store audit records



3.4. The organization development orientation of Internal Audit at VST

1

- In 2023, Vietnam State Treasury continues to carry out internal audit (pilot phase) at 01 professional department under the Central Treasury and 01 provincial State Treasury.

2

- Vietnam State Treasury will review and evaluate the overall and decide the suitable organization model of Internal Audit at VST.

A golden circular diagram with a central starburst, surrounded by concentric rings of symbols including birds, insects, and a central figure. The background is a gradient of yellow and orange.

**Thank You
For Your Attention!**