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## The role of international auditing standards in the system of countering money laundering

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### Abstract

**Relevance.** Countering money laundering is a critical global issue that requires coordinated international efforts. The United Nations and other organisations have developed programs to combat this problem, and International Auditing Standards play a significant role in these efforts. One of the goals of these standards is to prevent the legitimisation of criminal incomes.

**Purpose.** The purpose of the study is to show the role of international auditing standards in the system of countering the laundering of illegally obtained funds.

**Methodology.** The study employs the method of analysis and the historical method to examine various sources and draw conclusions on the role of international auditing standards in combating money laundering.

**Results.** The study identifies and describes the basic principles of international auditing standards and their effectiveness in preventing the legitimisation of criminal income. It highlights how these standards are implemented across different countries and their impact on reducing money laundering activities. The analysis shows that adherence to these standards improves transparency and accountability in financial transactions, making it harder for illegal funds to be integrated into the legitimate economy.

**Conclusions.** The findings underscore the importance of international auditing standards in the global fight against money laundering. These standards serve as a critical tool for enhancing the integrity of financial systems worldwide. The study's insights can aid policymakers and educators in understanding and teaching the significance of auditing standards in combating financial crimes. Additionally, the research provides practical recommendations for improving the implementation and enforcement of these standards to better address the evolving challenges of money laundering.

**Keywords:** money laundering; international relations; crime prevention; auditing.

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## Introduction

The problem of money laundering is widespread all over the world. It has gained a global scale in both developed and developing countries with market economies [1]. By itself, the legitimisation of income (or money laundering) is the giving of a legitimate form to the possession (use, disposal) of certain property obtained by criminal means. Because of its nature, money laundering undermines the well-being and productivity of the global economy. It is also important to note that the concept of money laundering includes any transactions with funds and actions aimed at creating the appearance of concluding a transaction [2]. Many countries are fighting money laundering: it is quite clear that states must work together to achieve this goal. However, there is already a very fine line in the violation of human rights. Therefore, to verify an identity for money laundering, another person must suspect it, or there must be information or materials that could create strong justifications for suspecting an individual of money laundering. The pretext may also be that the person did not provide contact information properly. In addition, a person cannot be considered guilty of a crime if he or she has a good reason not to provide personal information and other materials [3].

Thus, the work of money laundering itself is very subtle and complex, it has many nuances. There is an opinion that the whole system of countering money laundering is quite inefficient. Some believe that the modern system allows criminal enterprises to retain up to 99.95% of criminal proceeds, and protects and supports terrorism, drug trafficking, human trafficking, weapons, as well as corrupt officials, fraudsters, and tax evaders. The system of combating such types of crime brings more troubles and inconveniences to ordinary people [4]. This statement, although exaggerated, has a statistical background, which is also described later. One of the methods of countering money laundering is auditing. The reason for this is that often, in order to launder money, they are passed through a legitimate cash-based business owned by a criminal organisation or its accomplices.

Thus, the tightening of accounting and auditing standards is one of the main measures against corruption and money laundering in the private sector [5]. It is also important to note the existing link between money laundering and corruption. To solve both problems, it is necessary to have transparent accountability that would not allow the possibility of money laundering or corruption. International Auditing Standards, in turn, are professional standards for auditing activities, which are published by the International Association of Accountants. On their basis, audit standards are created in each country. The international auditing standards also pay special attention to the problem of money laundering. The study will consider exactly how audit standards affect the problem of income legitimisation. This is the main purpose of the study: to consider the role of international auditing standards in the fight against money laundering.

The relevance of the study lies in the fact that this and other crime-related problems are common in the world among developed and developing countries. The object of the study is international auditing standards and their impact on the legitimisation of income. The originality of

the study is conditioned by the fact that not enough attention is paid to the consideration of the impact of these standards on money laundering and other types of crime, including corruption. Moreover, in the context of the development of completely new technologies, such as cryptocurrencies, which, as the world community fears, allow various criminal activities to be carried out with impunity: from arms and drug trafficking to money laundering.

The purpose of the study is to show the role of international auditing standards in the system of countering the laundering of illegally obtained funds.

## Materials and Methods

The study analyses international crime in the modern world, the role of auditing in countering money laundering, and the impact of international auditing standards on countering the legitimisation of proceeds from crime. The main methods that were used in the study are theoretical. First, these are analytical research methods, because a huge number of different sources were analysed from research papers to various reports, documents, and other publications. Thus, there are also empirical methods, as real statistical data and indicators related to the current state of international crime and, in particular, money laundering, were analysed during the general analysis of information. Research methods: historical (investigating the development and origin of international auditing standards; development of an international system for combating crime); abstract and logical (analysis of information, synthesis, induction, analogy, formalisation, modelling, forecasting (future development of International Auditing Standards), generalisation); abstraction; statistical method (statistical observation, graphical method); monographic method.

The study can be divided into three stages. At the first stage, an analysis of the international fight against crime, which is important for understanding the situation in the world with crime, and, in particular, an analysis of the fight against money laundering, was carried out. At this stage, the history of the creation of some organisations that are engaged in combating crime in the world is described; the analysis of the current state of the fight against money laundering is carried out, and in particular, emphasis is placed on the problems that exist in this area; the stages and principles of income legitimisation are described in detail; the influence of modern technologies (in particular, Blockchain) on modern trends in money laundering and what dangers and challenges this technology pose for the future in terms of money laundering. The second stage describes general information about International Auditing Standards. In particular, the history of the creation of standards and their subsequent development is described; a description of what caused the need in the modern world for such standards; the importance of these standards for the development of national audit principles in certain countries; the specifics of the development of International Auditing Standards now and a description of what changes in these standards are expected in the near future.

The third stage of the study is the most important since it directly describes the role of International Auditing Standards in countering the legitimisation of proceeds

from crime; describes exactly how these standards help in this counteraction; names and describes the main norms that help auditors in analysing company reports during the investigation of criminal activity of the company; describes what the main role of audit in countering money laundering and how significant it is in the modern world. A brief overview of all the materials is provided and conclusions are formed based on the reviewed and analysed information.

## **Results**

### **International fight against crime and money laundering**

The fight against crime is an important part of the policy of any country. It is also the most important goal of the world community. Since ancient times, the manifestations of crime have evolved, the methods and actions of criminals, its scale: it began to go beyond national borders, it became transnational. Along with them, the methods of combating it have evolved. This led to the creation of International courts, the creation of international cooperation enshrined in the United Nations (UN) Charter, and the creation of all kinds of rules, standards, and restrictions in the international arena, including for capital flows. There are many reasons for joining forces to fight crime: this is assistance in countering the most dangerous criminals, facilitating cooperation in the field of combating crime, and ensuring the protection of victims of crime [6; 7]. However, there are some disagreements among scientists regarding the directions and principles of the international community's fight against crime. Nevertheless, among the principles, the main ones are the non-extradition of political emigrants, the inevitability of punishment, quick response, etc.; and among the directions are assistance in criminal cases, the development of norms and standards that ensure the protection of human rights in the field of policing, the provision of logistical and advisory assistance, etc.

The international fight against crime, moving to a new stage of development, cooperation, and deepening, has ceased to be only an international phenomenon (to act in the field of international relations), but has also begun to have an impact on the national level. The focus is on cooperation in the fight against terrorism, mercenary activities, and similar dangerous types of crime. However, it is worth noting that, according to the authors, the fight against money laundering is no less important, since terrorist groups often carry out this procedure, so the fight against money laundering also implies the fight against terrorism. As mentioned above, another important international problem is money laundering, which in essence is the legitimisation of funds obtained illegally by various methods. The main goals of creating a legal framework and norms in the field of money laundering have evolved over time: so at the initial stage of its development, it was only a confrontation with this type of crime, but at the present stage, the world needs a working holistic control system that could prevent any attempts to legitimise criminal income. Small countries are particularly vulnerable to money laundering, as criminals and criminal organisations have more advantages over small economies.

In fact, the first method to combat money laundering is considered to be the Bank Secrecy Act, which is commonly called "on reporting on foreign exchange and foreign transactions", adopted in the United States of America (USA) in the 1970s. Now there are many methods to combat this problem. In particular, various structures and organisations are united for this purpose. These are, for example, The Anti-Money Laundering Global Task Force (GTF-AML) and the Financial Action Task Force (FATF). The activities of these organisations are quite diverse: popularisation of money laundering and corruption problems among the ordinary population and parliamentarians, establishing of links between various international expert agencies to solve various problems, and developing of global or regional plans to assist countries in combating money laundering, processing the experience gained in their activities, and disseminating the knowledge gained [8].

In addition, the United Nations Office on Drugs and Crime (UNODC) [9], established in 1997, is responsible for the implementation of the Global Programme to Combat Money Laundering, Proceeds of Crime, and the Financing of Terrorism. Its main task is to strengthen the member states in the field of countering money laundering and terrorist financing, providing various assistance to states (identification, arrest, and confiscation of proceeds from crime). The programme provides states with the necessary knowledge in the fight against money laundering, their improvement; strengthening ties between countries for a more effective fight against money laundering; work on expanding the legal, financial, and operational capabilities of states in the fight against money laundering and terrorism; policy development and coordination of actions in the fight against various forms of transnational crime. In addition, UNODC [9] cooperates with other organisations and associations to form common policies, principles, and priorities for a more effective fight against crime in all its manifestations [10].

Nevertheless, too little attention is paid to the problem of money laundering. This is indicated by some facts and observations: there is no working metric of success in this activity (meters, goals), and existing methods are not effective enough in this matter; poor connection of this problem with other, even similar, phenomena, disciplines (for example, public policy); lack of obvious positive results in solving this problem. It is also indicative of the fact that, although, according to rough estimates, several hundred billion dollars of proceeds from crime are legitimised per year, however, less than one billion dollars are collected by law enforcement agencies. Although at this stage all attempts to limit money laundering are ineffective and expensive, their implementation is necessary so that people have confidence in the global financial system, including the state, public, and private enterprises. The legitimisation process itself consists of three conditional stages, through which illegal funds penetrate the system: placement, layering, and integration. The first stage is the process of placing "dirty" money directly into the financial system, by transferring it to several financial accounts and by exchanging funds for traveler's checks, debit cards, etc. For this purpose, enterprises that are connected with a criminal organisation in one way or another, banks, and sometimes do without

organisations at all can be used. This stage can be considered the most dangerous and important for a criminal since resources can still be tracked, and a thorough audit of the enterprise should help in this, which could identify suspicious cash flows in the company. The next stage is the process of using funds in a variety of legal financial transactions, which hides traces of the origin of funds. The last stage is the full use of money in the main economic activity [11].

The problem with money laundering and other types of crime is also aggravated by the development of technologies, namely cryptocurrencies. Cryptocurrency is a line of code written in a public registry to provide a direct exchange without any intermediary. Previously, money laundering was carried out through established small, medium-sized enterprises, or even through the channels of large corporations. Nevertheless, the relatively recently created and widespread Blockchain technology has become a new opportunity for criminals in corruption, terrorist financing, and money laundering. The reason for this is the very essence of the technology, which is not controlled and regulated by the authorities. Cryptocurrencies can be moved easily between countries since online transactions have no borders. Additionally, there is almost complete anonymity because transactions are stored in a public decentralized registry, but only the person who made the transaction has access to the record and Bitcoin wallet [12; 13].

In addition, with the development of cryptocurrencies and their spread, as well as the increasing opportunity to buy or exchange something from merchants for cryptocurrency, the process of money laundering for criminals is becoming easier. In addition, cryptocurrencies have become an excellent "tax haven", since businesses and entrepreneurs can now convert their income into cryptocurrency and withdraw it elsewhere in the world, thereby avoiding taxation. Moreover, theoretically, cryptocurrencies can lead to the fact that they will lead the economies of countries to a state in which the economy can no longer be controlled directly. Therefore, some countries (like China or India) impose bans against them. To combat money laundering through Blockchain technology, some principles have been created that allow noticing signs of currency laundering. These are immediate withdrawal of cryptocurrency deposits; multiple transactions for short amounts made in a short time; replenishment of new accounts with amounts that are immediately withdrawn; and transactions with multiple currencies on many accounts [14; 15]. Thus, although this technology is unique and promising in its way, it creates a real international threat and a problem that the international community should solve. This may have to come in full or partial control of cryptocurrencies.

### **The essence and general application of International Auditing Standards**

As already described above, International Auditing Standards are certain rules that contain and provide generally accepted standards for auditing companies and their financial statements. The very essence of the standards is to regulate the auditor's work process, control, and requirements for the audit itself to form a correct, error-free picture of the company's financial statements;

and to show how adequately the results of the company's operating activities and cash flows are reflected in the reporting for one period (mainly a year) of its activities. Their first version was created after professional accountants from 10 countries first established the International Auditing Standards Board in London in 1973 as a separate independent body. Now, it includes more than 150 members from 100 countries. Soon, the International Federation of Accountants became mostly engaged in accounting and auditing policy. The Council for International Standards of Auditing and Quality Assurance then became responsible for the international standards of auditing. Their main goal is to create a certain harmonisation, and unification of auditing activities at the international level because the modern world with deeply embedded communication technologies requires a single method of analysing the quality and credibility of financial statements of companies.

Over time, International Auditing Standards have been refined, several regulatory documents have been added to them, including, for example, International Financial Reporting Standards developed by the Council on International Financial Reporting Standards, "Principles of Corporate Governance" in the interpretation of the Organisation for Economic Cooperation and Development, etc. The creation and adoption of these regulatory documents significantly increased the role of International Auditing Standards and international institutions that were engaged in their development [16; 17].

The growing need to attract capital from other countries to the stock markets also contributed to the widespread adoption of International Auditing Standards. Audit activity, which is understandable for all participants in market relations, helps investors or speculators to make decisions about whether it is worth keeping the securities of certain companies or not. In addition, these norms make auditing standards in different countries more similar to each other, since countries rely on generally accepted international standards when creating their standards in one way or another. It is also important to mention that not all countries have their auditing standards. These are mainly underdeveloped countries, such as Fiji or Nigeria. Developed countries (USA, Great Britain, or the Netherlands) mostly have their standards, and countries such as Russia have an average level of self-sufficiency: Russian auditing standards are largely based on international standards, but there are differences between the two systems, including in terminology [18; 19]. Thus, an audit in a country can be conducted according to International Auditing Standards; standards adapted to a given country; and national standards similar to international ones.

The methodology of auditing standards is being modified and adapted over time to new realities and needs; new editions of new auditing standards are regularly published. After all, each technique always has its disadvantages and shortcomings, which can only be noticed over time, in the process. There are many ambiguous situations associated with audit companies and their activities. Therefore, from time to time, scandals have arisen in the world related to fraud in the financial records of companies and with the activities of audit companies

that could not notice it. For example, in 2001, there was a scandal in America related to the financial statements of Enron, which caused the bankruptcy of both the company itself and the disappearance of the company Arthur Andersen, which conducted the audit (it was absorbed by the closest competitor Ernst & Young).

The situation with Enron's financial fraud can be called one of the largest (if not the largest) scandals related to audit companies. However, such scandals are more or less regular. In 2016, the KPMG audit company was criticised by Senator E. Warren for auditing the company of a bank holding company providing financial and insurance services, Wells Fargo, in which KPMG did not notice questionable activities at Wells Fargo. Moreover, in 2020, a scandal broke out for the fact that PwC, according to critics, during the audit of Sonangol, (a semi-state company regulating oil and natural gas production in Angola) conducted paid consultations with the company on major restructuring issues. However, during the investigation (which is still ongoing), it turned out that the eldest daughter of the President of Angola, Isabel dos Santos, was withdrawing money from Sonangol and actively used the advice of many audit firms, especially PwC. In particular, to avoid such situations, changes are being made to the rules of International Auditing Standards [20].

The latest changes to the rules of International Auditing Standards were adopted at the end of 2020 and came into effect on December 15th, 2020. There are quite a lot of changes, and they are fundamental. The main ones are: changing the approach of quality system management (now this system is more integrated and in-depth; allows comparing indicators not separately from each other, but as a whole, as a single system); clarifying the audit quality control system, linking to risks that could affect quality; assigning more responsibility to quality execution of the audit on the heads of the audit assignment. The developers of these changes declare that their implementation will mean the beginning of a "new era" because new changes in standards are directly transforming the approach to audit. However, only time will tell if this is the case [21; 22].

### **International Auditing Standards and countering money laundering**

As mentioned above, audit plays a key role in the anti-money laundering system. In situations where there is any fraud or misrepresentations with funds obtained by criminal means at the national or international levels, it would be advisable to invite an auditor to solve this problem. A competent and experienced auditor, having thoroughly familiarised themselves with the specifics of the

company through which money laundering may have been carried out, and having conducted the audit itself directly, may notice inconsistencies in the reports or suspicious movements of funds, although this is quite difficult to implement. In general, international auditing standards do not describe direct detailed rules governing the procedure and control of auditing (or other services) to determine money laundering [23; 24]. However, they give some recommendations that can help in finding traces of money laundering: it is necessary to identify the client, their beneficiaries, representatives, and especially their business reputation; to assess the risk that the company may engage in actions related to money laundering, based on the study of the client and the subsequent audit of the company; conducting the audit itself, namely, analysing the client's transactions and finding among them those that may be suspicious. After the audit itself, the norms recommend specifying suspicious information about the client, if any, in accordance with the current legislation, notify the relevant departments that are responsible for this type of offence and carry out punishments or re-education of personnel [25-27].

Separately, it is worth describing the difficulties of conducting the audit itself. During the audit, it is important for the auditor to look for inconsistencies in the reports. Nevertheless, these inconsistencies may turn out to be either an accidental error of the staff when creating reports, or deliberate illegal action. It is incredibly difficult to find intentional errors in the process of auditing, which is explained by the fact that unscrupulous managers of the company fake not only accounting statements, but also financial and tax ones. In addition, it is much more difficult to find intentional changes that were made directly by the company's management, and not by its employee, since managers have the ability to manipulate report data, provide incomplete and distorted information. This explains the low effectiveness of the opposition to the legitimisation of income in the world [28; 29]. In addition, to determine whether it is an error during reporting or not, it is important to understand that an intentional action always has some purpose behind it that is worth detecting. For this purpose, as already mentioned, it is extremely important to be familiar with the company's activities in the past, and with the reputation of its leaders, and other various information about the processes within the company and its foreign policy. Within the framework of International Auditing Standards, it is possible to identify some norms that indirectly or directly affect money laundering. Table 1 presents these norms and a short description of them [30].

**Table 1.** Audit standards that have the greatest impact on the fight against money laundering, and their description

<b>Audit standard</b>	<b>Description</b>
ISA 210 "Approval of the terms of the audit assignment"	Assumes the existence of an acceptable concept of financial statements and the existence of a single concept about the audit assignment from the customer and the auditor; also assumes an understanding of management's attitude toward the auditor.
ISA 240 "Auditor's responsibilities about unfair actions during the audit of financial statements"	Emphasise the importance to auditors of obtaining confidence about the absence of distortions in the reports, about unfair actions of clients; indicates the standard of response to identified violations. This standard is one of the most important when conducting an audit of a company for the presence of unfair fraud with money laundering.

ISA 250 "Consideration of laws and regulations during the audit of financial statements"	Articulates the importance of understanding laws and regulations during the audit of the client and after the control.
ISA 260 "Information interaction with persons responsible for corporate governance"	Provides a theoretical basis for obtaining information from the management of clients for planning an audit, and its conduct.
ISA 300 "Audit planning"	Establishes the rules for audit planning; as described earlier, the planning and preparation stage is one of the most important for combating money laundering.
ISA 315 "Identification and assessment of the risks of a material misstatement by studying the organisation and its environment"	Provides a basis for assessing the risks that the information in the reports will be distorted by the client.
ISA 330 "Audit procedures in response to assessed risks"	Allows systematising the verification procedure based on the analysis of threats about the distortion of financial information by the client.
ISA 550 "Related parties"	Provides a framework for the auditor's actions in studying the client's beneficiaries and transactions with them.

**Source:** Compiled by the authors.

Thus, the role of International Auditing Standards in money laundering is twofold. On the one hand, they do not directly indicate what actions to take for a qualitative audit of companies and the identification of intentional actions for legitimising proceeds from crime. On the other hand, they still give certain tips and instructions for detecting frauds of this kind. In addition, the audit itself plays an important role in detecting traces of money laundering, and since international auditing standards directly affect countries and their audit methods, there is a significant role of international standards in the system of combating money laundering. It is safe to say that the modern system of countering this problem is not working effectively enough, so the international community needs new methods. Perhaps the updated international auditing standards, which came into force at the end of 2020, will be able to improve the situation.

### Conclusions

The study reviewed and described the main types and methods of combating crime in the world. For this purpose, the international community has resorted to the creation of a large number of organisations and associations, such as GTF-AML or FATF. One of these problems is the legitimisation, or laundering, of proceeds from crime. For the most part, to legitimise income, it needs to be introduced into the economic system by various methods. Most often, enterprises (mainly small and medium-sized) that are under the control of a criminal group are used for this purpose. An audit can prevent criminals from their activities at this stage. Its purpose, in this context, is to find errors and inconsistencies in the company's reports, and to

determine, based on information about the company, its management, and beneficiaries, whether these mistakes are accidental or intentional, and already on this basis to draw certain conclusions about the legitimisation of income by this company.

Audit plays an important role in the system of countering money laundering. International Auditing Standards also play an important role. This is conditioned upon the fact that they are the basis for creating individual audit standards in the countries of the world. In addition, although they do not specify the exact and specific rules for conducting an audit to determine the fact of legitimisation of income by the company, however, there are important recommendations that indirectly help in achieving this goal. The problem of money laundering is very serious on the world stage since such criminal actions not only negatively affect the economic system itself, but also, like any type of crime, endanger people's lives. Unfortunately, an infinitesimal part of all legitimised income can be tracked. Thus, the evolution and improvement of International Auditing Standards in general is very important. In 2022, some changes will come into force in this system, which should transform the audit scheme, and make it an integral system. Perhaps these changes will lead to an improvement in the situation with the opposition to this type of crime in the future.

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### Conflict of Interest

None.

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### [31] Роль міжнародних стандартів аудиту проти відмивання коштів

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**Анотація**

**Актуальність.** Протидія відмиванню доходів, одержаних злочинним шляхом, є критично важливою глобальною проблемою, яка потребує скоординованих міжнародних зусиль. Організація Об'єднаних Націй та інші організації розробили програми для боротьби з цією проблемою, і Міжнародні стандарти аудиту відіграють значну роль у цих зусиллях. Однією з цілей цих стандартів є запобігання легалізації злочинних доходів.

**Мета.** Мета дослідження - показати роль міжнародних стандартів аудиту в системі протидії відмиванню коштів, отриманих злочинним шляхом.

**Методологія.** У дослідженні використано метод аналізу та історичний метод для вивчення різних джерел і формування висновків щодо ролі міжнародних стандартів аудиту у протидії відмиванню коштів, отриманих злочинним шляхом.

**Результати.** У дослідженні визначено та описано основні принципи міжнародних стандартів аудиту та їхню ефективність у запобіганні легалізації злочинних доходів. Висвітлено, як ці стандарти впроваджуються в різних країнах та їхній вплив на зменшення обсягів відмивання коштів, отриманих злочинним шляхом. Аналіз показує, що дотримання цих стандартів підвищує прозорість і підзвітність фінансових операцій, ускладнюючи інтеграцію незаконних коштів у легальну економіку.

**Висновки.** Результати дослідження підкреслюють важливість міжнародних стандартів аудиту в глобальній боротьбі з відмиванням грошей. Ці стандарти слугують критично важливим інструментом для підвищення доброчесності фінансових систем у всьому світі. Висновки дослідження можуть допомогти політикам та освітянам у розумінні та викладанні важливості стандартів аудиту у боротьбі з фінансовими злочинами. Крім того, дослідження надає практичні рекомендації щодо покращення впровадження та забезпечення дотримання цих стандартів для кращого реагування на виклики відмивання грошей, що еволюціонують.

**Ключові слова:** відмивання грошей; міжнародні відносини; запобігання злочинності; аудит.