INTERNATIONAL EXPERIENCE IN THE AUDIT PROCESS OF OFF-BUDGET PUBLIC FINANCIAL FUNDS AND IMPLICATIONS FOR VIETNAM

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Abstract: ***Off-budget public financial funds are widely used by governments to support social security, development investment, environmental protection, and macroeconomic stability. Because they operate outside the main budget framework, these funds often give rise to concerns about transparency, oversight, and the effective use of public resources. In Vietnam, the audit of such funds continues to face a number of challenges, including limited access to fund data, uneven control arrangements across fund types, and difficulties in reconciling compliance requirements with effective fund management. Against this background, this article examines the audit practices of China, the Russian Federation, the Republic of Korea, and OECD countries, focusing on major trends such as risk-based auditing, the expansion of performance audit, the use of digital tools, and stronger follow-up mechanisms. On that basis, the article proposes several directions for improving the audit process of off-budget public financial funds conducted by the State Audit Office of Vietnam.***

• Keywords: *off-budget public financial funds; audit process; performance audit; risk-based audit; state audit office.*

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1. Introduction

Off-budget public financial funds are used by many countries to mobilise and allocate resources for such purposes as social security, infrastructure development, and environmental protection. At the same time, because these funds operate outside the main budget framework, they are often subject to weaker oversight, making transparency and effective control more difficult to secure.

Against this background, audits conducted by Supreme Audit Institutions are of particular importance. They not only detect violations and help prevent losses and waste, but also strengthen accountability in the management and use of public funds. When properly designed, such audits may also assess policy effectiveness, identify fiscal risks, and contribute to better governance.

In recent years, many countries have modernised the audit of off-budget public financial funds through more professional practices, wider use of technology, and stronger digital support. The experiences of China, the Russian Federation, the Republic of Korea, and OECD countries therefore provide a useful basis for considering possible improvements to Vietnam's audit process. This article accordingly examines selected international experiences in auditing off-budget public financial funds in order to identify lessons relevant to the improvement of audit practice in Vietnam.

2. International Experience and Discussion

2.1. Approach to the Audit of Off-Budget Public Financial Funds in the Contemporary Context

Off-budget public financial funds often supplement the state budget by allowing governments to pursue objectives that the ordinary budget process may not fully accommodate. At the same time, their existence may complicate budget unity, legislative oversight, and the efficient allocation of public resources.

From an audit perspective, off-budget public financial funds should not be examined solely in terms of the legality and regularity of revenues and expenditures. Audit should also extend to questions of economy, efficiency, and effectiveness in fund management. Under the ISSAI framework issued by INTOSAI, especially ISSAI 100, modern public sector auditing requires an appropriate combination of financial, compliance, and performance audits. The emphasis is increasingly shifting from the mere verification of figures to the assessment of outcomes, impacts, and the quality of governance (Namukoko, 2025; International Organization of Supreme Audit Institutions, 2019a, 2019b).

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Under this approach, auditing off-budget public financial funds involves assessing the overall robustness of the public financial management system (United Nations Department of Economic and Social Affairs & International Budget Partnership, 2023). Auditors are expected not only to identify deficiencies, but also to examine their underlying causes, including inaccurate revenue forecasts, delayed disbursement, inefficient use of resources, or contingent liabilities. In this way, Supreme Audit Institutions are positioned to contribute more substantively to national governance rather than acting merely as ex post reviewers.

2.2. China's Experience

China provides a clear example of the evolving management of off-budget public financial funds. From initially accepting these funds as a form of "second budget", China gradually brought them back into the national financial management framework in a stricter and more integrated manner. Following the expansion of fees and off-budget funds in the 1980s and 1990s, which placed considerable pressure on enterprises and citizens, the Chinese Government introduced reforms in the direction of "de-fundization", thereby returning revenues with the nature of budget revenues to the formal budget framework (Dezan Shira & Associates, 2026). By January 2011, most off-budget public financial funds in China had been brought under budget estimate management, which in turn created new requirements for the National Audit Office of China to design and refine an audit process suited to the growing complexity of such funds (Dang & Nguyen, 2024).

Institutionally, the National Audit Office of China is located within the executive branch and reports directly to the Prime Minister. This arrangement enables concentrated and highly effective oversight over ministries, sectors, and local governments (National Audit Office of the People's Republic of China [CNAO], 2015). As a result, its audit process extends beyond the review of financial figures and is closely linked to the assessment of agency heads' performance responsibilities through the mechanism of economic responsibility audit (China Council for International Cooperation on Environment and Development [CCICED], 2014).

The audit process for funds in China is structured in a relatively coherent manner, covering planning, audit implementation, consolidation, and reporting, while increasingly relying on modern information technology infrastructure. At the planning stage, CNAO uses big data to assess risks and identify priority areas (CNAO, 2016). In a context where public expenditure and public procurement account for a large share of GDP, such areas as social security funds, infrastructure investment funds, and environmental projects are commonly identified as high-risk fields requiring focused audit attention (SAI China, 2025).

At the implementation stage, CNAO conducts nationwide thematic audits, particularly in relation to large social security funds with broad impact, such as pension insurance funds, health insurance funds, unemployment insurance funds, and housing funds (CNAO, 2022). Audit techniques have shifted markedly from manual checking to integrated data analysis. The "Golden Tax Phase IV" system enables auditors to access, compare, and verify real-time data across payroll records, social insurance contribution records, and enterprise bank transactions (Dezan Shira & Associates, 2026). This significantly strengthens auditors' capacity to detect fund abuse, including inflated labour figures, the misappropriation of fund resources, and the use of funds for purposes inconsistent with social security objectives.

A further notable feature of China's audit process is its strong emphasis on efficiency. In relation to investment funds and public procurement funds, CNAO does not confine itself to examining compliance with tendering procedures; it also considers whether procurement prices are consistent with market conditions and whether procurement strategies genuinely contribute to budget savings (SAI China, 2025). In this respect, the performance audit model has been applied relatively clearly in fund auditing, with the objective of improving the efficiency of public resource use.

Another distinctive feature of China's experience is the integration of fund auditing with the economic responsibility audit of senior officials. Under this approach, auditors assess not only whether fund management and use are proper, but also whether the heads of agencies and units managing such funds have fulfilled objectives relating to sustainable development, environmental protection, and social welfare improvement during their tenure (CCICED, 2014). The linkage between audit results and cadre evaluation has generated substantial institutional pressure, thereby compelling managers to pay greater attention to fiscal discipline and the operational efficiency of funds (CNAO, 2014, 2016).

In addition, China is among the earlier movers in the field of natural resources and environmental auditing. This type of audit focuses on the management and use of environmental protection and land restoration funds in order to ensure that off-budget resources are

allocated and used properly for green development objectives (CCICED, 2014). Nevertheless, the major challenge currently facing CNAO remains the development of an audit workforce with sufficiently deep expertise in both environmental matters and technology to meet the increasingly complex demands of this audit area (Jason Zezhong Xiao et al., 2016).

2.3. Experience of the Russian Federation

The Accounts Chamber of the Russian Federation is organised as a supreme financial control institution under the legislature, responsible for supervising the management and use of federal financial resources for proper purposes and in an efficient manner, including off-budget state funds such as the Pension Fund, the Social Insurance Fund, and the Mandatory Health Insurance Fund (Khatkhokhu, 2019). Notably, this institution does not focus solely on detecting violations; it also pursues what is described as an "economic effect", reflected in the amount of money actually recovered and returned to the state treasury (Ignatyeva, 2025).

In the audit process for funds in Russia, independence and transparency are treated as central principles. The activities of the Accounts Chamber are supported by the relevant legal framework, which enables the institution to exercise regular and continuous control over social financial flows (Khatkhokhu, 2019). A notable feature of Russia's reform orientation is the shift from an approach primarily concerned with recording violations to one focused on preventing violations through forecasting analysis and governance recommendations (Ministry of Finance of the Russian Federation, 2021).

The Russian Federation has developed a relatively systematic fund audit process, combining traditional economic and statistical methods with modern artificial intelligence tools (Ignatyeva, 2025). At the planning stage, the audit institution uses automated risk analysis models to screen millions of transactions involving social security funds, thereby identifying high-risk areas early and defining audit priorities more accurately.

At the implementation stage, auditing in Russia places particular emphasis on evaluating the effectiveness of national target programmes financed by off-budget public financial funds. Accordingly, auditors do not merely verify supporting documents, records, and the validity of expenditures, but also use econometric models and microsimulation techniques to analyse the impact of fund expenditures on such objectives as poverty reduction and income growth (Dotel, 2020). This approach indicates that fund auditing in Russia has moved beyond simple compliance checking towards the assessment of programme results and effectiveness.

A notable achievement in Russia is the development of the "Digital Inspector" system. This tool automates many audit procedures, from the reconciliation of budget transfers to the verification of the legality of preferential tax treatment, which is often regarded as a form of hidden off-budget expenditure (Ignatyeva, 2025). The use of AI not only reduces manual workload substantially, but also enables auditors to focus more closely on issues requiring professional judgment, such as the assessment of corruption risks in fund management and use (President of Russia, 2024).

Another strength of the Russian model lies in its reporting system, which is designed to sustain regular and institutionalised interaction among the audit institution, the Government, and Parliament. Through quarterly reports on budget implementation and the operation of social funds, the institution not only reflects the actual situation of public resource management and use, but also identifies institutional bottlenecks requiring attention (President of Russia, 2024). More importantly, audit results in Russia can be translated into specific adjustments within the legal and public governance framework. On the basis of systemic violations, the audit institution recommends that the Government update the indicator system for national projects to ensure both feasibility and the necessary degree of ambition in implementing development objectives (Khatkhokhu, 2019; Batova et al., 2019).

2.4. Experience of the Republic of Korea

The Republic of Korea operates a large system of off-budget public financial funds, comprising more than 60 different funds that play a central role in maintaining the social security network and financing infrastructure investment. Within that system, the Board of Audit and Inspection of Korea is a constitutional institution that performs the audit function in relation to the management and use of those funds with a high degree of professional independence, although administratively it remains within the executive structure under the President (Board of Audit and Inspection [BAI], 2022; Board of Audit and Inspection Act, 2020).

The audit process of funds in Korea is designed on the premise that every won of taxpayers' money must be used prudently, rationally, and for the public interest. A distinctive feature of this model lies in the simultaneous participation of multiple actors in the oversight process, thereby forming a multi-layer

control network that extends from the internal control mechanism of the audited entity and the Ministry of Strategy and Finance to the Board of Audit and Inspection and, ultimately, Parliament (Kim, 2015; Ministry of Strategy and Finance, 2019).

The audit process of BAI for these funds is relatively clearly divided between mandatory audit of annual settlement accounts and discretionary audit, namely the type of audit that the institution may decide to conduct on the basis of risk assessment and practical management requirements. This arrangement combines the stability of periodic oversight with the flexibility of risk-based audit.

A notable advancement in Korea's audit process is the assessment of the financial sustainability of funds. BAI uses suitable indicators to analyse the financial condition and safety level of each fund. The results indicate that a significant number of funds fall into deficit or depend substantially on borrowing from other public funds, thereby raising the need to restructure and streamline the fund system in order to improve the efficiency of resource allocation (BAI, 2022; Ministry of Strategy and Finance, 2019).

Another noteworthy aspect of Korea's experience is the public disclosure of detailed expenditures for the operational activities of the audit institution itself. The practice of "self-auditing" and disclosing BAI's special operational funds not only reflects a high degree of institutional self-responsibility, but also contributes to the reinforcement of stricter ethical standards in public service, thereby creating positive pressure on audited entities to comply seriously with audit recommendations (Chosunilbo, 2026).

In particular, Korea has achieved significant results in deploying the Digital Budget and Accounting System (d-Brain). This system integrates the entire financial management process of funds, from budget formulation and implementation to final settlement, within a unified and synchronised platform (Lee & You, 2013). On that basis, d-Brain enables BAI to monitor fund expenditures in real time, thereby making the audit process more transparent and helping to reduce information asymmetry between the managing agency and the audit institution. At the same time, the system provides performance data that allow auditors to make highly accurate quantitative assessments of programme results.

2.5. Experience from the OECD and International Standards

OECD developed countries generally follow the principle of "budget unity", according to which all government revenues and expenditures should be presented in a single budget document for parliamentary review and decision. With respect to off-budget public financial funds, the OECD maintains that although such funds may be managed under relatively independent arrangements in order to preserve operational flexibility, their estimates and operating results should still be transparently reflected in the annual budget reporting system (OECD, 2025a, 2025c). This approach suggests that the core issue in modern public financial governance is not the complete elimination of off-budget funds, but ensuring that such funds remain subject to an effective framework of budget transparency and democratic oversight.

Under the OECD approach, the monitoring of off-budget expenditures places particular emphasis on the identification and management of potential fiscal risks. Member states are therefore expected to pay attention to all forms of expenditure and fiscal obligations that may arise from the fund system, especially contingent liabilities that may affect national financial security (OECD, 2025b; International Monetary Fund, 2018).

At the level of international standards, INTOSAI has issued the ISSAI framework, in which ISSAI 100 establishes the foundational principles of public sector auditing, while ISSAI 3000 sets out the core requirements of performance auditing (International Organization of Supreme Audit Institutions, 2019a, 2019b). For off-budget public financial funds, a modern audit process under these standards requires a clear shift from an approach centred on compliance checking and validation of figures to one emphasising operational assessment and effectiveness.

According to INTOSAI, fund auditing must not stop at checking the correctness of financial figures, but should move towards assessing the overall robustness of the public financial management system (United Nations Department of Economic and Social Affairs & International Budget Partnership, 2023). This requires auditors not only to identify surface-level deviations, but also to undertake an in-depth analysis of the root causes of inaccurate revenue forecasting, slow disbursement, or inefficient investment (Guillán Montero & Schouten, 2023). At the same time, "closing the audit loop" through a tight mechanism for monitoring the implementation of audit recommendations is regarded as an essential stage in enhancing the substantive value and social impact of audit activity (ASOSAI, 2024).

2.6. General Trends Drawn from International Experience

The experiences reviewed above point to a broadly shared trend towards modernised fund audit processes, stronger transparency, and a greater emphasis on governance effectiveness. At the same time, each country's approach remains shaped by its own political, economic, and institutional context. One prominent trend is the adoption of a risk-based approach, under which audit institutions concentrate resources on funds that are large in scale, high in risk, or broad in social impact. Another is the gradual shift from financial audit to performance audit. Under this approach, Supreme Audit Institutions no longer stop at asking whether money has been spent in accordance with regulations, but increasingly focus on whether such expenditure has produced the expected results (Mukhamedyarova et al., 2025; Rana et al., 2021). A further trend is the growing role of information technology. Real-time data analysis, interconnected databases, remote audit, and the use of artificial intelligence in risk screening are now becoming standard features of modern public sector auditing (Dotel, 2020; Nguyen & Kend, 2026).

2.7. Implications for Improving the Audit Process of Off-Budget Public Financial Funds in Vietnam

A comparison between international experience and Vietnam's context suggests several directions for improving the audit process of off-budget public financial funds conducted by the State Audit Office of Vietnam.

First, the legal foundation needs to be strengthened, and a dedicated audit process for off-budget public financial funds should be developed. The experiences of China and OECD countries indicate that clear rules on the establishment, operation, and termination of funds are essential to ensuring transparency, control, and accountability (Allen & Radev, 2006, 2010; OECD, 2025a, 2025c). On that basis, the State Audit Office of Vietnam should develop a specialised audit process for off-budget public financial funds rather than relying mechanically on procedures designed for the state budget or enterprises. Such a process should be differentiated according to the operational characteristics, objectives, and risk profiles of each type of fund.

Second, the criteria for evaluating effectiveness should be standardised. Drawing on the experience of INTOSAI's performance audit model and that of Korea, Vietnam needs to establish a system of indicators for assessing economy, efficiency, and effectiveness in relation to off-budget public financial funds. This system should capture both financial and social efficiency, thereby providing a more reliable and persuasive basis for audit conclusions (International Organization of Supreme Audit Institutions, 2019b; Mukhamedyarova et al., 2025).

Third, digital transformation in audit activity should be accelerated. The experiences of Russia and China show that improving audit capacity in the current context cannot be separated from the development of data infrastructure and smart analytical tools. The State Audit Office of Vietnam should therefore gradually promote data connectivity with the management systems of social insurance agencies, the State Treasury, tax authorities, and relevant fund management agencies, thereby enabling auditors to access original data directly, conduct remote audits, and strengthen the early detection of risks in fund management (Dezan Shira & Associates, 2026; Dotel, 2020; Nguyen & Kend, 2026).

Fourth, post-audit mechanisms and the implementation of audit recommendations need to be strengthened. The experiences of Korea and Russia show that the actual effectiveness of audit activity lies not only in the detection of violations, but mainly in the extent to which post-audit conclusions and recommendations are implemented. From this perspective, Vietnam may consider linking audit results with the responsibility of agency heads, while also building a system of indicators to assess the effectiveness of the audit institution itself on the basis of specific outputs, such as the amount of money recovered for funds or the number of management documents amended after audit (Batova et al., 2019; Veinbender, 2017).

Fifth, interaction with Parliament and society should be expanded. The audit process needs to move in the direction of greater openness, transparency, and engagement with stakeholders, especially Parliament and the public. Publishing audit reports relating to large-scale funds on electronic information portals and in the mass media is necessary not only to improve social oversight over audited entities, but also to increase the accountability of the audit institution itself. In addition, the State Audit Office of Vietnam may study mechanisms for receiving information from citizens and social organisations in order to support the development of audit plans more closely aligned with practical requirements (Kim, 2015; Chosunilbo, 2026).

Sixth, a specialised audit workforce should be developed. The audit of off-budget public financial funds is a complex area, requiring auditors not only

to master audit techniques, but also to possess an in-depth understanding of sector-specific policies attached to each type of fund. The State Audit Office of Vietnam should therefore gradually form specialist auditor groups by fund type, while also incorporating into training programmes content on econometrics, big data analysis, and public policy evaluation in accordance with international standards (Dotel, 2020; Jason Zezhong Xiao et al., 2016).

Finally, greater attention should be paid to identifying potential fiscal risks arising from the fund system. Drawing on the experience of the OECD and Korea, Vietnam's audit process should pay particular attention to contingent liabilities arising from investment funds and credit guarantee mechanisms. Auditors therefore need not only to examine existing financial obligations, but also to be capable of analysing the Government's implicit debt obligations in the event that such funds become insolvent (OECD, 2025b; International Monetary Fund, 2018). Early warnings on fiscal risks arising from the fund system would help provide the Government and Parliament with a basis for timely adjustment, thereby contributing to national financial security.

3. Conclusion

Improving the audit process for off-budget public financial funds in Vietnam through the application of scientific methods, modern tools, and international standards is both important and urgent. International experience shows that a strong Supreme Audit Institution is not merely an institution that detects errors or violations, but also one that promotes good governance, strengthens transparency, and enhances the effectiveness of public management through a continuously renewed audit process grounded in modern technology and sound professional ethics (Nguyen & Kend, 2026).

The experiences of China, the Russian Federation, the Republic of Korea, and the OECD point to several key pillars of modern fund auditing, including risk-based approaches, the expansion of performance audit, the application of digital technologies, stronger post-audit follow-up, the linkage of audit with managerial accountability, and long-term fiscal risk control. These elements are particularly relevant for Vietnam as its system of public financial funds becomes increasingly diverse and complex and faces growing pressure for more efficient use of public resources.

Accordingly, reforming the audit process for off-budget public financial funds should not be regarded merely as a technical matter within the audit sector, but rather as part of the broader modernisation of national public financial governance. The process needs to be designed in a manner appropriate to the characteristics of each type of fund, supported by modern data infrastructure, and embedded in an effective mechanism for implementing audit recommendations. Only under such conditions can audit activity effectively contribute to fiscal discipline, better governance, and stronger public trust in the state apparatus.

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