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SCIENTIFIC AND METHODOLOGICAL TOOLS OF EXTERNAL INDEPENDENT FINANCIAL CONTROL

***Summary.** The article reveals the essence of basic scientific and methodological principles, approaches and forms of external financial control. The diversity of types of external financial control is analyzed. The conclusion of the audit efficiency as the primary form of external financial control is proved. The basic ways of an effective system of external financial control is covered over the problem of forming an effective tool of it.*

***Keywords:** external financial control, forms of external financial control, state financial control.*

Introduction.

The problem of understanding the system of state efficiency audit is relatively new, thus it is obvious that there are many unresolved issues which are important and form the general direction of this new economic challenge. Shaping and choosing a specific method of efficiency audit, it is necessary to understand the purpose of the study and clarify possible expectations.

Works of such scholars as V. Bourtsev, O. Ivanova, L. Parker, S. Ryabukhin, S. Stepashyn and Ch. Hornhren are devoted to some aspects of efficiency audit. These scientific researches on the implementation of efficiency audit, its methods indicate that the complex of issues related to the definition of the main parameters of efficiency audit requires further study.

The aim of the research is to substantiate the expediency of efficiency audit implementation into the practice of state finance management.

The main material.

There are two forms of external audit: financial audit and efficiency audit. This latter is a specific and distinctive feature of the external independent financial control, as it provides public information about the effectiveness and frugality use of public financial resources in the implementation of government targets and projects. But everything is not so clear as for the forms and methods of external independent financial control.

Thus, S. Stepashyn singles out within tools of external audit the following: financial audit, audit of transformations, audit of legality, efficiency audit of internal control systems, efficiency audit of activity, efficiency audit of the national account system.

S. Ryabukhin points out 3 forms, namely: financial audit, efficiency audit and strategic audit.

However, we believe the strategic audit should be attributed to the efficiency audits since its purpose is to evaluate the effectiveness of the use of public financial resources to achieve strategic goals. Strategic audit allows for the examination of the existing (or planned) strategy aimed at [12]:

- Comprehensive assessment of the efficiency of the implementation of the strategy;
- Identification of deviations in the implementation of the strategy;
- Early identification of new opportunities, threats, risks and structural changes in the external and internal environment of the state.

The result of the strategic audit is a comprehensive report showing the following information:

- Analysis of the differences between planned and ongoing results of the strategy;
- Conclusions on the adequacy of the current and projected strategies in the environment;
- Recommendations for strategy change in order to prevent loss of competitive advantages and omissions of opportunities.

We believe that the performance of the aim of system of external independent financial control can be fully provided by two forms – state financial audit and state efficiency audit. Let us consider each form in more detail.

State financial audit was the first to come into the practice of controlling bodies – in other words audit of legality and of targeted use of public funds.

State financial audit has a long history and is generally recognized in foreign practice. It was the first form that became a basis for the work of supreme bodies of state finance audit.

This audit is the most common form of the Accounting Chamber and the State Financial Service in Ukraine [5, 7]. It operates on the basis of the Regulation of the Cabinet of Ministers of Ukraine № 506 «On approval of the procedure of State Financial Audit of individual business transactions by the State Control and Revision Office» dated May 20, 2009 [10]. It describes the main points of the given audit. Today the financial audit is the most studied form of external financial control.

If we look at the historical aspect of the formation of the state finance control in Ukraine, for the first time in Ukraine's legislation the term «audit» in the context of state finance was used in the Budget Code, 2001 [2]. Despite the fact that the content of the term was not disclosed, the control settlement bodies that carry out audit at all stages of the budget process were singled out. The Budget Code not only allowed but also demanded that the state agencies and spending units should have audit performed. It is quite obvious that the specified audit is not the audit carried out in Ukraine in accordance with the Law of Ukraine «On Audit Activity» [6].

The next step in implementing of the state financial audit was the Law of Ukraine «On State Property Management» adopted by the Parliament in 2005 [8]. The articles of this law declared that the state financial service bodies perform the state financial audit for public sector entities. It is aimed at preventing financial violations, ensuring efficient use of public funds, state property.

With the adoption of the Law of Ukraine «On Amendments to Certain Legislative Acts of Ukraine on prevention of financial violations, ensuring efficient use of public funds, state and municipal property», December 15, 2005, the term «state financial audit» attained an official interpretation [9]. This Law states that «the state financial audit» is a type of state financial control, which is to test and analyze the actual state of affairs with regard to legal and effective use of public funds or public property and other assets of the state, the accuracy of accounting and financial reporting reliability, functioning of the internal control system. But it should be noted that the presented definition does not match the terminology adopted by the EU states, and therefore needs to be clarified [15].

There are several types of state financial audit:

- Implementation of budget programs;
- Activities of budget institutions;
- Business entity activities;
- Implementation of local budgets.

Let us consider every of them.

State financial audit of budget programs is to determine the efficiency of the use of budgetary funds for the implementation of planned objectives and establishing the factors that prevent this [9]. It is performed in order to develop grounded proposals on improving the use of state and local budgets in the process of budget programs realization. The main tasks of this kind of state financial audit is to assess the implementation of performance indicators of budget programs, identify gaps and shortcomings of institutional, legal and financial character and determine the extent of their impact on the implementation of planned objectives as well as developing proposals on ways to improve the use of public funds.

State financial audit of budget institutions is aimed at preventing financial violations and ensuring the reliability of financial reporting [9]. The objective of the audit is to help the budget institutions to ensure the accuracy of accounting, legitimacy of budgetary funds use, public and communal property use, the preparation of accurate financial reporting and internal financial control organization.

State financial audit of business entity activities is aimed at assessing the level of management of financial and economic activity of the entity and lies in ensuring compliance with laws, regulations and decisions of management of the entity, reliability of accounting data and financial statements, saving of assets, the achievement of goals and objectives on the fulfillment of the entity's activity [9].

State financial audit of local budgets is done to check and analyze the actual budget implementation, efficiency of budget funds use, property and other assets, the reliability of financial reporting, the functioning of the internal control system [9]. The task is to evaluate the formation and implementation level of budgets, to establish the causes that negatively affect this process, determine ways to improve the management of these budgets, property and other assets, including the possibility of increasing the incomes of local budgets.

Thus, the state financial audit is intended to determine how lawfully and properly the state financial resources have been used by the government.

However, despite the importance of the financial audit, an important point was the appearance in 60-70s of a new form of control – state efficiency audit. The appearance of this form is associated with:

- The growing role of state financial resources in the economy of developed countries;
- Development of control systems of public finance;
- The need to control not only the targeted state financial resources, but also to evaluate their effectiveness;
- The need to improve the efficiency of control systems [13, p.4].

The efficiency audit is one of the main forms of state financial control exercised by the highest organ of state financial control of foreign countries. For the first time this audit was carried out in 60s of the 20th century in Sweden, after that it was used in the practice of supreme finance control institutions of other countries. Officially the term «state efficiency audit» was recorded in the Lima Declaration of guidelines of state financial control. Thus, in the Declaration it was noted that in addition to state financial audit (the essence of which is to review the legality of the targeted orientation in the use of state finances, as well as maintaining the financial statements), which has been and remains an important form of external financial control, there appears also a new one – state efficiency audit (which is based on determining how effectively and efficiently public financial resources are used) [4]. This type includes all aspects of management activities, including the organizational and administrative systems.

At present, in the domestic and foreign literature there are many definitions of efficiency audit, and thus of its place in the public finance control system.

So, Charles T. Hornhren under efficiency audit understands «a survey designed to determine whether policies and procedures set forth by management are properly executed» [18].

Jack S. Robertson and Timothy J. Lowers interpret the efficiency audit as «the study of business operations in order to develop recommendations for a more eco-

nomical and efficient use of resources, effectiveness in achieving business objectives and compliance with company policy» [20].

L. Parker believes that the efficiency audit can be defined as the assessment of management and operation of an entity as well as work in the context of economy, efficiency and productiveness of activity [19].

E. Ivanova under «efficiency audit» understands a purposeful process of getting and analytical evaluation of objective data regarding the effectiveness, efficiency and productivity of the unit to be audited (state authority body, the governing body, an entity or an organization, a group of organizations or a program of activities) in order to establish the level of compliance of data with specific criteria, and on this basis to express an opinion on the effectiveness of audit activity or program, and at the end to give recommendations aimed at improving the efficiency [3].

What is concerned about the place of the efficiency audit, some authors refer it to the types of external financial control [16.], others – to forms of the state budget process [1], some of them refer it both to types and to forms at the same time [13].

Y. Voronin compares the efficiency audit to the methods of state financial control, namely: revision, inspection, analysis, examining, etc. [14].

A. Saunin views the efficiency audit as a type financial control [16].

The availability in the economic literature of various definitions of the place of efficiency audit, in our opinion, is a result of the controversial delimitation of kinds, types, forms and methods in the public finance control system.

Having analyzed every of these approaches, we propose to define the state efficiency audit as a system of relationships between the supreme organ of external financial control and controlled entities regarding an independent assessment in the benefit of society of the effectiveness and efficiency of state financial resources use in the organization of the budget process, the performance of some public functions by the executive bodies, in state and local programs and projects implementation, etc.

We believe that this definition will allow disclosing the nature of state efficiency audit in full, as:

–State efficiency audit is presented not as a process, type, form or method of control, but as a system of relationships;

–State efficiency audit can be provided only by independent supreme body of the external financial control;

–It is determined that the effectiveness of ownership, disposal and use of public resources cannot be estimated under the condition of violation of such principles of external financial control as independence and transparency;

–Society is seen as a user of state efficiency audit results;

–The specific focus and sphere of state efficiency audit (budgeting, executive body activities, state and local programs, etc.) are determined.

The very process of efficiency audit allows us to estimate:

Firstly – the correctness and accuracy of the goals;

Secondly – compliance of the business objectives with functions of the performer;

Thirdly – efficient use of public financial resources and their optimal allocation between all contractors.

While performing the efficiency audit we should be guided by the fact that the audit has no task to give an overall assessment of the effectiveness of the public authority activity or recipient of public funds it is carried out at [4]. In organizing and performing efficiency audits the auditors of the Accounting Chamber should be guided by the fact that each efficiency audit should produce clear-cut results that could help:

– to increase responsibility, transparency and accountability in activities of state authorities and the recipients of budget funds;

– to solve the most important issues and problems that meet the interests of society;

– to increase the efficiency of government bodies and recipients of budget funds activities, as well as the introduction of modern methods to their work;

– to use public funds more effectively.

In foreign practice, different types of efficiency audit are distinguished. In general, the types of audit may include:

– Efficiency audit of executive authority activity;

– Efficiency audit of certain state function performance of the executive body;

– Efficiency audit of public functions and orders of the budget funds recipients;

– Efficiency audit of the budget process organization;

– Efficiency audit of the state (local) budget implementation;

– Efficiency audit of the great economic complexes (fuel and energy, military, industrial, environmental, etc.);

– Efficiency audit of large target oriented systems (space, scientific, technological, territorial target oriented complexes);

– Efficiency audit of state (local) programs;

– Efficiency audit of state and local investment programs;

– Efficiency audit of the use of the state (local) budget;

– Efficiency audit of the use of state property;

– Efficiency audit of the use of natural and other state resources;

– Efficiency audit of the state extrabudgetary funds use;

– Efficiency audit of business activity of budget institutions and organizations, etc. [17].

There are also several other types of state efficiency audit, namely:

–Audit of the efficiency of budget programs;

–Audit of budget institutions activity;

–Audit of public enterprise activity;

–Audit of internal control systems, etc.

The combination of these kinds of audit provides potential control coverage at micro and macro levels of state property and financial resources use.

One of the most important factors that stimulate the introduction of efficiency audit is exercising the result-oriented budget system. This system provides the basis for an assessment based on the results of the goals, objectives, conditions and requirements to the use of national resources in certain areas. In terms of increasing responsibility and per-

sonal interest in the efficient allocation of budget the implementation of the efficiency audit is an absolute requirement rather than a form that can be ignored.

The efficiency audit in Ukraine is carried out by two agencies – the State Financial Inspection and Accounting Chamber [5, 7]. Today, increasingly, scientific publications and presentations of scientists and practitioners state that the State Financial Inspectorate is a body of state internal financial control, and as the efficiency audit should be performed by an independent financial control institution only, it has no right to exercise it.

When carrying out the efficiency audit Accounting Chamber is guided by the Accounting Chamber Board Resolution «On Approval of Accounting Chamber Standard «Procedure for the preparation and execution of audits and their results arrangement» dated 7 December 2004 [11]. It should be noted that this standard does not even contain a definition of efficiency audit. The same can be said about the methods of its implementation.

For more than forty years of efficiency audit development the generally accepted principles and methods of its implementation have been formed in foreign countries [15], although it is evident that each country has its own peculiarities of implementation determined by national law, historical traditions or customs and current practice.

An important requirement to the construction of the external financial control system is the establishment of an effective automatized information analytical system based on modern information technologies, which is designed for the collection, storage, search and delivery of information about all control measures and their results, i.e. for systematization of control data and general conclusion.

Also, in our opinion, an important requirement is the complexity that involves the need to keep all the major objects on a wide range of issues under control. This requires control of the most important issues with the involvement of various regulatory authorities.

The files of the Congress of the European Organization of Supreme supervisory authorities stated that it is inappropriate for the supervisory authority to keep under control the whole financial activity of the state, but it must subject to control those objects, where the greatest feedback and maximum assistance to saving public funds is guaranteed in the result of control [15]. Hence, the external financial control should be of strategic importance in selecting objects for inspection and controlling the formation and use of the state budget, but not be performed in minor operations, which may distract attention from more important task, i.e. it goes about the requirement of efficiency control. Besides, while completion of the tasks of state efficiency audit the procedures ensuring full compliance with established standards and methodology should be applied.

It should be noted that the system of external financial control must meet the requirements of economic efficiency, i.e. the cost spent on audit should not exceed the expected losses due to the lack of results of control measures. This requirement also implies the need for optimization of organizational state finance control system, that

is the identification and facilitation of unnecessary links, the optimal combination of centralized and decentralized control in the structure of authorities [15].

An important requirement for building a unified system is the need to perform the control basing on the coherent interaction, effort coordination of state finance control institutions to meet the challenges of the external financial control. To the requirements mentioned above also the requirement for optimal centralization and clear delineation of functions of state financial control bodies should be added.

Attention paid today to continuity of development and improvement of methodology of external financial control is not accidental. Indeed, over time even the most advanced methods and techniques get obsoleted. This system must be designed so that you can quickly and effectively adjust to new challenges, to use of new methods of control.

While considering the requirements for a united system of state efficiency audit implementation it will be logical to single out requirements of accountability of each subject of external financial control. Certainly, it is legitimate to talk about the fact that all supervisory authorities should duly report on their activity, that is to be accountable for quality performance of their functions.

We should not forget that a crucial role in ensuring the effective functioning of a unified external financial control system belongs to:

- firstly – competence of staff;
- secondly – adequate securement of their material and social protection in legal acts.

Conclusions.

Thus, having considered the conceptual basis for the formation of the complex system of independent external financial control, we turn to the problem of building an effective system of state efficiency audit.

Hence, the need to introduce the efficiency audit to the state finance management practice is predetermined by the following circumstances:

- the need to improve the productiveness, efficiency and effectiveness of state finance control;
- the need of significant improvement of the activity of executive authorities and other organizations using state financial resources;
- the need for objective independent assessment of the effectiveness of the executive authority and other budget funds recipients' activity;
- the need to increase the transparency of the organizations, using taxpayers' money;
- the need to strengthen the fight against corruption in government;
- the need to personalize responsibility for decision-making in government;
- the expansion of budget treasury services;
- the prospect of transition to budgeting in accordance with the results of activity.

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