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CONTROL AND AUDIT ACTIVITY OF UKRAINE: PROBLEMS AND PROSPECTS OF DEVELOPMENT

Control plays a very important role in the organization of any activity. Equally important role is assigned to control and audit system in Ukraine. However, there are a number of problems in the organization and functioning of the control and auditing system of Ukraine. They need an immediate solution.

In accordance with the Law of Ukraine “On Auditing”, an audit is verification of accounting data and financial statements of a business entity in order to express an independent opinion of the auditor about its reliability in all material aspects and compliance with the requirements of the laws of Ukraine, accounting provisions (standards) or other rules (internal regulations of business entities) in accordance with the requirements of users [1].

The Audit Chamber of Ukraine is the regulator of national control and auditing activities.

The Audit Chamber is called to create a system of independent financial and economic control in the form of an audit, which would give an objective assessment of the financial condition of enterprises and entrepreneurs, contributed to the rational management and timely prevention of bankruptcy, provided reliable control over income and expenses of owners and at the same time protects the interests of the



state.

To date, the problematic issues of audit and control activities include:

- lack of standards of control and audit activities, which to provide a single control criteria and audit quality (job description, duty of care etc.);
- lack of guidelines on carrying out control and audit activities;
- insufficient number of qualified personnel;
- failure to ensure the independence of the control and audit service in the provision of professional services;
- significant negative impact of the shadow business;
- control and audit services do not adhere to the quality of services provided;
- absence of fines and penalties for the inaccuracy of the auditor's report;
- lack of typical forms of documents and a clear mechanism of formation of prices for their services;
- lack of guidelines on the computerization of control and auditing activities [2].

In addition to the above problems, in our opinion, one of the biggest, which hinders the development of control and audit activities, is the perception of business entities of these services only from the standpoint of regulatory bodies.

Thus, in society there was an objective need for independent professional control over the activities of enterprises and its results. However, despite this, the real need for the services of the auditor as a defender of the interests of an existing or potential investor today, unfortunately does not exist [3].

The basic principles of the system of organization of audit activity depend on level of economic development on which the country is located. If you evaluate the degree of state interference and control over the functioning of auditors as high, medium and low, then three types of organization and regulation of audit activity can be distinguished: rigid, mixed and soft. Ukraine belongs to the mixed model.

The audit may be conducted on the initiative of business entities, as well as in cases stipulated by law. Auditors (control and audit firms) may provide other audit services related to their professional activities, in particular, on maintaining and restoring accounting, in the form of consultations on accounting and financial reporting, examination and assessment of the state of financial and economic activity, and other types of economic and legal provision of economic activities of economic entities.

The main benefits of control and audit activity are[4]:

- retention of a portion of public funds spent on the contents of the audit unit, as payment of audit services is made at the expense of means of subjects of managing.
- fiscal audit function, which is manifested in tax receipts from the control and audit activities in the budget;
- formation of competitive environment in the sphere of control and audit activities, which in the long term improves the quality of the provision of their services;



- free choice by an entity's auditor.

Thus, obvious is the fact of usefulness of audit activity for the economy of any state, but at the same time, each country develops its own approach to the audit.

The development of control and auditing activities in Ukraine is currently characterized by a generally confirmatory character, since the greatest part of the work is limited to the assessment and confirmation of the degree of validity of information in the accounting and financial reporting system of the customer-companies.

However, in our opinion, the prospects for the development of control and auditing activities in Ukraine, should also be linked, to the transition to a system-oriented audit, that is, to such an approach, when external auditors based their assessments on the results of the internal audit system of the enterprise-customers. It is a combination of the courses taken on the development of internal audit (as the basis of external activity) and the transition to International Standards on Auditing, we believe it can positively influence the rise of the audit in Ukraine to the next stage of the evolutionary ladder [3].

In general, control and auditing activities can provide a significant improvement of the situation for economic entities, eliminate the negative consequences in the form of administrative penalties from state control bodies for non-compliance, with the norms of the law, reduce expenditures on control and audit functions of the authorities, but to achieve such results necessary is first of all the interest of the subjects of economic activity in carrying out such inspections and receiving the services of auditors.

There are still a number of problems and unresolved issues in Ukraine, that remain open. However, the use of foreign experience, taking into account domestic features of the budget sphere, will contribute to the development of control and audit activities and will significantly improve the functioning of public finances.

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