Problem aspects of the internal state audit development

Abstract
The article deals with the essence and tasks of the state financial control in Ukraine. The authors have studied characteristics of double level system of control and revision work in foreign countries. The fundamentals of control in the budgetary legislation of different countries have been explained and stages of the operational control beginning distinguished. The article highlights the current situation of the state audit in Ukraine. Financial violations detected by the State Audit Service of Ukraine, the structure of such violations, ways of eliminating of violations and the state of implementation of the recommendations according to the results of the state audit have been analysed. The main areas of concern of the development of internal audit in terms of legal support, staffing of of auditing departments and services, the quality of revisions and competence of state auditors have been cleared up.

Ways of improving the efficiency of internal state audit by means of putting into practice the efficiency audit which should be focused not only on the use of state finances but also on the efficiency of its formation are offered. A need to determine the legislation related to the object and the subject of control, its principles and types, as well as ways of controlling, are emphasised.

Keywords: Internal Control; State Audit; Financial Violations; State Resources; Budgetary Funds; Transfers; State Audit Service

JEL Classification: G28; H19; M41

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1. Introduction

In conditions of deep crisis and fundamental changes in all spheres of the economy, the problem of the efficient control over the use of state resources has become extremely important. The assessment of the state of the financial control shows the necessity to strengthen state control functions and financial discipline which will provide a decrease in the number of budgetary and promote filling of the state budget of Ukraine. Thereby, the problem of coordination of objects, subjects, and tasks of financial control by the state, distribution of functions between supervisory authorities and their overlapping has become extremely actual today.

2. Brief Literature Review

A significant contribution to the development of the state financial control was made by such leading national scientists such as O. V. Natarova [1], L. V. Hutsalenko [2], N. I. Dorosh [3], V. Pikhotskyi [4], I. Ivanova [5], O. Sheshchakova [6], L. H. Mykhalkychyna [7], L. V. Dikan [8], Y. B. Slobodyanyk [9], U. O. Marchuk [10], O. D. Shevchuk [11], V. Y. Fabiyanska [12], as well as by foreign specialists such as A. D. Cohen (2005) [13], F. Merchan (2002) [14], M. Simmony (2002) [15], A. D. Chambers and M. Odar (2015) [16], D. M. Cosmin (2015) [17].

While there is a great amount of scientific investigations in the sphere of the research, there is a line of the actual theoretical and applied unsettled problems. In particular, it concerns the necessity of the legislative regulation of state financial control, distinct distribution of functions between the control subjects, as well as issues related to the increasing competence of state auditors. A need to determine the relevant problems foresees the necessity to carry out scientific researches concerning reforms in the system of state financial control and provide recommendations to enhance its effectiveness.

3. The Purpose of the article is to determine peculiarities of the state financial control in Ukraine and foreign countries, assess the relevant trends and the state of its development in Ukraine, reveal the areas of concern of the internal state audit and develop proposals related to the improvement of the efficiency of state financial control in Ukraine.

4. Results

State control is a binding function of public funds management, integral part of the controlling system, the task of which is to reveal deviations from the accepted standards and violation of the principle of legality to increase efficiency and save public funds [1].

The task of state financial control is to ensure legality, efficiency, financial discipline and rationality in the course of formation, distribution, ownership, use and alienation of assets owned by the state [2].

An analysis of the activity of supervising authorities dealing with financial control in foreign countries shows that it is necessary to adopt their experience relevant to the methods of control and its organisation.

A selection of two levels of hierarchy is the organisational scheme of control and revision work applied in a number of foreign countries (Figure 1). The first level defines the highest body of state control subordinate to the Parliament or the President, which controls spending of public funds. The second level refers to the state control and revision subdivisions of ministries and departments subordinate as to the highest body of state financial control so to the appropriate ministry or department [3].

The investigation of the principles of control regarding the budgetary legislation in foreign countries indicates a difference in information display and the structure of regulatory requirements in the budgetary legislation (Table 1) [1].

In Ukraine, state financial control is conducted in two forms: the external form - in the part of receipt and use of funds of all levels and the internal form - in the part of use of funds and transfers of the local budgets.

The Global Institute of Internal Auditors can use recent enhanced internal auditing guidelines as a springboard to regain their lead [16].

Internal audit is an element of the public internal financial control, which provides for activities to check the status of the internal control system in order to improve the efficiency of the manager’s of the budgetary funds activities [8].

The procedure of the formation of the internal audit departments, which determines a mechanism of the formation of state audit departments (services, subdivisions) was adopted by the Regulation No. 1001 as of 28 September 2011 (hereinafter - the Regulation No. 1001) [18].

Audit has evolved over time from its primary function of compliance monitoring of internal financial procedures towards assessing the quality of internal control in order to determine the reliability of the organizational system both financially and non-financially [17].

The State Audit Service of Ukraine generalises the data related to the use of transfers from the state budget by the executive authority (hereinafter - EA) and public administration (hereinafter - PA). According to the analysis of the

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**Table 1: Fundamentals of control in budgetary legislation of different countries**

| Country    | The title of the Law                  | The aim of the State Financial Control                                                                 | The main supervisory authority                                      |
|------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| Ukraine    | Budgetary Code                        | Observance the Budget Law, aimed at efficient and successful management of public funds                  | The Accounts Chamber of Ukraine                                     |
| Kazakhstan | Budgetary Code                        | Detection, elimination and exclusion of infringement of Budget and other Laws                            | Accounts Committee of the Republic of Kazakhstan                     |
| Kirghizia  | On Fundamentals of Budget Law         | Audit (control) of republican and local budgeting and budget performance, control the activity of the central administration | Accounts Chamber of the Republic of Kirghizia                       |
| Moldova    | On Budgetary System and Budgetary Process | Audit of financial and economic activities, entirety of means and material resources, credibility of accounting and accountability of budgeting institutions | Financial Control and Revision Service                               |
| Tadzhikistan | On Public Finance                   | Promotion of the legal, efficient and successful activities of public sector organisations              | The Authorized State Body on Financial Control                      |
| Uzbekistan | On Budgetary System                   | Audit of the state budget (public funds) and expenditures                                                | The Ministry of Finance of the Republic of Uzbekistan                |
| Russia     | Budgetary Code                        | Provision of the external review of the annual report on the execution of the state budget               | Federal Agency for Financial and Budget Control                     |

Source: [1]
results of the state internal audit, a negative trend in decreasing the authorised staff size and the real number of internal auditors in 2015 in comparison with the previous period under review has been observed. Thus, on 1 January 2016, the authorised staff size had to be 1,556 internal auditors, while the actual staff size was 1,133 auditors, which, respectively, was by 6% and 12% less than at the end of the previous period under review (Figure 2).

An analysis of the ratio of the actual number of internal auditors to the number of the internal audit objects displays that such a correlation cannot guarantee the efficiency of internal audit and the influence the state of financial and budget discipline in the appropriate sphere in separate EA and PA. Consequently, it proves the formalist approach to the fulfilment of the Regulation No. 1001 by the heads of such departments (bodies) and indicates their poor understanding of their individual responsibility for the state of internal control and internal audit. For example, one internal auditor in the Ministry of Education of Ukraine controls 642 objects of internal audit, while the relevant number in the Ministry of Agriculture of Ukraine equals to 101 objects.

Internal auditors’ unsatisfactory level of professional standard, constant incompleteness of internal audit subdivisions, and, which is more, the incapability of internal audit subdivisions (or the lack of initiative from them) to give recommendations to managers aimed at forming the efficient system of internal control makes it impossible to prevent cases of illegal, inefficient and misuse of the state budget, which leads to mistakes and other defects in the activity of the body (or its department).

Infringements detected by the State Financial Inspectorate nearly in all the inspected objects reveal the state of unsatisfactory management of the corresponding state bodies (departments) and display poor governance in the corresponding sphere. In 2015, 2,920 internal audits were conducted in the system of EA, out of which the number of efficiency audits was 434, and the number of financial audits and accordance audits was 2,486 which slightly exceeded the index of 2014 by 7%, however was less than the index of 2013 by 25% (Figure 3).

The effectiveness and efficiency of internal audits have increased which is explained by the gradual shift of the focus of internal audit from small and inefficient compliance audits (financial audits) to complex, consolidated audits which include the efficiency audit. The ratio of the efficiency audits to the general quantity of internal audits conducted in the system of EA increased from 9% and 12% to 15% in comparison with the period of 2013-2014.

Besides the internal audits which were conducted directly, external auditors participated in extra 2,488 examinations, including commission revisions and official investigations, which makes 46% of the total amount of measures of control carried out in 2015.

The results of financial audits carried out in 2015 (compliance audits) showed the revealed of financial violations equal to the amount of UAH 10,645.8 million in the system of EA, including UAH 239.8 million which caused the waste of financial and material resources, as well as UAH 8,249.0 million which did not cause any waste of state resources. Also, they displayed 17,956 nonfinancial infringements.

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The data reflected in Figure 4 display an increase in financial violations revealed in the accounting period of 2015 by three times, if compared with the period 2013. In the structure of financial violations revealed in the system of EA which caused loss of financial and material resources, illegal expenditures, the sum of which was UAH 1,462.6 million (60%), as well as the reduction financial resources which comprises UAH 638.0 million (27%), have the highest rate. Also, the auditors confirmed the shortage of financial resources equal to UAH 253.5 million (11%) and the misuse of funds equal to UAH 42.7 million (2%), which is shown in Figure 5.

It should be separately noted that the extremely low level of elimination of financial violations that cause loss of financial and material resources makes only 6.6% in the system of EA and also shows a negative trend (Figure 6).

Functional problems are the consequence the insufficient qualification of internal auditors and, as a result, non-professionalism in planning, organising and carrying out auditors’ investigations and processing their results. This is also because...
of the auditors’ inability to analyse and display the reasons of detected violations, their failure to prepare recommendations aimed at the implementation of the effective control mechanisms and obtaining an economic effect, as well as to monitor the results of the implementation (Figure 6).

At the same time, the main result of the activity of the subdivisions dealing with internal audit is the economic effect of the implementation of auditors’ recommendations, which is worth to put into practice as one of the main criteria for the assessment of state internal auditors’ activities (Figure 7).

According to the report presented to the State Audit Service of Ukraine, the amount of recommendations implemented concerning the achievement of economic effectiveness (or economic effect) was 1,547 in the system of EA in 2015.

The investigation indicates that the present changes in the regulatory support facilitate a decrease in the waste of financial resources. Nevertheless, the appropriate level of efficiency of state funds has not been matched yet [1].

The system of state financial control developed in Ukraine does not provide the appropriate financial and budget discipline. This is a consequence of a number of challenges which set up the trend towards an increase in financial violations [5].

Due to the internal audit carried out throughout the year 2015, a number of typical problems was revealed. They are as follows:

1) shortfalls in the subdivisions dealing with the internal audit;
2) failure to ensure organisational and functional freedom of the internal audit subdivisions;
3) imperfection of the methodological basis of the internal audit;
4) defects in planning for action of the internal audit.
5) defects in the part of completeness of auditors’ activity, as well as in the quality of reports related to the implementation of the internal audit and the validity of findings based on the relevant results;
6) inappropriate fulfilment of the internal audit standards in the part of taking measures concerning the increase of the quality of the internal audit.

Currently, separate departments of the State Audit Service of Ukraine remain unstaffed. At the same time, the failure to fill vacancies does not reduce the responsibility of the head of the authority related to the organisation and implementation of the internal audit at his/her establishment or subordinate establishments under his/her authority, which is solely to the Budget Code of Ukraine.

An analysis of the internal audit subdivisions displays the fact that the number of the created subdivisions is insufficient and they cannot provide the implementation of the functions of the internal audit according to the Regulation No. 1001.

An internal audit subdivision cannot be one of the subdivisions of the human resources department or financial and audit service due to the fact that this will mitigate the realisation of the main tasks of the subdivision and create preconditions for the conflict of interests while implementing functions of the internal audit. In other words, the organisational and functional isolation of the subdivision dealing with the internal audit envisages the opportunity of giving the information relevant to the results of the internal audit and to report it directly to the executive authority.

The activity of all the studied subdivisions of the executive authorities dealing with the internal audit did not involve the key features of the internal audit and its fundamental differences from the internal control and revision work, which means that internal auditors see their goal only in revealing the facts of financial violations and take into account neither the origin of such violations nor the development of the efficient mechanisms of their exclusion or minimisation in further work. Auditors’ recommendations are usually formal and general. They do not have an algorithm for the realisation of their recommendations and are not aimed at the monitoring of the economic effect according to the results of their implementation.

Efficiency audit aimed at investigating of the purposes of system violations prevention of such cases, determining risk spheres in management, studying the inefficient managerial decisions and actions, as well as trends towards the misuse of state resources, was hardly used by the subdivisions dealing with the internal audit.

The internal reports in all the studied EA, which only duplicate the requirements defined by legal regulations of a higher level instead of developing the mechanisms of their realisation and taking into consideration the peculiarities of the activity of appropriate departments in the branch, need substantial correcting.

In order to significantly change auditors’ work, the State Audit Service of Ukraine takes appropriate measures aimed...
at the improvement of the internal audit, including the provision of recommendations in accordance with any findings related to the quality and constant monitoring of their implementation.

To improve the state financial control, O. V. Natanova suggests:
1) to develop and adopt a new wording of the Budget Code of Ukraine which must contain the main control fundamentals (determining the object and the subject of control, its principles and ways of its carrying out), which will broaden the terminology and the basic points of financial control and help to discover its essence and the basic requirements for its implementation;
2) to put efficiency audit, which should be focused not only on the efficiency of the use of the state finances but also on the efficiency of their formation (for example at the expense of the revenues from exchange transactions) into practice of the Accounting Chamber as a new method of control [1].

According to the author’s opinion, the recommended changes will help to strengthen the Accounting Chamber abilities and make it possible to extend the state financial control in order to both carry out the control and to prevent future violations [1].

The system of the state internal financial control which nowadays functions in Ukraine, only partially corresponds to the main principles of the state financial control of the EU member states. Based on the priority of Ukraine’s state policy regarding the accession to the EU, one of the tasks in this process is the adjustment of the country’s system of state financial control to the European requirements.

It is now a question of Ukraine’s compliance with the requirements of Unit 28 «Financial control» of the document known as Acquis Communautaire and the conditions of the Lima Declaration of Guidelines on Auditing Precepts [7].

Yu. Slobodianyk has framed the postulates that reflect the essence of the state audit and may constitute the basis of its philosophy:
1) the subject of state audit has public importance;
2) all information of public importance is the subject of state audit;
3) state audit enhances the transparency of the public administration system. The proposed postulates of state audit should be considered in further research and the development of regulatory acts in the area of public finance control [9].

According to I. Ivanova, an effective system of financial control, which would provide a stable state of financial and budget disciplines in the regions may be built in Ukraine only with the creation of an effective internal control system for local authorities at all levels (a village, a region, a city, etc), i.e, the system of municipal financial control. For this purpose, the model of financial control in Ukraine is to be developed and approved at the legislative level [5].

The model of the municipal financial control and its stages of implementation should be defined conceptually; the laws and regulations which will provide foundations for the Law should be outlined. It is also necessary to carry out financial and economic calculations of the model [5].

At the present stage of the development of the national and world economy, questions related to the organisation, methodology and improvement of the internal control are becoming especially important. To address the challenges, it is essential to implement international regulations and develop national standards taking into account the peculiarities of Ukraine’s development. This must be accompanied by the establishment of not only the appropriate methods and provision of training but also by the improvement of legislation, organisation and implementation of the internal control methodology, which should be based on best international practices and generally recognised international standards [10].

O. Shestakova is convinced that it is important to broaden the sphere of the Regulation No. 1001. In particular, the creation of the departments dealing with the internal audit and conducting audit should be not only in the Ministries and other central executive authorities, their territorial bodies and budgetary institutions which belong to the sphere of the ministry administration and other central executive authorities but also in all the governmental jurisdictions in Ukraine [6].

The main directions of improvement of the audit regulation in Ukraine should increase the responsibility of auditors by increasing requirements related to audits and strengthening control professional skills [12].

An optimal organised system of the internal financial control in Ukraine is a guarantee of the effective functioning of state finances ensuring the balance of local and state budgets [11].

Taking into consideration the direct correlation between the efficiency of the internal audit and the level of professional competence of internal auditors, we suppose it reasonable to standardise training of internal auditors and to adopt international practice of certification. The discussed problem has not been paid sufficient attention to. However, in conditions of financial austerity, the implementation of certification and training will be impossible because this requires additional expenses [6].

5. Conclusions

To ensure the appropriate level of state internal audit, its efficiency and effectiveness, it is necessary to constantly improve professional skills of state internal auditors, to conduct and document the results of inspections, to increase the number of units of internal audit. To avoid conflicts of interest, we need a clear division of functions and tasks between state auditors. It would be more appropriate to implement the efficiency audit, which should focus not only on the efficient use of public finances, but also on the effectiveness of their creation. Laws and regulations defining the liability for violations of financial discipline require substantial revision.

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