

Oksana Furmanchuk*

PhD in Economics, Associate Professor
National University "Yuri Kondratyuk Poltava Polytechnic"
36011, 24 Pershotravneva Ave., Poltava, Ukraine
<https://orcid.org/0000-0001-8909-1575>

The role of state finance audit in the system of accounting and analytical support of the state funds management system

■ **Abstract.** During the period of martial law, the problem of the need for constant control over state finances in connection with their limitations and the importance of effective use became important. The issues of the activities of audit firms and the effective organization of audits are constantly in the focus of attention of scholars. The purpose of the article was to substantiate the theoretical aspects and provide scientific and practical recommendations aimed at improving the audit of state finances. The method of induction was used at the stage of collecting, systematizing and processing information for conducting research, deduction – in the process of theoretical understanding of the main questions and problems of the audit of state finances and the search for the root causes of their occurrence, generalization – during the identification of the main features and properties of the system of accounting and analytical support of the audit of state finances, methods of comparison, analysis, synthesis, abstract-logical method. Scientific works were summarized and analysed in order to determine the essence of important components of scientific research, in particular: audit of state finances, state financial audit, accounting and analytical information, accounting and analytical support and the main components of an effective system of management and control over state finances were determined. The main components of financial control in the public sector of Ukraine are schematically presented, and the place of public finance audit as a component of state financial control is determined. The need to distinguish the concepts of “audit of state finances” and “state financial audit” was discussed. The main conditions that contribute to the creation of an effective system of management and control over state funds are highlighted. Common and distinctive features of control over state funds in Ukraine and foreign countries are identified. The main problems and shortcomings of the system of management of state funds are identified and recommendations for their solution are provided. The results of the study can be used by all state enterprises that are looking for new approaches in management and strive for the effective distribution of state funds in the conditions of martial law

■ **Keywords:** standards; reliable information; effective control; auditing activity; blockchain technologies

■ INTRODUCTION

Since 2022, Ukraine's economy has been suffering from a full-scale military invasion by the Russian Federation, which is causing significant losses every day. A business that is unable to resume operations in part or in full tries to reduce losses by using the instrument of avoiding liability for non-performance or late performance of an obligation, using both virtuous and dishonest methods. An urgent issue for users of any financial information is confidence in

its reliability. Officials and employees of government institutions are responsible for fair use of state funds. The audit of public finances contributes to increasing this responsibility at all levels. It requires a significant increase in interest in the process of creating accounting and analytical support, its rethinking, improvement, development of new, more informative and effective instruments related to the preparation and presentation of accounting and

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*Corresponding author



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economic information on the availability and movement of state finances, which would fully correspond to the system of management.

In Europe, the evolution of the origin of state finance and the standards that are associated with this process has a long history. One can agree with the opinion of O. Shevchuk & A. Kovalskiy (2019), who believe that during a rather long period of the origin of the existing Western society, new methods, institutions and instruments of state finance control were developed, which reached the level of national scale, first off all in the countries of Western Europe and the USA. L. Borysenko (2020a; 2020b) places an emphasis on the fact that in developed countries state audit is consistent with the principles of the Lima Declaration, which is called the International Organization of Supreme Audit Institutions (INTOSAI), as well as its structural part – the European Organization of Supreme Audit Institutions (EUROSAI), of which Ukraine is also a member. These bodies provide methodical and practical recommendations on the effective organization of audit and state financial control. O.M. Pihotska & M.R. Pihotska (2022) believe that the system of control over state finances, which is inherent in a certain state, has its own characteristics, due to historical aspects, and a number of those principles, procedures, methods and stages of auditing used by foreign countries cannot be applied in Ukrainian practice. This is explained by a different level and specificity of regulatory and legal support, as well as national features of social life. However, the experience of other countries in audit of state finances is valuable for Ukraine, as it gives auditors the opportunity to compare different practices of audit procedures and verification methods, analyse their positive and negative sides and introduce into practice methods that will contribute to improving the quality of audit inspections.

Summarizing the foreign experience of the state finance management system, K.P. Melnyk & A.A. Ploskina (2022) concluded that the audit of state finances was developed and established under the influence of various factors, in particular: the need to improve the quality of audits related to state funds; the complexity of the procedure for registration and submission of accounting information; the need to implement a better and faster inspection, which would facilitate prompt and thorough control over the receipt and use of state funds. In addition, in the general system of control over state property, it is advisable to include such inspection bodies as: the supreme body of control over state finances, which is subordinate to the President and higher control bodies and carries out an inspection of the movement of state budget funds; state departments and subdivisions of ministries and agencies that are under the supervision of higher state control bodies and carry out checks on the timeliness of the receipt and distribution of state funds; a tax authority that would control the timeliness of paying taxes and mandatory payments. Most scientists, in particular O. Panchenko & V. Zhdan (2019), consider the development of accounting and analytical support for the state finance management system through the construction of “an integrated system of strategic accounting and strategic analysis”. At the same time, as argued by U. Pelekh (2022), the development of a conceptual model of accounting and analytical support requires organization of theoretical and methodological foundations with the use

of principles and instruments of strategic management in them, in particular instrumental means of strategic analysis for “determining critically important informational data of external and internal environment”.

Verification and control of state finances with the help of an effective state funds management system differs from traditional control in that it carries out a number of measures that ensure the true and rational distribution of state funds and property and makes it possible to increase the level of trust in the quality of audit services. That is why it is necessary to increase interest in this problem. The purpose of this study was to determine theoretical issues related to the organization and methodology of control over state finances, as well as to provide recommendations aimed at improving the system of their audit. To achieve it, the following main tasks were solved: to study the theoretical provisions and peculiarities of the organization of the audit of state finances in Ukraine and in European countries; determine the essence of the accounting and analytical support of the state finance management system and consider the conditions for its creation; distinguish the positive and negative aspects of control over state funds in Ukraine and abroad.

■ MATERIALS AND METHODS

In the research process, the decomposition method was used, on the basis of which the system of managing funds belonging to the state was divided into subsystems and the sections, that will deal with it, were selected. In turn, subsystems – into functions, functions – into tasks, tasks – into subtasks, subtasks – into operations. The next method used at the stage of analysis of the management system of Ukraine and other countries is the method of chain substitutions. With the help of this method, the influence of various factors, both external and internal, on the formation of the management system was studied. The comparison method made it possible to compare the current system of state funds management in Ukraine with other systems that exist in European countries. The comparison made it possible to identify the positive and negative aspects of the management system, and the synthesis method allowed to develop proposals for its improvement based on the positive experience of other countries. Using the goal structuring method, the role of the audit of state finances and the compliance of its goals with the goals of the accounting and analytical support system and the state funds management system as a whole were substantiated. An important place in the methodology of this study belongs to the expert-analytical method, which explains the need to involve highly qualified experts – professionals, that is auditors.

The scientific research is based on a systematic approach and generalization of various economic phenomena and processes. The methods of grouping and abstraction, sampling were applied for the schematic presentation and study of the main components of the state finance management system. Using the methods of induction and deduction, the theoretical and methodological provisions of the audit of state finances were considered and the main reasons for their occurrence were identified. The method of generalization made it possible to identify and generalize the general features, as well as the properties of the system of accounting and analytical support for the audit of state finances. The methods of grouping, analysis and

synthesis made it possible to divide the information collected for writing the article into certain parts, group it, combine various elements, as well as aspects of the research subject into a single whole. The abstract-logical method made it possible to determine the main categories, as well as concepts related to the research topic, to formulate conclusions and provide recommendations. Presenting the material in a more convenient form with the help of drawings and diagrams allowed the use of a graphic research method. The main materials used to solve the research tasks were legislative documents, normative legal acts, which relate to the issues of state finance audit. In addition, scientific publications of Ukrainian and other authors on the theory, methodology, methods and organization of financial control, instructional and methodical documents, materials of scientific and practical conferences; reporting, information-analytical and statistical materials of the Accounting Chamber of Ukraine, the Ministry of Finance of Ukraine, central executive authorities were used.

■ RESULTS AND DISCUSSION

The audit of state finances is a system of measures related to the optimization of resources that are state ones, as well as reducing the risk of detection of violations and

malicious appropriations in the state sector. It occupies an important place during control over the receipt and expenditure of state resources. Before assessing the state of use of state funds of Ukraine, it is also necessary to provide an assessment of such an important form of control in the general system of accounting and analytical support for the management of state funds.

In the economic literature, accounting and analytical support is defined as a set of ways and methods that make it possible to implement all the functions of financial control. According to T. Kucherenko & N. Anishchenko (2022), it is based on a combination of financial and intra-economic accounting system, the result of the interaction of which is the accounting and reporting information. With this approach, a combination of the main components of this system, their form and content is necessary. This condition can be met by combining accounting and analytical functions, which make it possible to improve the control over the state funds management system. It is important that accounting and analytical support is the main element of the information system for managing state funds. When creating a management system, a number of requirements must be met, the main ones of which are presented in Figure 1.

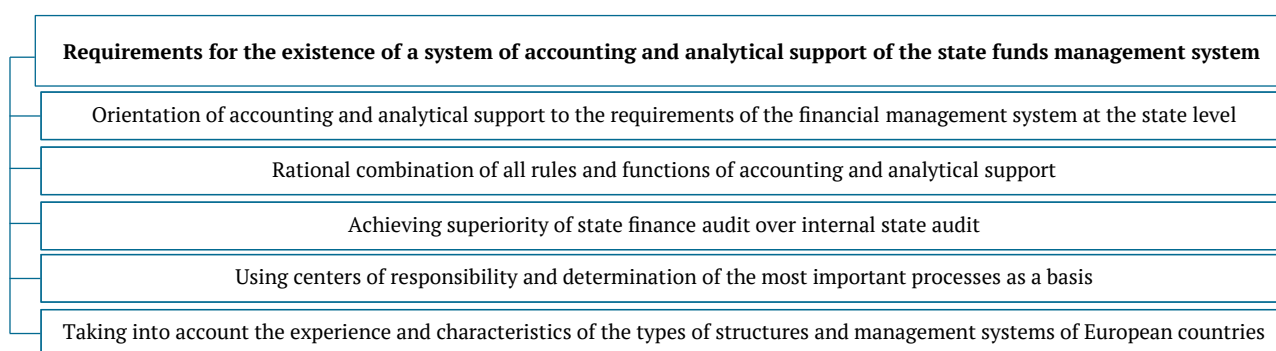


Figure 1. Conditions for creating a system of accounting and analytical support for the state funds management system

Source: developed by the author based on research by L. Borysenko (2020a; 2020b)

The main purpose of the accounting and analytical presentation in the state finance control system is the collection, operational processing and submission of analytical information on operations related to the receipt, expenditure and distribution of state budget funds in the current period and for the future; assessment of the state's level of provision of financial resources, which will make it possible to warn and reduce the level of uncertainty regarding their rational or ineffective distribution. It is expedient to form a single effective accounting and analytical system that would make it possible to combine all the information coming from various branches of management and to ensure control at the level of all financial and non-financial indicators of state finances, as well as to effectively distribute all information flows, connect all the information together, present it in the form of detailed analysis and reporting. A big problem that needs to be solved is the duplication of tasks and functions of various control bodies, which significantly complicates the movement, processing, submission of information, and, most importantly, causes significant difficulties in determining the level of responsibility in case of poor reporting.

An important part of this system is the audit of state finances, which has a managerial orientation, that is, its purpose is to check the legality and rationality of spending funds and property, other assets belonging to the state, the legality of internal control and its necessity, as well as increasing the level of management and control at all stages of the accounting and control process, choosing the best method of control over the management system of processes related to the receipt and distribution of state funds. Permanent control and internal control over the state's financial resources will ensure a reduction in corruption and increase public trust in state authorities. Accounting information is extremely important, as it allows systematization and accumulation of data reported in primary documents, accounting registers, reporting on the company's activities at all stages of the accounting and analytical process. At the same time, all analytical and accounting information is part of the accounting system, on the basis of which the control and analysis of the activities of enterprises is carried out. This means that the "accounting" part contains all important accounting information, both analytical and synthetic. The analytical component

embodies a certain type of information that was obtained from the accounting one, which is connected with the close relationship between these two components. That is why the category “accounting and analytical information” combines data created by operational and financial accounting and information created using methods of economic analysis. The definition of “accounting and analytical support

of the management system” is much broader than the concept of “accounting and analytical information” and combines the processes of supplying real and true information to users of financial statements and management and control bodies. Four stages of the process of preparation of accounting and analytical support can be distinguished: accounting, reporting, audit, analysis (Fig. 2).

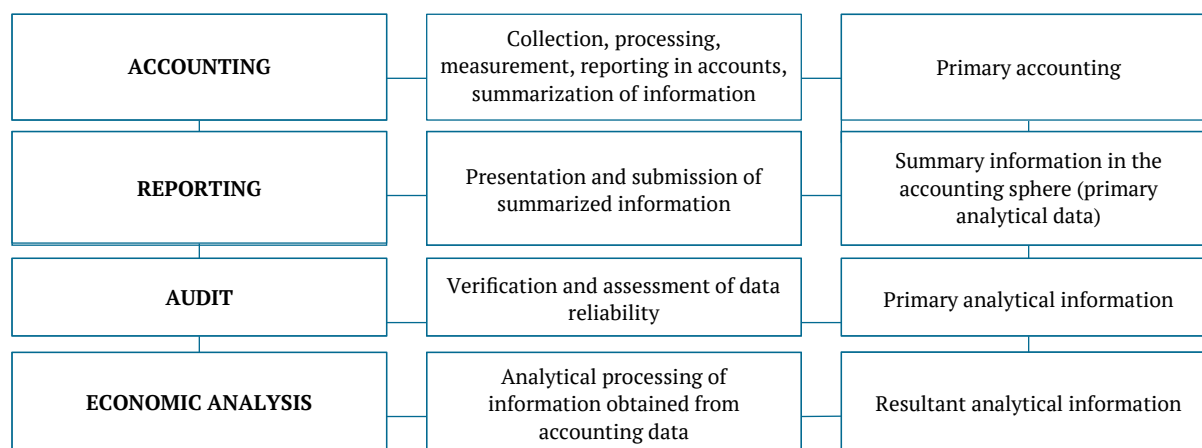


Figure 2. The process of preparation of accounting and analytical support for the management system

Source: developed by the author based on research by O.H. Sokil (2020)

Audit is an important element of ensuring the quality of accounting and analytical information. It makes it possible to significantly reduce risks when making management decisions, which is especially relevant during the period of martial law. Supporting the opinion of A. Savchenko & V. Poliakov (2019), it can be said that in Ukraine in 2023 there is a large number of state enterprises and institutions, however, the vast majority of them work inefficiently or are in the stage of liquidation. All of them require financing from the state budget, but expediency and effectiveness of their use of budget funds require the functioning of a high-quality and modern system of financial control, a component of which is the state financial audit. In the process of preparing accounting and analytical information, an audit can be defined as an operational control that allows you to check the appropriateness and correctness of accounting information (internal state audit) or as a method of checking primary and reporting accounting information. It enables users to be assured of data authenticity, recognition, assessment, reporting, compliance and disclosure in all essential aspects (external audit). This assurance can be achieved through the auditor’s performance of mandatory procedures provided for by International standards on auditing (n.d.), in particular: identification and assessment of the risks of significant distortion of accounting information, assessment of the state of the internal control system of state-owned enterprises; selective verification of information regarding its recognition, submission and compliance.

In the process of research, the areas of implementation of accounting and analytical support of the audit of state finances in the system of state funds management were determined. One of the most important is a detailed verification of the financial position of state-owned enterprises in order to prevent their insolvency (bankruptcy) or inefficient spending of budget funds. This can be achieved

by assessing the state of receipt and expenditure of public funds. Confidence in the financial position and solvency of competitors, establishing the expediency of their activities, taking into account all threats and risks should be no less important areas of management. For all users of information, both internal and external, the most complete information in the system of accounting, analysis and control, taking into account the tasks and interests of the state, individuals and legal entities in order to minimize internal threats and non-disclosure of commercial secrets should be an important factor. Joining A. Loishyn & K. Kustrich (2022), it can be noted that one of the most important components of the modern model of state control should not be the control by external and internal audit units, but first of all internal control, which should be carried out by managers of budget funds on the basis of risk-oriented approach in the management of state resources.

The generalization of the experience of the organization of control over state resources made it possible to form and schematically present the structure of the management of state financial control of Ukraine, to single out its main components. These include control over state finances, the central body of which is the State Audit Service of Ukraine, which is subordinate to the higher authorities. It is important to have state internal financial control, which is carried out by managers of budget funds and units that implement internal audit in state institutions. Only the presence of internal control will make it possible to ensure effective state (independent) external financial control, which is carried out by the Accounting Chamber of Ukraine, which is accountable to the Verkhovna Rada of Ukraine (Law of Ukraine No. 576-VIII, 2015). V.M. Prasiuk (2019) believes that the system of state financial control in Ukraine is quite developed but has a number of shortcomings related to the inappropriate and inefficient use of budget funds, the lack

of an appropriate legislative basis for control and financial activities. The components of financial control of the state

sector of Ukraine, taking into account the level of subordination of the control bodies, are presented in Figure 3.

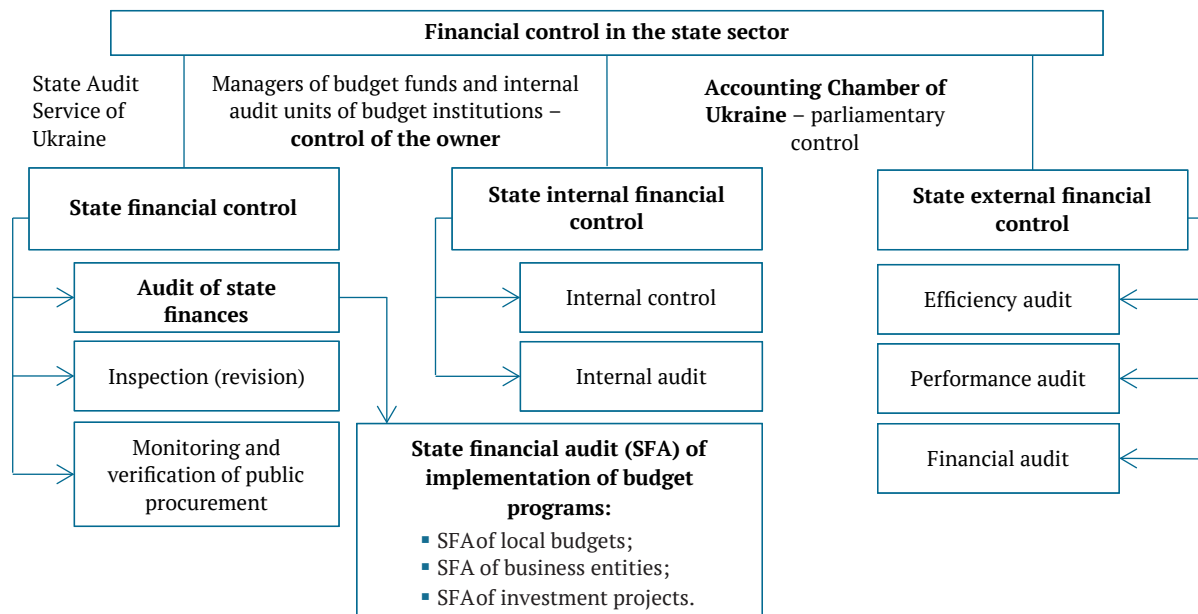


Figure 3. Components of financial control in the state sector of Ukraine

Source: developed by the author based on the research by T. Kochyn (2020)

A schematic presentation of the components of state financial control in Ukraine shows that the central bodies that exercise state control over the effective receipt and expenditure of budget funds are as follows: the State Audit Service of Ukraine, which operates in the form of inspection and ensures the implementation of state policy functions in the field of state financial control and the Chamber of Ukraine, a state body, the main functions of which are control over the direct receipt and use of state budget funds and other operations that have financial and economic consequences, as well as control over compliance with legislation.

According to N.V. Shevchenko (2018), in order to understand the state financial audit of the implementation of budget programs, it is necessary to find out its relationship with the state financial audit and the audit of state finances. Quite often in the scientific literature, you can find the identification of such two concepts as “state financial audit” and “audit of state finances”. These concepts are new for Ukraine and not yet sufficiently studied. O. Shevchuk & A. Lisovyi (2020) gave the following definition: state financial audit is a process of control, verification and analysis of issues related to the legal and effective use of state funds, as well as property and other assets belonging to the state, reliability of accounting and financial reporting, functioning of internal control. A similar difficult situation arose with the definition of the concept of audit of state finances. In scientific works, the concepts of “audit of state finances” and “state financial audit” are often equated. Auditing public finances can be seen as the process by which the auditor provides assurance to the client that the information being audited is reliable and the decisions themselves can be recognized as correct.

It should be noted that as of 2023, there is a significant difference in the opinions of scientists regarding the

definition of “state financial audit” and “audit of state finances”, which are the basis of state control. In his works, S.V. Zlyvko *et al.* (2021) also notes the significant differences between the state financial audit and the audit of state finances and stresses the need to take into account subjects of state control during audits. In contrast to these works, the peculiarities of the normative and legislative regulation of state financial audit in Ukraine and its identification with the concept of state financial audit were considered in the article by A.M. Shtangret & L.P. Stetsiv (2019), who believe that these two concepts should not be distinguished because they share many common characteristics. A. Khmelkov (2022) summarized the experience of international institutions in matters of state financial audit and provided practical recommendations for its application. He devoted his attention to international organizations as the leading institutions of the control function of finance in the world. He also considers these concepts quite close and equivalent.

The author of the current article believes that it is necessary to distinguish between these concepts, as European countries do. In particular, one should agree with the opinion of N. Ljubisavljević & M. Grbić (2017) that these two concepts should not be confused and should be distinguished. Despite the fact that they have many common features, they also have a fundamental difference that concerns the subjects conducting the inspection. State financial audits are conducted only by state authorities, while the audit of state finances include those audit components that can be conducted by independent auditors and organizations. As a result of the generalization of scientific research, the author formulated a new vision regarding the definition of the audit of state finances. The audit of state finances is a systematic, comprehensive process of

independent verification (obtaining and assessing) of objective data on receipts and expenditures of state finances, which makes it possible to determine the level of their compliance with established criteria.

The scientist N. Çekü (2021) believes that for the effective functioning of the audit of state finances, it is necessary to take legal measures and find specialized authorities or develop effective mechanisms that would have the authority to exercise control and prevent possible abuse of power. These mechanisms should be an integral part of public administration and most countries have already developed institutional mechanisms that provide financial and legal control and assessment of government performance. The documentation of Serbia discusses the legal framework and the relationship of financial audit with other branches of government, as well as the challenges and prospects for the implementation of its recommendations by the state sector in the future. One cannot but agree with the opinion of B. Peci (2017), who believes that the state financial audit contributes to a significant reduction of the shadow economy and is an effective mechanism for combating non-payment of taxes to the state. C.J. Cordery & D. Hay (2019) draw attention to the fact that the main activity of audit firms should be aimed at verifying financial statements and conducting efficiency audits.

Summarizing the different opinions of scientists shows that the system of state funds management in Ukraine and other countries has many common features and management functions. A common feature of the building of the management system is that in all countries, in particular in Ukraine, audit is clearly defined by legislative and normative rules and regulations. In foreign countries, higher control bodies bear full responsibility for the reliability, timeliness and rationality of the distribution of state funds and ensuring an effective management system. Ukraine is a member of INTOSAI, which is the most important organization on audit issues in most countries of the world for more than 60 years and it establishes rules, develops scientific and methodological support for other supervisory bodies with the aim of promoting the development and transfer of knowledge, improving public auditing worldwide and increasing professional opportunities (INTOSAI, n.d.). According to the INTOSAI strategic plan for 2017-2022 (2017), this organization is autonomous, independent, professional and non-political. It promotes the exchange of ideas, knowledge and experience and also acts as the voice of higher financial control bodies in the international community, ensures high quality of audit. Ukraine is actively developing cooperation with its structural organization EUROSAI, which was established in 1990 (About EUROSAI, n.d.). This organization implements its policy through the development of various recommendations, proposals and the provision of consultations to the regulatory bodies of various countries. In addition, it also developed and effectively put into practice the International Standards of Supreme Audit Institutions (ISSAI), which contain guidelines for the organization of an effective audit, which are common to all types and forms of audits (EUROSAI professional standards, n.d.). Ukraine also effectively implements all these standards in its audit practice.

The number of enterprises that provide audit services is increasing every year, the sphere of audit is constantly developing. However, there are many difficulties in conducting audit procedures. This is due to a number of reasons, in particular: the state of war, the limitation of control procedures, the low level of the legislative framework in the specified area, the low quality of the provision of audit services and the excessively high price policy for conducting audits, layoffs, budget cuts, changes in regulatory requirements. Despite a fairly effective established system of state funds management that meets international requirements, long-term existence and constant improvement of audit procedures, auditing companies have a number of problems, shortcomings and unresolved issues that require further research and regulation at the legislative level. Joining the opinion of T. Kosova & V. Shevchenko (2018), it can be stated that the government should promote the transparency and openness of the external independent audit, since the audit report is an effective mechanism of the legitimacy of socio-economic decisions of state authorities.

An important problem is that clients often underestimate the volume of the work performed by the auditor and cannot explain the pricing policy of audit services. As a result, the inspection is of poor quality in the customer's opinion and there are many conflicts. An issue that also needs to be resolved is the lack of uniform norms and regulations on how the auditor should act in one or another case. The problem is getting worse in particular by the lack of a clear regulation and outline of the audit mechanism at the legislative level. Vagueness, variety of techniques and methods of conducting an audit result in the inaccuracy of the audit report. Another problem is the pricing policy for the provision of audit services, which currently takes place mainly at the level of contractual relations, differs significantly in different audit firms and is practically not controlled by the state. Distrust in auditing is also caused by the quality of inspections by most Ukrainian auditing firms and the extremely low qualification of auditors.

On the basis of the conducted research, a number of recommendations can be formulated for solving the most important audit problems: the presence of a clearly concluded and agreed contract for conducting audit inspections or providing services, where the entire amount of the auditor's work must be outlined and agreed with the customer. This is due to the fact that during the provision of audit services there are circumstances that are peculiar only to the field of audit, they cannot be completely tied to the existing general recommendations of The Civil Code of Ukraine (2003). When organizing an audit or providing related audit services, it is suggested to include in the contract, in addition to the basic general information, additional circumstances of cooperation, in particular: the auditor's mode of operation, his expenses, the procedure for refusing to provide services or suspending work, the auditor's clear tasks and the procedure for resolving disputes that will ensure complying with the proper conditions for the fulfilment of the terms of the contract and reducing the risk of conflict situations. It is recommended to increase control at the stage of obtaining auditors' certificates and increase state control over auditing activities, development of new and improvement of existing programs and the latest technologies, in which

the auditor could perform a number of technical aspects. On the Ukrainian market, such programs already exist, are being tested and are massively involved in the work of auditors, but they need improvement. For example, as O. Kudirko (2018) notes in his work, the first Ukrainian automated audit management information system that provides quality control of audit services is KIT.Audit, which automatically saves a document in its database. In addition, the Concept from the Ministry of Finance regarding changes to the Tax Code, which provides for the introduction of e-audit from January 1, 2023 for taxpayers using a standard audit file (SAF-T), was a big step towards the introduction of electronic audit (e-audit) which will be submitted at the request of the controlling authorities during the inspection. Draft Law of Ukraine No. 6255 "On Amendments to the Tax Code of Ukraine on the Implementation of Electronic Audits (E-audit)" (2021) was registered in the Verkhovna Rada.

Sharing the view of M.O. Knir *et al.* (2019), in the modern world it is impossible to find a country that does not use external borrowing to finance its own needs. However, it is the insufficient amount of funds that slows down the process of computerization of the audit, in particular, the high cost of computer programs and the need for their constant updating, as well as the low computer literacy of users, who need time and money to master them. In this context, joining the opinion of N. Elommal & R. Manita (2022), it is recommended to use blockchain technology when conducting an audit, which is a database in which it is possible to check and transfer information in real time, which can lead audit firms to creation of potential opportunities for the development of better services. According to A.M. Rozario & C. Thomas (2019), blockchain, associated with the latest digital technologies and applications, can completely change the audit process by modifying the way the auditor accesses data, collects evidence and analyses data. When applying this technology, the auditor will have the opportunity to automatically process large arrays of information and direct efforts to verify more complex operations. Agreeing with V.Yu. Fabiianska & A.M. Beldii (2019), authors of the present research believe that the audit must be carried out using the latest computer technologies, and, as noted by V. Nevidomyi & K. Kanonishena-Kovalenko (2019), any European integration processes in Ukraine should include not only carrying out reforms and approaching EU requirements, but also improving the image of all state institutions and the country as a whole.

In 2023, it is still quite early to predict any positive changes in the process of using blockchain technology when conducting audits in Ukraine. This is due to the martial law, the decrease in demand for auditing services and the lack of a legislative and regulatory framework in this area. Solving all these problems requires a lot of time and attention from the state authorities. However, scientific research suggests that the auditor profession will continue to develop and move along the vector of narrow specialists and digitalization, because reporting and the movement of state funds must be constantly controlled, in particular through the introduction of the latest technologies and programs.

■ CONCLUSIONS

The audit of state finances occupies an important part in the process of organizing accounting and analytical support for the management of state funds and contributes to their efficient and rational distribution. In accordance with the goal set in the work and based on the analysis of the basic conditions of the organization of the accounting and analytical support system, the main components that participate in the process of preparing the accounting and analytical support of the management system were singled out, in particular accounting, reporting, audit and analysis, which will enable to analyse timely the receipt and expenditure of state funds, check the conduct of business operations in various areas and directions, monitor the use of state funds and form analytical reports. The management structure of state financial control was built, its main departments, subdivisions and structures were established, positive and negative signs of the organization of state funds management in Ukraine were outlined based on foreign experience. The scientific achievements of scientists are summarized and common features and functions of state funds management in Ukraine and other countries are revealed, in particular, clear regulation of auditing activities by state authorities, application of International Auditing Standards and Methodological Recommendations developed by well-known international organizations INTOSAI and EUROSAI. The main international organizations that are engaged in providing methodological guidelines and developing practical recommendations for the effective organization and conduct of audits, in particular INTOSAI and EUROSAI, are considered, the main problems and incompletely studied scientific issues on this topic are outlined. These include the need to carefully study and agree on the terms of the audit contracts; regulation of the audit mechanism at the legislative level by approving a clearly established normative-legislative framework and regulation of price policy issues regarding the audit through legislatively based norms; restoring trust in auditors, which can be achieved by improving the quality of auditing services, auditors' qualifications, reviewing and improving the conditions for issuing certificates; increasing the level of audit automation. The theoretical and methodological principles of the audit of state finances are summarized by considering the evolution of the main concepts of audit activity, such as "audit of state finances" and "state financial audit", the contradictions of the opinions of various scientists regarding their essence and subjects and the presentation of one's own vision and definition of these terms are identified. The application of blockchain technology in auditing is proposed, which will make it possible to reduce the time and energy spent by auditors in the process of auditing. All these recommendations will contribute to increasing the efficiency of the audit organization; therefore, they require further scientific research in this direction and support from state authorities.

■ ACKNOWLEDGEMENTS

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■ CONFLICT OF INTEREST

None.

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Оксана Сергіївна Фурманчук

Кандидат економічних наук, доцент

Національний університет «Полтавська політехніка імені Юрія Кондратюка»

36011, просп. Першотравневий, 24, м. Полтава, Україна

<https://orcid.org/0000-0001-8909-1575>

Роль аудиту державних фінансів в системі обліково-аналітичного забезпечення системи управління державними коштами

■ **Анотація.** В період воєнного стану набула важливого значення проблема необхідності здійснення постійного контролю за державними фінансами у зв'язку з їх обмеженістю та важливістю ефективного використання. Питання діяльності аудиторських фірм та ефективної організації проведення аудиту постійно перебувають у центрі уваги науковців. Метою статті було обґрунтування теоретичних аспектів та надання науково-практичних рекомендацій, спрямованих на вдосконалення аудиту державних фінансів. Використано метод індукції на етапі збору, систематизації й обробки інформації для проведення дослідження, дедукції – у процесі теоретичного осмислення основних питань і проблем аудиту державних фінансів та пошуку першопричин їх виникнення, узагальнення – під час виокремлення основних ознак та властивостей системи обліково-аналітичного забезпечення аудиту державних фінансів, методи порівняння, аналізу, синтезу, абстрактно-логічний метод. Узагальнено та проаналізовано наукові праці з метою визначення сутності важливих складових наукового дослідження, зокрема: аудиту державних фінансів, державного фінансового аудиту, обліково-аналітичної інформації, обліково-аналітичного забезпечення, а також визначено основні складові ефективної системи управління та контролю за державними фінансами. Схематично відображено основні компоненти фінансового контролю в державному секторі України, визначено місце аудиту державних фінансів як складової державного фінансового контролю. Обговорено необхідність розмежування понять «аудит державних фінансів» та «державний фінансовий аудит». Виокремлено основні умови, які сприяють створенню ефективної системи управління та контролю за державними коштами. Визначено спільні та відмінні ознаки контролю за коштами держави в Україні та зарубіжних країнах. Визначено основні проблеми та недоліки системи управління за державними коштами та надано рекомендації для їх вирішення. Результати дослідження можуть бути використані усіма державними підприємствами, які здійснюють пошук нових підходів до управління та прагнуть до ефективного розподілу державних коштів в умовах воєнного стану

■ **Ключові слова:** стандарти; достовірна інформація; ефективний контроль; аудиторська діяльність; технології блокчейну