


**INTERNAL AUDIT OF FINANCIAL ASSETS IN BUDGETARY ORGANIZATIONS  
CASE AND TAXALITY**

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**Abstract**

Internal audit in budget organizations is an activity aimed at verifying compliance with legislation and monitoring the preparation and execution of estimates by the organization, ensuring the reliability of financial reporting data, compliance with budget-estimate discipline, purposeful and rational spending of funds. Organization of the internal audit related to the adoption of the budget code and the introduction of the efficiency principle is one of the most urgent issues of the day. A budget organization is a non-profit organization established in accordance with the decision of the state authorities in order to perform state functions, maintained at the expense of the state budget.

**Keywords;** audit, reform, bank, organization.

In the course of the reforms implemented in the budget system, as a result of the improvement of the procedure for organizing and maintaining budget accounts based on the requirements of international standards, the legal basis for the organization of accounts in budget organizations was sufficiently formed. But despite this, a number of problematic situations are observed in the accounting practice of budget organizations. Among them:

1. As a result of insufficient awareness of the relevant regulatory and legal documents of the employees responsible for keeping the account, the frequent changes and updates of the staff of the accounting department, that is, lack of personnel, insufficient formation of the mechanism of control of the work of the accounting department employees. errors and financial irregularities are observed.
2. State financial control bodies (Chamber of Accounts, General Directorate of Supervision of the Ministry of Finance of the Republic of Uzbekistan and its regional divisions, State Tax Service bodies) during scheduled inspections reveal cases of misuse of funds, financial deficits, non-compliance with budget discipline.
3. As a result of the insufficient functioning of the internal financial control system in budget organizations, there are different approaches to accounting and mistakes are made.
4. Due to the fact that the budget organizations' estimates and the analysis of their execution status have not been established, shortcomings and errors are being detected during inspections by financial control bodies. The solution of the above-mentioned problems creates the need to develop the activities of the internal audit service in budget organizations. It can be said that the internal control of the targeted and rational use of budget and extra-budgetary funds largely depends on the effective organization of the internal audit system. Internal audit is an activity aimed at verifying compliance with legislation and monitoring the preparation and execution



of estimates by the organization, ensuring the reliability of financial reporting data, compliance with budget-estimate discipline, targeted and rational spending of funds. The International Institute of Internal Auditors defines internal audit as an independent activity for checking and evaluating the organization's activities for the benefit of the organization. Currently, the Regulation "On Internal Audit Service in Enterprises" has been adopted and implemented in our country. But this regulatory document covers only the activities of commercial organizations. In our opinion, it would be appropriate to introduce the activity of the internal audit service in budget organizations as well. In this case, it is recommended to establish an internal audit service department in the budget organization. Internal audit service is one of the structural elements that make up the organization's internal control system. The internal audit service can be recognized as an activity designed to help implement effective control over various links (elements) of the internal control system. In accordance with its goals, the internal audit service should perform the following functions in budget organizations:

- evaluation of the internal control system (presentation of the results of operations on the performance of the state function performed by the management and employees of the budget organization and the performance of the state service, provision of reliable reports and compliance with legislation and other normative legal acts and regulations), elimination of identified deficiencies development of recommendations and proposals;
- to evaluate the efficiency of the activity, develop and present recommendations based on compliance with the budget-estimate discipline;
- development of relevant proposals to ensure the reliability of information in the financial report;
- implementation of internal audit by conducting appropriate inspections in accordance with the plan approved by the head of the organization every year (quarterly and at the end of the reporting year); - development of a plan of measures to eliminate the errors and shortcomings identified according to the results of the inspections conducted by the state financial control bodies and control their implementation; - carrying out an examination of the legality of the economic contracts to be concluded;
- providing methodical assistance to the accounting and planning-finance departments in accounting and financial reporting, providing them with advice on finance, budget-tax laws and other legal documents;
- compliance with regulatory documents and internal regulations, reporting rules, contractual obligations, settlement-payment discipline, control of timely execution of settlements with budget and extra-budgetary funds, compliance with the procedure for issuing primary accounting documents and elimination of identified errors controlling the execution of decisions, etc.

It will be appropriate to attract employees with extensive practical experience who have worked as accountants in budgetary organizations for many years, as well as persons with auditor's certificate, to the internal audit service department. The head of the internal audit service must report directly to the head of the budget organization. It would be appropriate for the employees of the internal audit service department to control the monitoring of the processes of forming financial statements related to the results of their implementation, starting from the preparation



of cost estimates and the schedule of states. The activities of the employees of the internal audit service department are determined by the internal job instructions. It is necessary to submit monthly and quarterly reports on the objects studied by the internal audit service department. In this case, the tasks of the internal audit service are to ensure the following: - providing the management with reliable information and preparing proposals for improving financial and economic activities based on the results of the internal audit; - quickly introducing recommendations to the management regarding the elimination of deficiencies identified during the internal audit process, monitoring their elimination. The initial stage of conducting an internal audit is its planning. In the plan of the audit, the expected scope of the work, the schedule and terms of conducting the audit, and the audit program indicating the volume, types and sequence of audit operations necessary for the formation of objective and comprehensively based opinions about the audited object should be determined. The general plan of audits is drawn up before the beginning of each reporting year. In its creation, the following is envisaged:

- distribution of inspectors for each specific objects according to their professional characteristics and job levels;
- all members of the group should thoroughly study the instructions about their rights and obligations, provide information about the inspected objects;
- conducting working documentation; - documenting the work done and discussing it with the responsible persons of the inspected object. The general plan should serve as a guide in the implementation of the audit program. Audit program is a set of methods and methods of internal audit documented in an established form. The audit program includes the audit activities used in this audit, as well as their description, terms, scope and specific executors. Before conducting an audit, it is necessary to determine the size of the audit selection, and also to familiarize with the audit documents available at the audited object.

Methods of internal audit in order to study the effectiveness of the use of material and financial resources, to ensure the preservation of assets and the timely return of liabilities, to ensure the legality, truthfulness and expediency of business operations, as well as to study the initial documents that serve as the basis for reflecting these operations in accounting consists of a set of financial, economic, organizational, technical and real methods and measures for checking its financial and economic activity. Conducting an internal audit is carried out in practice using the following types of control:

- inventory;
  - review;
- study;
- control measurements;
- conducting documentary control, legal investigations and analytical procedures;
- observation, comparison and comparison;
  - cross-examinations, etc.

According to the directions of the internal audit, various measures can be implemented. In particular, during the audit of transactions with tangible assets, the following are checked:

- correctness of recognition of assets in the account;
- that the balance of material values is at the standard level;



- ensuring the preservation of material values, the existence of orders of the head on the appointment of materially responsible persons, the existence of contracts on full personal material responsibility; - timely inventory of material assets; - keeping an analytical account of material values;

- documentation of receipts and write-offs of material assets and accuracy of accounting, etc.

It would be appropriate to create working documents on the objects of inspection of the internal audit service. The results of inspections conducted by internal auditors should be formalized in the form of reports. It can be audit reports, audit report, notification letter, audit report, audit report and so on. In our opinion, it is appropriate to determine the structure of reporting forms. The report on the results of the examination of the financial status of the organization should include the following: - assessment of the state of compliance with the budget-estimate discipline;

- assessment of compliance with the established procedure of accounting and financial reporting;

- a description of the violation of the prescribed procedure for keeping accounting records and preparing financial statements, etc.

The results of checking the condition of the assets should include the justification of the transfer of the inventory of assets and information about their movement, actual availability and storage. The internal audit service of the enterprise prepares a report on the results of the inspection, this report is signed by the head of the internal audit service and presented to the head of the organization for review and further approval. After approval of the reports, their copies should be submitted to the executive departments of the organization. The executive units of the organization, in turn, must take measures to eliminate the deficiencies identified as a result of the internal audit. The report can be divided into 3 parts: introduction, analysis and conclusion. The introductory part of the internal audit report should consist of the following:

- report number; - date of drawing up the report;

- periods of inspection in accordance with the general plan or schedule of internal audit;

- instructions given to inspection questionnaires (in case of unscheduled inspections);

- the period of the organization's audited activity;

- dates of the start and end of the inspection;

- surname, first name and patronymic of the persons who participated in the inspection and conducted the inspection;

- other necessary information.

Analytical part of the report is a systematic description of cases of documented violations of the law identified during the inspection or cases that are important for making correct decisions based on the results of the inspection, giving an indication of the absence of such a violation of the law. The final part of the report should include the recommendations of the internal audit service to eliminate identified deviations and violations of the law, and proposals aimed at the targeted and rational use of funds. Employees of the internal audit service are responsible for:

- falsification of the results of their own inspections;

- non-observance of the confidentiality of the information provided to them or made known to them in connection with the performance of their duties, constituting a corporate secret;



- ensuring the storage and return of received documents. In conclusion, it can be said that the effective implementation of internal audit activities in budget organizations strengthens the provision of targeted and rational spending of budget and extra-budgetary funds.

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