

The audit of the effectiveness of inter-budgetary relations

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International standards ISSAI 300 "Fundamental principles of efficiency audit" in the third section defines the main principles of efficiency audit: cost-effectiveness, efficiency and effectiveness [7].

Audit of the effectiveness of inter-budgetary relations as a progressive type of state audit allows you to use indicators of efficiency, productivity to assess the effectiveness of budget management. And based on the analysis of performance indicators to determine organizational opportunities for improving inter-budgetary relations, to develop recommendations for activities aimed at obtaining economic and social results from the use of budget financial resources.

Performance audit provides objective, transparent and reliable information about the work of public authorities, and allows them to develop useful recommendations for improving the efficiency of public Finance management [3].

Performance audit is the main type of state audit in the use of public funds and includes the following elements:

- analysis of organizations ' activities on the use of budget funds in order to improve their efficiency;
- opening of defects;
- assistance in decision - making on elimination of shortcomings.

Audit of the effectiveness of inter-budgetary relations is a time-consuming process and requires considerable time, financial resources and highly qualified specialists.

In General, the effectiveness audit methodology includes conducting a certain set of procedures to obtain evidence necessary to form an opinion on the cost-effectiveness, productivity and effectiveness of the use of public funds. The General audit principles in areas such as audit risk, contacts, skills, professional judgment, quality control, materiality, and documentation are based on the ISSAI 100 "Fundamental principles of public sector audit" and explain how they are specifically applied in performance audits.

The priority in conducting an efficiency audit is to determine criteria and indicators for the efficiency and effectiveness of the use of public financial resources. At the same time, we should proceed from the understanding that criteria are signs that characterize phenomena, systems and can serve as a measure of achieving goals, signs that are used for evaluating, determining and classifying the analyzed object [4].

According to the ISSAI 300 "Fundamental principles of performance audit", the criteria can be qualitative or quantitative and should determine how the audited object will be evaluated. Criteria can be General and specific, focusing on what should be in accordance with laws, rules, or goals; what is expected, in accordance with appropriate principles, scientific knowledge, and best practices, or what may be, given the best conditions [7].

The procedural standard 100 of external state audit and financial control for performance audit provides the following definitions:

indicators are reference criteria used for evaluating and measuring objects of state audit, as well as for presenting and disclosing information, including:

basic indicators - indicators used for all types of performance audits, regardless of the areas of performance audit and the activities of the state audit object;

special indicators - detailed indicators that are developed and used for performance audit depending on the specifics of the areas of performance audit and the activities of the state audit object. In accordance with the definition of A. N. Saunin, the criteria for evaluating effectiveness are "reasonable and achievable standards of quality of work and control, on the basis of which it is possible to analyze and evaluate the effectiveness of the implementation of programs, activities, economic operations or performance of functions by the objects of verification, i.e. the results achieved". Development of criteria is carried out depending on a set goal of audit efficiency and adapt to each specific activity of the audit entity, the audit object and subject appropriate assessment - cost effectiveness, productivity and efficiency of use of budgetary funds [2]. When determining the criteria for evaluating efficiency, it should be taken into account that the effectiveness of the inspected object and the efficiency of using budget funds as a result of this activity are different concepts and, accordingly, may differ.

In this regard, depending on the set goals of the audit, two types of performance evaluation criteria can be applied:

1) criteria that characterize the direct results of the audit objects' activities, in which expenditure indicators are analyzed, namely financial, labor and material resources used to obtain specific results. Also, the criteria for evaluating the effectiveness of the direct results of the audit objects' activities can be the ratio of the resources spent (in value terms) to the results achieved (the volume of output, work performed, and services rendered).

2) criteria that reflect the ultimate social results of activities of the organizations audited, in particular its functions to implement programs and solve problems for the population or a specific group of people. In other words, the assessment of effectiveness should be carried out in performance audit results in the provision of public services for its recipients

In our opinion, in the budgetary sphere, the assessment of economic efficiency involves determining the effectiveness, economy and productivity of their use.

Inter-budgetary relations are recognized as effective if the goals and objectives of targeted programs and projects are achieved.

The relationship between participants in the budget process is considered to be economical if the specified results are achieved using the least amount of budget resources or the best results are achieved using the specified amount of budget funds. [5].

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From a practical point of view, the audit of the effectiveness of inter-budgetary relations is a complex procedure that covers a significant time frame and requires, among other things, high professionalism of the personnel of the control bodies.

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