



IMPROVING THE METHODOLOGICAL PROVISION OF INTERNAL AUDIT IN BUDGETARY ORGANIZATIONS

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Abstract: *The article gives recommendations on improving the methodological support for the organization of the internal audit service in budget organizations.*

Keywords: *Audit service, financial statements, accounting policy, budgetary organization.*

Internal audit activities in budgetary organizations require the formation of methodological bases in the appropriate order. When international practice experiments are studied, it is observed that many mammals adopt internal standards based on international standards of internal audit and are used in the public sector. At the heart of the ongoing reforms in the accounting system is the need to develop national accounting standards. International standards have been used as a basis for the development of national accounting standards. National accounting standards are developed by taking into account the needs of the national economy and its specific features.

In the context of integration into the world community, the organization of the accounting system of Uzbekistan in accordance with the requirements of international financial reporting standards has become one of the most pressing issues in recent years. This is especially important during the global financial and economic crisis. It is important to organize and maintain accounting in the country in accordance with the requirements of international accounting standards, as well as the introduction of the basic principles necessary for the accounting system of the economy in developed countries in economic entities of the republic.

It is known that in the current situation, the basis of the activities of enterprises is to ensure their own costs, so the enterprises should pay more attention to the control over the efficient use of material resources, reducing material costs in the cost of production. In addition, the importance of reducing the share of raw materials and consumables in the cost of finished products from the final stage of the business process is that the price set for them based on supply and demand determines the level of purchasing power because the factor regulating these prices is cost. Therefore, it should require the efficient use of natural and material resources when organizing production. Because one of the material conditions of production is labor goods. The composition of labor items mainly includes raw materials and supplies, fuel, energy, spare parts, auxiliary materials and similar assets. The difference between these assets from fixed assets is that they organize the working capital of the enterprise and fully transfer its value in the production process to the cost of production. In the current crisis, it is important to improve the quality of use of existing production resources of the enterprise, their



economical use. To do this, it is necessary to regulate accounting and bookkeeping, that is, to ensure the integrity of inventories, control over their receipt, storage and sale.

In the first direction of the development strategy of the new Uzbekistan for 2022 — 2026, it is envisaged to raise human value and to restore the nation-state through the further development of free civil society, and in the second direction it is aimed to turn the principles of justice and rule of law into the most basic and necessary condition of development.

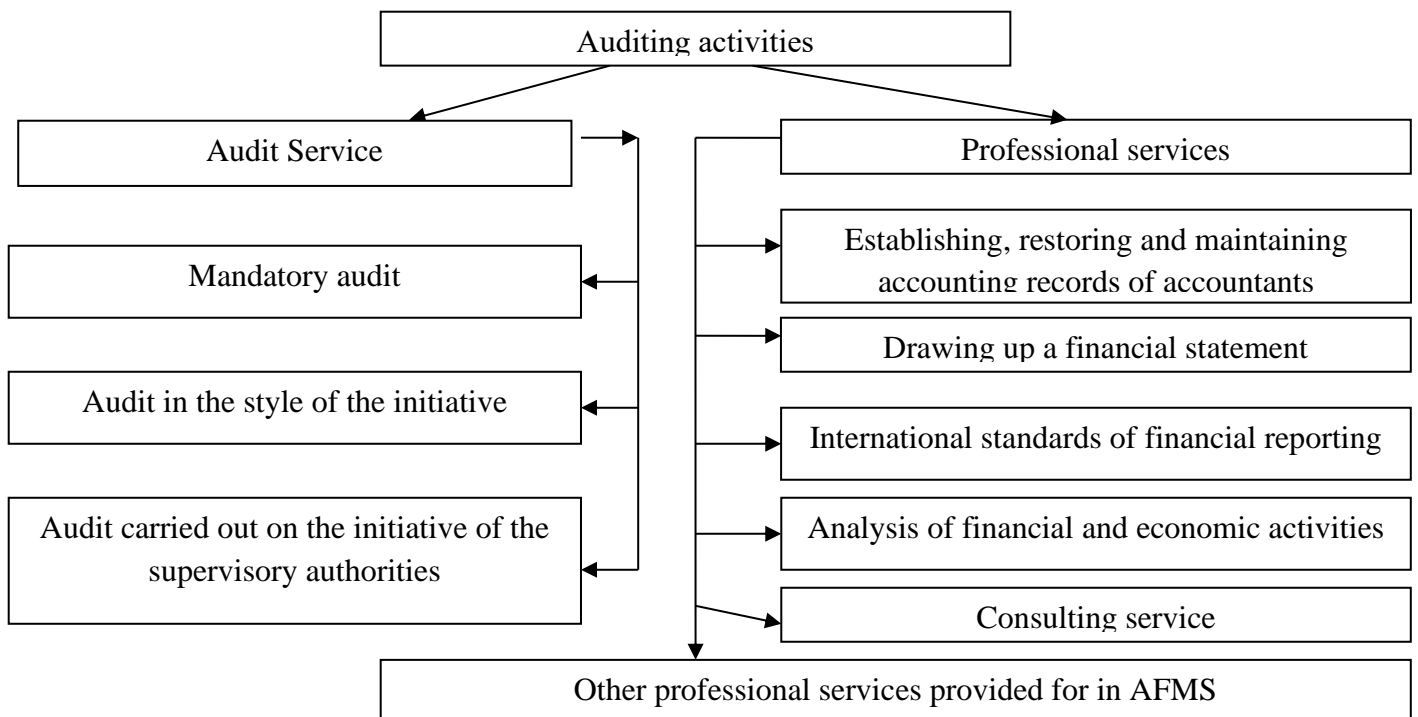
At the same time, a number of goals and objectives aimed at ensuring the economic development of the country are reflected in the direction of the development of the third — the national economy, ensuring its growth rates at the level of modern requirements. According to him, with the aim of Section 21 of the 3rd chapter" rapid development of the national economy and ensuring high growth rates": "by ensuring stable high growth rates in the sectors of the economy, gross domestic product per capita in the next five years - To increase the per capita income by 1.6 times and to 2030 from 4 thousand US dollars and to create the ground for entry into the range of "countries whose income is higher than the average", to ensure macroeconomic stability and gradually reduce the level of annual inflation to 5 percent by 2023 year, to reduce the deficit of the state budget and, in order to ensure the stability of the national economy and to continue the industrial policy aimed at increasing the share of the industry in the gross domestic product, to increase the volume of production of industrial products by 1.4 times", in order to ensure the sustainability of the national economy and increase the share of the industry in the gross domestic product.

It is known that part of the production resources are material resources, that is, raw materials, semi - finished products, components, fuels, spare parts and other materials, which constitute the main group of commodity-material resources of enterprises spent for the production of products.

One of the main directions that ensure the effective use of all the resources of enterprises is to establish control over the use of these material resources, to reduce the share of material costs in the cost of products in the fight against economic development. To achieve this, of course, special attention should be paid to the organization weight of accounting in economic entities. Because the forms of ownership in the conditions of liberalization of the economy of the organization of various subjects provide accounting mainly with the necessary information that will be the basis for their management, control and analysis of their activities and the adoption of prompt decisions by the administration.

In the audit process, the methods of normalization, evaluation, grouping are also used. Audit methods should help to determine the reasons for the occurrence of each event, their consequences, compliance with the laws (criteria) of the processes of mining. Due to the development of auditing activities, its style, the methods used in it will also continue to improve. Later in the special literature, great attention is paid to the following methods of auditing: conducting oral surveys with employees (or third parties; such methods as creating an alternative (alternative) balance sheet on the subject of economic activity under investigation; conducting questionnaires on the objects of audit; extensive use of Computer Information Technologies. It should also be noted that auditors (auditing organizations), in addition to the use of common (traditional) methods adopted in the audit process,

they may also use unconventional (local) methods that are acceptable to them or considered “commercial secret” for others. The Audit is based on national and international auditing standards. Thus, the methods used in the audit will directly depend on its type, purpose and functions.



1-figure. Auditing activities.

There are specific methods and methodologies of auditing. These methods come from the characteristics of the audit. Conducting an audit in an economic entity requires a certain knowledge and work experience from a specialist auditor. The activities of economic entities based on different property differ from each other. Their latest financial results are also formed due to various operations and factors. Examination, assessment, coming to reasonable conclusions and recommendations of the adopted legislation of the activity of economic entities requires a lot of knowledge and experience from the auditor. To come to a reliable conclusion as a result of the Audit is a direct link to the methods used in this process. There are also many types of these methods.

On the basis of the Audit method lies logical reasoning, achievements of science, variability of the economic process. Due to operations in the activities of economic entities, funds change from one form to another. As a result of this process, the economic entity must receive. This, in turn, will be achieved by full compliance with the laws adopted. Illegal operations will only harm customers.

Today, the role and importance of internal audit activities in the financial control of the execution of budgets of the budgetary system in our country is increasing. It follows that in our opinion, it is desirable to adopt separate internal audit standards for the service of internal audit activities in budgetary organizations. The organization of internal audit activities on the basis of audit standards provides a unified approach to the planning of audit studies, the type of control and verification, the collection of necessary information for control, systematization. At the same time, an opportunity is created to assess the effectiveness of internal audit activities.

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