

**ORGANIZATION OF INTERNAL AUDIT SYSTEM IN BUDGETARY ORGANIZATIONS**

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**Abstract:** *Currently, the introduction and reform of the internal audit system in the activities of a number of industries has become necessary, since the aspiration of economic entities to have a fast, reliable and accurate information base on their financial and economic activities is associated with the fact that the internal audit in the subject has a structural subdivision, that is, the organization.*

**Keywords:** *economic activities, auditing, structural subdivision, self-financing*

The budgets of the organization for auditing the organizational and organizational organization for the organization and reform of the project are necessary because the private sector determines the organization of activities, especially financial and economic activities of the state.

In our view, the objectives of setting up and improving the Internal audit Service in budgetary organizations should be as follows:

1. The fact that self-financing is allowed by the state to budgetary organizations;
2. The emergence of the need to provide some sectors of the state with extra-budgetary funds;
3. Establish control over the revenue and expenditure of the state budget and extra-budgetary funds;
4. To create an opportunity for continuous and continuous control of financial and economic activities of budgetary organizations;
5. The emergence of the need for budgetary organizations to fully study their financial situation and take advantage of the available opportunities and manage the movement of funds;
6. The need to pre-eliminate errors in accounting records and reports maintained in budgetary organizations;
7. Improvement of necessary information exchange between management and executive bodies of budgetary organizations;
8. Full provision of executive discipline in budgetary organizations;
9. In budgetary organizations, various economic crimes, including write-offs, fraud, the objectives of preventing the emergence of deficits, etc.

Proceeding from the above objectives, it should be noted that the effective organization of the internal audit system in budgetary organizations is one of the urgent, necessary and main measures of today.

In turn, the organization of internal audits in budgetary organizations is explained by an assessment of the effectiveness of the internal control system and an assessment of the level of execution of management decisions. In essence, an internal audit is part of the internal control system in an organization and its introduction into the management system increases the effectiveness of the activities of the organization.

Currently, the organization and complete reform of the internal audit system in budgetary organizations in Uzbekistan remains the main problem, in particular, it is desirable to list the following problems that arise in its formation:

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- 1) inability to establish an internal audit system in budgetary organizations;
- 2) lack of methodological support for internal audit service delivery in budgetary organizations;
- 3) the fact that the purpose, duties, rights, obligations, and liability of Internal audit Service personnel are not fully defined;
- 4) the Internal Audit Department and the order of its activities in budgetary organizations, sample program,s and plan based on foreign experience have not been developed;
- 5) lack of development of special standards for the organization of Internal audit Services in budgetary organizations;
- 6) non-implementation of the standard, regulations, and procedures for the regulation of the activities of the Internal Audit Department in budgetary organizations;
- 7) lack of development of standard forms of Internal Audit Service internal normative documents in budgetary organizations;
- 8) the fact that the Internal Audit Department does not occupy a special place in the management structure of budgetary organizations;
- 9) lack of provision of quarterly reports of the Internal audit Department to the management bodies of budgetary organizations;
- 10) that standard forms of Internal audit Department reports have not been developed in budgetary organizations, etc.

In budgetary organizations, the Internal Audit Service should not only conduct a partial audit of the activities of the organization, except that internal auditors operating in budgetary organizations are obliged to guarantee that there are no violations in the activities of the budgetary institution. Internal audit also carries out the functions of checking the effectiveness of the internal financial control system of the organization, accounting, and providing practical assistance to its subsidiary services.

Therefore, it is imperative that the management or management bodies of the budgetary organization provide all the necessary conditions for internal audits in the organization.

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