

Kliuchka S.S.

Postgraduate Student,

Legislation Institute of the Verkhovna Rada of Ukraine

National University of Life and Environmental Sciences of Ukraine

INTERNAL AUDIT PLANNING IN CENTRAL EXECUTIVE AUTHORITIES

The research goal is the assessment of internal audit planning and execution plans in the public sector Ukraine to establish the impact of the financial control of the state economic security.

The article reveals the essence of internal administrative audit. Internal Administrative Audit – a set of expert-analytical, evaluation, verification and other forms of control measures to control the activities of the object and its officials associated with the adoption of their management decisions and performance of functions under the legal, administrative prescribing other acts and departmental documents for determining the efficiency of the administration or control facility and make recommendations to improve management processes, depending on the nature of the identified problems.

The interrelation between internal audit in the executive branch and the level of economic security is considered. It is proved

that the implementation of internal audit in the executive branch will facilitate efficient and rational use of appropriations, which are received from the budget, and prevent cases of illegal and inappropriate use of public funds. Indicated the need for effective planning of internal audit in public administrations.

The main negative aspects of internal audit are executive. The main negative aspects of internal audit in the executive branch include: lack of auditing part of the control measures. Internal audits were carried out only in a manner similar to audits and inspections of financial and economic activity, and limited set of descriptive information; during internal audits there are not always determined causes of systematic violations and mechanisms to prevent and avoid in the future. In addition, the recommendations do not contain precise algorithms of their implementation and expected results of the improvement of the audited entity.