

DEVELOPMENT OF PERFORMANCE AUDIT METHODOLOGY IN PUBLIC FINANCIAL CONTROL SYSTEM

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ABSTRACT

The formation of new approaches of the state in the effective management of existing resources, ultimately requires the improvement of means of controlling the use of these resources. Naturally, in such conditions, there is a need to introduce and develop a performance audit in the public financial control system as a means of evaluating the effective use of existing resources.

This article describes what aspects should be paid attention to in the formation of performance audit methodology in the public financial control system of our country, that is, in the preparatory (planning) stage, in the main (conducting) stage, in the final and post-control event stages. In order to achieve the goal of writing the article, a number of legal and scientific-practical sources were studied, the experiences of foreign countries were compared and analyzed. As a result, based on the main principles of performance audit, recommendations are given for formulating the goals and questions of the performance audit, developing the main assessment criteria of the performance audit, determining the available resources and direct and final results, forming conclusions on the results of the control event, and preparing proposals (recommendations).

KEYWORDS: *Audit, Public Audit, Public Financial Control, Internal Audit, Financial Audit, Compliance Audit, Control, Performance Audit, External Audit*