

Julia Tabenska, Candidate of Economic Sciences, Associate Professor,
<https://orcid.org/0000-0002-8590-7829>
Chernivtsi Institute of Trade and Economics of KNUTE,
Chernivtsi

AUTHORITIES OF UKRAINIAN STATE AUDIT OFFICES IN PUBLIC PROCUREMENT FIELD

Summary

The article deals with the issues of evaluating the control measures effectiveness for public finances using, which requires constant scientific research and development a proposal for its improvement, especially in the conditions of central executive authorities system reforming.

The author generalizes the necessity of public financial control effective system, which includes not only the system of offenses detection in the sphere of public finances using, but also an effective system of appropriate response and decision-making on the results of detection of these violations. This is conditioned by the need to ensure a proper system of formation and using of state budget resources for the implementation of its functions.

It is suggested that an objective assessment of control actions effectiveness should take due account of their effects on the public financial management system, because the control effectiveness means achieving not only a positive result, but that one is intended to control. The author of the article stated that if the public financial control body has identified certain deficiencies or violations, has identified responsible persons, it is necessary not only to take measures to the law violators, but first of all to indicate the ways of work improvement, how and who should eliminate the identified deficiencies or violations, to establish for this deadline and then check the execution. It is suggested to evaluate the control actions practical results through the workings, as well as the use of stable, constant measurements - indicators, by which it is possible to evaluate the impact of control actions of the controlled entity or person activities and the management activities content.

Generally, today the control actions effectiveness by public financial control bodies in Ukraine is evaluated using the following indicators: general information on control and audit work; information about financial violations detected; measures taken as a result of control measures; implementation of the measures taken as a result of control measures; information on the status of the financial breach.

Keywords: public financial control, public procurement, procurement monitoring, procurement review.

References:

1. *About the basic principles of state financial control in Ukraine*, Law of Ukraine of 27.01.2018 №2939-XII. Available at: <https://zakon.rada.gov.ua/laws/show/2939-12>(Accessed 03 March 2020)(inUkr.).
2. *About public procurement*, Law of Ukraine of 8.02.2020 №922-VIII. Available at: <https://zakon.rada.gov.ua/laws/show/922-19>. (Accessed 03 March 2020)(inUkr.).
3. Cabinet of Ministers of Ukraine (2016). *About approval of the Regulation on the State Audit Service of Ukraine*, Resolution of 3.02.2016 № 43. Available at: <http://zakon0.rada.gov.ua/laws/show/43-2016-%D0%BF> (Accessed 03 March 2020)(inUkr.).
4. *Cabinet of Ministers of Ukraine (2013). Resolution of the Cabinet of Ministers of Ukraine dated 01.08.2013 №631 «On approval of the Procedure for carrying out inspections of purchases by the State Audit Service, its interregional territorial bodies and amending certain acts»*. Available at: <https://zakon.rada.gov.ua/laws/show/631-2013-%D0%BF> (Accessed 03 March 2020)(inUkr.).
5. *Official site of the State Audit Service of Ukraine*. Available at: <http://www.dkrs.gov.ua/kru/uk/publish/article/131387>(Accessed 03 March 2020)(inUkr.).
6. State Audit Service of Ukraine (2019). *Public activity report for the 2019 year*. Available at: <http://dkrs.kmu.gov.ua/kru/doccatalog/document?id=158558> (Accessed 03 March 2020)(inUkr.).
7. Tabenska, Y.V. (2013). *State financial control of central executive bodies*. PhD dissertation, Economics. Trade and Economics University of Kyiv, Kyiv (in Ukr.).
8. Mikhalskaya A.V. *Checking public procurement as a new kind of financial control*. Available at: http://www.dkrs.gov.ua/kru/uk/publish/article?art_id=47690&cat_id=43851(Accessed 03 March 2020)(inUkr.).