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EFFICIENCY OF PUBLIC FINANCIAL AUDITS IN WAR CONDITIONS

Summary

In the context of transformational changes, there is a growing need for a deeper study of the theoretical and methodological foundations of state financial control, its constituent forms and types, taking into account positive experience from foreign countries in its organization and effective implementation. Improvement of approaches to determining the strategic directions of state financial control by the central state authorities in the medium term is an expedient step that will improve the efficiency of management of the system of public finance in war conditions. The development of public relations, integration processes and the reform of the control system determine the new requirements for the organization and conduct of state control in the management of budget resources. That is why the emphasis of control powers in the public administration sector, especially on budget resources, creates the need for careful study of the category.

At the same time, it is important to establish appropriate institutional principles for the organization of the state financial control system by the central executive authorities as well as to determine the directions for further development of its components in the context of a full-scale invasion. Improving the system of state financial control is a key issue, taking into account the best experience of countries with developed and transformational economies. Enhancing the capabilities of state financial control requires a more rational use of the potential of regulatory control procedures and identifying ways to increase their effectiveness. This confirms the relevance of the chosen research topic and determines its aim.

The article is aimed at revealing the possibilities and prospects for creating new forms and types of state financial audits in those areas where budget resources are used, which will allow efficient and effective use of public finance resources within the framework of implementation of European norms of functioning of the system of state financial control.

The article considers the importance of defining clear outlined goals during various forms of state financial audits. The main sources of threat are revealed in those areas where budget resources are used, because if in some departments we use funds with violations, then it is logical that other departments receive less money to solve their main problems. Criteria for selecting the main objectives and sub-objectives of the audit have

been developed. The main performance indicators of the State Audit Service of Ukraine in the conditions of war were monitored, data on the Chernivtsi region were considered. The authors proved that the effectiveness and efficiency of control measures are the key issues to a successful future of our country.

Keywords: control; state financial control; state financial audit; efficiency.

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