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## MAIN DIRECTIONS AND IMPROVEMENTS OF INTERNAL AUDIT BASED ON INTERNATIONAL EXPERIENCE

**Key words:** audit effectiveness assessment, internal audit, management, internal control, monitoring of operations, economic objectives, use of resources.

**Abstract.** Internal audit in Western countries originated at the beginning of the 20th century, due to the increase in the volume of business transactions of companies, which played a major role in its development. Currently, the Institute has approximately 72 thousand members and represents interests in 120 countries. Around the world, about one million people are involved in internal audit to one degree or another. Practice shows that if you have a well-built and organized internal control system, it also shows an assessment of its effectiveness both in terms of achieving the set goals and in terms of cost-effectiveness.

Internal audit in Western countries originated at the beginning of the 20th century, due to the increase in the volume of business transactions of companies, which played a major role in its development. Currently, the Institute has approximately 72 thousand members and represents interests in 120 countries. Around the world, about one million people are involved in internal audit to one degree or another.

Probably, there are no companies in the world that would not suffer from the inefficiency of using all types of resources: material, labor, financial, from the lack of required information for making management decisions, and distortions in financial statements by employees or managers.

Practice shows that if you have a well-built and organized internal control system, it also shows an assessment of its effectiveness both in terms of achieving the goals set and in terms of cost-effectiveness.

This implies the need and importance of internal audit, which is engaged in assessing the reliability and effectiveness of the existing internal control system, and internal auditors are specialists who are called upon to impartially and professionally characterize this work.

It follows that the main purpose of internal audit is:

- 1) in ensuring the completeness and reliability of financial, statistical, management and tax reporting;
- 2) in compliance with regulatory and legal acts of the Republic of Uzbekistan;
- 3) control over the safety of the organization's assets;
- 4) the implementation of strategic goals in the most effective way;
- 5) efficient and economical use of resources;
- 6) identification and analysis of financial and operational risks that have a negative impact on the implementation of the set goals.

It is necessary to highlight the peculiarity of the internal audit methodology, which is a set of financial, economic, organizational, operational-technical and actual methods and techniques for checking, conducting a high-quality audit, developing effective recommendations, and constant monitoring of

their implementation. An audit cannot be considered high-quality if audit recommendations are not followed and identified deviations are eliminated [1].

In fact, the practice of our country's internal audit is far from the Western model and consists of two main areas. First, we subconsciously perceive it as an audit that focuses on the safety and effective use of assets, determines debt in the form of shortages. Second, as a separate structure of internal audit, the main goal of which is to ensure the reliability of financial statements, minimize taxation and promote the safety of the organization's assets. In this case, internal audit actually performs the function of external audit, where duplication occurs, thereby reducing its effectiveness.

Continuing to consider examples of organizations, we see that there is a radical understanding of the international practice of internal audit and a convergence of the international understanding of the goals and methods of internal audit. The perception of internal audit is currently evolving from a function primarily focused on financial reporting and tax minimization to one that encompasses all aspects of an organization's operations.

The demand for internal audit follows from the problems associated with the "scale effect". The economic concept of "scale effect" means, firstly, that with an increase in the scale of production, the organization achieves a reduction in costs due to certain factors (positive scale effect); secondly, in nature, a negative scale effect always exists in parallel, its essence lies in certain management difficulties associated with the coordination and control of the financial and economic activities of a large organization. Due to the large management apparatus, problems arise in processing information, coordinating decisions, etc., and difficulties in control by line management automatically arise, which increases the risk of incorrectly made decisions. Often, managers do not have enough time to check the execution, they do not have specific tools for such verification, and, therefore, cannot promptly detect deficiencies and deviations. This state of affairs increases the importance of internal audit, their functions include assistance, i.e. they provide protection against violations, determine "risk zones" and eliminate future deviations, identify weaknesses in management systems. All recommendations for corrective action should be discussed with senior management bodies, and internal auditors should provide managers with all information relevant to the competence of these specialists[2].

Thus, the use of internal auditors' services as an additional resource, helping them to perform company management functions.

Implementation of an effective internal audit system will allow:

- a) to organize effective functioning, sustainability and development of the organization in the conditions of market competition;
- b) to preserve and effectively use the resources and potential of the organization;
- c) to identify and reduce commercial, financial and other risks in the management of the organization;
- d) to form a system of information support for all levels of management;
- e) to participate in the development of internal corporate organizational and regulatory documents;
- f) to solve problems of economic diagnostics for financial strategy;
- g) to provide consultations to employees of the organization;
- h) to participate in the organization and setting up of accounting and tax planning.

Internal auditors can conduct a more in-depth control of the organization. It is expressed in a combination of organizational-technological and functional audits of management systems, as well as auditing of elements and processes, linking the organization with the external environment.

The submitted reports of internal auditors are compiled in the form approved directly in the organization. The reports contain the following information:

- 1) a list of identified deviations exceeding a certain level, indicating the reasons for which these deviations were identified;

- 2) determining the impact of the identified deviations on the organization as a whole;
- 3) recommendations for eliminating these deviations;
- 4) analysis of these recommendations and their impact on the organization's strategy;
- 5) proposals for improving various aspects of the organization's functioning related to the work done.

The organization of the internal audit department is a complex process that requires solving a number of methodological and organizational-technical issues. In general, the following stages can be recommended for organizing the department:

- develop a clear range of issues for which the internal audit department is created;
- determine the main functions for solving the specified goals;
- create a structure of relationships, distribution of duties, rights and responsibilities, reflect all this in job descriptions;
- develop and approve the Regulation on the internal audit department;
- develop and approve internal corporate internal audit standards.

The methodology of internal audit (hereinafter IA) is developed using a general audit, which includes three main sections:

1. Planning internal audit checks.
2. The main directions and procedures of the audit check, during which the following tasks are directly solved:
  - a) checking transactions with cash;
  - b) obligations for wages;
  - c) transactions on receipts and disposals of fixed assets;
  - d) reflection of transactions with intangible assets;
  - e) accounting of production stocks and costs;
  - f) transactions on financial investments;
  - g) correctness of accruals and payment of taxes.
3. The final part of the work is based on the preparation of the IA report, its approval and submission to the management.

Depending on the specifics of the segment being audited, the analysis can be carried out in more detail:

- analysis of the financial condition according to the balance sheet data;
- assessment of business activity, calculation and analysis of the financial cycle;
- factor analysis of profit from sales;
- analysis of capital movements. Calculation of net assets.
- analysis of cash flows. Assessment of cash adequacy.
- analysis of the movement of borrowed funds;
- analysis of accounts receivable and payable;
- analysis of depreciable property;
- analysis of the movement of funds for financing long-term financial investments.

It can be emphasized that when assessing and calculating financial stability, it is important to consider not individual indicators, but their various combinations and trace their relationship.

In modern conditions, internal audit is being transformed from a function initially aimed at checking accounting and financial statements and minimizing taxes, into a function covering all aspects of the organization's activities [3].

Recently, there have been dramatic changes in both the public and private sectors of the economy, and there is a need to organize civilized control over hired managers and ensure that they manage exclusively in the interests of the owners. Focusing on internal audit, on the one hand, leads to a

rejection of total control, but on the other hand, there is a need to obtain reasonable guarantees, efficiency, and quality of the risk management system.

Despite the apparent simplicity of the disclosed approach to organizing internal audit, its practical application will be somewhat difficult.

Let's consider the difficulties of implementing IA today:

- lack of reasonable indicators for assessing the effectiveness of activities;
- insufficient regulation of activities;
- insufficiently developed management accounting;
- limited opportunities to identify possible deviations at early stages, inefficient use of resources in the implementation of activities, etc.

But whatever difficulties may arise, sooner or later they will be overcome, since the organization of internal audit is currently the most effective tool for identifying opportunities to improve performance. [4].

From the above description, we have drawn the following conclusions: internal audit of organizations is a complex, multi-step process that requires a lot of labor from experienced employees. The development of standard internal control schemes for the audit objects prevailing in a given organization could be of great help.

In absolute terms, the result of internal audit actions is the amount of funds (expressed in monetary terms) that the organization managed to save thanks to its functioning, we will present it in the following formula:  $R = L_0 - L_1$ , (34), where: R is the result of the internal audit functioning;  $L_0$  - losses (or damages) if there is no internal audit department;  $L_1$  - losses (or damages) with an operating internal audit department.

In order to organize an internal audit service, certain costs are required. The organization must be economical when investing additional funds in the organization of internal audit, and therefore confirm the profitability of the service by calculation:  $E = R - C$ , where E is the savings in losses (efficiency); C is the cost of internal audit[5].

This calculation confirms that internal audit will bring benefits only if the result of the internal audit department's functioning exceeds its cost:  $E > 0$ , or  $R > C$ .

Thus, having studied the economic literature and the specifics of the activity of the object under study, we propose to organize an internal audit department at AGMK "Almalyk GC". When forming an internal audit department, it is necessary to form a staff. For a large organization with a large geography, branches and remote divisions, the internal audit department will look like this:

- 1) head of the internal audit department. It is advisable to appoint highly qualified specialists to this position. Having a higher economic or legal education, a mandatory condition is the manager's experience in the financial or control sphere, having passed certification for the qualification of a professional internal auditor or professional accountant;
- 2) specialist in settlements and communication with the head office;
- 3) specialist in office and documentary audits of branches;
- 4) methodologists - accountants (representatives) from the regions;
- 5) leading specialist in tax accounting;
- 6) leading specialist in legal issues;
- 7) leading analysts.

Employees of the internal audit department must have higher education corresponding to the nature of their activities. The internal audit department, if necessary, can involve experts in the work, using certain provisions of the audit standards "Use of expert work".

The main internal document subject to approval when creating the internal audit department as a structural unit of the organization is the regulation on the structural unit - this is a legal act establishing the legal status, functions, rights, obligations and responsibilities of structural units (Appendix ).

Currently, there are no approved requirements for the content of the regulations on the units. We propose to include the following sections in the content of the regulations on the unit:

- 1) the general position of the organization, its divisions;
- 2) the strategic objectives of the organization;
- 3) the main functions;
- 4) legal rights and obligations;
- 5) legal liability;
- 6) relationships.

This provision on structural divisions is approved by the head of the HR department, the head of the legal department, the deputy head of the organization, as well as the heads of other structural divisions with which this division interacts in work.

In conclusion, it can be noted that the place of the internal audit department in the organization, its main functions depend on many factors. One of which is the management's understanding of the role of internal control in the management of the organization. It is necessary to determine what the department is organized for. The influence of the internal audit department on the financial and economic activities of the organization will increase, its functions will automatically expand. Ultimately, a properly organized internal audit will necessarily lead to the financial recovery of the organization.

Thus, concluding the above, we note that today favorable conditions are being created for internal audit to demonstrate its broad capabilities and prove its necessity to both the owners and the management of the organization. At the same time, the owners and management of companies have a powerful tool for increasing business efficiency.

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