



International Students' Scientific Conference

Prospects for European Integration of the Southern Caucasus

Tbilisi, October 25-26, 2014

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კრებული შედგენილია "სამხრეთ კავკასიის ევროპულ სივრცეში ინტეგრაციის პერსპექტივები" დევიზით გამართულ მეექვსე სტუდენტთა საერთაშორისო სამეცნიერო კონფერენციაზე წარმოდგენილი საუკეთესო ნაშრომებით.

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Internal Financial Control in Management development areas: Ukrainian Experience

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The theoretical basis and practice of internal financial control in the integration of Ukraine into the European Community. Proposed and justified ways of improvement of internal financial control as the main lever for social and economic development of territories.

Keywords: internal financial control, the European Community, the Accounting Chamber of Ukraine, socio-economic development of territories.

Formulation of the problem. One of the urgent issues of fiscal policy is the issue of financial security of local communities in need especially improving internal financial control board budgets. The current state it describes a number of problems. In particular, the failure and inadequacy of the legal framework, a formal approach to determining the purpose of budget programs, poor management, organizational and human resources and others [1].

In this strategic direction is to approve measures Development Strategy public financial management system that provides for the development of public internal financial control, as a combination of three components: internal control, internal audit and their harmonization with EU best practices [2]. As well as the Action Plan for its implementation.

Analysis of recent research and publications. The development of system of financial control in his writings covered many researchers, including Yu wanted V. Melnychuk, O. Miller, V. Savchuk, V. Sopko, V. Fedosov, V. Shevchuk, S. Shokhin and others. However, the question of the role of public internal financial control to ensure the socio-economic environment in the integration of Ukraine into the EU is extremely important and requires the study.

By the unresolved aspects of the problem are on improvement of budgetary control as an important component of financial control in order to sustain the economic development of areas in the context of globalization and European integration.

The purpose of this article is to study the problem issues of internal financial control towards improving the socio-economic environment and in terms of European integration of Ukraine.

To achieve this goal following tasks:

- Theoretical foundations and components of internal financial control;
- To identify negative trends of internal financial control towards budget support development of local communities;
- To develop practical recommendations for improving the process controls to socio-economic development of territories.

The main material. The global financial globalization and integration of Ukraine into the EU require modernization and application of new conceptual approaches to the management of public funds, which is essential for socio-economic development in general and, in particular regions.

In recent years, relations between Ukraine and the EU identified the European Neighbourhood Policy (ENP), and EU assistance provided through the new European Neighbourhood and Partnership Instrument (ENPI) [3]. This tool was launched in 2007 instead of technical assistance programs TACIS and MEDA. The main differences of the new tools of the past are strategic in nature and implementation of a new type of aid: budget support. In addition, the introduction of ENPI simplify system management support for the EU, replacing it by more than 30 instruments that were used until 2007.

Bold credit for Ukraine is part of the “package of support for Ukraine”, which in early March 2014 approved the European Commission. In May 2014 roku in Brussels between the EU and Ukraine signed a Memorandum of Understanding and the Loan Agreement between Ukraine and the EU as a borrower as the lender to provide macro-financial assistance. As part of the support package Ukraine is expected in the next years funding into 3 main areas: 1) Grants - financial aid; credit - Macro-financial assistance; 3) financing projects (loans) - European financial institutions [4].

EU puts the following demands to the Government of Ukraine on structural reforms: improving public financial management; trade and taxation; financial sector. An important tool of the government which allows to achieve these objectives is public internal control, as well as its most important component - budgetary control.

In the world there are models of public internal financial control: Latin (Belgium, France, Greece, Portugal, Spain) or approach the Mediterranean and Nordic (Scandinavian) model (the Netherlands).

Latin model (centralized) provides the function of monitoring the implementation of individual ministries, the central body of executive power. The advantage of this model is comprehensive support for internal auditors by coordinating and methodological center, providing them with a permanent and professional development. Disadvantages: the failure of the principle of accountability chief executive officer, division of responsibility between the manager and the focal point; low efficiency due to poor transparency; negative attitude towards the activities of internal auditors by police investigated their areas; not compliance with international standards on auditing.

Given functioning Northern European (Scandinavian) model, management is responsible for the financial decisions taken by management and results and requires improvement and development of the system of internal control. Thus, the benefits - to ensure the principle of accountability chief executive officer, high efficiency through the interaction between the agency head and internal auditors to ensure timely flow of information; internal auditor is an employee of the institution, so is understanding of people, which it controls.

Ukraine has recently dominated the Latin model, as the control is too centralized. The role of coordination and methodological center in the PIFC played State Financial Inspection, but today there is a gradual transition to a decentralized model, as evidenced by the reform process in the control of the state. In particular, the Budget Code of Ukraine, the Concept of Development of Public Internal Financial Control in Ukraine and the Action Plan for its implementation.

Thus, regulatory and methodological support of internal control and internal audit in public sector involves the introduction of compulsory basic components of the model of internal control and internal audit of all spending units (p. 26 of the Budget Code) [5].

Internal control consists of five interrelated components: control environment, risk assessment, control (management) activities, information, monitoring.

Control environment encompasses the following elements: the message information and implemen-

tation of integrity and ethical values; commitment to competence; participation of senior management; philosophy and style of management personnel; organizational structure; definition of authority and segregation of duties; policies and practices of human resources. Control environment is the foundation of effective internal control, providing discipline and structure it properly.

Risk assessment - the process of determination (identification) and risk analysis of the organization, development and implementation of control procedures to prevent risks or their limitations (risk management) [6]. Identification of risk is to identify the most risky areas, the concentration of available resources to manage the most significant of them, establishing employee responsible for risk management in their respective fields. Identification of risks must be an ongoing process that is carried out taking into consideration changes in the economic and regulatory environment. Risk analysis involves determining materiality impact of identified risks to the organization, their consequences and likelihood. One of the main purposes of risk analysis to inform management on risk areas where measures should be taken to prevent or limit such risks and prioritization of activities. Risk Management - a set of measures for the transfer, acceptance or prevent (limit) identified and analyzed risks.

The control (management) activities - a collection introduced in organizing actions, regulations and procedures for risk management, completeness goal of the organization and performance of their tasks. They may include: authorization and confirmation; the responsibilities and roles; control of access to resources and accounting; control over the accuracy of performed operations; verify the credentials of the actual; assessment of overall performance of the organization; assessment certain operations, processes and activities; supervision. Control procedures should periodically assess in terms of effectiveness and if necessary - revise. Information security - a system for collecting, documenting, transferring information and use it for decision making. The management and staff to make decisions, good operations and control them must be complete, timely, accurate and accessible information to financial and non-financial as external and the internal events. To ensure receipt of such information requires that all operations are important events and control procedures were complete, promptly and accurately documented.

Monitoring - an ongoing process of assessing the quality of the system of internal control at the time. Information on the internal control deficiencies should be given to the appropriate level. Monitoring should ensure adequate and prompt implementation of the recommendations and proposals for the elimination of existing and prevention of possible deficiencies in the internal control.

Internal audit - an activity to provide independent and objective guarantees and consultation aimed at improving the organization. Internal audit helps managers in achieving the organization goals, using a systematic and consistent approach to evaluating and improving the effectiveness of internal control. Implementation of these activities involves the creation of each public sector body functionally independent internal audit unit.

Internal audit units in no way be equated with departmental control and audit divisions, moreover, unacceptable combination of these functions in a single structural unit. In another internal audit nature, goals and objectives than the audit. Internal audit helps managers to manage, but can not and should not replace managers and leaders - it can not replace the internal control system.

Cabinet of Ministers of Ukraine determines the basic principles of internal control and internal audit, as well as the procedure for establishing internal audit units. The main objective of the internal audit unit at the state and municipal sectors is head of the organization providing guarantees adequacy and effectiveness of internal controls. The innovations of the 26th article of the Code apply not only to key spending and spending units lower.

At the same time, Section VIII Action Plan Implementation Strategy of the public financial management system provides for the following. In the first stage (during 2013 - 2014): 1) regulatory and methodological support of internal control and internal audit by preparing forms of performance reporting of internal audit, to determine the assessment of the internal control and internal audit recommendations for improving the methodological of internal control by spending money in their establishments and subordinate budget institutions on financial management and accountability (accountability) leaders, a draft legal act on the organization of internal control, including financial management and control and responsibility (accountability) of the head of the budget institutions;

2) Issue Tracking practical implementation of the requirements of normative legal acts of internal control and internal audit by the meetings of the boards, on the results of internal audit units, establishing and monitoring a single automated database on the results of their activities, and analysis / revision of the legal and regulatory internal audit, the result of which will be to adjust internal audit standards;

3) support and development of internal control and internal audit activities through training for managers and employees, internal auditors budgetary institutions for the organization of internal control, including financial management and accountability (accountability) and internal audit, advocacy and advisory support on these issues.

In view of the experience and results achieved in the second stage (during 2015 - 2017) provides for measures aimed at continuing work on support and development of internal control and internal audit activities through workshops, trainings, consultations, conferences, briefings, roundtables, pilot projects on internal control, including financial management and accountability (accountability), and internal audit.

Implemented at this stage measures will reason the Ministry of Finance and State Financial Inspection of draft proposals for the organizational and structural changes in the Inspection and the Ministry of Finance (for 2017) that will be based on the analysis of the development and functional capacity of internal audit budget institutions and independent external body auditing (Accounting Chamber). This will be the basis for a reorientation of its activities on the inspection and centralized internal audit (state financial audit), as well as the functioning of the Ministry of Finance Division harmonization of internal control and internal audit.

Regarding the Accounting Chamber of Ukraine, the experts note that in recent years the Accounting Chamber has become a pretty decorative body, though it has allegedly considerable powers to activity as the official auditor of the public sector [7]. One of the main problems of the Accounting Chamber is that violations are detected in the expenditure of public funds hardly give any result.

In this connection and is indispensable for the Association Agreement with the EU, September 19, 2013 Parliament passed a law in general amending Article 98 of the Constitution of Ukraine to expand its powers [8]. The bill, which was seen as envisaged that this body will control not only the costs but also the state budget revenues.

We subscribe to the experts that the best would be if the qualitative conclusions of this body are taken into account in the preparation of the state budget. This would give an opportunity to avoid installing properly inflated income plans.

Thus, unrealistic macroeconomic forecast and the existence of large-scale "tax pits" led to underperformance during 2013 of the consolidated budget of Ukraine in 2013 to 5.9% of the state budget - 3.5% of the general fund of local budgets by 5.2% [9, p. 27, 52]. As the revenue budget, economic stagnation and decline in exports of goods and services by 5.1% refund of value added tax rose by 16.1% to USD 53.4

billions, indicating that the use of illegal schemes. Despite the depressed state of the economy steadily growing social standards that were not secured by real sources of funding, and conducted by borrowing, diversion of the special fund and local budgets, not of other expenditures [10].

Uncertainty of socio-economic development and the existence of multiple, separate and uncoordinated programs reduced the efficiency of the budget, resulting in significant financial losses for society. There was a low quality of budget programs related to their large number (600-800), duplication (about 20% by volume), some funding due to limited financial resources (in 2011 with 450 local budget programs - 70 % financed only by 80-85%, 15% - 40-60%, 10% - not funded at all), [11, p.21].

Reduction of financial, budgetary and fiscal discipline has led to misuse of public funds, fraud on their withdrawal, the export of capital abroad and legalization of proceeds from crime. Thus, during 2011 inspection departments of land resources found 43,200 violations of land legislation, as a result, the administrative proceedings were brought 18,400 citizens and officials, which imposed fines amounting to 4.9 million USD. Revenue lost as a result of unauthorized occupation of land, the use of inappropriately, removal of soil cover without special permission, constituted 117.7 million USD [12, p. 434].

At the same time, the problem is implementation of budgetary control, the lack of clear mechanisms of internal control over compliance with the current legislation in the public sector. Critical analysis of practices to control budget execution stage suggests that the efficacy of control over the efficient use of funds is low.

Current in 2010-2012 mechanism of relations between the State Budget of Ukraine and local budgets did not provide the Council of Ministers of Crimea and local self-government financial resources sufficient to perform state functions assigned to them, just and equitable distribution of social wealth among citizens and local communities [13, p. 100].

Overall, the analysis showed that the centralization of power to enhance the formation and identify the use of financial resources of local budgets in the Ministry of Finance and the Government stipulating a significant dependence of the performance of the Council of Ministers of Crimea and local self-government authority of relevant decisions of the central authorities.

The absence in 2011- 2012 a separate procedure and conditions for granting of the subsidy (in accordance with Article 97 of the Budget Code of Ukraine approved by the Cabinet of Ministers of Ukraine) created a risk of non-priority funds to complete the work initiated and measures [ibid, p.107]. This is due primarily to the fact that in Ukraine in practice not fully realized performance audit, however, remains the basis for control inspection. This control aims at detecting violations and to bring those responsible for the commission of persons liable, not the assessment of the results achieved in the management of public funds [14].

Conclusions. Summing research should be emphasized that financial control is a multifaceted system analysis and verification of legality, rationality, feasibility of the formation and use of financial resources at all levels of government. In the context of globalization and European integration of Ukraine, namely the effective functioning of financial control will help improve the financial security of the state, to meet the national interests of the country, to create conditions for economic growth.

However, practice shows that the directions of reforming the system of financial control does not fully enforce for reform of the system of intergovernmental relations. Performance results of budget execution reports and supervisory bodies indicate the deterioration of fiscal discipline at both the state and in most regions. What is connected to the lack of clear guidelines for the functions of control over the targeted and

efficient use of public funds. Under these conditions, local governments are playing an increasingly more important in the implementation of internal financial control.

Further use of public internal financial control is to ensure harmonization of internal control and internal audit. That is, is performed in the management process, which should provide identification and risk analysis of institutions for the purpose of preventing or restricting.

In this connection, evaluation of the effectiveness of local governments for use of public funds will allow time to avoid any problems associated with the provision of budget programs. The results of evaluation of their effectiveness and monitoring are used to make decisions about making changes in the prescribed manner to the budget allocations of the current budget period of the proposals in the draft budget for the planned budget period and to forecast future periods.

We believe that this in turn gives rise to argue about the need to strengthen the budget and municipal control. Thus, it is necessary to create a common legal framework of the system of budgetary control and legislative consolidation of his subjects of control functions, improve existing procedures, methods and optimization of organizational structures.

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Internal Financial Control in Management development areas: Ukrainian Experience

Annotation

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Financial control is a multifaceted system analysis and verification of legality, rationality, feasibility of the formation and use of financial resources at all levels of government. In the context of globalization and European integration of Ukraine, namely, the efficient functioning of financial control will help improve the financial security of the state, to meet the national interests of the country, to create conditions for economic growth areas.

Recently in Ukraine dominated the Latin model of public internal financial control, in which the process has become too centralized. The lack of clear criteria for assessing the functions of control over the targeted and efficient use of budgetary resources has led to a deterioration of fiscal discipline at both the state and in most regions.

Thus, unrealistic macroeconomic forecast and the existence of large-scale “tax pits” led to underperformance in 2013 of the consolidated budget of Ukraine for 5.9% of the state budget - 3.5% of the general fund of local budgets by 5.2%¹⁶¹. As the revenue budget, economic stagnation and decline in exports of goods and services by 5.1% refund of value added tax rose by 16.1%¹⁶². This demonstrates the use of illegal schemes. In addition, increased Unsecured be the source of social standards. Committed borrowing diverted from the Special Fund and local budgets, no funding other expenses.

In this connection, further use of public internal financial control is to ensure the harmonization of internal control and internal audit.

Evaluating the effectiveness of local governments for use of public funds in a timely manner will decide in due course making changes to budget allocations of the current budget period of the proposals in the draft budget for the planned budget period and to forecast future periods.

So, this gives grounds to assert the necessity to strengthen the budget and municipal control: creating a common legal framework of the system of budgetary control and legislative consolidation of his subjects of control functions, improve existing procedures, methods and optimization of organizational structures.

¹⁶¹ Бюджетний моніторинг: Аналіз виконання бюджету за 2013 рік [Електронний ресурс] / Режим доступу: <http://www.ibser.org.ua>

¹⁶² Міністр фінансів України представив на пленарному засіданні Верховної Ради України звіт про виконання Закону України «Про Державний бюджет України на 2013 рік» [Електронний ресурс] / Режим доступу: <http://www.ndfi.minfin.gov.ua>

გამომცემელი: კავკასიის უნივერსიტეტი, ფრიდრიხ ებერტის ფონდი.

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