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INTERNATIONAL EXPERIENCE OF ORGANIZING AND IMPLEMENTING STATE FINANCIAL CONTROL

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Abstract. *This article provides a comparative analysis of foreign experience in implementing state financial control, the content of problems in the practice of state financial control is related to the solutions to such problems, and scientific and practical recommendations are developed for further improving the existing financing process.*

Keywords. *Finance, financial control, corruption, conflict of interest,*

It should be emphasized that, along with the formation of the state treasury and the emergence of economic relations related to the targeted spending of state funds by the state, an institutional system of financial control was also formed, including the implementation of state financial control over the targeted use of these funds by authorized state bodies and their main and additional activities. This system is being improved in line with the political structure of the world's states. If we pay attention to the process of this formation, it has existed in various forms and manifestations for more than seven hundred years .

Table 1 .

Formation processes of dalat financial control in world practice

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No.	Years	Formation of financial control
1.	1314	In England, the post of Comptroller General of the Treasury was introduced
2.	1319	A court of accounts was established in France
3.	1365	Court of Accounts of the Kingdom of Navarre (Spain) was established
4.	1761	Austro-Hungarian Court of Accounts was established
5.	1862	The Italian Chamber of Accounts was established
6.	1920	Articles on the principles of state control over accounting and financial activities have been added to the Austrian Constitution
7.	1921	, the Office of the Comptroller General was established as an independent organization

Mejdunarodnyi opyt finansovogo kontrolya International experience of financial control E.N. Elkina, graduate student of the Ural State Agrarian University .

In the French Republic in the eighteenth century It should be noted that the legal regulation of state financial control began with the codification of legislative acts related to this area, through this legal and economic policy of the state, laws were adopted in the country on the regulation of money, taxation and administrative processes, and the relevant norms of financial control were reflected in these laws. In the 19th century, budgetary principles began to emerge in France on the basis of the systematic formation of the state budget, and the elements of control over the execution of the budget also began to be improved. The role of the Ministry of Finance and the Chamber of Accounts in the country increased. A systematic structure for the implementation of state financial control began to emerge. In turn, by the 20th century, state financial control in France was based on the development of parliamentarism and the creation of a system of special bodies associated with the strengthening of its legal characteristics. Parliamentary control over government activities,

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including the financial sector, began to be strengthened. As a result, a public-authority system began to form in state financial control in France, and the management structure of state financial control expanded.

One of the most important documents in the field of financial control in France is the Law on the French Court of Audit. This law defined the legal status of the French Court of Audit, as well as its main powers in the field of control. However, in connection with the subsequent codification of legislation, the provisions of this law were included in the Code of Financial Judicial Institutions. In addition to the powers of the Court of Audit, it contains provisions on the regional courts of audit of France, as well as the Court of Financial and Budgetary Discipline.

In the United States , the highest federal financial control body, which exercises public financial control, is the General Accounting Office. “ The General Accounting Office is an independent, nonpartisan agency working for Congress, and it carries out its activities in accordance with the laws, reports of congressional committees, or the requirements of its committees and subcommittees . ” The General Accounting Office ’s financial control It leads in several directions. Also, in the implementation of state financial control in the USA, "documents and data verification work is entrusted to the General Directorate of Control and Finance. This department also determines financial control measures based on the information received from the hotline . The position of the Chief Controller of State Financial Control of the United States has been included, and this specialist " declares his opinions on financial laws , prepares the annual management activity report open to the public and mass media. Presents to the Congress .

, the standards of state financial control are of particular importance as normative-organizational and methodological bases . Such standards are usually the content of "Yellow Book" and "Red Book". Financial supervisors-



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auditors use these standards to conduct audits and prepare reports at all levels - federal, local, and state. Internal control standards in US federal executive agencies - "Green Book" defines effective internal control standards for federal agencies and serves as a general framework for the development, implementation and use of effective internal control .

In Russia, in the 19th century , the main forms and methods of organizing financial control began to take shape . That is, at that time, financial documents began to be processed by the existing ministries and state departments from the point of view of periodicity, by special financial control bodies that processed monthly and annual financial reports, with these documents as objects of control. In this case, inventory work was carried out based on financial reporting data, the work performed was reviewed with the participation of those who performed them, and the state of cash in the cash register was checked. State bodies conducted a preliminary examination of documents on which financial funds were based. Thus, the implementation of initial, current and final types of control began to be established.

In the Russian Federation, the Constitution of the Russian Federation, the Budget and Tax Codes of the Russian Federation, the laws "On the Accounts Chamber of the Russian Federation", "On Currency Regulation and Currency Control", "On Currency Control", and "On the Central Bank of the Russian Federation" serve as the legal basis for the activity of state financial control in the Russian Federation.

Great Britain , public financial control is carried out by the National Audit Office , a body that is not subordinate to the government and is fully independent . This control body “ It audits subsidies allocated by local authorities to health care institutions, nationalized industrial enterprises and state-owned corporations and regularly reports to parliament on the results of its activities. The State Accountant-Auditor, who heads it, has the right to audit

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the economy and efficiency of funds by state bodies, as well as conduct information technology and environmental audits , and submits its conclusions to parliament. Together with the National Audit Office and the State Expenditure Control Committee, it audits the financial reports of all central state agencies, departments and other state bodies and submits its results to parliament.”

Today, the need for effective public sector auditing, which is one of the most effective forms of financial control in the world, is growing. The International Organization of Supreme Audit Institutions (I NTOSAI), which covers the member states of the United Nations and has been operating since 1953, has developed a number of standards for auditing the public sector. One of such international standards is the **“International Standards of Supreme Audit Institutions” (ISSAI), which sets out the requirements for auditing public financial control and defines the principles for its implementation.**

In essence, the purpose of ISSAI is to ensure the quality of the control activities carried out, strengthen users' confidence in audit reports, increase the transparency of the audit process, define the auditor's responsibility to other participants, and harmonize audit terminology in the public sector.

The ISSAIs state that public sector audits should be based on one of the following principles: financial statement audit, compliance audit, and performance audit, based on the principles of transparency, accountability, efficiency, and governance, and indicate the mechanisms for each of them to operate based on the purpose of the audit and the interests of its users.

General conclusion it can be said that the experiences of the countries of the world on the organization of state financial control and its implementation give such conclusions that in most countries clearly authorized bodies for the implementation of state financial control have been established, in most of them

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such authorized bodies are independent and present their results to the parliament of the country. Funds received from the budget, financial documents, petitions of the population, instructions from the parliament are more common as objects of financial control.

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