



USE OF MODERN INFORMATION TECHNOLOGIES IN IMPROVING THE ACTIVITIES OF THE INTERNAL AUDIT AND FINANCIAL CONTROL IN THE BUDGET ORGANIZATION

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Abstract

This article highlights the effective organization of internal audit services in budget organizations through the introduction and improvement of remote control in the internal audit of budget organizations, the introduction of IT audit systems for the formation of central databases. According to results the creation of a unified database of remote control and IT audit systems, electronic databases, as well as the regulatory framework will improve the security and efficiency of budget organizations and ensure its legitimacy

Keywords: IT audit, internal audit, efficiency, control, electronic collaboration, cameral inspection, identification, infrastructure

INTRODUCTION

Expanded issues in the activities of regional internal audit and financial control services have created a demand for automated information systems. The automated information system saves time for internal audit service in analyzing and documenting reports and in allocating available resources. At the same time, the electronic database is an additional benefit to the internal audit service.

In accordance with the Decree of the President of the Republic of Uzbekistan dated August 21, 2017 № PP-3231 "On further improvement of the mechanism of financing of educational and medical institutions and the system of state financial control" One of the most



important tasks today is to reduce the less effective audits and to introduce the IT audit system in interagency electronic collaboration.

Effective organization of internal audit service in budget organizations and acceleration and simplification of work of internal auditors through introduction and improvement of remote control in internal audit, introduction of IT-audit system for formation of central databases.

LITERATURE REVIEW

In the field of financial control and internal audit of budgetary organizations in our country there has been conducted scientific researches by S.Usmanov (2007), and in the field of IT-audit in the country there are no researches. This is a new system that has not yet been explored and needs to be established for our country. A number of scientific researches and experiments on IT-audit system have been conducted in Russian Federation, USA and European countries and several programs on IT-audit system are created. In the study of foreign experience, several scientists have done research in this area

The need for internal audits is usually driven by the desire of management or investors to have an objective idea of the state of IT in an enterprise or in a particular subdivision. The fact is that an enterprise using modern management technologies is entirely dependent on its IP. Information systems play a huge role in enterprise life.

Audit requires well-established methodology and standards. This method was created in 1996 by the Information Systems Management and Development Fund (ISACF) and is called Control Objectives for Information and Related Technology (COBIT). The fourth edition of this methodology is currently in practice (version 4.1) and contains open documents - there are about 40 international auditing standards in the field of IT.

ANALYSIS

Creating a central electronic database for financial control and internal audit services in budgetary organizations and establishing cooperation with ministries, committees, and agencies requires considerable effort and funding.

In light of the above, it makes sense to look for ways to reduce the cost of information technology. One of the solutions to this problem is an IT infrastructure audit. IT Infrastructure Audit is a set of activities to explore, analyze and analyze components of the entire information system. The review will assess whether the infrastructure meets the organization's requirements, as well as the need for and opportunities for modernization.

Central databases are formed and maintained to ensure:

- providing internal audit services, integrated services with information systems infrastructure to ministries and agencies, including in electronic form;
- Reduce ineffective audits, automate the process and reduce timeframe by identifying objectives;
- Maintaining the information on unified electronic registers and databases, describing the deficiencies and deficiencies required for IT-audit services and interagency electronic collaboration;
- effective inter-agency cooperation, including through the reduction of transmitted information;
- Identification of users of internal audit and internal control services, ministries and departments in IT-audit;
- Integration of information systems of competent authorities into a single IT-audit system infrastructure at the Center of Internal Audit under the Ministry of Finance.

The central database is formed and used by the competent authorities using unique identifiers. Unique and irreplaceable numbers, which are generated once in transmission, are unique identifiers of IT-audit system users. The Personal identification number of the IT-system user and the ID of the organization (hereinafter referred to as the PIN) are the unique identifier of the user of the organization concerned. Taxpayer Identification Number (hereinafter referred to as TIN) is the unique ID of the legal entity. Authorized bodies for forming and enhancing the relevance of the central database of the internal audit service of the IT-audit system are: • Database (excluding Confidential Information) through the Ministry of Finance of the Republic of Uzbekistan - Information and Computing Center (“DMBAT” and “UzASBO”).

According to many auditors, the ability to work directly with a computer is often unnecessary, especially when technicians and experts are at work. Failure to do so can lead technicians to misinterpret the conditions and the results. Practical skills to work with many automated computer systems are needed to justify auditors' evaluation of system use.

Maintenance of the central database is carried out by the Information and Computing Center of the Ministry of Finance of the Republic of Uzbekistan. Information and Computing Center of the Ministry of Finance of the Republic of Uzbekistan jointly with the Ministry of Development of Information Technologies and Communications:

- operation, technical monitoring and further improvement of software and hardware complex of the central database;

- taking measures to ensure the safety and security of information in the central database;
- approval of the central database and approval of important tables in coordination with the competent authorities;
- timely control by the competent authorities of the information stored in the central databases, its accuracy, accuracy and relevance;
- checking the completeness of data in central databases;
- approval of technical requirements for integration of information systems of competent authorities with central databases;
- ensures the analysis of information in the newly created information resources of the authorized bodies in order to exclude duplication of information contained in central databases.

With a high-quality basic IT audit, three components of the infrastructure are analyzed. Terminal server inspection includes analysis of the following parameters: disk space allocation of user profiles, availability of user interface elements and consumption of various user settings and resource allocation, backup of user and application data (files), server configuration, backup hardware compatibility, server log files checked for errors, analysis of initial errors. Audit of organization's PCs is conducted in the following areas:

- Computer system software system settings;
- computer backups,
- availability of installed software installation files.

The internal audit function helps to improve internal controls on operations, reporting and compliance. Although most research and financial reports investigate the relationship between internal controls, little is known about operations and compliance controls.

Internal audit and internal control of the IT-audit system, the central database of users of the interested ministries and departments will be gradually implemented. In the picture below, we can take a look at the steps.

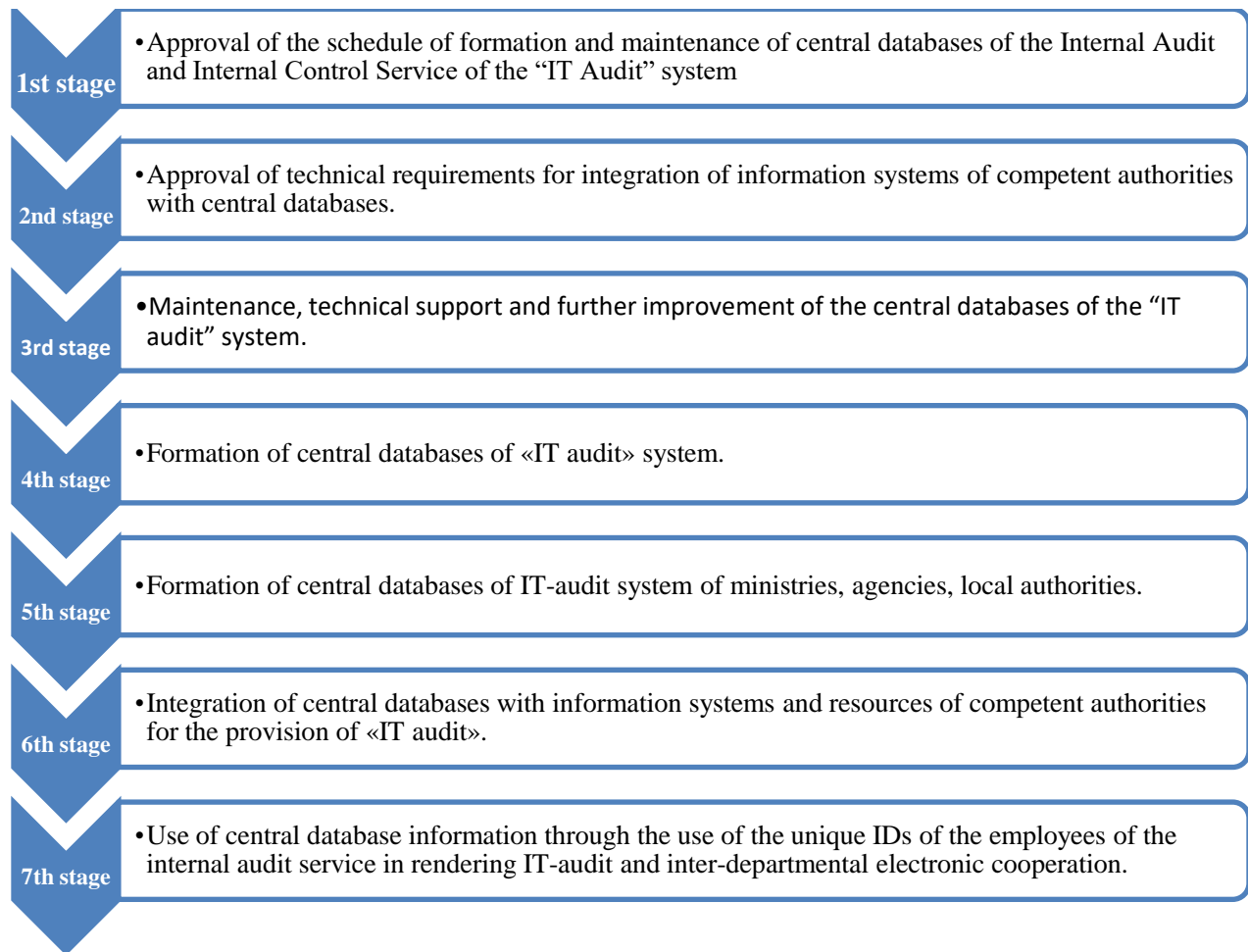


Figure 1. Step-by-step implementation of the "IT audit" system

Source: Author's compilation

Creation of this system begins with the approval of the schedule of formation and maintenance of central databases of the Internal Audit and Internal Control Service of the IT Audit System. In order to create a central database and integrate it with the information systems and resources of the competent authorities, it is necessary to identify the competent authorities and to identify the most important aspects of cooperation with them. As we know, the internal audit and financial control service in government agencies is centralized and integrated into the single IT-audit system at the headquarters of the Internal Audit Department under the Ministry of Finance. The creation of this electronic system is more complex than it is now, with the need to create a number of legal and regulatory documents. It is possible to improve the established sequence of steps, create a solid base of a unified system and create a promising electronic system of centralized internal audit of government agencies.

When creating state information resources that ensure the protection of information that is not available in the central databases, the internal identities of the internal audit and internal control services, the unique identities of the users of the ministries and departments are used. These users use the relevant information resources of relevant authorities to collect, verify, verify and verify certain information. For this purpose it is necessary to select the appropriate bodies and include them in the program. Interaction of the internal audit staff with the relevant authorities should be ensured for the use of information resources of relevant agencies, for comparison or exchange of information.

Interaction is carried out mainly within the budgetary organizations, ministries, committees and agencies, including the state financial control service, commercial banks, system organizations and other organizations. It is possible to see the cooperation of relevant authorities in IT-audit and the exchange of information through the following scheme.

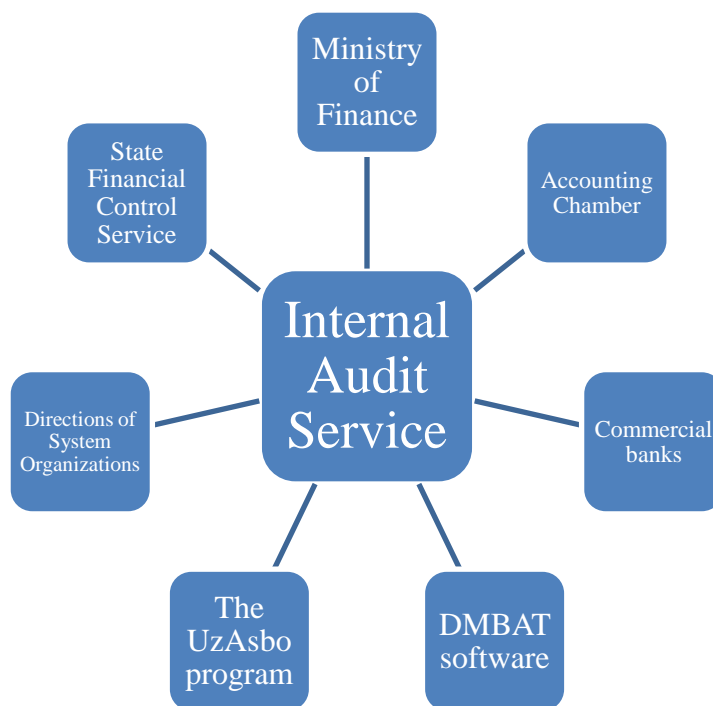


Figure 2. Formation of central databases of the internal control service on a mutual basis

Source: Author's compilation

During this cooperation, the Ministry of Finance monitors the work, structure, tasks and objectives of the Internal Audit Service in a timely and impartial manner and receives conclusions and reports.

The plan of control activities of the Internal Audit Service and the state financial control bodies, the results of control activities shall be entered into a single integrated information system. On the basis of the data provided by the internal audit service and state financial control bodies, the single integrated information system will form a single classifier of violations. The results of the monitoring activities should be integrated into a single integrated information system within three working days after the completion of the control. Information related to state secrets as a result of control activities is not included in a single integrated information system. Authorized body shall maintain a single integrated information system. The IT Audit includes the following guidelines for the audit methodology:

- objects of audit;
- Audit processes;
- potential breaches;
- simple operations;
- list of audits with auditors;
- samples of work documentation;
- possible violations and their description (rules base).

Audit methodology directories can establish links between audit procedures and violations, audit facilities, and audit procedures. The auditor may independently determine the directory submission scheme in accordance with the methodology and internal standards applied. The advantage of IT audit is that the elements of each directory may be interconnected, for example, the appropriate analytical procedure means providing the information needed for a different method (first you need to properly account your debts and accounts payable in order to study the causes of debt You can check if they have been Similarly, potential law violations can be linked to, for example, a property tax violation that results in income tax violations. Ordinary transactions may also be related to each other, such as a property sale agreement that requires the calculation of taxes for that transaction. Audit units will be audited at the audited entities, as well as summarizing and coordinating audit methodology data with the audit departments. Catalog values are used to form an audit plan and audit program, and to systematize identified violations.

Thus, IT audit has a predetermined audit methodology, but additions and modifications are made by the auditors of the budgetary audit methodology. It is methodologically true that the different objects of audit work are interrelated. This allows you to generate various reports with the necessary details (for example, the types of audit objects, with the classification of violations by the audit objects in the context of the audit procedure).

CONCLUSION

In conclusion, we can conclude that the use of modern information technologies to create and implement effective internal audits, the creation of a unified database of remote control and IT audit systems, electronic databases, as well as the regulatory framework will improve the security and efficiency of budget organizations and ensure its legitimacy.

During the audit, the task is not to assess the performance of the budgetary organization. Due to the complexity and diversity of the areas of activity, such an assessment method is not available. Areas of work being investigated are purposefully investigated. Based on the findings of the audit, the internal audit should provide conclusions and recommendations on the effective use of public funds. Thus, the audit is mainly focused on checking for errors, violations, deviations from laws and regulations, abuse criteria, and effectiveness checks - and making recommendations on how to direct them.

Further studies shall focus on the benefits and drawbacks of FinTech in the activity of internal auditing.

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