

Gorbachev Vladimir Alexandrovich,

Senior Lecturer of the Department of the Account, Analysis and Audit,
V.I. Vernadsky Crimean Federal University,
Simferopol.

DIRECTIONS OF INCREASE OF EFFICIENCY OF CONTROL ENVIRONMENT THE SYSTEM OF STATE FINANCIAL MONITORING

The main issues of determining the place and role of the internal financial monitoring system of the organization in ensuring the functioning of an effective system of state financial supervision in the sphere of legalization of proceeds from crime are considered. The relevance of this area research determines the constant growth of financial transactions potentially related to the laundering of proceeds of crime, carried out not only at the international but also at the domestic level. The state financial control bodies should constantly improve their activities not only in the field of methods and techniques of control measures, but also by creating an effective control environment. The formation of an effective control environment significantly expands the scope of effective financial monitoring allows at the initial level of financial operations to identify and stop risky operations, as well as timely notify the state financial supervision authorities of attempts to implement them.

The importance of the system of internal financial monitoring in organizations and its importance in the system of state financial supervision is reflected. The study highlights the main directions of improving the effectiveness of the control environment of organizations that ensure the effectiveness of such forms of control as financial monitoring in the field of combating legalization (laundering) of proceeds from crime.

The results are aimed at improving the efficiency of the control environment of the financial monitoring system to ensure the effectiveness of control measures. That, in turn, will ensure the efficiency of the entire system of financial monitoring functioning in the Russian Federation.

Keywords: financial monitoring, control environment, primary financial monitoring, internal control.

- 1.
- 2.
- 3.

1. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2007. — 752 s.
2. Zubkov V.A. Mezhdunarodnaya sistema protivodeystviya otmyvaniyu deneg i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Finansy i statistika, 2008. — 416 s.
3. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2012. — 364 s.
4. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2013. — 184 s.
5. [www.fedsfm.ru/about/legal/752] (12.04.2018).
6. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2013. — 384 s.
7. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2014. — 417 s.
8. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2010. — 392 s.
9. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2012. — 280 s.
10. [www.consultant.ru/document/cons_doc_LAW_33838/] (13.06.2012).
11. [www.consultant.ru/document/cons_doc_LAW_33838/] (08.03.2016) [12.04.2018].
12. [www.consultant.ru/document/cons_doc_LAW_33838/] (12.04.2018).
13. [www.fedsfm.ru/about/legal/748] (12.04.2018).
14. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Finansy i statistika, 2013. — 168 s.

SPISOK LITERATURY

1. Zubkov V.A. Rossiyskaya Federatsiya v mezhdunarodnoy sisteme protivodeystviya legalizatsii (otmyvaniyu) prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Spetskniga, 2007. — 752 s.
2. Zubkov V.A. Mezhdunarodnaya sistema protivodeystviya otmyvaniyu deneg i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Finansy i statistika, 2008. — 416 s.

-
3. Zubkov V.A. Mezhdunarodnyye standarty v sfere protivodeystviya otmyvaniyu prestupnykh dokhodov i finansirovaniyu terrorizma / V.A. Zubkov, S.K. Osipov. — M.: Izd-vo Yurisprudentsiya, 2012. — 364 s.
4. Mezhdunarodnaya finansovaya sistema: vyzovy XXI veka: monografiya / Boshesn B., Kaisedo Pita D.P. de la I., Kaisedo Pitta L.A. — M.: Buki Vedi, 2013. — 184 c.
5. Otchet o realizatsii publichnoy deklaratsii tseye i zadach Federal' noy sluzhby po finansovomu monitoringu na 2017 god [Elektronnyy resurs]. — Rezhim dostupa: www.fedsfm.ru/about/legal/752 (data obrashcheniya 12.04.2018).
6. Pravovoye regulirovaniye finansovogo kontrolya v Rossiyskoy Federatsii: problemy i perspektivy: Monografiya / L.L. Arzumanova i dr.; pod red. Ye.YU. Gracheva. — M.: Infra-M, NORMA, 2013. — 384 s.
7. Proshunin M.M. Finansovyy monitoring (protivodeystviye legalizatsii (otmyvaniyu) dokhodov, poluchennykh prestupnym putem, i finansirovaniyu terrorizma) / M.M. Proshunin, M.A. Tatchuk. — Kaliningrad: Izd-vo BFU im. Kanta, 2014. — 417 s.
8. Proshunin M.M. Finansovyy monitoring v sisteme protivodeystviya legalizatsii (otmyvaniyu) dokhodov, poluchennykh prestupnym putem, i finansirovaniyu terrorizma: Monografiya / M.M. Proshunin. — M.: Izd-vo RUDN, 2010. — 392 s.
9. Revenkov P.V. Finansovyy monitoring: upravleniye riskami otmyvaniya deneg v bankakh / P.V. Revenkov, A.B. Dudka, A.N. Voronin — M.: Izd-vo KnoRus, 2012. — 280 s.
10. Voprosy federal' noy sluzhby po finansovomu monitoringu: Ukaz prezidenta Rossiyskoy federatsii ot 13.06.2012 808 (red. ot 08.03.2016) [Elektronnyy resurs]. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_33838/ (data obrashcheniya 12.04.2018).
11. Ob upolnomochennom organe po protivodeystviyu legalizatsii (otmyvaniyu) dokhodov, poluchennykh prestupnym putem, i finansirovaniyu terrorizma: Ukaz Prezidenta Rossiyskoy Federatsii ot 1 noyabrya 2001 g. 1263 [Elektronnyy resurs]. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_33838/ (data obrashcheniya 12.04.2018).
12. O protivodeystvii legalizatsii (otmyvaniyu) dokhodov, poluchennykh prestupnym putem, i finansirovaniyu terrorizma: Federal'nyy zakon ot 7 avgusta 2001 g. 115-FZ [Elektronnyy resurs]. — Rezhim dostupa: www.fedsfm.ru/about/legal/748 (data obrashcheniya 12.04.2018).
13. Shashkova A.V. Bor'ba s legalizatsiyey nezakonnnykh dokhodov v kontekste soblyudeniya konstitutsionnykh prav grazhdan / A.V. Shashkova. — M.: Izd-vo MGIMO-Universitet, 2013. — 168 s.

11 2018
19 2018