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KEY DIRECTIONS OF RISK-ORIENTED INTERNAL AUDIT COSTS FOR WATER SUPPLY AND WATER IN THE REPUBLIC OF CRIMEA

To date, the financial and economic activities of the municipal unitary enterprises of the Republic of Crimea, providing water supply and sanitation services, are called upon to solve not only economic but also important social tasks of the development of all regions of the Republic of Crimea aimed at providing the population and legal entities with drinking water, services on reception, transportation and sewage treatment.

A risk-based audit of water supply and sanitation costs is designed to ensure effective control over the correctness and validity of including costs in the tariff for services provided. In order to improve its effectiveness, there is a need to identify its key areas, which will allow the internal auditor to focus on the most important aspects affecting the value of the tariff being formed, which in turn determined the choice and relevance of the research topic.

Scientific research was conducted using the bibliographic method, the system approach, generalization, specification, and on the basis of a selective accounting, tax and technical audit of the activities of five municipal unitary enterprises providing water and sanitation services to the population and organizations.

The main directions of the risk-oriented internal audit of costs for water supply and sanitation services are highlighted in the work, the main risks arising in case of not implementing a particular policy within the framework of these enterprises are highlighted, and the main ways of their leveling are proposed.

Keywords: internal audit, costs, risk-oriented internal audit, tariff, water supply, sanitation, municipal unitary enterprises.

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