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## CONCEPT OF INTERNAL FINANCIAL CONTROL DEVELOPMENT IN THE PUBLIC SECTOR MANAGEMENT

One of the key areas in the reform of the public Finance management system is budget efficiency, the achievement of which involves the reform of the internal control system and internal audit. In this regard, there is an increasing need to create conditions for improving the quality of financial management in organizations of the public administration sector, as well as the need for effective use of financial and other resources at their disposal. Issues of increasing the efficiency of budget expenditures require the state to create effective systems of internal financial control and internal audit in the practice of each state organization and municipal management. In this regard, it is particularly important to determine the priorities, approaches and tasks of the control system applicable to all types of organizations in the public administration sector, which will ensure the full formation of public funds, reduce the scale of violations, and eliminate the risks of embezzlement of financial resources, which will improve the overall economic and social climate in Russian Federation.

The article examines the processes of implementing measures within the framework of the project to promote the improvement of the public Finance system of Russian Federation in terms of its component improving budget efficiency.

*Keywords:* internal control, internal audit, public sector, budget efficiency.

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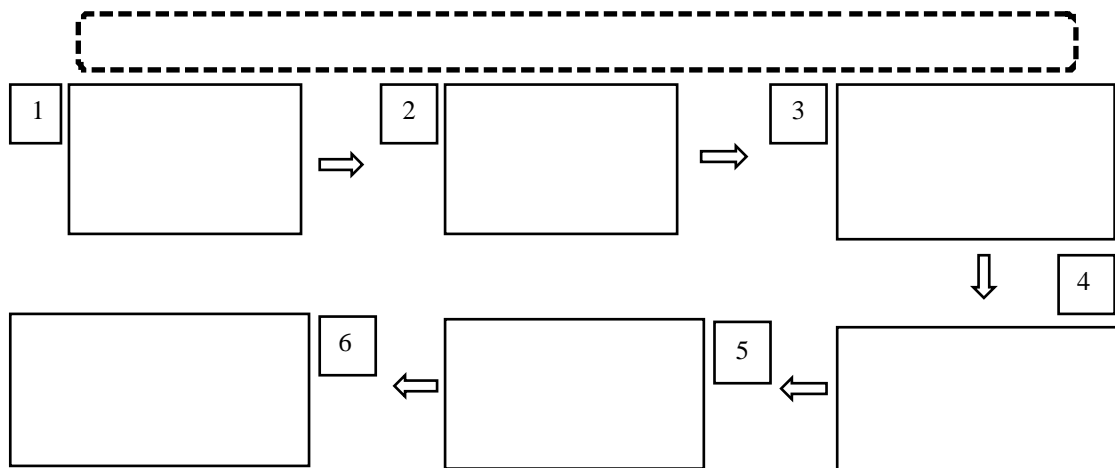
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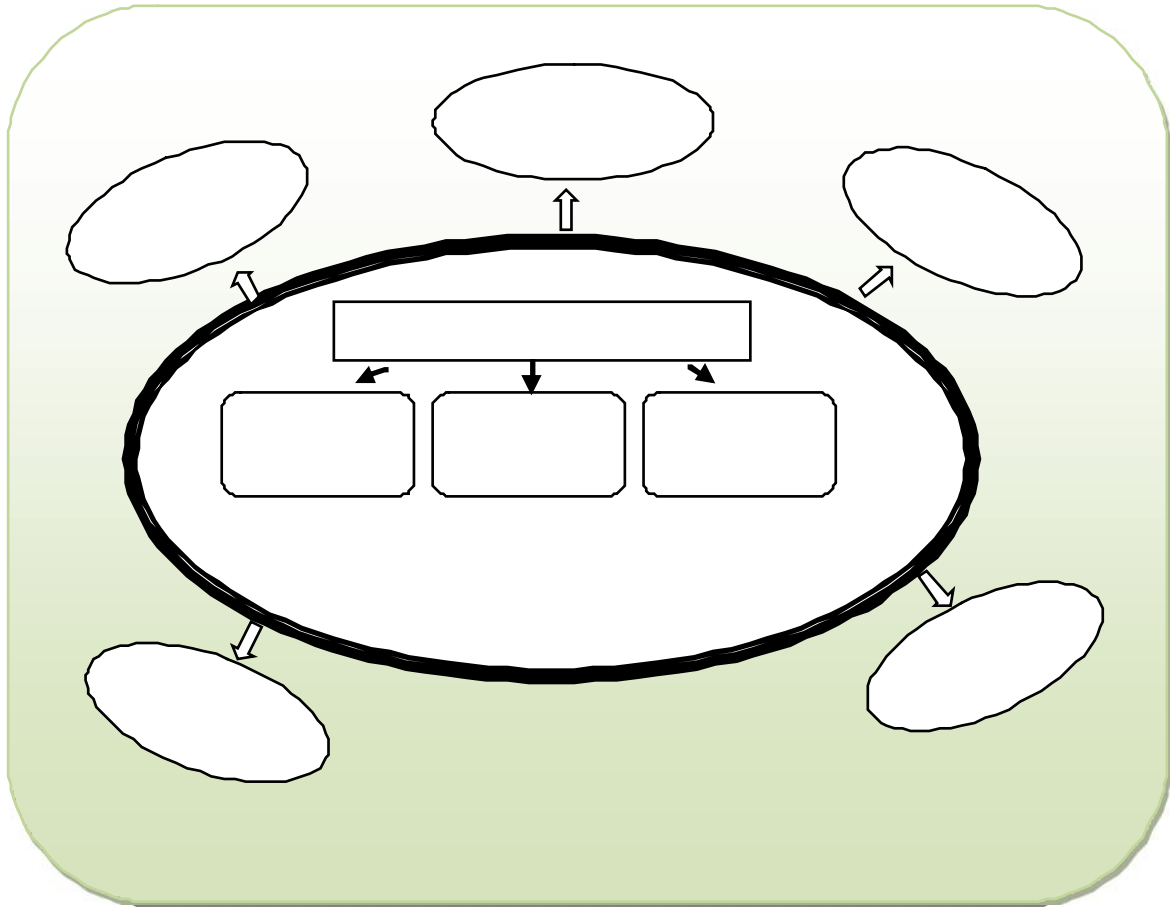
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