

Toropova Irina Semenovna,
 Ph.D. in Economics, Associate Professor,
 Associate Professor of the Department of the Accounting, Analysis and Audit?
 Institute of Economics and Management (structural subdivision),
 V.I. Vernadsky Crimean Federal University,
 Simferopol, Russian Federation.

MODERN ASPECT OF INTERNAL CONTROL AND AUDIT IN RUSSIAN FEDERATION

The conduct of financial and economic activities of organizations, both budgetary and commercial, is associated with possible risks of non-compliance with the current legislation, making unreasonable management decisions by the top and middle management, which leads to reputational and financial losses. In order to forestall financial and reputational losses, organizations form an internal control system. In the Russian Federation, the formation of normative and legislative regulation of the organization and conduct of internal financial control and audit is taking place, both in relation to commercial organizations and organizations of the budgetary sphere. The article examines the order of organization, types, tasks of internal control and audit in various organizations.

The organization of internal control and audit is considered in the article through the prism of legal regulation of this area in the Russian Federation and international regulations. The internal audit system, as an obligatory element of the management system, has been introduced in the banking sector and for public sector organizations. For commercial organizations, this issue is left to the management of the organization and the creation of an internal audit service is optional.

The regulatory and legislative framework of the organization and methods of conducting internal control for organizations have been studied. The approaches to the organization and conduct of internal control have been investigated from the point of view of orientation towards possible risks. Based on the results of the study, the article concludes that the presence of an effectively functioning internal control system, which is based on an assessment of possible risks, contributes to an increase in the efficiency of the organization, the prevention of cases of fraud by the organization's personnel, and an increase in the reliability of accounting, tax and other types of reporting.

Keywords: internal control, internal audit, non-compliance risk, control environment, violations, control procedures, control environment, monitoring, organization's risk management system.

» [24, 25, 26, 27, 28]. 610 «

[24, 25, 27, 28, 29, 30, 31, 32, 33].

.19 « »: «
()
() ().

» [7].
[6, 9].

10, 11, 12, 13, 14, 15, 16, 17, 18, 22, 23]. [9,

« [19].
()

, (, -
) » [9]. , 01.01.2020 . 165 -
 , , [1, 9, 10]. -
 (), , « -
 » [9]. -
 () () (-
) 1
 2 160.2-1 . -
 [11, 12, 13, 16, 18]. -
 , « -
 », () : « -
 () ; , -
 ; .16 » -
 [11]. -
 (). -
 : -
 , « -
 » [11]. (-
) , « -
 () , -
 ; -
 ; -
 ; -
 » [11]. () -
 , , -
 « , () » [12]. -
 , 1 , -
 . , -
 « , (.1). » -
 , -
 -

()

- , ,

- ,

- ,

. 1.

(- [17]).

) 1. * (-

	- , -
	- , -
	() ()
	()
	- , -
	- , -
	- , -
	() , () , ()
	() , () () ()
	()
	- , -
	() () ,

15/509@, -11/2013 -7-
 16.06.2017 .

[22, 23]. -
 -11/2013 -
 16.06.2017 . -7-15/509@. -
 « » ()
 2. -
 2. « » -
 *

—	:
,)
,	,
:)
)	() ,)
,)
,	- ,
,),
;	() , ,)
)	,
))
;	() ,)
)	()
,	() , ;
,)
,	() ,
.	.
,	,
,	-
)	() , :
,	()
,	,
,) ;
,) - (
,	;
,)
,	()
,	()

* [22, 23].

(. 3).

3.

*

* [22, 23].

3,

[22, 23].

1. 31.07.1998 145- (. 04.06.2018)[
]// : www.consultant.ru/document/cons_doc_LAW_19702/ (
: 15-19.06.2020).
2. 23.07.2013 252- () [
]// : www.consultant.ru/document/cons_doc_LAW_150289/ (
: 15-19.06.2020).
3. (7) 2001 . , 115- []//
: www.consultant.ru/document/cons_doc_LAW_32834/ (: 15-
19.06.2020).

4. : 25 2008 . 273- []
 // : www.consultant.ru/document/cons_doc_LAW_82959/ (: 15-19.06.2020).
- 5.
- 27 2010 . 224- [] // :
 www.consultant.ru/document/cons_doc_LAW_103037/ (: 15-19.06.2020).
- 6.
- : 02.11.2007 176- [] // :
 www.consultant.ru/document/cons_doc_LAW_29469/ (: 15-19.06.2020).
7. : 06.12.2011 . 402- [] // :
 15-19.06.2020). : : www.minfin.ru (:
8. : 29.12.2008 . 307- [] // :
 : 15-19.06.2020). : : www.minfin.ru (:
9. : 17.12.2019 02-02-05/
 98727 [] // :
 : minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (: 15-19.06.2020).
10. : 17.12.2019 02-02-05/98728 [] // :
 : : minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (: 15-19.06.2020).
11. « »:
 , 18.12.2019 237 [] // :
 (: 15-19.06.2020). : minfin.gov.ru/ru/performance/budget/gov_control/legislation/
12. »:
 21.11.2019 196 [] : minfin.gov.ru/
 ru/performance/budget/gov_control/legislation/?id_65=127882-prikaz_minfina_rossii_ot_21.11.2019__196n_ob_
 utverzhdenii_federalnogo_standarta_vnutrennego_finansovogo_audita_opredeleniya_printsipy (: 15-19.06.2020).
13. « »:
 21.11.2019 () 195 [] // :
 : minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (: 15-19.06.2020).
14. : 27.12.2019 1656 [] : minfin.gov.ru/
 ru/performance/budget/gov_control/legislation/ (: 15-19.06.2020).
15. : 27.12.2019 1657 [] : minfin.gov.ru/
 ru/performance/budget/gov_control/legislation/ (: 15-19.06.2020).
16. « »:
 , 18.12.2019 237 [] // :
 (: 15-19.06.2020). : minfin.gov.ru/ru/performance/budget/gov_control/legislation/
17. : 30.04.2020 186 [] // :
 : : minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (: 15-19.06.2020).
18. »:
 22.05.2020 91 [] // : minfin.gov.ru/
 performance/budget/gov_control/legislation/ (: 15-19.06.2020).
19. : 11

- 2015 . 576 []// : 15–19.06.2020).
20. : www.minfin.ru (: 15–19.06.2020).
21. 2016 []// : www.minfin.ru (: 15–19.06.2020).
- 24.06.2015 398 []// « »: : www.consultant.ru/document/cons_doc_LAW_184462/ (: 15–19.06.2020).
22. -11/2013 []// : www.consultant.ru/document/cons_doc_LAW_156407/ (: 15–19.06.2020).
23. 16.06.2017 . -7-15/509@ []// : www.consultant.ru/document/cons_doc_LAW_279362/ (: 15–19.06.2020).
24. 4(45). — .39–45. — // : elibrary.ru/contents.asp?id=36645366 (: 22.06.2020).
25. »: / . — ., 2016. — 234 .
26. 2(47). — .12–17. — // : elibrary.ru/contents.asp?id=41324780 (: 22.06.2020).
27. , 2013. — 477 .
28. / . . . // : . — 2020. — 1(50). — .31–36. — : elibrary.ru/contents.asp?id=43108525 (: 22.06.2020).
29. / . . . // : . — 2016. — 4. — 26–32.
30. / . . . , . . . — ., 2016. — 152 .
31. // : . — 2018. — 4(45). — .76–84. — : elibrary.ru/contents.asp?id=36645366 (: 22.06.2020).
32. []: / . . . « » , 2012. — 134 c. — «IPRbooks». — : www.iprbookshop.ru/8359.html (: 22.06.2020).
33. / . . . // . — 2017. — .20, 17. — .1004–1023.

СПИСОК ЛИТЕРАТУРЫ

1. Byudzhetnyy kodeks Rossiyskoy Federatsii ot 31.07.1998 145-FZ (red. ot 04.06.2018) [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_19702/ (data obrashcheniya: 15–19.06.2020).
2. O vnesenii izmeneniy v Byudzhetnyy Kodeks Rossiyskoy Federatsii i otdel'nyye zakonodatel'nyye akty Rossiyskoy Federatsii: Federal'nyy zakon ot 23.07.2013 252-FZ (poslednyaya redaktsiya) [Elektronnyy resurs] / Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_150289/ (data obrashcheniya: 15–19.06.2020).
3. O protivodeystvii legalizatsii (otmyvaniyu) dokhodov, poluchennykh prestupnym putem, i finansirovaniyu terrorizma: Federal'nyy zakon ot 7 avgusta 2001 g. 115-FZ [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_32834/ (data obrashcheniya: 15–19.06.2020).
4. O protivodeystvii korruptsii: Federal'nyy zakon ot 25 dekabrya 2008 g. 273-FZ [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_82959/ (data obrashcheniya: 15–19.06.2020).
5. O protivodeystvii nepravomernomu ispol'zovaniyu insayderskoy informatsii i manipulirovaniyu rynkom i o vnesenii izmeneniy v otdel'nyye zakonodatel'nyye akty Rossiyskoy Federatsii: Federal'nyy zakon ot 27 iyulya 2010 g. 224-FZ [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_103037/ (data obrashcheniya: 15–19.06.2020).

6. O rekomendatsiyakh Bazel'skogo komiteta po bankovskomu nadzoru. Komplayens i komplayens-funksii v bankakh: Pis'mo TSB RF ot 02.11.2007 176-T [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_29469/ (data obrashcheniya: 15–19.06.2020).

7. O bukhgalterskom uchete: Federal'nyy zakon ot 06.12.2011 g. 402-FZ [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: www.minfin.ru (data obrashcheniya: 15–19.06.2020).

8. Ob auditorской deyatelnosti: Federal'nyy zakon ot 29.12.2008 g. 307-FZ [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: www.minfin.ru (data obrashcheniya: 15–19.06.2020).

9. Po VFK i VFA finansovym organam sub'yektov RF: Pis'mo Minfina Rossii ot 17.12.2019 02-02-05/98727 [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

10. Po voprosam VFK i VFA glavnym administratoram sredstv federal'nogo byudzheta: Pis'mo Minfina Rossii ot 17.12.2019 02-02-05/98728 [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

11. Ob utverzhdenii federal'nogo standarta vnutrennego finansovogo audita «Osnovaniya i poryadok organizatsii, sluchai i poryadok peredachi polnomochiy po osushchestvleniyu vnutrennego finansovogo audita»: Prikaz Minfina Rossii ot 18.12.2019 237n [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

12. Ob utverzhdenii federal'nogo standarta vnutrennego finansovogo audita «Opredeleniya, printsipy i zadachi vnutrennego finansovogo audita»: Prikaz Minfina Rossii ot 21.11.2019 196n [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/?id_65=127882-prikaz_minfina_rossii_ot_21.11.2019__196n_ob_utverzhdenii_federalnogo_standarta_vnutrennego_finansovogo_audita_opredeleniya_printsipy (data obrashcheniya: 15–19.06.2020).

13. Ob utverzhdenii federal'nogo standarta vnutrennego finansovogo audita «Prava i obyazannosti dolzhnostnykh lits (rabotnikov) pri osushchestvlenii vnutrennego finansovogo audita»: Prikaz Minfina Rossii ot 21.11.2019 195n [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

14. O soвете po voprosam vnutrennego finansovogo audita i sovershenstvovaniya kachestva finansovogo menedzhmenta organizatsiy byudzhetnoy sfery: Prikaz Minfina Rossii ot 27.12.2019 1656 [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

15. Ob utverzhdenii metodiki provedeniya analiza osushchestvleniya glavnymi administratorami byudzhetnykh sredstv vnutrennego finansovogo audita: Prikaz Minfina Rossii ot 27.12.2019 1657 [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

16. Ob utverzhdenii federal'nogo standarta vnutrennego finansovogo audita «Osnovaniya i poryadok organizatsii, sluchai i poryadok peredachi polnomochiy po osushchestvleniyu vnutrennego finansovogo audita: Prikaz Minfina Rossii ot 18.12.2019 237n [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

17. O priznanii utrativshimi silu prikazov Ministerstva finansov Rossiyskoy Federatsii: Prikaz Minfina Rossii ot 30.04.2020 186 [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

18. Ob utverzhdenii federal'nogo standarta vnutrennego finansovogo audita «Realizatsiya rezul'tatov vnutrennego finansovogo audita»: Prikaz Minfina Rossii ot 22.05.2020 91n [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: minfin.gov.ru/ru/performance/budget/gov_control/legislation/ (data obrashcheniya: 15–19.06.2020).

19. Ob utverzhdenii polozheniya o priznanii mezhdunarodnykh standartov audita podlezhashchimi primeneniyu na territorii Rossiyskoy Federatsii: Postanovleniye Pravitel'stva Rossiyskoy Federatsii ot 11 iyunya 2015 g. 576 [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: www.minfin.ru (data obrashcheniya: 15–19.06.2020).

20. Informatsiya o khode priznaniya dokumentov, sodержashchikh mezhdunarodnyye standarty audita, primenimymi na territorii Rossiyskoy Federatsii za 2016 god [Elektronnyy resurs] // Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt. — Rezhim dostupa: www.minfin.ru (data obrashcheniya: 15–19.06.2020).

21. Ob utverzhdenii professional'nogo standarta «Vnutrenniy auditor»: Prikaz Mintruda Rossii ot 24.06.2015 398n [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_184462/ (data obrashcheniya: 15–19.06.2020).

22. Organizatsiya i osushchestvleniye ekonomicheskimi sub'yektom vnutrennego kontrolya sovershayemykh faktov khozyaystvennoy zhizni, vedeniya bukhgalterskogo ucheta i sostavleniya bukhgalterskoy (finansovoy)

otchetnosti: Informatsiya PZ-11/2013 Ministerstva finansov RF [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_156407/ (data obrashcheniya: 15–19.06.2020).

23. Ob utverzhdenii trebovaniy k organizatsii sistemy vnutrennego kontrolya: utverzhdeny: Prikaz Federal'noy nalogovoy sluzhby Rossii ot 16.06.2017 g. MMV-7-15/509@ [Elektronnyy resurs] // Konsul'tant plyus. — Rezhim dostupa: www.consultant.ru/document/cons_doc_LAW_279362/ (data obrashcheniya: 15–19.06.2020).

24. Gorbachov V.A. Napravleniya povysheniya deystvennosti kontrol'noy sredy sistemy gosudarstvennogo finansovogo monitoringa / V.A. Gorbachov // Nauchnyy vestnik: finansy, banki, investitsii. — 2018. — 4 (45). — S. 39–45. — Rezhim dostupa: elibrary.ru/contents.asp?id=36645366 (data obrashcheniya: 22.06.2020).

25. Kokovkina T.V. Razrabotka vnutrifirmennogo standarta «Organizatsiya sistemy vnutrennego kontrolya faktov khozyaystvennoy zhizni»: monografiya / T.V. Kakovina. — M.: RUSAYNS, 2016. — 234 s.

26. Kolesnik V.I. Razvitiye printsiptov finansirovaniya otrasli zdravookhraneniya v Rossiyskoy Federatsii i v nekotorykh stranakh mira / V.I. Kolesnik // Nauchnyy vestnik: finansy, banki, investitsii. — 2019. — 2 (47). — S. 12–17. — Rezhim dostupa: elibrary.ru/contents.asp?id=41324780 (data obrashcheniya: 22.06.2020).

27. Kryshkin O.V. Nastol'naya kniga po vnutrennemu auditu: riski i biznes-protsessy: monografiya / O.V. Kryshkin. — M.: AL'PINA PUBLISHER, 2013. — 477 s.

28. Natarova Ye.V. Kontseptsiya razvitiya vnutrennego finansovogo kontrolya v sektore gosudarstvennogo upravleniya / Ye.V. Natarova, A.V. Smetanko // Nauchnyy vestnik: finansy, banki, investitsii. — 2020. — 1 (50). — S. 31–36. — Rezhim dostupa: elibrary.ru/contents.asp?id=43108525 (data obrashcheniya: 22.06.2020).

29. Latysheva A.Yu. Metodika vnutrennego kontrolya deyatel'nosti podrazdeleniy vspomogatel'nykh proizvodstv / A.Yu. Latysheva, A.V. Romanenko // Vestnik VGU. Seriya: Ekonomika i upravleniye. — 2016. — 4. — S. 26–32.

30. Porfir'yeva A.V. Vnutrenniy kontrol': metodologiya skvoznogo kontrolya avtonomnykh uchrezhdeniy: monografiya / A.V. Porfir'yeva, T.Yu. Serebryakova. — M.: NITS INFRA-M, 2016. — 152 s.

31. Toropova I.S. Otlichitel'nyye cherty gosudarstvennogo (munitsipal'nogo) finansovogo kontrolya / I.S. Toropova // Nauchnyy vestnik: finansy, banki, investitsii. — 2018. — 4 (45). — S. 76–84. — Rezhim dostupa: elibrary.ru/contents.asp?id=36645366 (data obrashcheniya: 22.06.2020).

32. Turishcheva T.B. Vnutrenniy kontrol' i audit. Teoriya i praktika primeneniya v finansovo-khozyaystvennoy deyatel'nosti organizatsii [Elektronnyy resurs]: monografiya / T.B. Turishcheva. — Moskva: ID «Ekonomicheskaya gazeta», ITKOR, 2012. — 134 c. — EBS «IPRbooks». — Rezhim dostupa: www.iprbookshop.ru/8359.html. (data obrashcheniya: 22.06.2020).

33. Yakimova V.A. Metodicheskiye osnovy auditorskoy proverki v usloviyakh znachimyykh komplayens-riskov audiruyemogo litsa / V.A. Yakimova // Mezhdunarodnyy bukhgalterskiy uchet. — 2017. — T. 20, 17. — S. 1004–1023.

20 2020

21 2020