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## 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.

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