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MANAGEMENT AUDIT OF THE PROCUREMENT PROCESS

Optimizing the logistics systems of an organization is a rather difficult task, since the logistics and management processes are closely interrelated. The success of an organization depends more on the effectiveness of the interaction of its units with each other than on the activities of each unit separately. Therefore, it is necessary to integrate and bring into a single center management decisions on the selection of suppliers, the organization of the procurement process, the formation of stocks, the organization of the warehouse operations and transportation. This is precisely what the goal is set for when conducting a management audit of an organization's procurement system.

The aim of the study is to form a methodology for management audit of a logistics system as a basis for managing the effectiveness of the organization's procurement process.

In the course of the research, the essence and necessity of a management audit of the procurement process were revealed. The audit methodology was formed, the positive initiatives of the organization were reflected during the management audit of the procurement process. It was established that the management audit of procurement continues to develop and strengthen, since it contributes to the formation of coordinating, supervisory and control measures of the procurement process, building a model of financial and personnel support for procurement in accordance with industry standards, optimizing the supplier management system and forming criteria for determining competition, organizing the process of documenting the procurement process, the formation of rules and delegation of authority in accordance with the evolving business model and strategic goals of the organization.

Keywords: management audit, procurement process, logistics system, audit methodology, documenting of procurement process, contract management.

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