

**Natarova Elena Vladimirovna,**  
Ph.D. in Economics, Associate Professor,  
Associate Professor of Accounting, Analysis and Audit Department,  
Institute of Economics and Management,  
V.I. Vernadsky Crimean Federal University,  
Simferopol, Russian Federation.

## DIGITAL TRANSFORMATION IN THE PUBLIC AUDIT SYSTEM

Currently, transformational processes related to the digitalization of public administration technologies are taking place in the world. During this period, the role of auditing government operations and the reliability of transactions will increase, and with the increase in their number, there is a need to automate and digitalize these processes. New technologies make it possible to simplify audit work by eliminating monotonous operations, shifting these functions to artificial intelligence and robots. In addition, new technologies are emerging that help to conduct risk assessments, allowing for information and observations that can add value, turning auditing from a responsibility into an opportunity. However, the element of reliability in digital auditing can affect the quality of the audit and the risks associated with public finances in the public sector, especially in the management of public funds. Therefore, the implementation of a reliable system in digital auditing is crucial, given the high degree of public accountability.

In the modern digital age, organizations are increasingly using new technologies to achieve operational excellence and competitive advantages. However, the introduction of these technologies poses significant risks to the integrity of financial statements and raises questions about whether existing controls are adequate. The existing issues make the study of the process of digitalization of the state audit relevant.

The research methodology of the article involves the study of the digital audit process in the world and in Russia, its main directions and trends in the development of digital products. The article examines the possibilities of digital audit based on the latest technological products; examines the experience of implementing the digitalization of public audit in different countries; highlights the factors contributing to digitalization.

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Based on the conducted research, the stages of digitalization of state audit in Russia are highlighted, the problems and risks of implementing digital audit at the state level are identified, and the elements of an effective digital audit system are highlighted.  
*Keywords:* audit, government, management system, digitalization.

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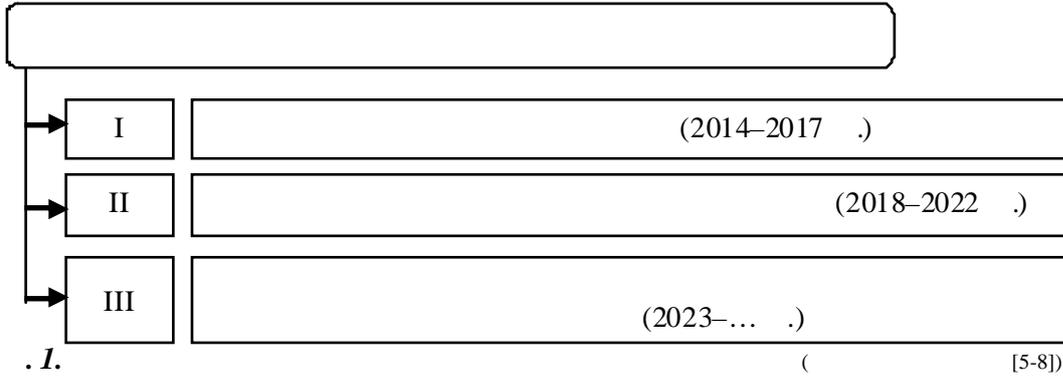
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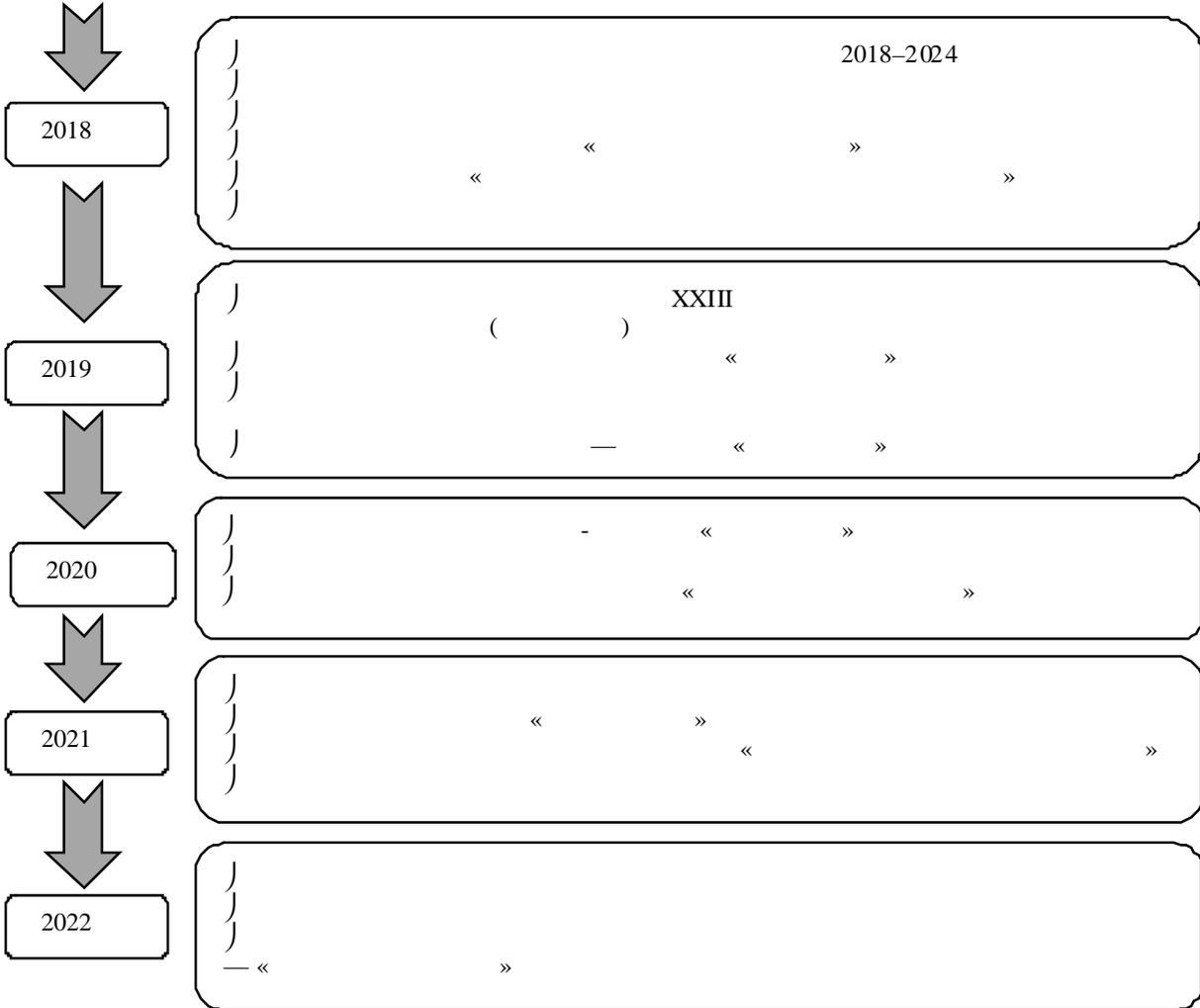
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