

Yashil IQTISODIYOT va TARAQQIYOT

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- 08.00.01 Iqtisodiyot nazariyasi
- 08.00.02 Makroiqtisodiyot
- 08.00.03 Sanoat iqtisodiyoti
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Bosh muharrir:

Sharipov Kongiratbay Avezimbetovich

Bosh muharrir o'rinbosari:

Karimov Norboy G'aniyevich

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Muharrir:

Qurbonov Sherzod Ismatillayevich

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EFFICIENCY OF INTERNAL AUDIT SERVICE AND REPORT IMPROVEMENT: CONTROL OF SANATORIUM-WELLNESS INSTITUTION

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Shafkarov Fahriddin Khudaiberdievich

National Research University "TIAME", Senior teacher of the department "Accounting and audit"

Abstract: This article describes the problems of internal audit reporting. The introduction of an internal control system allows sanatorium-health institutions to survive in competitive conditions. Different aspects of external and internal audit reports are reflected and the focus is on improving the internal audit service report. A proposal has been made for the structural structure of the internal audit report.

Key words: Sanatorium-wellness institution, internal audit, scientific research, reporting, efficiency, improvement, economy.

Annotatsiya: Ushbu maqolada ichki audit hisobotining muammolari tasvirlangan. Ichki nazorat tizimining joriy etilishi sanatoriy-sog'liqni saqlash muassasalariga raqobat sharoitida omon qolish imkonini beradi. Tashqi va ichki audit hisobotlarining turli jihatlarini aks ettirilgan va asosiy e'tibor ichki audit xizmati hisobotini takomillashtirishga qaratilgan. Ichki audit hisobotining tarkibiy tuzilishi bo'yicha taklif kiritildi.

Kalit so'zlar: sanatoriy-sog'lomlashtirish muassasasi, ichki audit, ilmiy tadqiqotlar, hisobot, samaradorlik, takomillashtirish, iqtisodiy.

Аннотация: В этой статье описываются проблемы внутреннего аудиторского отчета. Внедрение системы внутреннего контроля позволяет санаторно-оздоровительным учреждениям выживать в условиях конкуренции. Отражены различные аспекты отчетов внешнего и внутреннего аудита, и основное внимание уделяется улучшению отчетности службы внутреннего аудита. Внесено предложение о структуре отчета внутреннего аудита.

Ключевые слова: санаторий-оздоровительное учреждение, внутренний аудит, научные исследования, отчетность, эффективность, совершенствование, экономика.

INTRODUCTION

Sanatorium-wellness institutions consist of detailed information about the formation and regulation of audit reporting, auditing check motion, deviations from the established procedure in accounting, violations in financial reporting, as well as other information obtained as a result of conducting an audit checking, on the correctness of financial statements and compliance with the requirements. Of the accounting procedure established in the legislation it is a document which is open to users of the financial statements of the Sanatorium-wellness institutions.

In order to effectively ensure the activities of Sanatorium-wellness institutions, the institution creates and carries out systematic risk management, the management of the internal control system, as well as constantly increasing the effectiveness of the internal audit service.

The effectiveness of the functioning of business entities largely depends on well-organized control, since it is not only designed to identify shortcomings and violations, but also to prevent them, as well as to facilitate their timely elimination ^[1].

The provision of independent and objective guarantees and consultations aimed at improving the audit reporting of health resorts is the activity of the Internal Audit Service. The internal audit service helps of sanatorium-wellness institutions achieve their goals by using a systematic and consistent approach to assessing risk management, control and management processes and improving operational efficiency.

Qualitative indicators usually involve the collection of unique information using time-consuming methods such as surveys or interviews ^[2].



The audit summary has reliability, that is, the ability to see the real state of the results of the economic activity of the sanatorium-wellness institution and its financial and property status. To the reliability of the information specified in the audit summary, the auditor is responsible. But in the collection and preparation of financial and accounting reports, the management of sanatorium-wellness institutions or the person under investigation is responsible. The audit summary is formed on the initiative, mandatory and audit of special audit tasks.

The effectiveness of the audit of the internal audit service is “the degree (including quality) of achieving the set goals” [3].

The effectiveness of Internal audit Service depends on many factors. We managed to find some of them from the source: organizational independence, the degree of freedom of the Internal audit Service must be planned at the creation stage; document the rights and obligations of employees; competent leadership, the head of the Internal audit Department must have strategic thinking and high communication skills; objective and qualified staff; they must comply with the Code of Ethics of Internal Auditors and perform their duties efficiently; adequate financing of the service; support the management of the company and its owners; compliance with internal audit standards.

METHODS

Methods of internal control are a set of financial, economic, organizational, operational-technical and tactical methods and methods of checking the financial and economic activities of Sanatorium- wellness institutions in order to ensure the effectiveness of their economy, use of material and financial resources, the preservation of assets and timely return of obligations, legality, reliability, also, their clearance with preliminary documents, which will serve as the basis for their reflection in accounting.

Unlike an external audit, as a rule, it is of an official nature and is carried out in accordance with an already formalized financial report, internal control procedure in a sanatorium-wellness institution may be planned and sudden. Therefore, the control of internal procedure is characterized by three stages: preliminary, before the appearance of the facts of economic life; current, during their implementation; after that, after their implementation.

What is common to all self-control procedure is that they are all based on the protective principles and functions of accounting.

In internal control procedures, the method is widely used to obtain audit evidence. They can be classified as follows (figure 1).

No	Institution	Control procedure	Methods
1	Sanatorium-wellness institution	General scientific methodological methods of control	Analysis, synthesis, induction, deduction, reduction, analogy, modeling, abstraction, experiment.
2	Sanatorium-wellness institution	Specific empirical methodological methods of control	Inventory, case control measurements, equipment management, formal and arithmetic checks, counter-checking, reverse calculation method, homogeneous fact comparison method, formal investigation, various examinations, scanning, logical verification, written and oral surveys.
3	Sanatorium-wellness institution	Special methods of related economic sciences	Methods of economic analysis, economic and mathematical methods, methods of probability theory and mathematical statistics.

Figure 1: Method of obtaining audit evidence in internal control procedure¹

When using these methods, the reliability of the audit evidence, including the evidence collected by internal auditors during the inspection, depends on the source from which they were obtained. Auditing evidence from external sources is considered more reliable than those from internal sources.

RESULTS

In determining the work processes of the Internal audit Service in sanatorium- wellness institutions, an internal audit service report written by them is important.

The aggregate report, compiled by internal auditors in sanatorium-wellness institutions, is drawn up in different forms. Therefore, in order to ensure the uniformity of the internal audit service report, let us cite in the table below the structure of the aggregate report on the registration of the results of the work of the internal audit service (Table 1).

¹ Source: Compiled on the basis of the author's scientific research.

Table 1: Sample form on the structural structure of the internal audit report²

Composition	Institution and sections	Data from revealing
Analytical part	Assessment of the state of the organization and maintenance of the accounting service and assessment of how realistic the indicators in the financial statements are	- assessment of the state of constant awareness of innovations in accounting regulations, on which software accounting is conducted, on hearing their reports on contracts concluded with financially responsible persons; - pay attention to the state of maintaining primary and summary documentation for each of the forms of accounting statements, upload deficiencies in it for responsible persons, find out the reasons for changes in indicators in it, assess the state of control over the timely implementation of accounting methods; - identification of fraud cases, focusing on debit and credit current balances for all accounting objects, as well as identification of repeated impracticability of amounts reflected in the relevant accounts; - submission of proposals and recommendations of the internal auditor to correct the errors and shortcomings identified above.
	Assessment of the state of timeliness, correctness of reflection and accounting in the reporting of taxes and other mandatory payments	- clarify which types of taxes and other mandatory payments are paid by the company, pay attention to compliance with the procedure for submitting calculations on them; - have benefits and preferences in relation to taxes and other mandatory payments paid by the company, or study their intended use; - the presence or absence of the company's obligations to the state budget, measures to eliminate them if circumstances of existence are revealed in it
	Assessment of the state of integrity and safety of assets	- analysis of the timeliness of the inventory for all types of assets; - to assess the condition of assets, to examine whether repairs are being carried out on them; - focus on the fact that depreciation is accrued on assets, while checking whether depreciation rates have been violated and whether they are reflected in accounting and reporting documents in a timely manner; - analyze whether write-offs have been made for obsolete assets, take measures to update them.
	Assessment of the state of internal control	- concluded agreements on the activities of the units entrusted with all responsibility, their execution, hearing reports, timely execution of internal orders and orders, verified by a lawyer; - analysis of the fulfillment of duties in the job description of the head of the accounting service according to the above.
The final part	The activities of a sanatorium-wellness institution	Internal audit results, identified errors and shortcomings, instructions for improving the financial situation of the internal auditor on their correction, proposals and recommendations on the content of the internal audit service report contained in the regulations "on internal audit service in institutions" must be cited.

Table 1 shows the report of the Internal audit Service, how it is prepared on the basis of the requirements of the regulations on the Internal audit Service in its institutions. Therefore, the fact that the structural structure of the internal audit service report in each subject is prepared in such a sequence can lead to convenience for internal auditors.

Each organization independently determines the list of parameters characterizing the effectiveness of the service, developing procedures for calculating and evaluating key indicators in order to obtain an objective assessment ^[4].

As the final result of the internal audit, the report of the Internal audit Service is drawn up in accordance with the regulations.

There was a need to improve this internal audit service and develop internal audit standards.

Audit check, sanatorium-wellness institution is carried out in order to ensure that the financial statements are correctly drawn up and reliable. The financial condition of the institution is checked by an external auditor for the period from the date of submission of financial statements to external users to May 1.

² Source: Developed on the basis of the author's scientific research.



To eliminate possible risks and improve the efficiency of activities, organizations should apply an internal audit system ^[5].

Sanatorium-wellness institution the financial condition is reflected in the report of the internal audit service on the results of each quarter.

There are many examples of how external audit standards are also widely used in our country to regulate the internal audit service. As a result, there is a need to develop national internal audit standards based on international internal audit standards in order to differentiate the work processes of the external audit service and the Internal Audit Service.

External auditors use the NAS No. 70 standard "Audit Report and Audit Report on Financial Reporting" when writing an audit report. However, the main regulatory document for the preparation of the report of the Internal Audit Service is the regulation on the internal audit service in the institution.

How the audit reports reflecting the results of the audit of the financial condition of the institution by external and internal auditors differ from each other can be seen in the table below (Table 2).

Table 2: Differences between external and internal audit reports³

Indicators	External audit report	Internal audit Service report	Note
By designation	Audit report	Internal audit Service Summary (summary) report	By designation
On regulatory documents	Act "on auditing activities", NAS No. 70 "Audit Report and Audit Report on Financial Reporting"	Regulation "on Internal audit Service in institutions"	Different from each other
By Organization and transfer	Several business entities on the basis of a contract concluded with the client	On the basis of an agreement between the supervisory board and the Internal audit Service	Different from each other
According to the requirements for the qualifications of the persons carrying out the examination	The Auditor issued by the ministry is an auditor with a certificate of competence	Ochki auditor, issued by the Republican public Association of Auditors, is an internal auditor with a moloka certificate	Different from each other
By composition	3 parts, introduction, analytical and final	2 parts, analytical and final	Differ only by the input part
According to the introductory part	Details of the audit organization, including the number and date of the license for the implementation of audit activities, information about the auditors and other persons; responsibility for financial reporting to draw up an audit summary; preparation of audit conclusions.	Does not exist	Is registered in the external audit report, is missing in the report of the Internal Audit Service
On the analytical part	Applicable accounting policy; internal control systems of the institution; accounting system and financial reporting structure; compliance with the legislation on accounting in the implementation of financial and economic activities; the correctness of the calculation and payment of taxes and other mandatory payments; ensuring the safety of assets; calculation of financial ratios and its analysis.	General conclusions and recommendations of the audit organization for violation of accounting legislation and elimination of identified shortcomings; recommendations and proposals of the accounting system of the institution and on improving the effectiveness of the financial and economic activities.	Different from each other
By final section	General conclusions and recommendations of the audit organization for violation of accounting legislation and elimination of identified shortcomings; proposals for improving the efficiency of the accounting system as well as recommendations and proposals for improving the effectiveness of the financial and economic activities of the institution;	General assessment of the activities of structural units of the institution, recommendations of the Internal audit Service for eliminating violations, as well as, generalized proposals for improving the effectiveness of financial and economic activities, improving corporate governance.	Different from each other

³ Source: Developed on the basis of the author's scientific research.



By terms of submission	Once every 1 year, no later than May 1	Every quarter and calendar year	Different from each other
Regulatory authorities	External users, State Tax Service Authority, investors	supervisory board, general meeting of founders	Different from each other

From the data of Table 2, we can see that drawing up an Internal audit Service report is basically as important as an external audit report. The Internal audit Service report is approved by the supervisory board within 10 days and is read and broadcast at a quarterly or annual meeting. Internal audit Service timely baratarafing of shortcomings, the results will be formalized in the report of the next Internal audit Service.

In order to control the timely receipt and elimination of shortcomings in the sanatorium-wellness institution, it is necessary to intensively develop the procedure for drawing up a report of the Internal audit Service.

In each organization, a system of indicators should be developed to evaluate the performance of the internal audit system in achieving its goals and ensuring compliance with established criteria ^[6].

In improving the report of the Internal audit Service in the sanatorium-wellness institution, attention should be paid to:

- first of all, we know that for external audit report, there is a separate NAS No. 70 "Audit Report and Audit Report on Financial Reporting" national standard of auditing activities, but the Internal audit Service report is regulated only by the regulation "on Internal audit Service in institutions". If, in addition to this regulation, a separate national standard of internal audit is developed, the form and submission of a report of the Internal audit Service is regulated;
- secondly, in accordance with the law of the Republic of Uzbekistan "on auditing activities" for external auditing activities, a list of organizations that must undergo mandatory auditing is presented, but the corresponding penalty amounts are given when evading mandatory auditing, therefore, after submitting the report of the Internal audit Service to the Supervisory Board, in order to ensure its implementation, If the law of the Republic of Uzbekistan "on audit activities" introduces separate rules for the activities of the Internal audit Service and the condition for timely elimination of shortcomings in the internal auditor reports, the control of the Internal audit Service report will be increased.

The purpose of the internal audit is to develop and present recommendations on preventing violations and improving management efficiency, identifying reserves for the development of financial and economic activities, as well as providing consulting support ^[7].

Sanatorium-wellness institutions consist of the following recommendation for the preparation of the document. It should be remembered that the report on the internal check is drawn up for the leader. This is why it is so important: thinking from his position, understanding what he knows and what he wants to know about an object or problem; writing a report in simple language without subjective assessments so that the leader can independently read the document and draw conclusions; it is necessary to introduce new concepts step by step, since the leader does not always understand the terminology of complex financial and professional audit; it is necessary to introduce new concepts step by step, since the leader does not always understand the terminology of complex financial and professional audit checklist; priorities results depending on their importance to the Sanatorium-wellness institutions-it will immediately become clear which thoughts should be paid attention to; the calculation of the economic effect should be carried out where it is necessary.

CONCLUSIONS

In place of the conclusion, it can be said that if the report of the Internal audit Service is compiled quarterly and annually on the basis of requirements, since this will encourage an increase in the efficiency of the activities of sanatorium-wellness institutions and the effective use of the internal audit service. It also ensures the prevention and timely control of problems reflected in the reports of internal auditors.

In the implementation of internal audit service work processes, it is very important that the head of the internal audit service collects audit evidence on a daily basis based on the approved work plan, as well as receives it in the form of a timely report from auxiliary auditors to reflect them in the aggregate report. The sample form of the "Internal audit service aggregate report" proposed to formalize the results of the internal audit service in sanatorium-wellness institution allows to ensure the uniformity of the aggregate report.

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