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**IMPROVEMENT OF THE ORGANIZATION
AND METHODOLOGY OF INTERNAL FINANCIAL AUDIT
IN THE CONDITIONS OF MODERN CHALLENGES****УДОСКОНАЛЕННЯ ОРГАНІЗАЦІЇ ТА МЕТОДИКИ
ВНУТРІШНЬОГО ФІНАНСОВОГО АУДИТУ
В УМОВАХ СУЧАСНИХ ВИКЛИКІВ**

Summary. The article examines the theoretical and practical aspects of improving the organization and methodology of internal financial audit in the context of modern challenges. It is determined that under conditions of economic instability, digitalization of business processes, increasing financial risks, and growing requirements for financial transparency, the role of internal audit as an effective management tool is significantly increasing. The current state of internal financial audit organization is analyzed, key problems are identified, and the need for their solution is substantiated. The improvement of organizational principles of internal audit is proposed through the development and implementation of the Regulation “On Internal Audit at Domestic Enterprises”, which will ensure the unification of methodological approaches, standardization of audit procedures, and enhancement of the institutional framework for internal audit functioning. The implementation of such a regulation will contribute not only to increasing the efficiency of enterprise activities, but also to strengthening transparency, accountability, and trust among stakeholders, including investors and regulatory authorities. A comprehensive methodological approach to conducting internal financial audits of financial statements of structural divisions is developed. This approach is based on the application of cross-checking procedures, analytical comparisons, and the systematic use of auditors’ working documents, which enables the identification of inconsistencies, prevention of errors, and improvement of the reliability of financial information. In addition, the proposed methodology includes the verification of intercompany transactions, assessment of compliance with accounting policies, and evaluation of the consistency between financial reporting and accounting registers. It is proved that the implementation of an effective internal financial audit system contributes to improving the reliability and completeness of financial reporting, optimizing the use of financial and material resources, strengthening financial discipline, and minimizing operational and financial risks. Furthermore, internal audit enhances the quality of management decision-making by providing timely, relevant, and reliable information for analysis and planning. The expediency of reflecting the activities of the internal audit service in the accounting system is substantiated, as it allows for a comprehensive assessment of the costs associated with maintaining the audit function and determining its economic efficiency. This approach also facilitates the evaluation of the value added by internal audit, supports performance measurement, and ensures better integration of audit results into the overall enterprise management system.

Keywords: internal financial audit; audit organization; audit methodology; financial reporting; internal control; risks; digitalization; enterprise efficiency; management.

Анотація. У статті досліджено теоретичні та практичні аспекти удосконалення організації та методики внутрішнього фінансового аудиту в умовах сучасних викликів розвитку економіки. Наголошено, що в умовах посилення економічної нестабільності, трансформації бізнес-середовища, цифровізації обліково-аналітичних процесів, зростання фінансових ризиків та підвищення вимог до прозорості й достовірності фінансової звітності суттєво зростає роль внутрішнього аудиту як важливого інструменту системи корпоративного управління. Проаналізовано сучасний стан організації внутрішнього фінансового аудиту на вітчизняних підприємствах, виявлено ключові проблеми його функціонування, зокрема: недостатню нормативно-методичну регламентацію, обмежений рівень інтеграції з системою управлінського обліку, фрагментарність підходів до оцінки ризиків, а також недостатню ефективність використання результатів аудиторських перевірок у процесі прийняття управлінських рішень. Обґрунтовано необхідність комплексного вдосконалення організаційно-методичного забезпечення внутрішнього аудиту. Запропоновано напрями удосконалення організаційних засад внутрішнього аудиту шляхом розробки та впровадження регламенту «Положення про внутрішній аудит на вітчизняних підприємствах», що дозволить уніфікувати підходи до його здійснення, чітко визначити функції, права та відповідальність служби внутрішнього аудиту, а також підвищити прозорість та контрольованість аудиторських процесів. Розроблено методичний підхід до проведення внутрішнього фінансового аудиту фінансової звітності структурних підрозділів підприємства, який ґрунтується на застосуванні процедур перехресної перевірки показників, аналітичних процедур, тестування внутрішніх контролів та використання стандартизованих робочих документів аудитора. Це забезпечує підвищення точності оцінки фінансової інформації та своєчасне виявлення відхилень і ризиків. Доведено, що впровадження ефективної системи внутрішнього фінансового аудиту сприяє підвищенню достовірності фінансової звітності, оптимізації використання ресурсів підприємства, зміцненню фінансової дисципліни, підвищенню рівня внутрішнього контролю та мінімізації фінансових і операційних ризиків. Обґрунтовано доцільність відображення діяльності служби внутрішнього аудиту в системі бухгалтерського обліку з метою оцінки її економічної ефективності та результативності як складової управлінських витрат підприємства.

Ключові слова: внутрішній фінансовий аудит; організація аудиту; методика аудиту; фінансова звітність; внутрішній контроль; ризики; цифровізація; ефективність діяльності; підприємство; управління.

Problem statement. In the modern conditions of economic transformation, strengthening of globalization processes and increasing the level of uncertainty of the economic environment, ensuring the effective functioning of the internal financial audit system at enterprises is of particular importance. Dynamic changes in legislation, increased requirements for transparency of financial reporting, introduction of digital technologies and aggravation of financial risks make it necessary to revise traditional approaches to the organization and methodology of internal audit.

Internal financial audit is an important management tool that ensures control over financial flows, assessment of the efficiency of resource use, identification of reserves for increasing the effectiveness of activities and minimization of risks. At the same time, modern challenges, in particular economic instability, military threats, digitalization of business processes and the growing complexity of financial transactions, require improvement of the organizational principles and methodological tools of internal financial audit.

The issue of internal audit development was reflected in the works of domestic and foreign scientists, but the issues of complex improvement of its organization and methodology, considering modern challenges, remain insufficiently researched and require further scientific substantiation.

Analysis of recent research and publications. The issues surrounding the organization and methodology of internal financial audit are extensively captured in the works of both domestic and foreign scholars. Ukrainian researchers such as Fedir Butynets

[1], Dmytrenko I. [2], Viktor Sopko [3], Lyudmyla Kindratska [4], and others have made significant contributions to the development of the theoretical and practical aspects of audit.

Their works explore issues related to the organization of internal control, audit methodologies, improvement of accounting and analytical support, and enhancement of the reliability of financial reporting. Fedir Butynets views audit as a component of the enterprise management system, while Dmytrenko I. focuses on methodological approaches to the organization of internal control.

Among contemporary Ukrainian researchers, it is worth noting Oleksandr Petryk [5], Tetiana Kamenska [4], who focus on issues related to aligning audit with international standards, the development of internal audit, and its role in corporate governance.

Foreign scholars have also made significant contributions to the development of the modern concept of internal audit, notably Lawrence B. Sawyer—who is considered the founder of modern internal audit—Robert R. Moeller, and Andrew D. Chambers. In their works, internal audit is viewed as an independent assurance and consulting activity aimed at improving the effectiveness of risk management and internal control.

Thus, the analysis of scientific works indicates a significant attention of researchers to the development of internal financial audit, but the issue of its comprehensive improvement in the conditions of modern challenges, in particular digitalization, instability of the economic environment and increased risks, requires further research.

This article is aimed at studying the theoretical and practical aspects of improving the organization and methodology of internal financial audit in the conditions of modern challenges, as well as to develop recommendations for increasing its efficiency in the enterprise management system.

Achieving the set goal made it necessary to solve the following tasks: analysis of the current state of internal financial audit; identification of key problems of its organization; study of methodical approaches to carrying out audit; substantiation of the directions for their improvement, with the influence of external and internal factors.

Thus, the relevance of the research topic is determined by the need to adapt the internal financial audit system to the new operating conditions of enterprises which will ensure an increase in their financial stability, competitiveness, and efficiency of activity.

Summary of the main research material.

Regulatory and legal support is an important element of the organization of internal audit. During the development of the regulatory framework, it is necessary to clearly define its main goals and objectives, as well as the range of information that should be available to owners and higher state bodies regarding the company's activities[7]. The key requirements that internal audit regulations must meet include: unambiguity of interpretation – avoidance of ambiguous understanding of norms; comprehensibility – norms

must be accessible and understandable to all users when carrying out an audit and using its results; compliance with related regulatory acts – provisions must not contradict other regulatory documents; universality – the regulatory act must be suitable for application in various sectors of the economy; adaptability to economic changes – provisions should not require frequent revision in the event of a change in the economic situation [8].

Based on these principles, in addition to making adjustments to the International Internal Audit Standards taking into account the national characteristics of the economy and regulation, it is advisable to develop and implement Regulation “On Internal Audit at Domestic Enterprises”.

The application of such a regulation will contribute to increasing the efficiency of enterprises and expanding cooperation with foreign partners, for whom the presence of an internal audit is an important indicator of business stability and reliability. The structure of the provision and the information it should contain are given in the table 1.

Analysis of the structure of the document presented in the table. 1, showed that its introduction into the practical activities of enterprises will contribute to improving the quality of work, as it involves a unified interpretation of internal audit, the obligation to implement it at enterprises operating on the international market, and the provision of the internal audit service with highly qualified personnel. Determining the organizational form of internal audit

Table 1 – Structure of the regulation “On Internal Audit at Domestic

Structure of the regulation	Notes on the section
1. Scope of the regulation	The following information is provided regarding business entities for which the implementation of internal audits is mandatory
2. Legislation on internal audit	Related regulatory legal acts governing the conduct of internal audit are listed
3. Basic definitions	Basic definitions are necessary for understanding the regulation, among them internal control, internal audit, internal auditor, chief internal auditor, internal audit opinion, audit committee, etc.
4. Internal auditor and internal audit service	The requirements for internal auditors and the basic principles of the internal audit service are given
5. Internal audit standards	The basis and entities for the development of the Internal Audit Standards, as well as the degree of obligatory execution
6. Internal audit report and other documents reflecting the results of the internal auditors' work	This section outlines the key features of the internal audit report, the procedure for its preparation and submission, the parties who use it, as well as requirements regarding the information content of other documents that reflect the work of internal auditors
7. Conducting an unscheduled internal audit	Cases in which the internal audit is carried out outside the schedule are indicated
8. Rights and obligations of business entities in conducting internal audit	The rights and obligations of entities at the enterprise, during the audit (terms and volumes of information), as well as the procedure for interaction between the internal audit service and other units during the audit are given
9. Internal auditors' qualifications	Qualification requirements for internal auditors are given, as well as the procedure for their completion of advanced training courses
10. Auditors' responsibilities	Information is given on the types of liability imposed on internal auditors in connection with the violation of certain rules of their activities

Source: offered by the authors

and developing a basic regulatory document creates a basis for the further formation of audit organizational support measures.

Practice shows that internal audit plays a key role in the financial and economic activity of enterprises, providing confirmation of the reliability and completeness of annual reporting, prevention of accounting errors, rational use of material resources, improvement of financial discipline of materially responsible persons, prevention of abuse, improvement of the financial condition of the enterprise and predictability of its activities with minimization of risks [6].

Internal financial audit controls each stage of processing primary documents and their transformation into reports, ensuring the accuracy of the requisites, timely receipt of information by the accounting department, correctness of drawing up accounting records and reports. Thanks to constant control over materially responsible persons, the internal audit service prevents theft, abuse and negligence, increases financial discipline and compliance with reporting deadlines [8].

The impact of internal financial audit on the financial condition of the enterprise is manifest in increasing liquidity, solvency, and financial stability through recommendations on the organization of economic processes, performing financial and economic analysis, identifying reserves for increasing production. Thus, internal audit contributes to the detection and elimination of errors in accounting, mobilization of reserves, increasing the efficiency and quality of the enterprise's work, forecasting its activities, and reducing risks.

The organization of the internal financial audit department provides for an optimal number of employees, in which the economic benefits exceed the costs of maintenance. To determine the required number, auditors analyze the dependence of the volume of implementation and profit on the functioning of the internal audit service. In enterprises without a separate internal audit department, the reasons for non-implementation of the service are most often a lack of information, funds, and specialists [5].

The optimum internal financial auditors are determined by the following factors: the total number of employees, the currency of the balance sheet, the number of buyers, the range of products, types of activity, the number of economic entities in the company and the implementation of foreign economic activities. An increase in the number of employees, the branching of divisions and production shops increases volume of the auditor's work. Similarly, an increase in the currency of the balance sheet and the number of audit objects directly affects the audit volume and the functional tasks of the internal audit service [10].

The number of customers and contracts affects the workload of internal auditors, as they review sales

documents, tax invoices, and shipping documents, as well as track accounts receivable. A wide range of products requires detailed monitoring of production processes, tracking of raw material usage, and making recommendations for production improvements [8].

Audit of the financial statements of structural divisions aims to confirm its reliability. The procedure for conducting an internal audit of financial statements is like an external audit, but special attention is paid to the correctness of displaying mutual settlements between divisions and the main enterprise (Fig. 1).

Several organizational steps should be taken to implement the measures shown in Fig. 2. First, in the annex to the Regulation on the accounting policy of the enterprise and in the Regulation on internal audit, it is necessary to determine the terms of submission of financial statements by the relevant structural units to the internal audit service. Secondly, the internal regulatory documents should outline the list of documents that are submitted together with the financial statements for its audit: forms of annual financial statements (full or abbreviated), explanatory notes to unit reports, information on analytical accounting for the account receivable and payable, stocks, income from sales, as well as income and expenses for other types of activities drawn up in accordance with the Law of Ukraine of July 16, 1999 №. 996 "On accounting and financial reporting in Ukraine", taking into account amendments; this also includes reports on balances and dynamics of receivables and payables to other structural divisions, as well as expenses and income for intra-group sales and acquisition operations.

Thirdly, it is necessary to approve the schedule of the audit of the financial statements of enterprises, indicating the terms of execution of the procedures and determining responsibility for their violation. Fourthly, the responsibility of the company's officials for providing inaccurate internal reporting should be established [9]. Within the framework of the proposed methodology, working documents of the internal auditor were developed, designed to accumulate indicators of financial statements and other auxiliary documents, in particular accounting registers. To document the volumes of internal calculations and check the correctness of their display in the reporting of the main and subordinate enterprises, a document was proposed in the form given in the table. 2

Based on the table data, cross-checking for information of various enterprises on joint operations is carried out, which in the future serves as a basis for eliminating the amounts of internal calculations from consolidated or combined financial statements. Comparisons of financial reporting figures with accounting records are generally made using worksheets used by internal auditors. These documents record data from reporting forms and registers, detected deviations, as well as auditors' notes on changes made or reasons for disagreements [12].

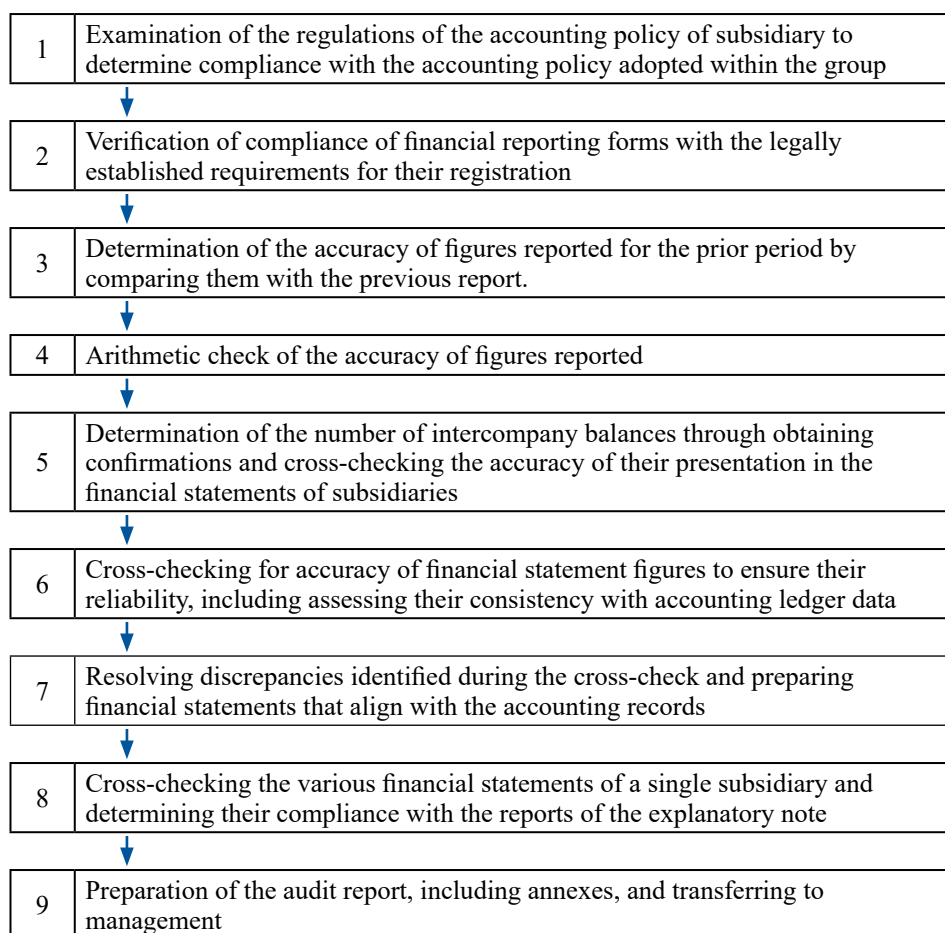


Figure 1 – Proposed model of the methodology for internal financial audit of financial statements of structural divisions

Source: summarized by the authors

Table 2 – Information on the verification of internal settlements within the enterprise

№ salary	Enterprise	Indicator	Amount, UAH	Supporting document	Counterparty	Recorded in statements		Notes
						form, line	Amount, UAH	
1	2	3	4	5	6	7	8	9

Source: offered by the authors

Generalization of the results of audits of financial statements is reflected in the report of the internal auditor, which meets the requirements for the external audit report. To ensure the effectiveness of internal audits in the field of cost optimization and loss reduction, the following procedure is provided: first, the amount of costs is analyzed and indicators of the efficiency of the use of the company's resources are calculated; then the compliance of employees endowed with material responsibility and control functions

with the positions held is evaluated [11]. Auditors should investigate job descriptions, timeliness of tasks and preparation of reporting documents, assess the level of knowledge of employees through testing or interview, determine the range of documents that a person is authorized to sign, compare them with data on overspending of resources and assess the amount of damage caused. This is followed by the preparation of report indicating the deviations identified and proposals for measures to remedy the shortcomings

and prevent them in the future, with justification for the economic effect.

The implementation of the internal audit service makes it possible to identify errors in the accounting of assets, liabilities, and financial results, increase the efficiency of management decisions at the enterprise, using the obtained audit results, and organize a model of information flows between the internal audit department and other divisions. The organizational principles of the functioning of the internal audit subsystem, the structure of the department, the auditor's job description for checking accounting and reporting, as well as the adapted standard Regulation on the internal audit service, the calendar plan of the department and its specialists have been developed. In addition, methodological guidelines have been prepared for internal audit planning and the processing of the auditor's working documents [13].

Since the internal audit service is an integral structural element of the enterprise, transactions related to its activities should be reflected in the accounting system. Considering the costs and income for the maintenance of the service allows you to obtain complete information about the economic efficiency of the internal audit and evaluate its contribution to the company's activities [14].

Conclusions. The study found that effective organization and methodology of internal financial audit are key factors in ensuring the reliability of financial statements and improving the quality of management decisions within an enterprise. The use of cross-checking information regarding joint transactions between enterprises helps identify discrepancies and ensures the proper elimination of intercompany transactions when preparing consolidated financial statements.

It has been proven that the use of worksheets by internal auditors is an effective control tool that allows for the systematization of data from financial

statements and accounting records, the prompt identification of discrepancies, and the documentation of audit findings. Summarizing the audit results in a report that meets established requirements ensures that the conclusions and recommendations are sufficiently substantiated.

It is substantiated that an important component of internal financial auditing is the assessment of the effective use of resources and staffing, including verifying the suitability of employees for their positions, analyzing their job responsibilities, and evaluating their level of professional competence. This approach not only helps identify the causes of overspending and losses but also enables the development of practical recommendations for minimizing them.

It has been established that the implementation of internal financial audit service contributes to greater transparency in accounting processes, the timely detection of errors in the reporting of assets, liabilities, and financial results, as well as improved information exchange between the enterprise's structural units. The development of organizational and methodological documents, including regulations on the internal audit service, job descriptions, schedules, and working papers for auditors, ensures the systematic and regulated nature of audit activities.

In addition, it has been demonstrated that it is advisable to reflect the activities of the internal audit service in the accounting system, which makes it possible to assess the costs of its maintenance and determine the economic efficiency of its operations.

Therefore, improvements to the organization and methodology of internal financial audits should be implemented in a comprehensive manner, considering current challenges, and should be aimed at enhancing the effectiveness of control, minimizing financial risks, and ensuring the sustainable development of the enterprise.

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