

DIRECTIONS FOR IMPROVING OF INTERNAL AUDIT SERVICE IN THE PUBLIC SECTOR

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ABSTRACT

As is well known, the organization and engaging in the activity of internal audit service in the public sector has its own features and it is fundamentally different from the internal audit service, which is organized in enterprises. This article studies the legal framework for the organization of the internal audit service in the ministries and authorities of the Republic of Uzbekistan, the activities and objectives of the internal audit services. The current state and possibilities of internal audit services in ministries and authorities was analyzed in this article. The need and advantages of creating the possibility of independent using by internal auditors all sources of information, software complexes in the system, databases, which are necessary for internal audit are justified. Scientific proposals and practical recommendations have been developed to improve the internal audit service in the public sector, taking into account the principles of international internal audit in the public sector and the International Professional Practices Framework (IPPF).

KEYWORDS: *Internal Audit, Internal Audit Service, Internal Audit Measures, Qualification Certificate, Financial Audit, Financial Control, Compliance Audit, Efficiency Audit, UzASBO Software Complex*