



international standards. The modernization program is not completed due to numerous unresolved questions. Reforming the accounting system will contribute to the transparency of public finance management; improvement of financial control system and effective use of financial resources; introduction of national accounting and reporting standards based on generally accepted international standards; enhancement of the status and role of accounting and economic staff [4].

Control in local government organ is the main source of information for establishing the legality, expediency and efficiency of using budget funds. Achieving financial control is possible if proper organization and methods of its implementation with taking into account changes that have taken place in the field of accounting. Based on the example of local government, was formed An organizational model control income and expenditure, and the basis for its implementation methods of control procedures is an example of adapting existing practice to control the innovations embodied national accounting standards in the public sector. Its use is indispensable for the effective control of institutions, including the lawfulness and efficiency of the local budget.

The organizational and legal mechanism of state and public control in the field of local self-government is a coherent and complementary system of organizational interrelations between entities and objects of control, legal interaction between them within the framework of appropriate forms, using a set of measures, means and methods of organizational-legal impact and functional support for studying the process of solving local issues; adoption and enforcement of decisions.

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ACCOUNTING AND CONTROL IN HEALTH CARE

One of the key tasks facing a health care institution is to make timely and adequate decisions about the efficient use of resources, therefore, the necessary condition is to carry out a detailed analysis and determine the factors that influence the rational use of the institution's activities.



Sustainable Financial Development hospitals and the introduction of modern methods of effective financial management is an important part of health institution. The main sources of hospital financing are budget allocations and funds from state and regional targeted programs. Additional sources of financial revenues should include: charitable assistance and grant funds; funds of voluntary medical insurance; payment for the services provided by the hospital under the agreements; the revenues for services provided by the hospital beyond the norms of provision of free medical care; payment for services provided to patients on their initiative; voluntary contributions and donations; other sources not prohibited by current legislation.

The domestic health care financing system includes both state and private sources of income. Among them, government allocations to state and local budgets are linked to articles of expenditure on health care, social insurance funds, households payments, donors' voluntary contributions, non-state-owned insurance funds, participants of which are both employers and individuals in voluntary health insurance, and non-profit self-insurance schemes.

One of the reasons for the special attention of researchers and practitioners to the field of public health is the regular integration processes that take place in health care systems, the consolidation of structures that in one or another way ensure the preservation and improvement of public health. There are processes aimed at the prospect of changes both at the level of national health care systems and internationally: introduction of health insurance; public order in the field of medical care; automation of medical institutions with a transition to financing depending on the volumes and quality of medical services they provide; optimization of the network of medical establishments in accordance with the provision of medical services. In the conditions of priority of the economic components of the state's development, the nature of health as a part of the social structure of society also manifests itself in the fact that institutions of health care provide economic stability of the population and how medical structures play an important role in the responsibility for the health of the nation.

In our view, it is also necessary to take into account that accounting should provide control over the efficient and rational use of assets; therefore, it is advisable to implement effective management systems for them and to apply more widely the ARM of the accounting accountant.

The effectiveness of asset management depends on many factors. Taking into account the factors of influence on asset management allows avoiding mistakes, to improve the result of activity, etc. Allocation of factors of influence on functions will ensure the complex consideration of all positive and negative conditions that will ensure the formation of an effective system of management of them. Further developments in this regard will address the comprehensive study of each of the factors from the standpoint of its nature and degree of influence.

The correct organization of accounting depends on the pre-planned planning. In the hospital, the planning process of accounting is not enough attention, since the work of accountants is directed mainly to the preparation of financial statements for external users.

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OVERALL OBJECTIVES OF THE INDEPENDENT AUDIT

According to the ISA 200 «Overall objectives of the independent auditor and the conduct of an audit in accordance with international standards on auditing», the objective of an audit is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework. This framework might be International Accounting Standards, or the national standards of a particular country. The phrases used to express the auditor's opinion are that the financial statements «give a true and fair view» or «present fairly in all material respects». These phrases, which are equivalent terms, are used in many countries, including the UK and the US.

The purpose of an audit is to enhance the degree of confidence of intended users in the financial statements.

The financial statements subject to audit are those of the entity, prepared by management of the entity with oversight from those charged with governance. ISAs do not impose responsibilities on management or those charged with governance and do not override laws and regulations that govern their responsibilities. However, an audit in accordance with ISAs is conducted on the premise that management and, where appropriate, those charged with governance have acknowledged certain responsibilities that are fundamental to the conduct of the audit. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Financial statements include balance sheets, income statements, statements of changes in financial position (such as cash flow statements), notes and other explanatory material that are identified as being part of the financial statements. What is included in the audited financial statements, and what is excluded, is determined largely by national legislation and accounting standards.

We should distinguish between audits and related services such as reviews, agreed-upon procedures and compilation reports which are dealt with later in this text. Reviews and agreed-upon procedures do not give the same high level of assurance as an audit, and compilation reports do not involve the expression of an «opinion» at all.

It is important that auditors do not certify the financial statements or guarantee that the financial statements are correct; they report that in their opinion they give a «true and fair view», or «present fairly» the financial position. Also, we should distinguish at this stage between external and internal audit. Statutory audits and other engagements described above are all carried out by