

*Ibragimova Z.A.,  
1st year magistracy student Faculty of Economics,  
evening learning, finance and credit Dagestan State University  
Russia, Republic of Dagestan, Makhachkala*

**THE PARTICIPATION OF THE RUSSIAN FEDERATION IN THE  
ACTIVITIES OF INTERNATIONAL BODIES (ORGANIZATIONS) OF  
FINANCIAL CONTROL**

***Annotation:** this article is about the participation of the Russian Federation in the activities of international bodies (organizations) of financial control. It considers the basics of the entry of Russian control bodies into membership of the international control organization, as well as the activities of these organizations. In addition, the article touches on the strategic goals of international organizations, the main languages. The main body under review by Russian financial control is the Accounts Chamber.*

***Key words:** state financial control, control and audit bodies, international control bodies, monitoring, capacity building, investments.*

*Ибрагимова З.А.,  
студентка магистратуры 1 курса, экономического факультета ОЗО, ФИК  
Дагестанского государственного университета Россия, Республика  
Дагестан, г. Махачкала*

**УЧАСТИЕ РОССИЙСКОЙ ФЕДЕРАЦИИ В ДЕЯТЕЛЬНОСТИ  
МЕЖДУНАРОДНЫХ ОРГАНОВ (ОРГАНИЗАЦИЙ) ФИНАНСОВОГО  
КОНТРОЛЯ**

***Аннотация:** данная статья об участии Российской Федерации в деятельности международных органов (организаций) финансового контроля. Рассматривает основы вступления российских контрольных органов в членство международную организацию контроля, а также деятельность этих организаций. Кроме того, в статье затронуты стратегические цели международных организаций, основные языки. Основным рассматриваемым органом российского финансового контроля является Счетная Палата.*

***Ключевые слова:** государственный финансовый контроль, контрольно-ревизионные органы, международные контрольные органы, мониторинг, наращивание потенциала, инвестиции.*

The International Organization of Supreme Audit Institutions (INTOSAI) is an international organization that unites supreme audit institutions in UN countries. It was founded in 1953. Its members include 194 national supreme audit institutions.

The Accounts Chamber of Russia became a member of INTOSAI in 1995.

The INTOSAI Working Group on Key National Indicators, established by the XIX Congress of the International Organization of Supreme Audit Institutions (INTOSAI), held in Mexico in 2007, focuses on the following strategic goals: improving the exchange of knowledge and information between INTOSAI Members and partners, conducting research and the provision of knowledge services.

The working group intends to fully enhance the role of national supreme audit institutions (SAIs) in assessing the efficiency and effectiveness of the use of national resources and to fully contribute to the growth of INTOSAI's international reputation in the development and monitoring of key national indicators.

The working group is considering its long-term goal - to help national governments increase efficiency, transparency, public trust, fight corruption and promote the efficient use of national resources for the benefit of countries and peoples.

The Organization of Supreme Auditing Organizations of Europe (EUROSAI) is one of the regional organizations of the International Organization of Supreme Audit Institutions (INTOSAI), uniting 194 countries in its ranks as full members, 5 as

associate members and 1 as an affiliate member. INTOSAI has the title of an organization supporting the work of the United Nations.

The main objective of the organization is to promote the development of cooperation between its member SAIs, facilitate the exchange of information and documentation, research in the field of public finance control and unification of terminology in the field of state control.

EUROSAI has five working languages: English, Spanish, German, Russian and French. The organization makes every effort to ensure a balanced representation in EUROSAI bodies of various regions and types of external bodies of state financial control.

The Asian International Organization was established in 1979 with 11 members. Currently, membership has grown to 46 supreme audit organizations. The aforementioned organization is a regional organization of INTOSAI. The main goal of this organization is to build capacity, exchange experience between supreme audit institutions of all member countries and support audit organizations in a certain direction.

The highest body of ASOSAI is the Assembly, which is held once every 3 years. The executive body of ASOSAI is a steering committee and consists of 11 members.

In accordance with the Law on the Accounts Chamber of the Russian Federation, the supreme body of state financial control in Russia is actively developing business contacts with foreign partners on a multilateral and bilateral basis. The Accounts Chamber is a member of international, European and Asian organizations of supreme audit organizations (INTOSAI, EUROSAI and AZOSAI, respectively), and is also a member of their Governing Council.

In addition, on the initiative of the Accounts Chamber, the Council of Heads of Supreme Audit Institutions of the CIS countries has been successfully operating for 14 years. Relations with foreign SAIs are developing fruitfully. Currently, cooperation agreements with control bodies of 67 countries have been concluded and are effective. Representatives of the Accounts Chamber of the Russian Federation work as part of more than twenty governing and working bodies of international SAI organizations.

The international relations of the Accounts Chamber are aimed at assisting in the creation in the Russian Federation of a system of state external financial control that is in line with international practice, as a condition for Russia's integration into the world community and increase its investment attractiveness.

In International Cooperation, the Accounts Chamber pursues the following objectives:

the use of international experience of state financial control in order to improve the qualifications and quality of control, audit and expert analysis of the Accounts Chamber of the Russian Federation;

active participation of the Accounts Chamber of the Russian Federation in the process of forming decisions of international organizations of SAIs on the creation of an international legal framework, standards, methodology and generalization of SAI practice;

Strengthening the authority of the Accounts Chamber of the Russian Federation in the international arena by disseminating objective information on the results of the development of external financial control in Russia with foreign media.

The best international experience gained by the Accounts Chamber as a result of international cooperation was used in developing issues related to determining its role in the public administration system, ensuring its independent status, and establishing relations with legislative, executive and judicial bodies and the media.

The international contacts of the Accounts Chamber were used to provide objective and accurate information about the achievements and prospects of the development of independent external financial control in the Russian Federation to our foreign colleagues and interested circles of the world community.

The consistent implementation of these goals allows the Accounts Chamber of the Russian Federation to increase its professional potential, contribute to solving national problems of integrating our country into the system of world economic relations and strengthening Russia's position on the world stage.

Since its inception, the Accounts Chamber of the Russian Federation has begun active multidirectional development of its participation in the activities of international organizations of supreme audit organizations.

As an active member of INTOSAI, EUROSAI and AZOSAI, the Accounts Chamber leads the INTOSAI Working Group on Key National Indicators and the Special Group for the Audit of Public Procurement Contracts. Both groups were formed at the initiative of the Accounts Chamber. The first of these groups began operations in 2007 and currently has 24 foreign SAIs in its composition and is becoming increasingly popular in the global audit community. The second group was formed by the decision of the INTOSAI Governing Council in the fall of 2013 and is in the process of formation.

One of the formats of multilateral international cooperation is the participation of the Accounts Chamber in conferences on the most significant issues of public audit, which are held on a regular basis in the framework of interaction between EUROSAI and other INTOSAI regional organizations such as AZOSAI, ARABOSAI and OLASEFS. In this regard, it should be noted that the EUROSAI-AZOSAI conference was held in the Accounts Chamber of the Russian Federation in the fall of 2014. This served as a significant event both for the world audit community and for the Accounts Chamber of Russia on the way to further strengthen its positions in international audit organizations.

The Accounts Chamber attaches great importance to multilateral cooperation in the post-Soviet space through the Council of Heads of Supreme Audit Institutions of the Member States of the Commonwealth of Independent States. The Permanent Secretariat of the Council operates on the basis of the Accounts Chamber, which provides all its activities as an unofficial forum of like-minded people.

A serious platform for the development of international cooperation is the INTOSAI-UN symposia, which are held on a regular basis every two years and in which the Joint-Stock Chamber takes an active part. This event is aimed at expanding the capabilities of SAIs through the exchange of experience and knowledge on relevant issues of public sector audit.

He has prospects for developing interaction between the SAIs of the member states of the Shanghai Cooperation Organization (SCO). Together with the SAI of Kazakhstan and China, the Accounts Chamber of the Russian Federation initiated this new area of interaction between the supreme financial control bodies.

The experience of foreign supreme audit institutions is used by the Accounts Chamber through the prism of improving the quality of control and expert analysis.

New standards for the organization of the Accounts Chamber (ODS) were formed on the basis of INTOSAI standards, recommendations and guidelines adopted by this international organization. Taking into account the best international experience and the provisions of the Lima Declaration of the Guidelines for Financial Control and the Mexican Declaration of Independence of the SAI, the rules of the new Federal Law on the Accounts Chamber were developed, in which he received the status of the supreme body of external state audit of Russia, his powers, organizational structure and methodological base.

Currently, the supreme financial control bodies (SAIs) of Russia, Norway, Sweden, Denmark and the USA are completing a multilateral audit of the effectiveness of the work of the relevant national bodies of the Arctic Council member states in the field of environmental protection, sustainable development of the Arctic and implementation of the recommendations of the Arctic Council. The SAIs of Iceland, Canada and Finland act as observers. The Russian side also participates in the control and accounting bodies of the seven Arctic regions of the Russian Federation: the Murmansk and Arkhangelsk regions, the Nenets, Yamalo-Nenets and Chukotka Autonomous Districts, the Republic of Sakha (Yakutia) and the Krasnoyarsk Territory. After two years of joint work, the parties are at the stage of agreeing on a draft joint memorandum on audit results, which is scheduled to be completed.

In order to inform the international audit community, the Accounts Chamber of the Russian Federation and the Office of the Auditor General of the Kingdom of Norway, as project coordinators, presented the audit results at the 12th annual meeting of the EUROSAI Environmental Audit Working Group (Vilnius, October 9, 2019).

During the presentation, key facts about the Arctic Council as a high-level intergovernmental forum, the objectives of the audit, as well as the results of the work done were presented.

Joint studies have shown that, although the Arctic Council copes well with the tasks assigned to it, it nevertheless faces various difficulties in its work. First of all, these are problems of an organizational and financial nature, issues of prioritizing the work of the Council and its working and target groups. A separate issue is the open question of the appropriateness of a reporting mechanism for the implementation of recommendations of the Arctic Council by national governments.

Today this project is a unique example of large-scale joint work carried out by supreme audit organizations in the field of environmental audit. Russian cooperation is primarily aimed at strengthening the role of the Arctic Council in order to improve the climatic situation in the country and respect the interests of the indigenous peoples of the North during a growing global public interest in the Arctic.

The Arctic Council was created in 1996 to develop cooperation between the Arctic states, coordinate their actions in the interests of ensuring the sustainable development of the region, protecting the environment, preserving the culture, traditions and languages of the indigenous peoples of the North. The Arctic Council includes: Denmark, Iceland, Canada, Norway, Russia, USA, Finland and Sweden.

#### **List of references:**

1. The budget code of the Russian Federation: Federal Law of July 31, 1998 No. 145-ФЗ;
2. Tax Code of the Russian Federation (part one) dated July 31, 1998, No. 146-FZ;
3. Federal Law No. 41-FZ «On the Accounts Chamber of the Russian Federation» from 04/05/2013 (as amended on 07/03/2016);
4. State financial control in the Russian Federation. Problems and Solutions [Electronic resource]: a collection of materials of the 3rd International Correspondence Scientific and Practical Conference (organized by the Federal Budget Institution “State

Research Institute for System Analysis of the Accounts Chamber of the Russian Federation” (NII SP)) / A.V. Alyoshina [et al.]. - electron. text data. - M.: Scientific Consultant, 2016. - 336 p. - 978-5-9500354-2-5;

5. Foreign policy of Russia of the XIX and early XX centuries. Volume XVII. August 1830 - January 1832.. - M.: International relations, 2016. -720 c .;

6. Lever'eva E.V. Financial control. Ways to improve the effectiveness of state financial control [Text] / E.V. Leverieva // Young scientist. - 2015. - No. 12. - S. 445-448;

7. The official website of the Accounts Chamber of the Russian Federation: <http://www.ach.gov.ru/>;

8. Official website of International Organizations of Supreme Audit Institutions (INTOSAI / INTOSAI): <http://www.intosai.org/>;

9. The official website of EUROSAI: <https://www.eurosai.org/>;