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HOW IS TO UPGRADE THE ACCOUNTING CHAMBER OF UKRAINE LIKE A STATE AUDIT INSTITUTION

The problem of transformation of the Accounting Chamber of Ukraine from the independent public body of financial control in independent supreme audit institution is analyzed. The article forms the picture of ways and methods of such transformation. The activity of the Accounting Chamber is considered from the position of legitimacy existent legal framework of which the author considers legitimate as far as it takes into account balance the public and private interests protected of inseparable rights for one subjects (at firmness rights others) and duties and plenary powers of state and public institutes called to provide realization of these rights as well. The author appeals to the criteria of legitimacy of public accountant institutions on the basis of international experience which is generalized and recommended by the International Standards for Supreme Audit Institution (ISSAI) as guidelines in the field of public finances that allows to avoid or substantially to reduce the level of excessive politicization of the audit work at least. The analysis of the perspectives for dimension upgrading of the Accounting Chamber is conducted. Attention is accented on the practical mechanism of further legal formalization of the state financial management system. Taking into account his own international experience the author recommends ways and methods of implementation of the system of international standards, strengthening of independence of the Accounting Chamber, extension of the competency with regard to audit of public finances. The suggestions to improve the mechanisms of cooperation with Parliament, politics and audit procedures are introduced. The conceptual suggestions to the new release of Law of Ukraine about the Accounting Chamber taking into account expansion of its constitutional capacity, including audit of the financial, budgetary statements and audit of local budgets are formulated as well.

Keywords: Account Chamber of Ukraine, financial and budgetary statements, independent external audit, the International Standards for Supreme Audit Institution (ISSAI), legitimacy.

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