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CONTROL OF QUALITY OF AUDITING SERVICES IN CONDITIONS OF MODERN INCLUSIVE ENVIRONMENT: THE THEORETICAL-PRACTICAL ASPECT

Introduction. In the article in theory the modern checking of quality of public accountant services and professional ethics system is investigational and she is described component elements, the functions of regulators are exposed and analyses normatively is the legal providing; the dynamics of amount of subjects of public accountant activity, amount of orders of subjects of public accountant activity, actual volume of the rendered services, middle accuses of one subject of public accountant activity, amount of verifications, is certain in connection with a receipt from physical and legal persons, and also public organs of complaints, statements, appeals from that improper implementation of professional duties was seen by the subjects of public accountant activity on results a grant by them public accountant services and accordingly amount penalty, on their result for period 2015–2017; directions of upgrading of public accountant services are reasonable within the framework of integration.

Purpose. Purpose is theoretical and practical investigation of quality of audit services and professional ethics. **Results.** The analysis of generalized information on audit activity during 2015–2017 indicates changes due to the introduction of new legislative acts and from the side of regulators. For gaining of the aim it is defined the next tasks: the analysis of quantitative and qualitative indicators of audit activity and of system control of quality of audit services and professional ethics for the period of 2015–2017 years, the defining of directions of improvement of quality audit managing processes, substantiated directions of improvement of audit services quality within the framework of European integration. Subjects of mandatory quality control of audit services are subjects of audit activity that provide services for mandatory audit of financial statements. Quality control of audit services involves testing of internal procedures, verification of working documents, audit reports and other reports, contracts for the provision of audit services, internal administrative acts of the audit activity subject, which determine the policy and procedures to be applied in the provision of audit services.

Key words: inclusive public accountant, auditing firm, public accountant activity, checking of quality of public accountant services system, verification of the checking of quality of public accountant services system.

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КОНТРОЛЬ ЯКОСТІ АУДИТОРСЬКИХ ПОСЛУГ В УМОВАХ СУЧАСНОГО ІНКЛЮЗИВНОГО СЕРЕДОВИЩА: ТЕОРЕТИКО-ПРАКТИЧНИЙ АСПЕКТ

Вступ. У статті теоретично досліджено сучасну систему контролю якості аудиторських послуг і професійної етики та охарактеризовано її складові елементи, розкрито функції регуляторів й проаналізовано нормативно-правове забезпечення; визначено динаміку кількості суб'єктів аудиторської діяльності, кількості замовлень суб'єктів аудиторської діяльності, фактичний обсяг наданих послуг, в тому числі працівниками з обмеженими фізичними можливостями.

ми, середній дохід одного суб'єкта аудиторської діяльності, кількості перевірок у зв'язку з надходженням від фізичних та юридичних осіб, а також державних органів скарг, заяв, звернень, з яких вбачалося неналежне виконання професійних обов'язків суб'єктами аудиторської діяльності за результатами надання ними аудиторських послуг і відповідно кількість стягнень, за їх результатами за період 2015–2017 рр. **Метою** є теоретично-практичне дослідження якості аудиторських послуг та професійної етики. **Результати.** Контроль якості аудиторських послуг передбачає тестування внутрішніх процедур, здійснення перевірки робочих документів, аудиторських звітів та інших звітів, договорів про надання аудиторських послуг, внутрішніх розпорядчих актів суб'єкта аудиторської діяльності, якими визначаються політика і процедури, що мають застосовуватися при наданні аудиторських послуг. Для досягнення поставленої мети визначено наступні завдання: аналіз кількісних і якісних показників аудиторської діяльності та системи контролю якості аудиторських послуг й професійної етики за період 2015–2017 рр., визначення напрямків удосконалення процесів управління якістю аудиту, обгрунтовано напрямки підвищення якості аудиторських послуг в рамках європейської інтеграції.

Ключові слова: інклюзія, аудитор, аудиторська фірма, аудиторська діяльність, система контролю якості аудиторських послуг, перевірка системи контролю якості аудиторських послуг.

Introduction. One of the priorities of Ukraine, defined in the Strategy "Ukraine-2020" and the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their member states, on the other hand, is the harmonization of legislation in the field of audit to European standards. As time demands, the implementation of the Law "On the Audit of Financial Statements and Auditing Activities" from October 1, 2018 will contribute to a positive domestic investment climate, increase confidence in the financial reporting of business entities and strengthen control over the quality of audit services and professional ethics of auditors, ensure the streamlining of audit services market.

The theoretical foundations and practical problems of quality control of audit services and professional ethics were considered in the scientific works of domestic scientists and auditors who provide services. It should be noted that Dorosh N. I., Kompaniets I. M., Vasylyuk M. M., Antonyuk O. R.

The objective necessity of reforming audit activity in the process of European integration leads to an urgent need for a deep theoretical study of the quality of audit services and professional ethics, which will ensure the maximum effectiveness of the implementation of international standards in domestic practice.

Purpose and tasks of the article. The goal is a theoretical and practical study of the quality of audit services and professional ethics. To achieve the goal, the following tasks have been defined: analysis of quantitative and qualitative indicators of audit activity and the system of quality control of audit services and professional ethics for the period 2015–2017, determination of directions for improvement of audit quality management processes.

Presentation of the main research material. In accordance with the Law of Ukraine "On the Audit of Financial Statements and Audit Activity", from October 1, 2018, the quality control of audit services of audit entities is carried out by checking the quality of audit services of audit entities regarding their compliance

with international audit standards, the principle of independence, effectiveness of the internal quality control system of auditing services, compliance with the Law requirements.

Subjects of mandatory quality control of audit services are subjects of audit activity that provide services for mandatory audit of financial statements.

Such quality control of audit services is carried out by the Quality Assurance Inspectorate of the Body of Public Oversight of Audit Activities.

The state institution "Audit public oversight body of Ukraine" was registered on September 28, 2018 in the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations.

The Audit Chamber of Ukraine conducts quality control of audit services of audit entities that provide services for mandatory audit of financial statements (except for audit entities that have the right to conduct mandatory audits of financial statements of public interest enterprises).

Scientific intelligence proves that the training of specialists for the inspection of enterprises where people with special needs work should be carried out in the direction of the professional competence formation of special auditors, because they determine and implement the content and methodology of correctional work with persons with special needs and coordinate the actions of all psychological support specialists in an inclusive environment.

It should be noted that, on the initiative of audit entities that do not provide mandatory financial reporting audit services, it is also possible to monitor the quality of audit services by the Audit Chamber of Ukraine.

The analysis of generalized information on audit activity during 2015–2017 indicates changes due to the introduction of new legislative acts and from the side of regulators.

It is worth mentioning that simultaneously with the decrease in the number of audit activity subjects in Registration firms and auditors, see Figure 1, Figure 2 and the number of subjects orders of audit

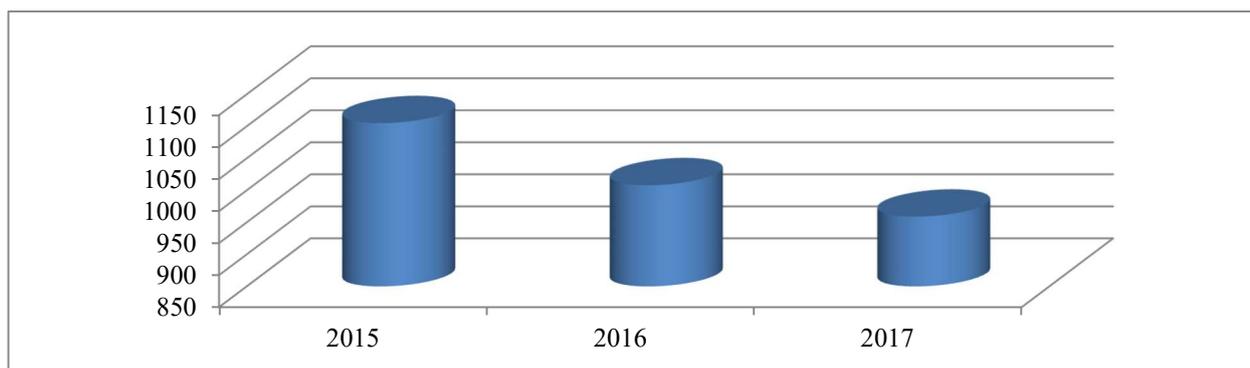


Figure 1. The dynamics of the number of auditing activity subjects during 2015–2017, included in the Register of auditing firms and auditors

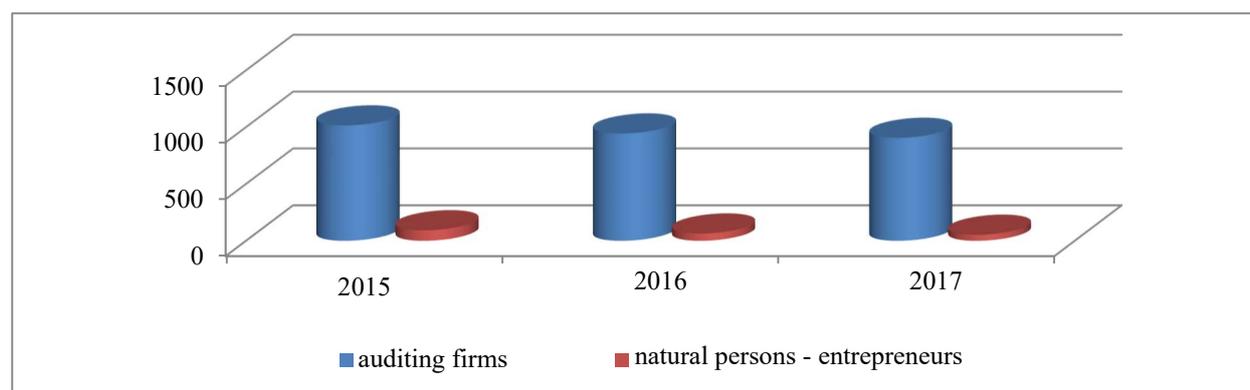


Figure 2. Dynamics of the number of audit activity subjects during 2015–2017, in terms of audit firms and auditors (natural persons-entrepreneurs)

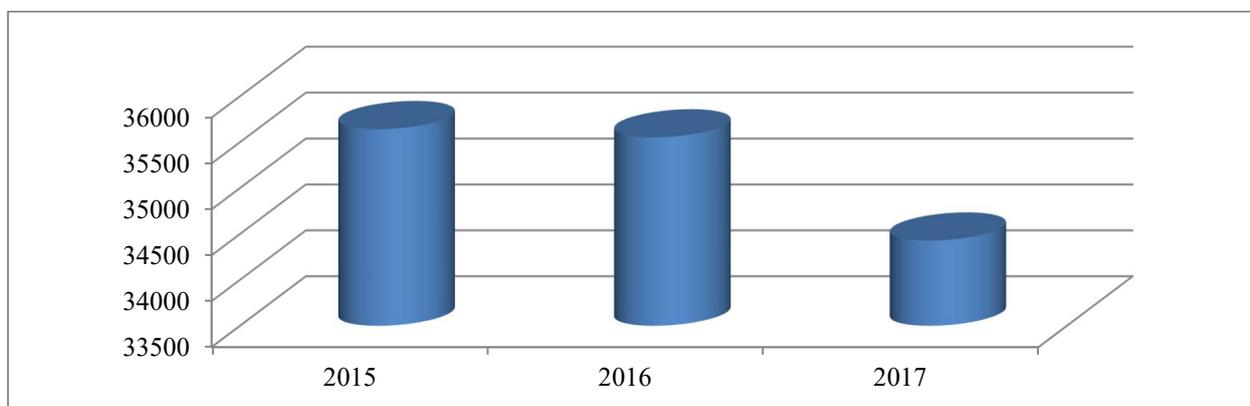


Figure 3. Dynamics of the number of orders of audit activity subjects during 2015–2017

activity, see Figure 3 your tendency to increase the actual volume of provided services, see Figure 4 and the average income of one audit activity subject, see Figure 5.

Quality control of audit services involves testing of internal procedures, verification of working documents, audit reports and other reports, contracts for the provision of audit services, internal administrative acts of the audit activity subject, which determine the policy

and procedures to be applied in the provision of audit services, in particular:

1) compliance with the applied international auditing standards in accordance with the decision of the Audit Chamber of Ukraine No. 361 dated 08.06.2018, requirements regarding independence and other requirements of the law, including ensuring the reliability of information submitted for inclusion in the Register of Audit Firms and Auditors;

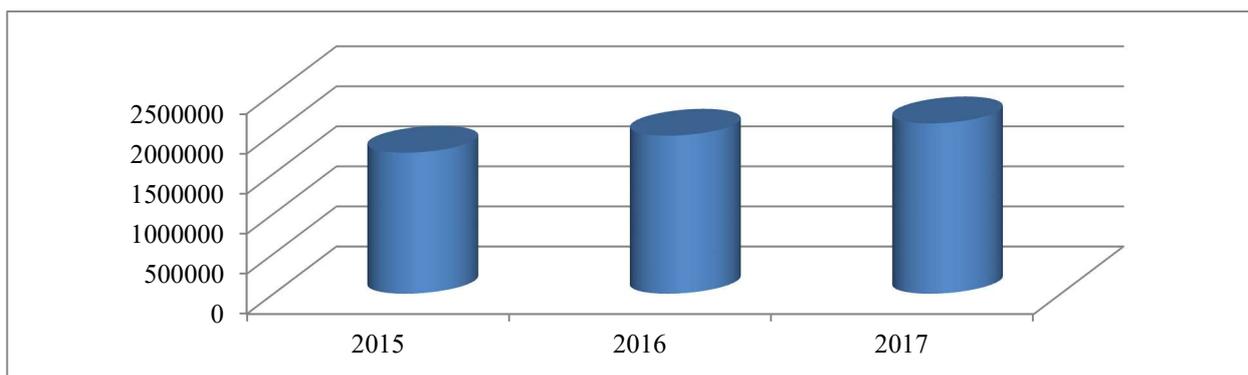


Figure 4. Dynamics of the actual volume of services provided during 2015–2017, thousand UAH

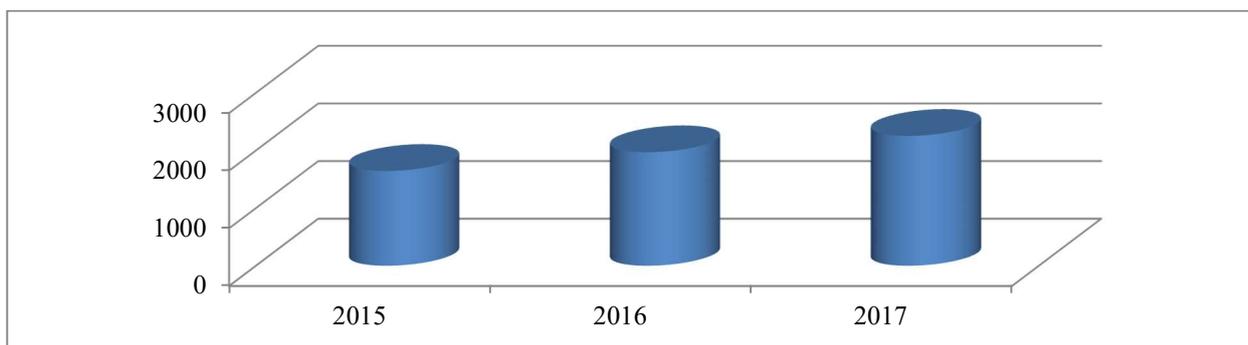


Figure 5. Dynamics of the average income of one subject during 2015–2017, thousand UAH

2) quantity and quality of used resources, including compliance with the requirements for continuous training of auditors;

3) compliance with the requirements regarding remuneration for audit services, if they are established;

4) effectiveness of the internal quality control system of the audit activity subject;

5) information reliability in the transparency report, if its publication is provided for by law, regarding the assessment of the effectiveness of the internal quality control system of the audit activity subject.

During the period of 2015–2017, external audits of the audit services quality control system (once every six years) of all business entities included in the Register of audit firms and auditors were carried out by the Audit Chamber of Ukraine. According to the results of audits of the audit activity subjects, the AChU, in accordance with the requirements of the Regulation on external audits, made one of the following decisions regarding the audit firm: "recognize as having passed the inspection of the quality control system of audit services", "recognize as not having passed the inspection of the control system quality of audit services".

The results of external audits of the quality control system of audit services during the period 2015–2017 were summarized by the author, see Figure 6.

During the analyzed period, there is a steady trend of decreasing quality of auditing services. Thus, in 2015, 92.8% of business entities included in the Register of Audit Firms and Auditors successfully passed the inspection of the audit services quality control system, in 2016, respectively, 80.58%, and in 2017, only 76.77%.

It is to be noted that the Audit Chamber of Ukraine also carried out inspections in connection with the receipt of complaints, statements, appeals from individuals and legal entities, as well as state bodies, which indicated improper performance of professional duties by the subjects of audit activity based on the results of their provision of audit services, see Figure 7.

During 2015–2017, there is a steady trend of almost halving the audits number of the Audit Chamber of Ukraine in connection with the receipt of complaints, statements, appeals from individuals and legal entities, as well as state bodies, which indicated improper performance of professional duties by objects of audit activity based on the results of their audit services provision.

During 2015–2017, based on the results of the complaints review for improper performance of professional duties and professional ethics, penalties were applied to auditors of business entities) and audit firms by decisions of the Audit Chamber of Ukraine, in the form of: warning, suspension of the auditor's

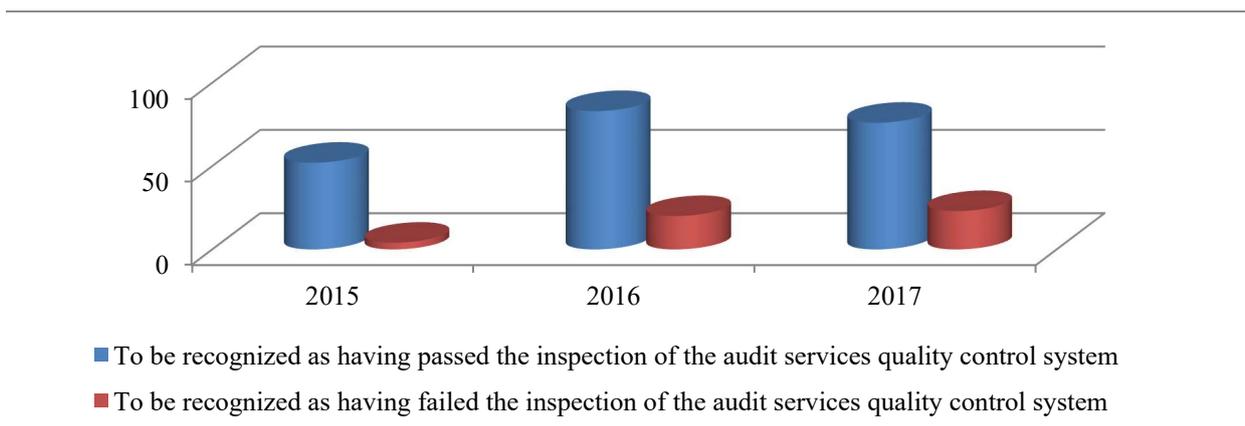


Figure 6. The results of external audits of the quality control system of audit services during the period 2015–2017

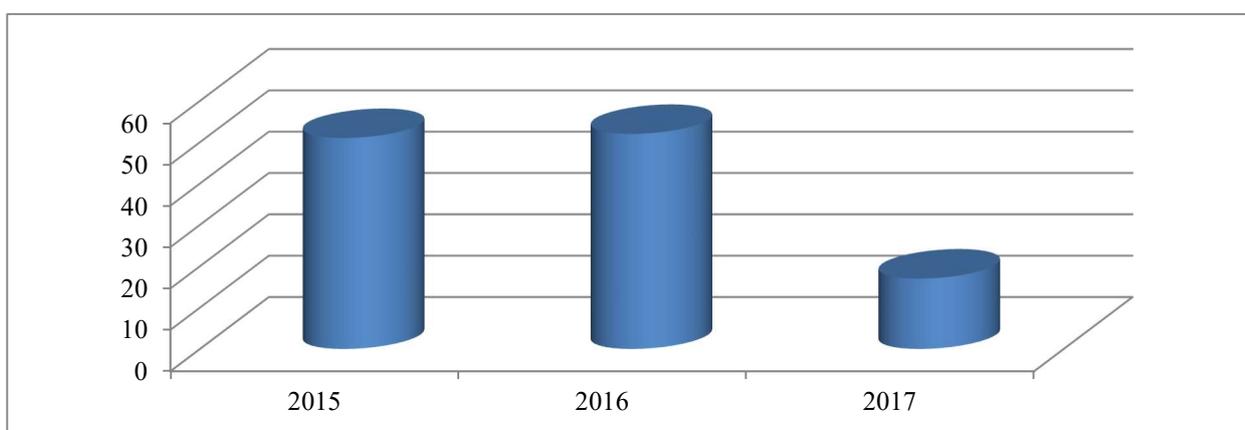


Figure 7. The dynamics of the inspections number in connection with the receipt of complaints, statements, appeals from individuals and legal entities, as well as state bodies, from which improper performance of professional duties by the audit activity subjects were seen as a result of their provision of audit services during 2015–2017

certificate for up to one month inclusive, suspension of the auditor's certificate for up to three months inclusive, suspension of the auditor's certificate for up to five months inclusive, suspension of the auditor's certificate for up to six months inclusive, suspension of the auditor's certificate for up to seven months inclusive, suspension of the auditor's certificate for up to one year inclusive, annulment of the certificate, exclusion from the Register of audit firms and auditors, see Table 1.

During the analyzed period, there is a steady trend of reduction in the number of charges by types to audit activity the subjects.

Therefore, the analysis of the audit activity results for the period 2015–2017 indicates an increase in the actual volume of services provided and the average income of one subject of audit activity, while simultaneously reducing the number of audit activity subjects in the Register of Audit Firms and Auditors and the number of

orders of audit activity subjects. At the same time, it is important to noted that during the analyzed period, there is a steady trend of decreasing the audit services quality and reducing the number of inspections in connection with receipts from individuals and legal entitie, as well as state bodies of complaints, statements, appeals, from which improper performance of professional duties by the of audit activity subjects was seen based on the results of their provision of audit services and, accordingly, the number of recoveries based on their results.

The registration of the State Institution "Audit public oversight body of Ukraine" on September 28, 2018 and the implementation of the Law of Ukraine "On the Audit of Financial Statements and Auditing" on October 1, 2018 will contribute to the improvement of the audit services quality due to the strengthening of control over audit activity and professional ethics.

Table 1

Dynamics of the number of recoveries by types to audit activity subjects during 2015–2017

Type of recovery	Recovery Amount		
	2015	2016	2017
Prevention	16	18	20
Suspension of the validity of the certificate for 1 month	2	3	-
Suspension of the validity of the certificate for 3 month	10	6	1
Suspension of the validity of the certificate for 5 month	-	-	1
Suspension of the validity of the certificate for 6 month	4	8	-
Suspension of the validity of the certificate for 7 month	-	1	-
Suspension of the validity of the certificate for 1 year	1	4	-
Cancellation of the certificate	4	3	1
Exclusion from the Register of Auditing Firms and Auditors	8	1	3
Total	45	44	26

Results and proposals. At the current stage, audit activity is a commercial activity and a complex of professional services that can be provided by persons with disabilities, and one of the most important advantages of which is quality. Constant monitoring of the audit services market, improvement of legal

provisions and strengthening of requirements for audit activity will ensure the improvement of the audit services quality, improvement of the business climate and adaptation to the legislation of the European Union within the integration processes framework.

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