

Бакуменко В. Д.

*професор, доктор наук з державного управління,
заслужений діяч науки і техніки України,
Почесний доктор НАДУ при Президентові України,
державний службовець 2 рангу, Київ, Україна;
e-mail: vdb45@ukr.net; ORCID ID: 0000-0001-7292-637X*

Попов С. А.

*професор, доктор наук з державного управління,
завідувач кафедри гуманітарних та соціально-політичних наук,
Одеський регіональний інститут державного управління НАДУ при Президентові України;
e-mail: popov.sa@ukr.net; ORCID ID: 0000-0002-0729-9581*

Буткевич А. П.

*аспірант,
Одеський регіональний інститут державного управління НАДУ при Президентові України;
e-mail: butkevich.ap@gmail.com; ORCID ID: 0000-0003-4030-5725*

Дегтяр А. О.

*професор, доктор наук з державного управління, заслужений діяч науки і техніки України,
професор кафедри публічного управління та підприємництва;
Національний аерокосмічний університет ім. М. Є. Жуковського «ХАІ», Україна;
e-mail: ADeptyar@3g.ua; ORCID ID: 0000-0003-3258-447X*

Лагунова І. А.

*кандидат наук з державного управління, доцент кафедри публічного адміністрування,
Міжрегіональна академія управління персоналом, м. Київ, Україна;
e-mail: lagunovairyna@gmail.com; ORCID ID: 0000-0003-0889-3168*

ОСОБЛИВОСТІ РОЗВИТКУ МЕХАНІЗМІВ ПУБЛІЧНОГО УПРАВЛІННЯ АУДИТОМ

Анотація. Актуальність дослідження механізмів публічного управління аудитом обумовлена невідкладними заходами, які спрямовані на їх осучаснення в нових умовах. Успішна реалізація цих заходів потребує розроблення нових наукових знань, узагальнення останніх розробок. Механізми публічного управління аудитом досліджено шляхом структурно-змістовного узагальнення на основі використання комплексної описової моделі. Її структура поєднує типові форми об'єктивації теорії і методології цих механізмів. Це поняття, закономірності, концепції, принципи, моделі, різноманіття механізмів і їхні класифікації, інше. Проаналізовано ознаки основних понять щодо аудиту. За результатами їхнього аналізу з'ясовано, що процес розвитку характеризується диверсифікацією: предметного поля аудиту (новими об'єктами є державна політика, публічна служба, публічне управління, ін.); форм здійснення аудиту (новими є дослідницька і рекомендаційна форми, визначення ефективності і результативності, оцінка наслідків державних політик, інше). Розроблено і охарактеризовано механізм розвитку концепцій і механізмів публічного управління, у тому числі аудитом. Його основу становить механізм зміни концепцій і механізмів публічного управління під впливом домінуючих тенденцій еволюції суспільства. Механізм розвитку концепцій і моделей механізмів публічного управління аудитом охарактеризовано за етапами конкретно-історичних періодів еволюції суспільства. Аналіз цих етапів свідчить, що в концепціях і механізмах публічного управління аудитом поступово утвердилися: нові принципи державного (публічного) управління; принципи, що визначають аудит незалежним, демократичним, зовнішнім і обов'язковим. Поступово сформувались і узвичаїлися три світові моделі механізмів публічного управління аудитом: державний зовнішній контроль, державний фінансовий контроль, внутрішній аудит; розмежовано поля їхніх об'єктів. Розроблено і охарактеризовано комплексний механізм публічного управління

аудитом у режимі реформ як інструмент інноваційного розвитку зазначених вище моделей аудиту.

Ключові слова: аудит, концепція, механізм, еволюція, публічне управління.

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Bakumenko V.

Professor, Doctor of Public Administration, Honored Worker of Science and Technology of Ukraine, Honorary Doctor NAPA under the President of Ukraine, civil servant of 2 rank, Kyiv, Ukraine;
e-mail: vdb45@ukr.net; ORCID ID: 0000-0001-7292-637X

Popov S.

Doctor of Public Administration, Professor, Odessa Regional Institute of Public Administration NAPA under the President of Ukraine;
e-mail: popov.sa@ukr.net; ORCID ID: 0000-0002-0729-9581

Butkevich A.

Graduate student, Odessa Regional Institute of Public Administration NAPA under the President of Ukraine;
e-mail: butkevich.ap@gmail.com; ORCID ID: 0000-0003-4030-5725

DiegtiarA.

Professor, Doctor of Public Administration, Honored Worker of Science and Technology of Ukraine, Professor of the Department of Public Administration and Entrepreneurship, National Aerospace University. M. E. Zhukovsky «KhAI», Ukraine;
e-mail: ADeptyar@3g.ua; ORCID ID: 0000-0003-3258-447X

Lahunova I.

Ph. D. of Public Administration, Associated Professor of the Department of Public Administration, Interregional Academy of Personnel Management, Kyiv, Ukraine;
e-mail: lagunovairyna@gmail.com; ORCID ID: 0000-0003-0889-3168

FEATURES OF DEVELOPMENT OF MECHANISMS OF PUBLIC AUDIT MANAGEMENT

Abstract. The relevance of the study of the mechanisms of public audit management is caused by the urgent measures aimed at updating them in the new environment. Successful implementation of these measures requires the development of new scientific knowledge, generalization of recent findings. The mechanisms of public audit management have been investigated through a structurally meaningful generalization: based on the use of a comprehensive descriptive model. Its structure combines typical forms of objectification of the theory and methodology of these mechanisms. These are concepts, regularities, conceptions, principles, models, a variety of mechanisms and their classification, and more. The features of the basic concepts of audit are analyzed. The results of their analysis show that the development process is characterized by diversification of: subject area of audit (the new objects are public policy, public service, public administration, etc.); audit forms (the new forms are research and advisory forms, determining of effectiveness and efficiency, assessing the impact of public policies, etc.). The development mechanism of concepts and mechanisms of public administration, including audit, is designed and characterized. It is based on a mechanism for changing the concepts and mechanisms of public administration under the impact of the dominant trends in the evolution of a society. The development mechanism of concepts and models of mechanisms of public audit management is characterized by the stages of specific historical periods of the society's evolution. An analysis of these stages shows that in the concepts and mechanisms of public audit management the new principles of public management have been gradually established. These principles determine audit as independent, democratic, external and binding one. Three global models of public audit management mechanisms have gradually emerged and become common ones: public external

control, public financial control, internal audit. The fields of audit's objects are delimited. A comprehensive mechanism for public audit management under reforms has been developed and characterized as a tool for innovative development of the audit models mentioned above.

Keywords: audit, concept, mechanism, evolution, public management.

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Бакуменко В. Д.

*профессор, доктор наук с государственного управления,
заслуженный деятель науки и техники Украины,
Почетный доктор НАГУ при Президенте Украины,
государственный служащий 2 ранга, Киев, Украина;
e-mail: vdb45@ukr.net; ORCID ID: 0000-0001-7292-637X*

Попов С. А.

*профессор, доктор наук с государственного управления,
заведующий кафедрой гуманитарных и социально-политических наук,
Одесский региональный институт государственного управления НАГУ при Президенте
Украины;
e-mail: popov.sa@ukr.net; ORCID ID: 0000-0002-0729-9581*

Буткевич А. П.

*аспирант,
Одесский региональный институт государственного управления НАГУ
при Президенте Украины;
e-mail: butkevich.ap@gmail.com; ORCID ID: 0000-0003-4030-5725*

Дегтярь А. О.

*профессор, доктор наук государственного управления,
заслуженный деятель науки и техники Украины,
профессор кафедры публичного управления и предпринимательства,
Национальный аэрокосмический университет им. Н. Е. Жуковского «ХАИ», Украина;
e-mail: ADeptyar@3g.ua; ORCID ID: 0000-0003-3258-447X*

Лагунова И. А.

*кандидат наук по государственному управлению,
доцент кафедры публичного администрирования,
Межрегиональная академия управления персоналом, Киев, Украина;
e-mail: lagunovairyna@gmail.com; ORCID ID: 0000-0003-0889-3168*

ОСОБЕННОСТИ РАЗВИТИЯ МЕХАНИЗМОВ ПУБЛИЧНОГО УПРАВЛЕНИЯ АУДИТОМ

Аннотация. В контексте тенденций эволюции общества исследованы особенности развития концепций и механизмов публичного управления аудитом. Их развитие основано на поэтапном утверждении: новых принципов государственного (публичного) управления, принципов независимости, демократичности, внешности и обязательности аудита; его признанных в мире моделей — государственного внешнего контроля и государственного финансового контроля, внутреннего аудита; разграничения полей объектов этих моделей. Поэтапно диверсифицировалось: предметное поле аудита (новыми стали государственная политика, публичная служба и публичное управление, др.); формы осуществления аудита, из которых новыми являются исследовательская и рекомендательная формы, определение эффективности и результативности, оценка последствий государственных политик, др. Разработан и охарактеризован комплексный механизм публичного управления аудитом в режиме реформ, как инструмента его развития инновационным путем.

Ключевые слова: аудит, концепция, механизм, эволюция, публичное управление.

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Introduction. Currently, the reform of public audit management mechanisms is officially updated [1, 2], in particular: the creation of a new authority of public financial control, development of public external control, regulatory and methodological support of internal audit, external evaluation of its quality and process automation, and more. Therefore, it is urgent to solve the problems in the theory and methodology of updating the mechanisms of public audit management, which will improve the efficiency, effectiveness, cost-effectiveness (hereinafter—Three E) of the implementation of reforms in the state.

Analysis of research and statement of the problem. The analysis of modern researches shows the relevance of audit research in the fields of economics, finance and public management. The last aspect attracted the attention of domestic researchers: A.P. Butkevich (“Audit in the activities of public authorities”, 2018) [3]; N.I. Obushna (“Mechanisms of formation and development of public audit in Ukraine”, 2018) [4]; S.A. Popova (“Innovative development of the system of public authorities: a strategic approach”), 2017 [5], D.V. Dolbneva (“Research of the essence and necessity of public audit as a vector of modernization of public management and financial control in Ukraine”, 2017) [6], O.O. Alexandrovich (“Theoretical principles and historical preconditions for the modernization of the system of public financial control in Ukraine”, 2016) [7], V.F. Pikhotskiy (“the foreign experience of public financial control and the possibility of its use in Ukraine”, 2016) [8], O. Tsarenko (“Institutional support of the process of public regulation of the trajectory of targeted development of public audit”, 2015) [9]. This aspect of the audit was also researched by foreign researchers as M. Bovens, R. E. Goodin, T. Schillemans (“The Oxford Handbook Public Accountability”) [10]. Their achievements have enriched the theory and methodology of public audit management mechanisms, are valuable for the implementation of urgent reforms. However, their successful implementation requires new research, as well as generalization of previous work.

The purpose of the article is to research the peculiarities of the development of mechanisms of public audit management. The goal is achieved by solving the problem, which consists in: a) analysis of the latest developments that characterize the development of these mechanisms; b) its structural and substantive generalization in the measurement of typical forms of objectification of the theory and methodology of public management mechanisms. There are concepts, regularity, doctrines, policies, models, principles, variety of mechanisms and their classification, policy, and strategy, etc.

Results of the research. The basic idea of the essence of the audit is shown by the concept (Table 1). The basic concept of “audit” is considered as *a control* of financial and economic activities of individuals and legal entities; *an assessment* (definition) of the activity in relation to its compliance with the established standards. Other, ascending concepts expand the role of functions and objects of the audit. In the evolution of its features there is a *tendency* to diversify: *first*, the area of its objects, which became systems, projects, products, events, resources, public service personnel, staffing policy, public management, government policies, programs, activities, and others. *Secondly*, the forms of its implementation, in particular, are new research and recommendation to identify deficiencies and provide recommendations for their overcoming (functional audit); determination of efficiency and effectiveness, the assessment of the consequences of policy implementation (political audit); *third*, the purpose, processes, tools and results of audit activities (hereinafter - AA).

The concept of “audit”, “control”, “examination” has a common feature –*compliance check* [11, p. 46, 341, 569, 871]. Other features complement the *analytical research* to draw the right conclusion, and an assessment of a particular phenomenon. AA provides also *the examination*. The concept of “evaluation” is considered as a definition of quality, value, etc. to form an idea, develop a conclusion about a certain phenomenon, subject, etc. In this research, the audit means a type of control. Regarding the “public audit” (hereinafter - PA), the adjective characterizes it as a value of society; it occurs *in the presence of the public, people, is public* in their interests [11, p. 1187]. That means, the adjective “public” refers the audit to the public sector [4, p. 42-45].

Table 1

Widespread concepts of audit	
Sources	The meaning of the concept
The Large explanatory dictionary of modern Ukrainian language [11, p. 46]	- “audit”: 1) the institution of independent external <i>control</i> of financial and economic activities of individuals and legal entities; 2) <i>inspection</i> (both external and internal) of the financial activities of commercial enterprise, bank, etc.
Political recommendations for audit improvement [12, p. 3]	- “audit” is an <i>assessment</i> of an organization, system, project, product, event or a person for compliance with standards.
Glossary of terms for monitoring and evaluation [13, p. 9]	- - “audit” - a set of measures taken to <i>determine</i> whether the activities and organizational procedures meet pre-defined requirements, procedures and rules.
Encyclopaedic dictionary of public management [14, p. 53, 54]; Encyclopaedia of public management [15, p. 86, 88; 16, p. 31-33]	- “administrative audit”, as an audit of the cost-effectiveness, efficiency and effectiveness, with which an <i>audited</i> organization uses its own resources in the performance of its duties; - “social audit” as a <i>test</i> of the quality and effectiveness of social processes management at the local, regional and state levels in order to improve the level and quality of population life; - “audit in public management”, as an <i>inspection</i> , mainly financial and economic or administrative, the condition of control activities of any organization by qualified specialists; - “functional audit”, as an <i>inspection</i> of the main activity in order to determine its cost-effectiveness, efficiency and effectiveness, identify shortcomings in it and provide recommendations for their overcoming; - “political audit”, as an <i>inspection</i> of the acceptance and implementation of political decisions in order to determine the degree of its compliance with the declared purpose, to determine the effectiveness and efficiency, to assess the consequences of implementation.
Public management: terminology dictionary: [17, p. 12, 16-17, 67, 145]	- “administrative audit” as an independent <i>inspection</i> of tasks and functions performed by an official or organization, institution, enterprise to establish their compliance with accepted standards and norms; - “performance audit”, as an <i>inspection</i> of economy, efficiency, as well as the effectiveness of the program or organization activity (according to the International Organization of Supreme Audit Institutions (INTOSAI)); - “staffing audit”, as a system of <i>consulting support</i> , analytical <i>assessment</i> and independent staff expertise, which, along with other types of audit allows to achieve an objective assessment of the public service system, to develop recommendations for improving personnel policy; - “human resources audit” as a procedure for independent evaluation of personnel policy of the organization; - “public audit”, as a system of external independent audit that provides an objective assessment of the cost-effectiveness, efficiency and effectiveness of public sector management and implementation of government policies, programs or measures, as well as the validity of reporting in accordance with applicable laws and regulations
New ISSAI 400 – Fundamental Principles of Compliance Auditing [18]	- “compliance audit” is a <i>compliance check</i> of specific subject of government body activity with established criteria; - “financial audit” is the <i>establishment</i> of compliance of the presented financial information with the current financial statements and the regulatory framework

In addition, the leading concepts and models of mechanisms of public audit management characterize the logic of PA development. Their evolution is determined by the dominant specific historical trends in society [5, p. 13-21] (Fig. 1), which is embodied in the following principles: worldview concepts, concepts of social and public management; its mechanisms, in particular regarding audit. These principles are objectified in reforms, innovations, which in the future form trends in the development of public authority, mechanisms of public management, including audit.

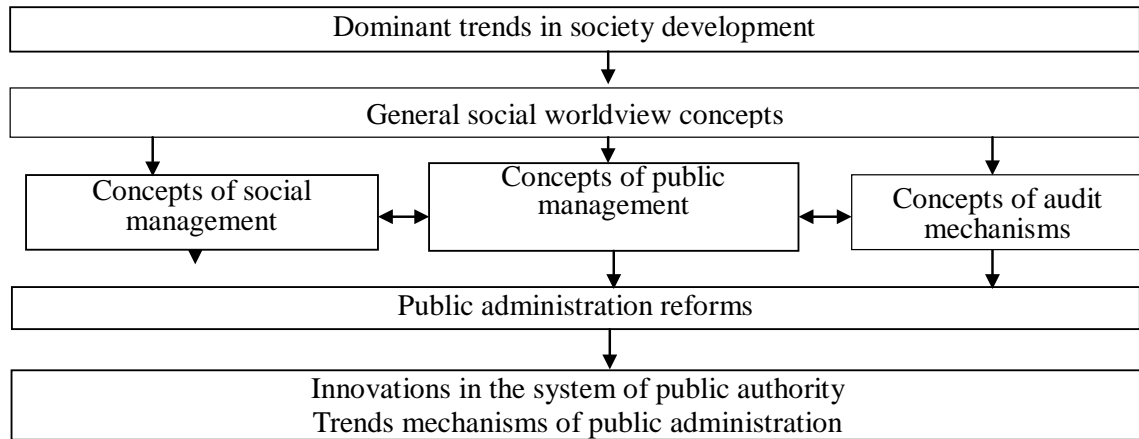


Fig. 1. The mechanism of concepts' development and mechanisms of public administration

The mechanism of evolution of PA is specified by N.I. Obushna [4, p. 73-91] by stages of specific historical periods of development of society (Table 2). The PA began in the *pre-industrial period* in the form of the institute for supervision of officials in China and Ancient Greece. The procedural and functional stage formed the primary standards and procedures for AD, the administrative-bureaucratic model (hereinafter referred to as the ABM) of independent state financial control (hereinafter referred to as SFC). It was first introduced in the United Kingdom [7, p. 77; 19], after it was spread to European countries. At the *professional stage*, ABM has transformed and spread in Europe in the form of public sector audits; there were launched the state, independent, its linear models and it was approved an external audit. At the *institutional stage* in the UK and the USA, the state auditing was standardized as mandatory; the public organizations of accountants and auditors and the International Organization of Supreme Audit Institutions (1953) were established; it was developed the Concept of audit of administrative activities (Sweden, 60s of the XX century), which was later used for PA.

At the time of the *result-oriented stage*, the global audit has established as a public value; it was developed the Code of Ethics for Professional Accountants, International Standards on Auditing; and the Lima Declaration was adopted in 1977 [20]. An internal audit (hereinafter referred to as IA) was initiated in the public sector based on the concepts of new public management and rational bureaucracy of M. Weber. However, the priority is the public sector of financial audit as a tool for independent assessment of the conditions and results of the use of public resources in accordance with commonly recognized criteria [4, p. 77-78; 21, p. 14; 22]). The role of audit bodies has been strengthened, a new IA model has been built on the principles of the Theory of Communicative Action by J. Habermas on the evaluation of three “E” in public management of public sector resources. There are adopted the models of public audit management mechanisms: public external control (hereinafter referred to as PEC), SSA (state sector audit), PA (public sector audit).

Table 2

Evolution stages of the audit during the society development			
<i>Periods of society development</i>	<i>Stages of audit evolution</i>	<i>Concepts, models of public management</i>	<i>Audit models</i>
Pre-industrial	Beginning (up to Vth century BC)	Formation of the following audit models	
	Stagnation (to the XII century)		
	Procedural and functional (XIII – mid. XVI)	The concept of the patrimonial bureaucracy (M. Weber), on the basis of which the concept of the cameral public management was formed	Administrative-bureaucratic model of financial control
Industrial	Professional (mid. XVI - mid. XIX)	The concept of rational bureaucracy (M. Weber), on the basis of which a new concept of public administration was formed –New public management	Public financial control
	Institutional (Mid. 19th – end of 20th century)		
Post-industrial	Result oriented (from the end of the twentieth century. to the present day)	The concept of communicative action (J. Habermas), on the basis of which a new concept of public administration was formed –Proper democratic governance	Public sector audit

Developed on the basis of research work of N.I. Obushna [4, p. 73-91].

The modern development of audit mechanisms is based on a comprehensive PA mechanism in the reform mode (Fig. 2), based on the principles of mechanism theory [5, p. 19-20] and the current laws of Ukraine on the Accounting Chamber and state financial control. This integral mechanism is an open system, which includes the following: mechanisms of initiation, reformation and functioning of the PA, functional mechanisms; mechanisms of PA interaction with the public, entrance, exit and external environment. The factors of the last ones cause changes in this system. The main mechanisms are the functioning and reform of the PA. In addition, others ensure their proper functioning. The interaction mechanisms ensure the audit publicity: openness, transparency, accountability, public participation. The input of this system is formed by PA entities: public sector entities, government policies, strategies, programs, and compliance with the applicable requirements. The output is the Report on the results of the analysis of the selected subject of PA: the prerequisites for conducting this analysis; assessment of implementation of previous recommendations; analysis of regulatory support for audit; the results of the current analysis, conclusions and propositions.

The modern mechanism of PA functioning in Ukraine (Fig. 2) is a state governance mechanism, because it was formed by: SCB - a state collegial body (Accounting Chamber (Ukraine)); SFC – a state financial control (Central Executive Body (hereinafter - CEB) – the State Audit Service of Ukraine); IA - organizationally and functionally independent departments in the public sector: CEB, their territorial bodies and budgetary institutions, economic structures with a share of state capital. Based on external quality control, these PA entities are subordinate to: SCB

→ SFC → IA. Their objects are for: SCB – a control over the income and use of funds of the State budget of Ukraine; SFC - External efficiency control over the use of state funds in the public sector; IA is the internal control of the effectiveness of the activities of public sector entities on the legality and efficiency of use of public resources.

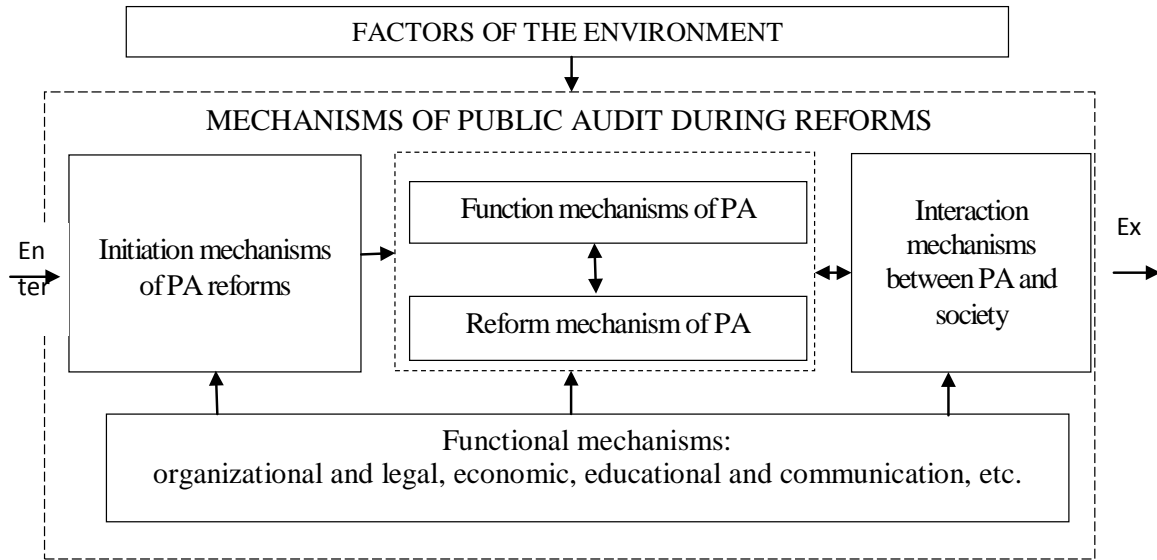


Fig. 2. A comprehensive approach of Public Audit in the reform mode

hierarchical structure, combines different levels of management, resources, processes of dissemination of innovations and innovation processes.

Conclusion. The above views suggest to approve that the logic of the development mechanism of concepts and mechanisms of public management is generally resulted from the change in types of specific historical trends in the society evolution. The same logic defined the development peculiarities of concepts and mechanisms of the PA through the gradual *approval* of: new principles of state (public) governance; independence principles, appearance and obligation of PA; its approved models, such as – SCB, SFC, and IA; objects distribution of their audit (SCB - external control of the State Budget of Ukraine), (SFC - external control of public resources in the public sector), (IA–internal control of the activity of public sector entities).

The audit development process *diversified, first of all*, its subject area (budgets, systems, projects, products, events, resources, public service personnel, personnel policy, public management, government policies, programs, events, etc.); *secondly*, the forms of its implementation; a) the control and verification were added with research and recommendation forms for *identifying* deficiencies and *providing* guidance on their elimination; b) *determination* of efficiency and effectiveness, *evaluation* of policy implications, etc.

The development of an audit mechanism should be based on a comprehensive PA mechanism in the reform mode, which is formed by the mechanisms of its functioning and reform. The first one is based on the state management mechanism, which combines SCB, SFC, and IA. Another one provides their innovative reform. Within the framework of implementation of urgent measures [1], it is advisable to consider the mechanism of audit support of the stages of design and implementation of reforms in the State.

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Буткевич А. П., Дегтяр А. О.,
Лагунова І. А.

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