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## **IMPROVEMENT OF INTERNAL AUDIT IN THE COMPUTER ENVIRONMENT OF COMMERCIAL ENTERPRISES**

The new operating conditions of enterprises affect audit activity - a fundamentally new task of internal audit has become not only the verification of the effectiveness of the functioning of information technologies, but also the substantiation of the economic feasibility of their use and the development of proposals for the modernization of the IT infrastructure. At the current stage of information technology development, the auditor must use computer technologies and equipment at all stages of the audit (planning, implementation, documentation, preparation of a conclusion). The use of information technologies and computer equipment fully meets the set goal of internal audit, having a direct impact on the methodology and technique of audit procedures [p. 1, 97].

The issue of automation of audit checks is considered in the works of the following domestic scientists: S.V. Ivakhnenkova, F.F. Butynetsa, V.O. Shevchuk, N.A. Kancedala, O.Yu Redka, O.N. Ponomarenko, O.V. Lysoi, E.V. Mnikha, T.A. Pisarevskaya and foreign scientists: V.I. Podolsky, V.V. Dyka, A.I. Urintsova, P. Fridman, Zh. Richard, A.N. Romanova, N.P. Baryshnikova, A.D. Sheremet, N.R. Kondratova. However, the issue of automating audits of trade activities has not been covered sufficiently. Therefore, it is necessary to analyze the information support of audits and to develop methodical approaches to the computerization of audits at trade enterprises.

There are different points of view regarding the classification of audits by the method of performing audit procedures. There are such types as: paper, mechanical and automated. We believe that in cases where the computer is used by the auditor only as an auxiliary tool (for drawing up reports, calculations, searching for information, etc.), and not for the purpose of processing accounting information and performing test procedures, then such an audit is manual, regardless of the scale of computer technology use. [p. 12, 252]. At the same time, its subtypes (paper and mechanical) should not be singled out, because today's realities do not allow an audit to be carried out without the use of computer technologies. Therefore, in addition to the traditional manual (manual) audit, a new promising type - computer audit - should be highlighted. The goal is to highlight the results of the study on improving the methodology of audit of trading enterprises, taking into account the current state of accounting, analysis and audit in Ukraine [p. 6, 164].

The relationship between the hotel management information system and the internal audit system should be considered from two perspectives:

1) how to provide internal audit with information and communication technologies, which allows to increase the efficiency and effectiveness of the audit;

2) as a controlling influence of the internal audit system on the information system of hotel management, which allows maintaining a sufficient level of information security of the enterprise. The first type of relationship should be considered as a computer audit, and an IT audit (information technology audit). The concept of IT audit is broader compared to computer audit, because it is a type of audit that has its own functions, tasks and techniques. Computer audit is a verification method that can be used in particular in IT audit. Therefore, characterizing the relationship between information and communication technologies and internal audit, it is necessary to first of all investigate the methodology of its implementation [p. 3, 501].

Computer audit is considered as an integrated application of computer equipment and modern information technologies for the organization of audit activities - audit procedures for assessing significant risks, checking financial statements, preparing analytical procedures, forming an audit opinion with the provision of additional services. The general purpose and scope of internal audit in the environment of computer technologies of trade enterprises do not change. At the same time, the use of computers makes changes to the process of processing, storing and transmitting financial information and affects the accounting system and internal control of the enterprise [p. 2, 40].

Computer audit methods can be used during various audit procedures, including the following:

- detailed tests of transactions and balances (for example, using auditing software to test transactions in a computer file);

- analytical review procedures (for example, using auditing software to identify unusual changes or articles);

- verification of the compliance of general CIS control tools (for example, the use of test data to verify access procedures to software databases);

- verification of the compliance of applied CIS control tools (for example, the use of test data to verify the functioning of the programmed procedure).

Conducting a computer audit involves the use of appropriate technical means (computers) and information technologies. It is advisable to use such technical support configurations as multi-user workstations, local computer networks, centralized data repositories and virtual workstations for conducting internal audits at trading enterprises [p. 8, 122].

The next stage of designing a computer system of internal audit is the selection of software. In the process of making such a choice, a potential user needs to compare a large number of different characteristics of computer programs and their capabilities. Therefore, the development of formalized methods of comparison of various packages of applied audit programs, which allow to reduce the

subjective factor in the case of conducting an independent audit examination, is of great practical importance for the design of the internal audit system in the trading business.

As an object for comparison, we chose the three audit programs most widespread in Ukraine: "INEK:AFSP" (hereinafter - AFSP) of the company "INEK", "Audit Expert" of the company "Pro-Invest-IT" and "ABFI-Enterprise" ( hereinafter - ABFI) of the "Weston" company.

Implementation of the proposed computer audit system will contribute to the intellectualization of the audit and the scientific justification of its conclusions. However, it is worth keeping in mind that control functions are difficult to automate. And here, auditors should not separate financial accounting and auditing from the supervision of information systems that generate data. Modern trends look like the future of the audit profession is not in "economic control" or "audit" as a check of accounting reporting information, but in the audit of information technologies, which aims to control the information security of the enterprise and the effectiveness of the information service in general. Therefore, in the structure of the internal audit system of trading enterprises, it is advisable to highlight such a component as IT audit [p. 11, 190].

The influence of information technologies on the management of trade business is quite high, as it is directly related to the improvement of the work efficiency of each manager individually and the enterprise as a whole. Information technology affects competitiveness in today's market. The use of computer networks, the Internet and Internet technologies, software products for end-to-end automation of all business processes of an enterprise, today is not just a question of leadership and creating competitive advantages, but also survival on the market in the near future. The use of the term IT-audit (information system audit) is accompanied by a lack of regulatory and methodical support, as well as unified requirements for the organization and conduct of audits. In addition, in the course of the audit by internal auditors, the issue of responsibility for the quality and objectivity of work on assessing the integrity of accounting information and providing guarantees for the protection of the confidentiality of information obtained during the provision of services arises [p. 7, 51].

At the moment, there is no unambiguous interpretation of IT audit in the theory and practice of information systems. It is interpreted as a check of the information systems used by the company, security systems, communication systems with the external environment, corporate network regarding their compliance with the business processes taking place in the company, as well as compliance with international standards, with the subsequent assessment of the risks of failures in their functioning"] . According to S.O. Petrenko "Information system audit is a systematic process of obtaining objective qualitative and quantitative assessments of the current state of the company's information system in accordance with certain criteria and security indicators". Thus, the IT audit in this case is reduced to checking the information security system and comparing its results with the

ideal. We propose to define an IT audit as a systematic process of obtaining and evaluating objective data about the current state of the organization's IT infrastructure, its comprehensive examination and analysis, as well as determining the level of its compliance with the specified criteria and efficiency of use [p. 4, 160]. The main goal of an IT audit is to assess the risks associated with the use of information technologies and develop recommendations for measures to reduce them. IT audit should be considered as a complex consisting of the following works of the information system; technological infrastructure; information security; IT staff.

The result of an information system audit is a set of conclusions on whether the company's existing information system (IS) meets business needs, development of recommendations for optimization and further development of IS. During the audit, an analysis of the compliance of the existing IS with the company's business processes is carried out, namely: an analysis of the company's organizational structure, divisional hierarchy, electronic document flow, accounting policy, compliance of the IS functional modules with the real needs of the divisions. [p. 9, 135].

As part of the audit and examination, IT infrastructures should be examined productively with regard to the completeness of functionality, security, integrity of IT processes, etc. The audit of technological infrastructure will allow the customer to obtain an expert assessment of the current composition and level of functioning of technological platforms, hardware and software complexes, networks and means of communication (IT infrastructure), as well as to receive recommendations for increasing the efficiency of their use, modernization, and reducing the cost of ownership [p. 5, 28].

An information security audit includes the formation of an expert assessment of the current state of the information protection system, assessment of information risks, recommendations for improving the information protection system, and calculation of the cost of its creation or modernization. Conducting an information security audit allows client companies to reduce business risks and increase the level of information security [p. 10, 193].

Summarizing the above, it can be concluded that computer audit covers the use of information technology and software as a method and tools of the auditor in the process of performing the task on the basis of assessing the reliability and identifying significant risks of the information system of the business entity.

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