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Audit and oversight in ensuring the effective use of budget funds

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Abstract. This article examines the theoretical and practical aspects of auditing and control in the context of ensuring the effective use of budget funds amid the reform of Ukraine's public finance system and the tightening of requirements for transparency, accountability, and performance of government agencies. It is argued that effective state financial control is one of the key instruments for ensuring the state's financial stability, the rational use of budget resources, and improving the quality of public administration. The role of performance auditing in the budget control system is defined, and its significance for evaluating the effectiveness of budget programs and state financial policy is revealed. **The aim of the study** is to summarize theoretical approaches to the organization of public financial control, analyze the current state of budget fund audits in Ukraine, and develop practical recommendations for improving the effectiveness of the public audit system. **The research methods** are based on a combination of general scientific and specialized methods, including analysis and synthesis, comparison, systematization, generalization, structural-functional analysis, and logical modeling. The research was based on scholarly works by domestic and foreign scholars, the INTOSAI and ISSAI international auditing standards, Ukrainian laws and regulations in the field of public financial control, as well as materials from the Accounting Chamber of Ukraine. **As a result of the study**, the economic meaning of the concepts of "audit" and "control" in the budgetary sphere has been clarified, the main types of public audit have been systematized, and their functional characteristics have been identified. It has been established that performance audit is the most promising tool for assessing the effectiveness of budget funds, as it is based on the principles of economy, efficiency, and effectiveness. The current institutional structure of state financial control in Ukraine has been analyzed, and key problems in its functioning have been identified, including: insufficient independence of certain control bodies, limited application of a risk-based approach, inadequate coordination between external and internal audit entities, low implementation of audit recommendations, and insufficient digitization of control procedures**. The findings indicate** the advisability of expanding performance audit practices, implementing modern digital technologies for monitoring budgetary operations, utilizing big data analytics, and adopting a risk-based approach to planning control measures. It has been demonstrated that improving the effectiveness of public financial control requires comprehensive improvements to the regulatory framework, strengthening the institutional independence of audit bodies, developing the professional competencies of auditors, and increasing accountability for failure to implement audit recommendations. The practical significance of the results lies in the possibility of using the proposed approaches to improve the system of public financial control, increase the efficiency of budget resource utilization, and develop public accountability mechanisms in Ukraine. Prospects for further research are linked to the development of sector-specific performance audit methodologies, the implementation of artificial intelligence tools in public sector auditing, and the

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evaluation of the effectiveness of budget programs in the context of the digital transformation of the public sector.

Keywords: public financial control, performance audit, public finance, budget process, risk-based approach, financial monitoring, internal audit, digitalization of control.

Аудит та контроль у забезпеченні ефективного використання бюджетних коштів

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Анотація. У статті досліджено теоретичні та практичні аспекти аудиту й контролю у сфері забезпечення ефективного використання бюджетних коштів в умовах реформування системи публічних фінансів України та посилення вимог до прозорості, підзвітності й результативності діяльності органів державної влади. Обґрунтовано, що ефективний державний фінансовий контроль є одним із ключових інструментів забезпечення фінансової стабільності держави, раціонального використання бюджетних ресурсів та підвищення якості публічного управління. Визначено роль аудиту ефективності у системі бюджетного контролю та розкрито його значення для оцінювання результативності бюджетних програм і державної фінансової політики. **Метою** дослідження є узагальнення теоретичних підходів до організації державного фінансового контролю, аналіз сучасного стану аудиту бюджетних коштів в Україні та розробка практичних рекомендацій щодо підвищення ефективності функціонування системи державного аудиту. **Методи дослідження** базуються на комплексі загальнонаукових і спеціальних методів, зокрема методів аналізу і синтезу, порівняння, систематизації, узагальнення, структурно-функціонального аналізу та логічного моделювання. Інформаційною базою дослідження стали наукові праці вітчизняних і зарубіжних учених, міжнародні стандарти аудиту INTOSAI та ISSAI, нормативно-правові акти України у сфері державного фінансового контролю, а також матеріали Рахункової палати України. **У результаті дослідження** уточнено економічний зміст понять «аудит» і «контроль» у бюджетній сфері, систематизовано основні види державного аудиту та визначено їх функціональні особливості. Встановлено, що аудит ефективності є найбільш перспективним інструментом оцінювання результативності використання бюджетних коштів, оскільки базується на принципах економності, ефективності та результативності. Проаналізовано сучасну інституційну структуру державного фінансового контролю України та визначено ключові проблеми її функціонування, серед яких: недостатній рівень незалежності окремих органів контролю, обмежене застосування ризик-орієнтованого підходу, недостатня координація між суб’єктами зовнішнього та внутрішнього аудиту, низький рівень імплементації аудиторських рекомендацій і недостатня цифровізація контрольних процедур. **Висновки** свідчать про доцільність розширення практики аудиту ефективності, впровадження сучасних цифрових технологій моніторингу бюджетних операцій, аналітики великих даних та ризик-орієнтованого підходу до планування контрольних заходів. Доведено, що підвищення результативності державного фінансового контролю потребує комплексного вдосконалення нормативно-правового забезпечення, зміцнення інституційної незалежності органів аудиту, розвитку професійних компетентностей аудиторів та посилення відповідальності за невиконання аудиторських

рекомендацій. Практичне значення отриманих результатів полягає у можливості використання запропонованих підходів для вдосконалення системи державного фінансового контролю, підвищення ефективності використання бюджетних ресурсів та розвитку механізмів публічної підзвітності в Україні. Перспективи подальших досліджень пов’язані з розробкою галузевих методик аудиту ефективності, впровадженням інструментів штучного інтелекту у державний аудит та оцінюванням результативності бюджетних програм в умовах цифрової трансформації публічного сектору.

Ключові слова: державний фінансовий контроль, аудит ефективності, публічні фінанси, бюджетний процес, ризик-орієнтований підхід, фінансовий моніторинг, внутрішній аудит, цифровізація контролю.

Statement of the Problem. The effective use of budget funds is one of the key priorities of any country’s public financial policy. Given the limited nature of public resources, the constant growth of public needs, and increasing demands for transparency and accountability from public authorities, the issues of audit and control take on particular significance. Ukraine, on its path to European integration and implementing large-scale reforms in the field of public administration, faces the need for a fundamental improvement of the system of state financial control.

The relevance of the chosen topic is driven by several factors: first, the significant volume of budget expenditures allocated annually across various levels of the budgetary system; second, the existence of systemic violations in the use of public funds; and third, the insufficient effectiveness of certain state financial control institutions. According to the Accounting Chamber of Ukraine, the annual volume of identified violations in the use of budget funds amounts to tens of billions of hryvnias, which indicates the need for a significant strengthening of audit control.

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The purpose of this article is to examine the theoretical foundations and practical aspects of auditing and control in the area of the effective use of budget funds, as well as to develop proposals for improving the relevant mechanisms in Ukraine.

To achieve this goal, the following research tasks are addressed: clarifying the essence and content of the concepts of "audit" and "control" in the budgetary sphere; systematizing the types of audits of budget funds; analyzing the regulatory and legal framework of state financial control; identifying problems and justifying approaches to their resolution.

Analysis of recent research and publications. The issues of auditing and control in the area of budget expenditures occupy a prominent place in contemporary academic research, as the effective use of budget funds is a key prerequisite for ensuring the state's financial stability, transparency in public administration, and the effectiveness of public policy implementation. In the context of martial law, the reform of the public finance system, decentralization, and increased accountability requirements for government bodies, performance auditing takes on particular significance as a tool for evaluating the effectiveness of budget resource utilization.

The theoretical and methodological foundations of state financial control and audit have been studied by T. Yefimenko [1, pp. 7–10], I. Drozd [2, pp. 45–47], V. Shevchuk [3, pp. 89–91], O. Chumakova [4, pp. 14–16], and N. Gaevska [5, pp. 112–114]. The works of these authors substantiate the essence of state financial control, define its role in ensuring the effectiveness of the budget process, and examine the institutional mechanisms for implementing state audit. In particular, T. Yefimenko emphasizes the need to integrate financial control into the system of strategic management of public finances [1, pp. 11–14], while I. Drozd explores directions for modernizing control procedures in the context of the digitalization of the financial sector [2, pp. 48–49]. Issues related to the organization and methodology of auditing the effectiveness of budget programs are covered in the works of L. Gutsalenko, V. Derii, and M. Kotsupatroi [6, pp. 215–223], and M. Demianenko [7, pp. 99–101], V. Savchenko [8, pp. 249–251]. The authors emphasize the need to shift from formal control over the legality of budget spending to evaluating the effectiveness, efficiency, and productivity of budget programs. In particular, M. Demyanenko underscores the importance of using a system of quantitative and qualitative indicators when assessing the effectiveness of budget expenditures [7, pp. 102–103]. At the same time, V. Savchenko emphasizes the need to improve methodological approaches to performance auditing in the context of risk-based management of budget resources [8, pp. 252–253].

The nature and functional purpose of government financial auditing in the modern public administration system have been studied by S. Bardash and S. Svirko [9, pp. 3–6], N. Vyhovska, I. Lytvynchuk, and A. Shynakov [10, pp. 110–113], and I. Sysoieva, V. Nahaychuk, and V. Sysoieva [11, pp. 62–64]. In these studies, auditing is viewed not only as a tool for detecting financial violations, but also as a means of evaluating the effectiveness of management decisions and ensuring an adequate level of financial discipline. At the same time, the authors define the priority functions of public audit differently: some researchers emphasize the preventive nature of control measures [9, pp. 7–9], while others focus on the analytical and advisory functions of audit [10, pp. 114–116].

Among foreign scholars, G. Politt and H. Summa [12, pp. 315–320], E. Barrett [13, pp. 272–275], K. Goodsel [14, pp. 137–140], A. Arthur, L. Ridland, and K. Amundsen [15, pp. 46–50]. In the works of these authors, performance audit is viewed as a component of the good governance system and a mechanism for improving the quality of public resource management. G. Politt and H. Summa [12, pp. 321–327] emphasize that audit effectiveness depends on the level of independence of audit bodies and the efficiency of institutional interaction among participants in the budgetary process. E. Barrett [13, pp. 276–277] defines performance audit as a tool for creating added value in the field of public administration, while K. Goodsel [14, pp. 141–143], Slobodyanyk and Y. Kriger [16] highlight the challenges of measuring the performance of government agencies. An analysis of the existing literature indicates that the theoretical and methodological aspects of public financial control and performance auditing have been extensively studied. At the same time, a number of issues remain insufficiently studied: in particular, mechanisms for coordinating external and internal audits, the implementation of a risk-based approach in public financial control, as well as issues related to improving the quality of audit opinions and their impact on management decisions.

Identification of unresolved aspects of the problem. Despite extensive research on public financial control and performance auditing, several issues remain insufficiently explored. These include the integration of performance auditing into strategic budget management, the application of risk-based approaches, coordination between external and internal audits, and the use of digital technologies and artificial intelligence in public financial control. Existing studies mainly focus on regulatory and organizational aspects, while the effectiveness of budget programs, implementation of audit recommendations, and the influence of auditing on management decisions receive limited attention. These challenges are caused by difficulties in evaluating budget efficiency, limited analytical data, and the lack of unified methodological approaches. Therefore, this article focuses on the problems of the budget audit system in Ukraine, identifies key areas for improvement, and substantiates the need to expand performance audit practices and implement modern risk-based and digital approaches in public financial control.

.**Formulation of Research Objectives.** The purpose of this article is to examine the theoretical and practical foundations of audit and control in the context of ensuring the effective use of budget funds, as well as to identify areas for improving the system of state financial control in Ukraine amid public finance reforms and increasing demands for transparency and accountability in the budget process. To

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achieve this goal, the following tasks have been identified: to clarify the economic meaning of the concepts of "audit" and "control" in the budgetary sphere; to systematize the main types of state audit and their functional characteristics; analyze the institutional structure and regulatory framework of state financial control in Ukraine; identify key problems in the functioning of the budget audit system; summarize international experience in organizing performance audits and provide practical recommendations for implementing risk-based and digital approaches into the state financial control system.

Presentation of the main research material. Public finance auditing is an independent and objective examination of financial transactions and financial statements to assess their compliance with established requirements and improve the efficiency of budget management. Unlike in the private sector, public sector auditing focuses not only on the reliability of financial reporting but also on assessing the economy, efficiency, and effectiveness of public resource use.

According to ISSAI standards, there are three main types of public finance audits: financial audit, compliance audit, and performance audit. A financial audit aims to confirm the reliability of financial statements; a compliance audit aims to verify compliance with legislation; and a performance audit aims to assess the effectiveness of budget programs based on the "three Es": economy, efficiency, and effectiveness.

Economy involves minimizing costs while achieving planned results. Efficiency characterizes the relationship between resources used and results obtained. Effectiveness reflects the degree to which set goals are achieved and expected results are obtained. Together, these characteristics allow for a comprehensive assessment of the quality of budget fund management.

The performance audit methodology involves establishing a clear system of criteria and evaluation indicators, developing an appropriate audit mandate, collecting and analyzing evidence, and formulating audit conclusions and recommendations. A distinctive feature of this type of audit is its forward-looking nature: its results are intended to serve as a basis for management decisions regarding the adjustment of budget programs and the improvement of public administration (Table 1).

Table 1

Comparative Analysis of Types of Budget Audits

Criterion	Financial Audit	Compliance Audit	Performance Audit
Subject	Financial statements and transactions	Compliance with laws and regulations	Effectiveness of budget programs
Key criteria	Reliability, completeness, accuracy	Compliance, legality	Economy, efficiency, effectiveness
Time orientation	Retrospective	Retrospective	Prospective (with retrospective)
Key questions	“Is it correctly reported?”	“Are the requirements met?”	“Have the results been achieved?”
Final product	Audit opinion	Compliance report	Report with recommendations

Source: compiled by the author based on ISSAI standards [19]

The Ukrainian public administration system comprises an extensive network of institutions authorized to exercise external and internal oversight over the formation, allocation, and use of budget funds. The key entities of public financial control are the Accounting Chamber of Ukraine and the State Audit Service of Ukraine (SASU), whose activities aim to ensure the legality, efficiency, effectiveness, and transparency of public finance use. The leading role among external state financial control bodies is held by the Accounting Chamber of Ukraine - the supreme state audit body, which operates in accordance with the Constitution of Ukraine and the Law of Ukraine “On the Accounting Chamber.” Within the scope of its powers, the SASU conducts: state financial audits; inspections and audits; monitoring and verification of public procurement; and oversight of the activities of business entities that use budget funds or state property (Table 2).

Table 2

Key Performance Indicators of the Accounting Chamber of Ukraine, 2022–2024

Indicator	2022	2023	2024
Amount of funds covered by the audit	-	771.1 billion UAH	3,686.4 billion UAH
Number of entities audited	-	399	304
Number of approved reports/conclusions	-	59	54
Violations and deficiencies identified	771.1 billion UAH	60,8 billion UAH	217,5 billion UAH
Percentage of audits conducted in accordance with ISSAI standards	-		90%
Areas of highest risk	War-time budget expenditures	Public finance and government programs	Security, defense, and the economy

Source: Compiled by the author based on [17].

Analytical data indicate a significant increase in the scope of state financial control in 2024. In particular, the volume of public funds subject to audit by the Accounting Chamber increased nearly 4.8-fold compared to 2023. At the same time, there has been a significant increase in the number of identified violations and shortcomings, which indicates both an improvement in the effectiveness of control measures and the presence of systemic problems in the management of budgetary resources.

The internal audit system is an important component of state financial control and is aimed at ensuring the lawful, efficient, and effective use of budget funds, improving public finance management, and preventing financial violations. In accordance with the Budget Code of Ukraine, internal audit units operate within ministries, executive bodies, and budgetary institutions, providing independent recommendations on improving internal control and risk management. The current

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development of internal audit is characterized by a shift toward a risk-based approach, which involves assessing risks, the effectiveness of management processes, and budget programs. At the same time, the effectiveness of the budget control system depends to a large extent on proper coordination between internal and external audits, which helps avoid duplication of control functions and improves the overall effectiveness of financial control (Table 3).

Table 3

Analytical Indicators of the Development of Internal Audit in Ukraine's Public Sector, 2022–2024

Indicator	**2022**	**2023**	**2024**
Number of internal audit units in the public sector	over 1100	over 1150	over 1200
Number of internal audits conducted	approximately 4300	approximately 4900	over 5400
Percentage of risk-based audits	41%	52%	64%
Number of recommendations provided	over 12000	over 14000	over 16000
Level of implementation of audit recommendations	63%	69%	74%
Financial violations and deficiencies identified	2.8 billion UAH	3,4 billion UAH	4,1 billion UAH
Key Audit Areas	Legality of Expenditures	Resource Management	Risk Management and Efficiency
Level of digitalization in internal auditing	low	moderate	active implementation of electronic auditing

Source: Compiled by the author based on [18].

The data presented indicate a gradual strengthening of the role of internal audit in the public financial management system. In recent years, there has been an increase in the number of audits, greater adoption of risk-based approaches, and improved implementation of audit recommendations. At the same time, challenges persist regarding staffing, insufficient automation of audit processes, and the need for further coordination between internal and external financial control bodies. An

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analysis of the functioning of the audit and control system for budget funds in Ukraine reveals a number of systemic issues that undermine its effectiveness. Among these, the following stand out: Figure 1. Systemic Issues in the Audit and Control of Budget Funds in Ukraine

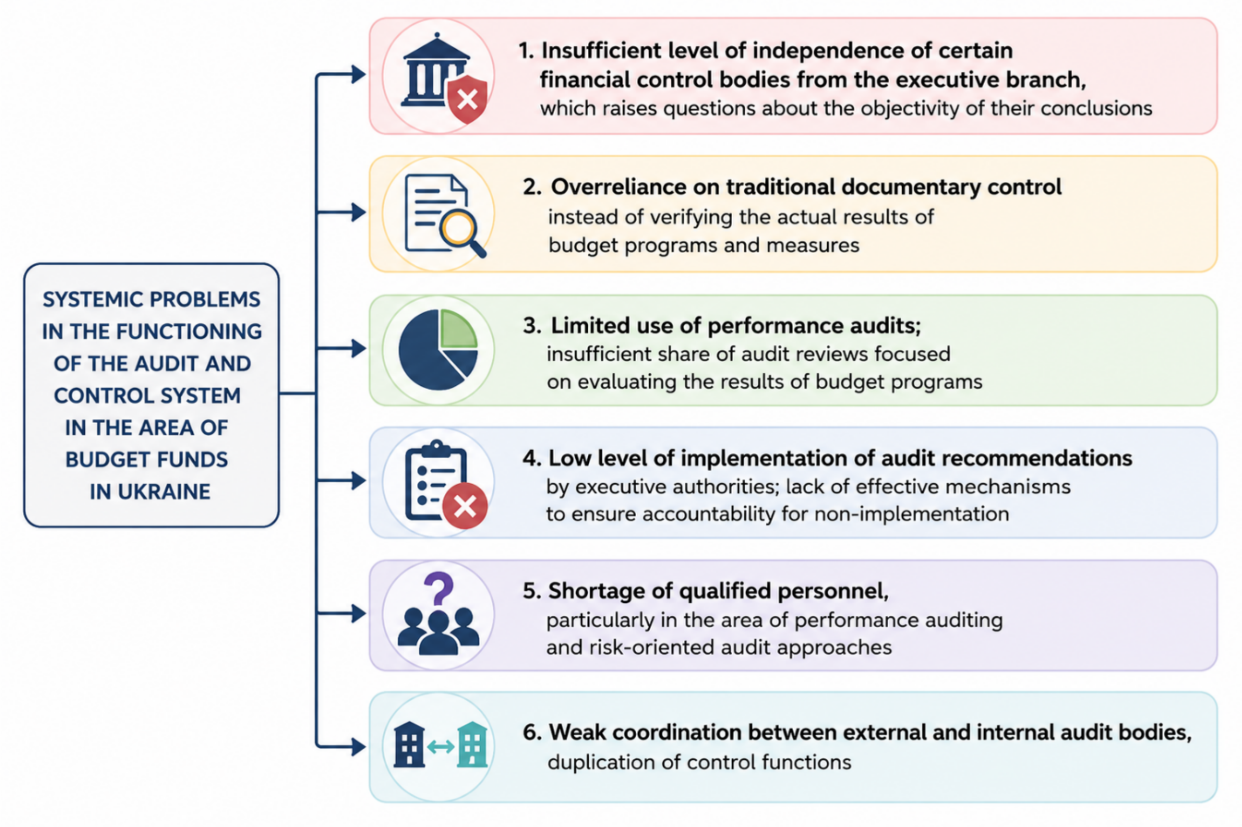

Figure 1. Systemic Issues in the Audit and Control of Budget Funds in Ukraine

Source: compiled based on data from [2;3;9]

These problems are complex in nature and require systemic solutions aimed at a qualitative transformation of the entire architecture of state financial control in Ukraine.

An analysis of international experience in organizing budget audits reveals significant variability in institutional models, driven by the specific features of legal systems, traditions of public administration, and the level of civil society development in different countries. Despite this variation, two main models of the supreme audit institution are distinguished: the audit board (e.g., the Cour des

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comptes in France and Belgium) and the independent audit office (e.g., the National Audit Offices in the United Kingdom, Sweden, and Poland).

The UK's experience is illustrative in terms of the development of performance auditing: the National Audit Office (NAO) is one of the world leaders in this field. Each year, the NAO publishes over 60 performance audit reports covering a wide range of government programs and services. Notably, the NAO's recommendations generate annual financial savings that are 8 to 10 times greater than the office's own operating costs.

The experience of Poland - a country that has successfully integrated into the EU and transformed its public finance system - is particularly noteworthy. Poland's Supreme Audit Office (NIK) actively employs performance audits, makes extensive use of digital data analysis tools, and maintains close cooperation with parliament and civil society. Poland's experience is particularly relevant to Ukraine given the similarity of their starting conditions and their aspirations for European integration.

The experience of the Nordic countries, particularly Sweden and Norway, demonstrates the potential for effective cooperation between external and internal audit bodies, as well as between audit institutions and parliamentary oversight bodies. The audit culture in these countries is based on the principles of openness, accountability, and results-orientation - values whose implementation is a pressing task for Ukraine. Comparative indicators of public audit development are presented in Table 4.

Table 4

Comparative indicators of the development of public audit

Indicator	United Kingdom	Poland	Sweden	Ukraine
The share of performance audits in the total number of audits	over 70%	about 55%	over 65%	about 25–30%
Level of audit digitization	High	High	High	Moderate

Level of implementation of audit recommendations	over 80%	about 75%	over 85%	about 60–65%
Institutional independence of the audit body	high level	high level	high level	needs to be strengthened
The use of a risk-based approach	systemic	systemic	systemic	partial implementation

Source: Compiled by the author based on [12;14;15].

Implementing best practices from international experience in Ukraine requires a systematic approach: adapting legislation to EU standards, building the institutional capacity of audit bodies, fostering a culture of accountability for the use of public funds, and ensuring the genuine independence of audit institutions from the entities they audit.

Based on an analysis of existing problems and international experience, the following priority areas for improving the audit and control system in the sphere of budget funds can be identified:

First, strengthening the institutional independence of financial control bodies. This entails enshrining guarantees of the independence of the Accounting Chamber and the State Audit Service in law, ensuring their adequate funding, and increasing the transparency of procedures for appointing and dismissing senior management.

Second, expanding the practice of performance audits. It is necessary to increase the share of performance audits in the overall structure of control measures, develop sector-specific methodologies for conducting them, and introduce a system for evaluating budget programs based on the "three Es" criteria at all stages of the budget process.

Third, the implementation of a risk-based approach to planning control measures. This will allow for the concentration of audit resources on the areas of budget expenditure with the highest risk, thereby increasing the effectiveness and relevance of control.

Fourth, the improvement of mechanisms for monitoring the implementation of audit recommendations. It is necessary to introduce mandatory reporting by budget administrators on the measures taken in response to audit findings and to establish accountability for the systematic disregard of audit recommendations.

Fifth, the development of digital audit tools. The implementation of big data analytics, automated financial transaction monitoring systems, and artificial intelligence will significantly expand the scope of audits, reduce their cost, and improve the quality of audit evidence (Table 5).

Table 5

Areas for Improving the Audit and Control System for Budget Funds in Ukraine

Area	Specific measures	Expected outcome
Institutional independence	Legislative safeguards, transparency in personnel decisions	Greater objectivity in findings
Performance Audit	Industry-specific methodologies, increasing portfolio share	Results-oriented approach
Risk-based approach	Implementation of risk maps and risk matrices; prioritization of inspections	Effective allocation of resources
Monitoring of recommendations	Mandatory reporting, accountability for non-compliance	Improving the implementation of recommendations
Digitalization of Auditing Big Data,	AI tools, automated monitoring	Expanded coverage, reduced costs

Source: prepared by the author

Thus, improving the effectiveness of the system for auditing and controlling budget funds in Ukraine requires a comprehensive combination of institutional independence for oversight bodies, the development of performance auditing, the implementation of a risk-based approach, enhanced monitoring of the implementation of recommendations, and the active digitization of audit processes in accordance with international standards and best European practices.

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Conclusions. The conducted study provides grounds to assert that audit and control are key elements of the public finance management system and important tools for ensuring the effective use of budget funds. Performance auditing, based on the principles of economy, efficiency, and effectiveness (the "three E"), is of particular importance in the current context, and its development is one of the priority areas for modernizing state financial control in Ukraine. It has been established that the current system of state financial control is characterized by systemic problems, including: insufficient institutional independence of certain control bodies, a predominance of a formalistic approach to audits, limited use of performance audits, low compliance with audit recommendations, and insufficient coordination between external and internal audit entities.

It has been argued that improving the effectiveness of budgetary control requires a comprehensive overhaul of the system, in particular through the development of a risk-based approach, the digitization of audit processes, enhanced monitoring of the implementation of recommendations, and the strengthening of the institutional independence of public financial control bodies.

The experience of the United Kingdom, Poland, and the Nordic countries confirms that the effectiveness of budget audits depends to a large extent on the development of performance auditing, the use of modern digital data analysis tools, and the fostering of a culture of transparency and public accountability in the management of public finances.

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