

**EXPERIENCE AND THEORETICAL BASES OF INTERNAL  
CONTROL SERVICE ACTIVITIES IN THE PUBLIC SECTOR**

**Annotation:** In this article highlights of experience and theoretical bases of internal control service activities in the public sector.

**Key words:** control service, economy, state.

"The ultimate goal of the strategy of Public Finance Management reforms – on the system of public finance management of the Republic of Uzbekistan improvement of control is". In reality, a new rule and a new system with the implementation of public finance management processes will come into force or will be developed. They are the main components of internal control makes up part.

Inspection of financial economic activity-high cost of control activities and it is considered the most labor-intensive instrument, literally, of organizations identify the shortcomings and irregularities in financial economic activities allows you to. But a new low cost control in the world experience the methods, forms and methods of its activity are emerging.

The need for the use of new forms of control methods, the correctness of the expenditure of budgetary funds of the supervisory bodies and the purpose compliance, effective use of costs in the main activities of the organization it is considered from the point of view. To solve these tasks, each established internal control and internal audit in an organization or organization mechanism should work.

The concept of internal control is not new, it appeared at the beginning of the XVIII century was and was fully formed at the beginning of the XX century, and in it the following mandatory elements defined by the division: the division of powers, employees rotation, use of accounts and analysis. In the late XX century

internal control has become a means of risk control and its function management will be directly related to risk. In this internal control internal audit will be very connected with. In current practice, the following are the internal control and internal audit the concepts are used:

"Internal control is a process, the company's Board of Directors, management and carried out by other employees, the following duties and oriented to achieve goals:

- efficiency and effectiveness of the company's operations;
- financial reliability of reports.

Compliance with relevant legislation, subcommittee of law and regulations be done. "Internal audit is an independent and objective confirmation of activities and consultation, direction of increasing shareholder value and organization it is understood as the improvement of economic activity. Internal audit of the organization systematic and sequential approach to evaluation so that it can achieve the set goal and increase the effectiveness of risk management processes, internal control and helps corporate management.

Internal control-the management and other employees of the budget organization the process carried out by and the performance of the state function the result of operations and the provision of Public Service, reliable provision of reports and legislation and other normative legal acts and it consists in compliance with the regulations.

Internal audit is an activity in which the internal control is carried out effectively the activities of the budget organization and the reports drawn up, aimed at increasing to provide recommendations on increasing efficiency and efficiency focused.

It should be noted that internal control is an organizational unit not considered, but to a greater or lesser extent participating in it all depends on the activity of the staff. The issue of Internal Control and audit depending on the treasury system if it turns out, until now, a certain work in this direction carried out.

Until now, the single legislative base and the corresponding law are under acts, regulating processes and performing state financial control carrying prints. Internal control is different from the control performed by an external inspection body. It is an integrated system of control not adapted to the organization. As a result, internal control is often Management control is understood as.

Internal control is the state only without being subject to financial management it is the operational aspect of management activities. Successfully implemented the concept of using, applying, owning a modern control system on the desire of the leadership increasing is the main precondition.

Internal control in all institutions in the hierarchy of management the process is also increased. The central element of internal control of the organization the fact that all employees are responsible for their decisions and actions is considered.

The main differences between internal control and internal audit Internal control is basically a different aspect from internal audit because it is it is carried out at all levels of leadership. Different from this the internal audit is carried out by independent auditors, they are only accounts for the head of the organization and proper internal control system it also checks if it is configured.

Internal control system initial for effective internal audit function terms and conditions are considered. The internal control system will never reduce the importance of inspection.

Usually the function of inspection illegal appropriation of public funds, effective means of protection against abuse, deficit, fraud it does. But any internal audit by management with internal control compensation(intersection)cannot be made. The experience of developed countries shows that the execution of the budget the use of Treasury in the process is one of the alternative methods.

Economics them in the use of budgetary funds on the basis of the Treasury, in cases of violation of control, embezzlement of taxpayers' money will prevent.

Regulation on internal audit in the public sector of the Republic of Uzbekistan World bank "institutional internal and external audit of the Republic of Uzbekistan within the framework of the project" development and improvement", this project

is advisor by P.Mordac, according to him in the public sector based on the requirements of international audit standards and applicable budget legislation within the framework of supervision and inspection of the main department and other Ministry of Finance specialists of departments and Treasury of the Ministry of Finance Ministry of Finance of the Republic of Uzbekistan together with specialists

Treasury internal audit service related to the concession a package of documents has been developed. Including internal audit in this document the concept is defined “public finance in the Republic of Uzbekistan the state of finance as a new instrument of management in its strategy, internal audit primarily for the purpose of application in the Treasury included.” So, in it, the establishment of internal audit in the public sector the basis is given and it functions as an independent internal division, the Treasury is responsible before the leadership.

The relevant internal audit function based on 5 components of internal control can bring description:

Control environment the concept of “internal control environment” is very simple and clear. It is organized includes all the general features of etching, lightweight control system includes the ability to bring to action. In reality, it is relevant no internal control and audit system without the “established” environment it cannot be applied to life. Its main feature is the effective reform of Public Finance Management the introduction is. The corresponding suffixes are added to it

1) organizational when we say a reliable organization of the structure, responsibility and leadership

2) good management practices, including human contingent on resource policy and state service status, transparency of reports, includes accuracy and justification.

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