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## PROBLEMS AND PERSPECTIVES OF THE DEVELOPMENT OF INTERNAL AUDIT OF INTRAGROUP OPERATIONS IN THE CORPORATE GROUP

An analysis of scientific research showed that, despite a significant number of scientific papers on issues of internal audit, it should be noted that the most of the authors consider internal audit only from the viewpoint of wide theoretical understanding, often identifying tasks of internal audit and those of external audit or internal control and paying little attention to the problem of integration of a system of internal audit in a corporate group. Thus, the research of internal audit should be continued from the viewpoint of formation and operation of the system of internal audit in the corporate group.

Creation of an integrated model of internal audit envisages using elements of organization design, which is a process of creating a new structure (internal audit service in the corporate group) and relations inside it. Integration provides an interaction of internal audit services in each business unit and internal audit service of the parent company that work on a single methodology, based on the general objectives, tasks, and principles of the group's functioning.

And it is the internal audit service that provides the group management with necessary information for making decisions on the interaction of the group's participants. In other words, the purpose and tasks of internal audit of intragroup operations lie not only in providing control of accounting process or confirmation of the reliability of financial statements.

A mission of internal audit of intragroup operations – provision of necessary information about the state and perspectives of conducting intragroup operations to the Court of Directors and executive management for the help in providing achievement of the company goals.

According to the mentioned in the article general mission and list of objectives, during the internal audit of intragroup transactions, the following shall be verified:

- completeness and timeliness of settlements with participants of the corporate group;
- availability, correctness, and compliance with the terms of contracts and other documents defining the rights and obligations of the parties for the supply of goods, works (provision of services), etc.;
- observance of the current legislation, legality, expediency, and reasonableness of administrative decisions of the relevant officials in carrying out set-

tlement operations with the enterprises belonging to the group.

Thus, when performing separate tasks of internal audit of intragroup operations, not only the mission of internal audit but also the general purpose of management in a group of enterprises is achieved. Of course, the set of tasks of the internal audit service on intragroup operations can vary depending on the needs of owners for making decisions regarding the further activities of enterprises – members of the group.

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