

DOI: 10.25140/2411-5215-2021-3(27)218-228

UDC 657.6

JEL Classification: M40, M49

Kateryna Hnedina

PhD in Economics, Assistant Professor,
Assistant Professor of the Department of Accounting, Taxation and Audit
Chernihiv Polytechnic National University (Chernihiv, Ukraine)
E-mail: gkv2015oa@gmail.com. ORCID: <https://orcid.org/0000-0001-9471-0932>
ResearcherID: [AAF-2985-2019](https://orcid.org/0000-0001-9471-0932)

Anastasia Shelest

Master's Degree Student
Chernihiv Polytechnic National University (Chernihiv, Ukraine)
E-mail: shelestanastasiia60@gmail.com

SYSTEM OF INTERNAL QUALITY CONTROL OF AUDIT SERVICES: FEATURES OF FORMATION AND DIRECTIONS OF IMPROVEMENT IN AUDIT FIRMS

The article focuses on the research of the peculiarities of formation of the internal quality control system of audit services. The approaches to the interpretation of the term "quality of audit services" are reviewed. The legal framework that regulates the quality control of audit services is systematized. The requirements of international standards are described and the key stages of formation of the system of internal quality control of audit services are outlined. The necessity of defining the internal policies and procedures, formation of internal standards for ensuring the quality of audit services is substantiated. The directions of improvement of the system of internal quality control in the audit firms of Ukraine are determined.

Keywords: audit; quality of audit services; quality control; internal quality control system; audit firm.

Fig.: 2. Table: 3. References: 24.

Target setting. The issue of quality assurance plays a key role in building trust in the performance of audit firms and maintaining their reputation in the audit market. The quality of audit services depends on an effectively built system of internal control at the level of audit firms, as well as the performance of audit tasks by all employees of the audit firm within the approved quality policy of the audit firm. The research of the features of the internal quality control system of audit services will identify “bottlenecks” and allow to define areas for improvement of such systems.

Actual scientific research and issues analysis. The investigation of the quality control policy in the audit sphere is the core issue in the scientific works of such national scientists as: B. Burkynskyi, L. Rybalko-Rak, I. Markina, Yu. Makohon, V. Momot, O. Cherneha, O. Horlenko, O. Koshonko, I. Mazur, T. Sokolska, as well as foreign scientists: E. Deminh, D. Dzhuran, K. Isikavy, M. Koul, T. Konti, F. Krosbi, A. Feyhenbaum, Yu. Adler, V. Versan, O. Hlychev, O. Hludkin, S. Pankova, V. Lapidus. Improvements in the quality management mechanism of audit services and quality control were carried out in the research works of such scientists, as: O. Redko, N. Proskurina, I. Pylypenko, F. Butynets, N. Dorosh, O. Lubenchenko, M. Azarskaya, A. Hlushchenko, D. Yeremenko and many others.

Uninvestigated parts of general matters defining. Despite the essential scientific achievements in the field of quality management of audit services, internal quality control systems of Ukrainian audit firms need to be improved. It cases the relevance and timeliness of this research.

The purpose of the article is to research the peculiarities of the formation of the system of internal quality control of audit services and identify directions for improvement of this system.

The **tasks** of the research, that were set and solved, are:

- to review the approaches to the definition of the category “quality of audit services”;
- to systematize the normative documents that regulate the issues of audit quality control;

ФІНАНСОВІ РЕСУРСИ: ПРОБЛЕМИ ФОРМУВАННЯ ТА ВИКОРИСТАННЯ

- to analyze the conceptual approaches to the formation of a system of internal quality control of audit services;

- to define the directions of improvement of the quality control system at Ukrainian audit firms.

The statement of basic materials. According to the International Standard on Quality Control 1 “Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements” (ISQC 1) [1; 2] the purpose of quality assurance of audit services is “to establish and maintain a quality control system that would provide it with sufficient confidence that: the firm and its personnel operate in accordance with professional standards, legal and regulatory requirements; and the reports provided by the firm or the engagement partners are appropriate” [1; 2].

Approaches to the interpretation of the term “quality of audit services” by national scientists are presented in table 1.

Table 1

Approaches to the interpretation of the term “quality of audit services”

| № | Authors | Interpretation of the term* / Source |
|----|--|--|
| 1. | O. Redko | “The quality of audit services is the systematic observance of real professional independence, the requirements of current legislation and requirements of auditing standards, compliance with the code of professional ethics” [3] |
| 2. | F. Butynets, N. Malyuha, N. Petrenko | “Quality in audit practice should be understood as the maximum satisfaction of information needs of users by the results of work performed by the auditor, services and related audits in accordance with the interests of the owner, society and specific customer within the requirements of current legislation of Ukraine, audit standards and Code of Professional Ethics of Auditors” [4] |
| 3. | O. Sukha and O. Marchuk | “The quality of services guarantees public confidence in the work of auditors, who, in turn, must demonstrate to the supervisory authorities the adequacy of their duties” [5] |
| 4. | D. Yeremenko | “Qualitative audit is an audit that is fully compliant with the requirements of auditing standards, because only through quality can ensure” accounting and other rules (internal regulations) of business entities in accordance with the requirements of users to the actual level of their reliability” [6] |
| 5. | N.M. Proskurina, V.P. Kovalenko | “The main criterion for the quality of audits is compliance with auditing standards, but the presence of one criterion does not allow a full assessment of its quality. The quality of the audit must be considered in terms of, firstly, whether the audit services provided are "audited" and, secondly, whether the customer's needs to establish the objectivity of the financial information are met” [7] |
| 6. | V.V. Ryadska | “Fundamental quality of audit - independence is manifested through the fact that audit services can reduce the information risks of users of financial statements by providing the latter with a certain level of confidence (sufficient or limited)” [8] |

* it is translated by the authors.

Source: it is systematized by the authors based on [3-8].

Analyzing the interpretations of the term, we can conclude that the quality of audit services is a system of measures and procedures, which ensure that the needs of the audit client are met by the auditor's compliance with applicable law, auditing standards and professional ethics. The quality of the conducted audit procedures builds trust in the auditor and the audit firm.

According to ISA 220 “Quality Control for an Audit of Financial Statements” [9], the quality of audit services is formed from ethical, organizational, and methodological components. Audit firms should implement quality control policies and procedures to ensure that users are confident in their professional standards for the provision of audit services. The nature, scope of policies and procedures for quality control of the firm depend on factors such as the size and peculiarities of its practice, geographical branching, organizational structure, and considerations of the cost of services [10]. ISA 220 [9] recommends that audit entities apply those control procedures that are appropriate for each particular entity that is the

customer of the audit services. The very concept of “quality control” is a system of control of external and internal management in order to prevent auditors and audit firms from violating current legislation and audit ethics [11; 12]. ISQC1 defines the firm’s responsibility for its quality control system for financial audits and reviews. The quality control system consists of policies designed to achieve the following objectives of establishing and maintaining a quality control system that provides it with sufficient confidence that: 1) the firm itself and its staff act in accordance with professional standards, legal and regulatory requirements; 2) the reports provided by the firm or task partners are appropriate to the circumstances [2].

Quality control of audit services includes two components: control of the organization of the audit company and control of the order. The first component assumes the presence of a certain structure that meets the established requirements. The quality control policy in the audit firm provides for certain areas of organization of the process of providing services and quality control [13]. Therefore, let's generalize the regulation of quality control system of audit services in Ukraine (Table 2). First of all, the internal quality control system of audit services is regulated in accordance with International Standards on Auditing [14].

Table 2

Legal requirements for quality control of audit services in Ukraine

| Standards and legal documents | Basic regulations for quality assurance |
|--|---|
| <i>International Standard on Quality Control (ISQC) 1, “Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements”</i> | The Standard defines the firm's responsibility for its quality control system for audits and reviews of financial statements, as well as other assurance and related services [2] |
| <i>International Standard on Auditing (ISA) 220, “Quality Control for an Audit of Financial Statements”</i> | The Standard describes the overall responsibility of the independent auditor when auditing the financial statements. Describes the common objectives of the independent auditor, as well as the nature and scope of the audit, contains requirements that establish the general responsibilities of the independent auditor in relation to all audits, including the obligation to follow the ISA [9] |
| <i>Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)</i> | The Code establishes five fundamental principles to be complied with by all professional accountants, the high-quality ethics standards are defined [15] |
| <i>Law of Ukraine "On Audit of Financial Statements and Audit Activities"</i> | The Law defines the legal basis for the audit of financial statements in Ukraine and regulates the relations arising from its implementation [16] |
| <i>Regulations on national practice of quality control of audit services 1 "Organization of audit quality control systems by audit firms and auditors"</i> | The Regulations establish requirements for the organization of quality control systems for audit services and provide recommendations for effective implementation of such quality control systems in audit practice [17] |
| <i>Conceptual basis of audit control in Ukraine</i> | The document defines the key area of audit control in Ukraine and measures to ensure the quality of audit services [18] |

Sources: [2; 9; 15-18].

The purpose of ISA 220 is to establish standards for quality control procedures at the level of tasks that provide reasonable assurance, the auditor's responsibility for quality control procedures for auditing financial statements [9]. The purpose of ISQC 1 is to set standards and provide guidance on a firm's responsibility for its quality control system for audits and reviews of financial statements, as well as other assurance engagements and related services [2]. That is, the fundamental difference between ISA 220 and ISQC 1 is that the former governs the responsibilities of staff and determines the application of quality control procedures for assurance engagements, and the latter regulates the responsibilities of the audit

firm and determines the application of not only audit quality control procedures, but also, the provision of related services. In both standards, the object of management is internal quality control, which should provide a division of functions, responsibilities, and areas of activity of audit staff, which would achieve the highest quality in the provision of services [1; 14].

It is to be noted, that quality control of audit services is implemented at two levels: external and internal. In accordance with the Law of Ukraine “On Audit of Financial Statements and Audit Activities”, external quality control of audit services is carried out by auditing the quality of audit services of audit entities regarding their compliance with international auditing standards, the principle of independence, efficiency of internal audit quality control system, requirements of this Law [16]. Internal quality control involves the formation of a quality assurance system at the level of the audit firm, responsible for its organization.

According to Regulations on national practice of quality control of audit services 1 “Organization of audit quality control systems by audit firms and auditors” [17], when appointing persons who will conduct a review of quality control of the task, the audit firm should consider [17]: their professional qualifications required to perform such an examination, including the necessary experience and authority; to what level such a person can be involved in consultations on the task without violating its objectivity.

In order to ensure the relevant quality level of audit services, the audit firms also form internal standards. These include the policies and procedures for ensuring the independence and internal quality control of services provided by the audit firm. This document defines a quality control system that ensures that the firm and its personnel act in accordance with professional standards, regulatory and legal requirements, and that the reports provided by the firm or partner on assignment to existing customers are appropriate [19].

An internal standard of an audit firm is a document that specifies the algorithm for conducting an audit and registration of audit results. Such standards should be established to ensure the effectiveness of the firm's provision of audit services. “Internal standards are a set of internal instructions of considerable volume, which are constantly adjusted in order to improve and change the environment of their application” [20]. The formation of internal standards should take into account such features as [20]: 1) standards may not contradict international auditing standards and legislative and regulatory documents of Ukraine; 2) the requirements of internal standards may not be lower than the requirements of international auditing standards and legislative and regulatory documents of Ukraine. Internal standards should complement, specify, and clarify the provisions of International Standards on Auditing. Internal audit standards are the part of the organizational and administrative documentation and internal control system of the audit firm [21].

One of the most important principles of auditing is the principle of independence [15], strict adherence to which speaks of the professionalism of the auditor and his high competitiveness in the market of audit services. Therefore, the firm should obtain written confirmation from all members of the audit team of compliance with the principle of independence from potential clients, namely “Assessment of independence of the firm from potential clients”, which contains a list of threats to independence, the possibility of their presence and precautions to eliminate threats independence from potential customers to perform the task of providing confidence. To ensure the independence of the auditor, we propose to form and implement a “Questionnaire for compliance with policies and procedures regarding the independence of audit staff” (Figure 1). Such a questionnaire will allow to verify the auditor's compliance with the staff's independence policies and procedures.

QUESTIONNAIRE

Adherence to fundamental ethical principles, policies, and procedures regarding the independence of audit firm employees

1. Name and surname.
2. Position
3. Do you have a direct family relationship with members of the governing bodies of business entities - clients of the firm? (If so, specify which ones) have /don't have
4. Do you have personal property interests of the company's business entities? (If so, specify which ones) have /don't have
5. Are you a member of the governing bodies, founder, or owner of business entities - clients of the firm? (If so, specify which ones) yes/no
6. Do you work part-time for business entities - clients of the firm? (If so, specify which ones) yes/no
7. Do you have other grounds (specify which) that do not allow you to perform audit tasks in accordance with the ethical requirements of the Code of Ethics for Professional Accountants? have / don't have

I _____ certify that during the audit task I will follow the ethical principles regulated by the Code of Ethics for Professional Accountants [15]

Date _____

Signature _____

Fig. 1. Questionnaire on the analysis of ensuring compliance with ethical principles and the principle of independence of the staff of the audit firm
Source: it is formed by the authors.

One of the main criteria for audit quality is the auditor's compliance with regulatory requirements. In European countries a quality audit is recognized that meets the standards and principles of auditing. It should be noted, that “audit quality criteria should be determined depending on the terms of the contract for audit in accordance with the requirements of the audit client” [22].

The results of research of the requirements for the quality of audit services allows to identify areas for improving quality management in Ukrainian audit firms. Directions for improving the system of internal quality control in audit firms are summarized in Table 3.

Table 3

Directions for improving the system of internal quality control in Ukrainian audit firms

| <i>Directions</i> | <i>Complex of actions</i> | <i>Results</i> |
|--|--|--|
| 1 | 2 | 3 |
| <i>Improving the internal control in general</i> | Rational distribution of responsibilities to the members of the task group and time to complete the task | Rational use of time and improving the quality of certain audit procedures |
| | Customer order planning | Quality improvement of task performance |
| | Consideration of complaints and suggestions from their customers | Error diagnostics and identifying areas for service quality growth |
| | Professional training of persons responsible for internal control and periodic redistribution of responsibilities between them | High level of professionalism of the staff, avoidance of abuse and improving the efficiency of the internal control system |
| | Regulation of functioning of internal control system on the basis of special schemes of sequence of operations | Division of responsibilities, definition of methods, control procedures and rules that determine the order of the internal control |
| | Diagnosis and forecasting of threats of ethical principles | Timely elimination or reduction of the risk of threats, ensuring the provision of audit services in compliance with fundamental ethical principles |

The end of table 3

| 1 | 2 | 3 |
|---|--|--|
| <i>Formation and improvement of internal policies and regulations</i> | Formation and use of a “Questionnaire for compliance with policies and procedures regarding employee independence” (Figure 1) | Ensuring the absence of threats to ethical principles in the performance of the audit engagement and assurance of the independence of auditors |
| | Formation and implementation of “Auditor's (Assistant Auditor's) Memorandum on Fundamental Ethical Principles” (Figure 2) | Formation of the culture of quality in the audit firm, ensuring the independence of auditors |
| | Formation of a general working document on the acceptance and continuation of the relationship with the client | Defining the clear regulation of the relationship with the client, avoiding misunderstandings in further audit cooperation |
| <i>Improving personnel management</i> | Leasing of personnel or provision of personnel for temporary lease | Cost savings; concentration of personnel service efforts; obtaining special knowledge |
| | Definition of a clear procedure for hiring staff, testing knowledge, and assessing skills, adherence to this procedure when hiring in the firm | Hiring the highly qualified staff with excellent skills and knowledge, who are focused on the quality of services and protect the company's reputation in the audit market |
| | Implementation of sanctions aimed at those auditors who perform audit tasks in violation of quality requirements | Increasing the responsibility of individuals during the task, achieving the effectiveness of the audit procedures, ensuring the quality of audit services |

Source: it is formed by the authors.

Adherence to ethical principles should be a priority for the audit firm, so work with a particular client or its continuation should be analyzed for violations of ethical principles. In order to disseminate ethical principles among the employees of the audit firm, it is also advisable to form a “Memorandum to the auditor (assistant auditor) on fundamental ethical principles” (Figure 2). The implementation of this document in the audit firm will remind each member of the team of the obligation to adhere to the principles of ethics and independence during the audit tasks.

In order to ensure the quality of audit services it is necessary to form a culture of quality by conducting training seminars for employees of the audit firm, discussion of situations that pose a threat to the quality and which auditors encounter in practice. Great attention should be paid to the selection procedure of the staff, defining a system of criteria for assessing their knowledge and skills, as well as emphasizing the importance of self-control during the audit services [23].

It is to be noted, that the International Auditing and Assurance Standards Board has set the new requirements for quality management of audit services. The current standards (International Standard on Quality Control 1 and International Standard on Auditing 220) will be replaced by new standards from December 15, 2022 [24]. These new quality management standards include: 1) International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements; 2) International Standard on Quality Management 2, Engagement Quality Reviews; 3) International Standard on Auditing 220 (Revised), Quality Management for an Audit of Financial Statements; 4) Conforming Amendments to ISAs and Related Materials Arising from the Quality Management Projects [24]. It causes the necessity and relevance of the future investigations in the sphere of quality management of audit services.

The auditor (auditor's assistant), the staff of the audit firm must be honest and frank, objective, competent, adhere to the requirements of confidentiality, of the principles of independence and professional conduct, to improve their knowledge and skills, to provide audit services in compliance with ISA, legal regulations, internal standards, and policies of the firm, to perform audit tasks in compliance with the principles of professional skepticism.

A professional accountant must adhere to the following fundamental ethical principles [15]

| <i>Ethical principles</i> | <i>The essence of the principles</i> |
|---|--|
| <i>Integrity</i> | Be straightforward and honest in all professional and business relationships. |
| <i>Objectivity</i> | Do not compromise in professional or business judgments due to bias, conflict of interest or excessive influence from others. |
| <i>Professional Competence and Due Care</i> | Achieve and maintain professional knowledge and skills at the level necessary to ensure that the client or organization receives competent professional services based on knowledge of modern technical and professional standards, current legislation. Act diligently and in accordance with current technical and professional standards. |
| <i>Confidentiality</i> | Respect the confidentiality of information obtained as a result of professional and business relationships. |
| <i>Professional Behavior</i> | Comply with applicable laws and regulations and avoid any conduct that, as a professional accountant knows or should know, could discredit the profession. |

I _____ get acquainted with all guidelines and regulations of Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards).

Date _____

Signature _____

Fig. 2. Auditor's (Assistant Auditor's) Memorandum on Fundamental Ethical Principles

Source: it is formed by the authors based on [15].

Conclusions and recommendations. The research of the peculiarities of the organization of internal quality control of audit services allows to form the following conclusions:

1. The quality of audit services is a system of procedures to meet the needs of the customer of such services with appropriate compliance with the auditor of legal regulations. The quality control of audit services is performed in accordance with such international standards, as ISQC 1 and ISA 220. The ISQC 1 is designed to review the firm's responsibility for its quality control system for audits and review of financial statements, as well as other assurance engagements and related services. The ISA 220 defines the auditor's special responsibility for quality control procedures for auditing financial statements during the audit task. The Law of Ukraine "On Audit of Financial Statements and Audit Activities" describes the features of ensuring the quality control of audit services in Ukraine.

2. In addition to the audit firm's compliance with international standards and Ukrainian legislation, it is important to document the independence and internal control over the quality of services, as well as staff selection, to ensure the auditor's independence, resolve differences of opinion during the task, to monitor the compliance of quality control policies and procedures. The formation of such internal standards ensures the effectiveness of the firm's provision of audit services.

3. Adherence to ethical principles by the auditor in the performance of core duties is a priority. The auditor must be disinterested in forming opinion during audit services. In order to exclude the fact of interest, it is necessary to check the auditor and the audit client before

starting work to eliminate the threat to independence. It is important that such control procedures should be regular and should be conducted not only immediately before working with the client. Such regularity can not only identify violations, but also prevent them, identify, and eliminate the causes and find opportunities to improve the work of auditors, methods and procedures, increase the quality of audit services and ensure the confidence of external and internal users in audit opinion.

References

1. Mizhnarodni standarty kontroliu yakosti, audytu, ohliadu, inshoho nadannia vpevnenosti ta suputnikh posluh. Vydannia 2016–2017 rokiv. Chastyna 1 [Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements. 2016–2017 Edition. Vol. 1]. [https://mof.gov.ua/storage/files/%D0%9C%D0%A1%D0%90%202016-2017_%D1%87%D0%B0%D1%81%D1%82%D0%B8%D0%BD%D0%B0%201\(1\).pdf](https://mof.gov.ua/storage/files/%D0%9C%D0%A1%D0%90%202016-2017_%D1%87%D0%B0%D1%81%D1%82%D0%B8%D0%BD%D0%B0%201(1).pdf).
2. International Standard on Quality Control (ISQC) 1, “Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements”. <https://www.ifac.org/system/files/publications/files/IAASB-2020-Handbook-Volume-1.pdf>.
3. Redko, O. (2009). Yakist audytorskykh posluh: filosofiya ta mifolohiya [Quality of audit services: philosophy and mythology]. *Accounting and audit*, (1), 46-54.
4. Butynets, F.F. (Ed.), Malyuha, N.M., & Petrenko, N.I. (2004). Audyt: stan i tendentsii rozvytku v Ukraini [Audit: the state and trends in Ukraine]. ZhSTU.
5. Sukha, O.R., & Marchuk, O.V. (2007). Problemy i perspektyvy kontrolyu yakosti audytu v Ukraini [Problems and prospects of audit quality control in Ukraine]. *Bulletin of the National University of Water Management and Environmental Sciences. Collection of scientific works*, (3(39)), 290-297.
6. Yeremenko, D.V. (2010). Yakist audytorskykh posluh v Ukraini [Quality of audit services in Ukraine]. *Accounting and Finance of AIC: International scientific and production journal*, (2), 94-96.
7. Proskurina, N.M., & Kovalenko, V.P. (2010). Yakist audytorskykh posluh v Ukraini: realiyi ta perspektyvy [Quality of audit services in Ukraine: realities and prospects]. *Economic Journal XXI*, (9–10), 53–57.
8. Ryadska, V.V. (2012). Hnoseolohichniy analiz katehorii yakosti audytorskykh posluh [Epistemological analysis of the category of quality of audit services]. *Formation of market economy*, (28), 422-432.
9. International Standard on Auditing (ISA) 220, “Quality Control for an Audit of Financial Statements”. <https://www.ifac.org/system/files/publications/files/IAASB-2020-Handbook-Volume-1.pdf>.
10. Honcharuk, S.M., & Shot A.P. (2011). Kontrol yakosti audytorskykh posluh [Quality control of audit services]. *Scientific Bulletin of NLTU of Ukraine*, 21.9, 156-160.
11. Butynets, F.F. (2006). *Audyt: pidruchnyk dlya studentiv spetsialnosti “Oblik ta audyt” vyshchykh navchal'nykh zakladiv [Audit: a textbook for students majoring in “Accounting and Auditing” in higher education]*. 3rd ed. Ruta.
12. Kozak, V.Ye., & Ponomarov, A.A. (2010). Kontrol yakosti audytorskykh posluh [Quality control of audit services]. *Bulletin of Khmelnytsky National University*, 3(5), 220-223.
13. Hutsalenko, L., & Pryshlyak, N. (2010). Kontrol yakosti audytu u vitchyznyanykh ta zarubizhnykh praktykakh [Audit quality control in domestic and foreign practices]. *Economic analysis*, (6). https://econa.at.ua/Vypusk_6/gutsalenko-pryshlyak.pdf.
14. Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements (2020). Vol. 1. April 2021 by IFAC. <https://www.ifac.org/system/files/publications/files/IAASB-2020-Handbook-Volume-1.pdf>.
15. Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards). 2021 Edition. September 2021 by IFAC. https://www.ifac.org/system/files/publications/files/IESBA-English-2021-IESBA-Handbook_Web.pdf.
16. Pro audyt finansovoi zvitnosti ta audytorsku diialnist [On audit of financial statements and auditing activities]. Law of Ukraine № 2258-VIII (on December 21, 2017). <https://zakon.rada.gov.ua/laws/show/2258-19#Text>.

17. Polozhennia z natsionalnoi praktyky kontroliu yakosti audytorskykh posluh 1 “Orhanizatsiia audytorskymy firmamy ta audytoramy systemy kontroliu yakosti audytorskykh posluh” [Regulations on national practice of quality control of audit services 1 “Organization of audit quality control systems by audit firms and auditors”]. https://zakon.rada.gov.ua/rada/show/vr2_4230-07#Text.

18. Kontseptualna osnova kontroliu audytorskoï diialnosti v Ukraini [Conceptual basis of audit control in Ukraine]. https://zakon.rada.gov.ua/rada/show/vr2_3230-07#Text.

19. Shelest, A.S. (2021). *The system of internal quality control of audit services: features of formation. Stratehichni oriientyry staloho rozvytku v Ukraini ta sviti: zbirnyk tez dopovidei I Mizhnarodnoi naukovo-praktychnoi konferentsii molodykh uchenykh [Strategic guidelines for sustainable development in Ukraine and the world: a collection of abstracts of the First International Scientific and Practical Conference of Young Scientists]*. (pp. 139-141). Chernihiv Polytechnic National University.

20. Shalimova, N.S. (n.d.). *Vnutrishni standarty audytorskoho pidpnyemstva: sutnist ta neobkhdnist rozrobky [Internal standards of the audit company: the essence and need for development]*. <http://dspace.kntu.kr.ua/jspui/bitstream/123456789/3547/3/Ch1.pdf>.

21. Pushkar, M.S. (2014). *Audyt [Audit]*. Kart-blansh.

22. Bondar, V.P. (2017). Yakist audytu ta faktory yii pidvyshchennia [Audit quality and factors for its improvement]. *Visnyk ZhDTU: Ekonomika, upravlinnia ta administruvannia – Bulletin of ZhSTU: Economics, Management and Administration*, (4(46)), 22–27.

23. Hnedina, K.V. (2020). Orhanizatsiia kontroliu yakosti audytorskykh posluh [Organization of quality control of audit services]. *Yunist nauky – 2020: sotsialno-ekonomichni ta humanitarni aspekty rozvytku suspilstva: zbirnyk tez dopovidei X Mizhnarodnoi naukovo-praktychnoi konferentsii studentiv, aspirantiv i molodykh vchenykh – Youth of Science - 2020: socio-economic and humanitarian aspects of society development: collection of abstracts of the X International Scientific and Practical Conference of Students, Postgraduate Students and Young Scientists* (pp. 181-182). Chernihiv Polytechnic National University.

24. Quality Management. Official website of the International Auditing and Assurance Standards Board. <https://www.iaasb.org/focus-areas/quality-management>.

References (in language original)

1. Міжнародні стандарти контролю якості, аудиту, огляду, іншого надання впевненості та супутніх послуг. Видання 2016–2017 років. Ч. 1 [Електронний ресурс]. – Режим доступу: [https://mof.gov.ua/storage/files/%D0%9C%D0%A1%D0%90%202016-2017_%D1%87%D0%B0%D1%81%D1%82%D0%B8%D0%BD%D0%B0%201\(1\).pdf](https://mof.gov.ua/storage/files/%D0%9C%D0%A1%D0%90%202016-2017_%D1%87%D0%B0%D1%81%D1%82%D0%B8%D0%BD%D0%B0%201(1).pdf).

2. International Standard on Quality Control (ISQC) 1, “Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements” [Electronic resource]. – Режим доступу: <https://www.ifac.org/system/files/publications/files/IAASB-2020-Handbook-Volume-1.pdf>.

3. Редько О. Якість аудиторських послуг: філософія та міфологія / О. Редько // Бухгалтерський облік і аудит. – 2009. – № 1. – С. 46-54.

4. Бутинець Ф. Ф. Аудит: стан і тенденції розвитку в Україні : монографія / Ф. Ф. Бутинець, Н. М. Малюга, Н. І. Петренко ; за ред. проф. Ф. Ф. Бутинця. – Житомир : ЖДТУ, 2004. – 479 с.

5. Суха О. Р. Проблеми і перспективи контролю якості аудиту в Україні. Вісник Національного університету водного господарства та природокористування / О. Р. Суха, О. В. Марчук // Збірник наукових праць. – 2007. – Вип. 3 (39). – С. 290-297.

6. Єременко Д. В. Якість аудиторських послуг в Україні / Д. В. Єременко // Бухгалтерський облік та фінанси АПК. – 2010. – № 2. – С. 94-96.

7. Проскуріна Н. М. Якість аудиторських послуг в Україні: реалії та перспективи / Н. М. Проскуріна, В. П. Коваленко // Економічний журнал ХХІ. – 2010. – № 9–10. – С. 53–57.

8. Рядська В. В. Гносеологічний аналіз категорії якості аудиторських послуг / В. В. Рядська // Становлення ринкової економіки. – 2012. – № 28. – С. 422-432.

ФІНАНСОВІ РЕСУРСИ: ПРОБЛЕМИ ФОРМУВАННЯ ТА ВИКОРИСТАННЯ

9. International Standard on Auditing (ISA) 220, “Quality Control for an Audit of Financial Statements” [Electronic resource]. – Accessed mode: <https://www.ifac.org/system/files/publications/files/IAASB-2020-Handbook-Volume-1.pdf>.
10. Гончарук С. М. Контроль якості аудиторських послуг / С. М. Гончарук, А. П. Гончарук, А. П. Шот // Науковий вісник НЛТУ України. – 2011. – Вип. 21.9. – С. 156-160.
11. Бутинець Ф. Ф. Аудит : підручник для студентів спеціальності «Облік та аудит» вищих навчальних закладів / Ф. Ф. Бутинець. – 3-є видання, доп. та змін. – Житомир : Рута, 2006. – 512 с.
12. Козак В. Є. Контроль якості аудиторських послуг / В. Є. Козак, А. А. Пономарьов // Вісник Хмельницького національного університету. – 2010. – № 5, т. 3. – С. 220-223.
13. Гуцаленко Л. Контроль якості аудиту у вітчизняних та зарубіжних практиках [Електронний ресурс] / Л. Гуцаленко, Н. Пришляк // Економічний аналіз. – 2010. – № 6. – Режим доступу: https://econa.at.ua/Vypusk_6/gutsalenko-pryshlyak.pdf.
14. Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements. 2020 Edition. Vol. 1. April 2021 by IFAC [Electronic resource]. – Accessed mode: <https://www.ifac.org/system/files/publications/files/IAASB-2020-Handbook-Volume-1.pdf>.
15. Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards). 2021 Edition. September 2021 by IFAC [Electronic resource]. – Accessed mode: https://www.ifac.org/system/files/publications/files/IESBA-English-2021-IESBA-Handbook_Web.pdf.
16. Про аудит фінансової звітності та аудиторську діяльність [Електронний ресурс]: Закон України від 21.12.2017 № 2258-VIII. – Режим доступу: <https://zakon.rada.gov.ua/laws/show/2258-19#Text>.
17. Положення з національної практики контролю якості аудиторських послуг 1 «Організація аудиторськими фірмами та аудиторами системи контролю якості аудиторських послуг» [Електронний ресурс]. – Режим доступу: https://zakon.rada.gov.ua/rada/show/vr2_4230-07#Text.
18. Концептуальна основа контролю аудиторської діяльності в Україні [Електронний ресурс]: затв. Рішення АПУ від 27.09.2007. № 182/3. – Режим доступу: https://zakon.rada.gov.ua/rada/show/vr2_3230-07#Text.
19. Shelest A. The system of internal quality control of audit services: features of formation / A. Shelest // *Стратегічні орієнтири сталого розвитку в Україні та світі* : збірник тез доповідей І Міжнародної науково-практичної конференції молодих учених (м. Чернігів, 14 травня 2021 р.). – Чернігів : НУ «Чернігівська політехніка», 2021. – С. 139-141.
20. Шамілова Н. С. Внутрішні стандарти аудиторського підприємства: сутність та необхідність розвитку [Електронний ресурс] / Н. С. Шамілова. – Режим доступу: <http://dspace.kntu.kr.ua/jspui/bitstream/123456789/3547/3/Ch1.pdf>.
21. Пушкар М. С. Аудит : навчальний посібник / М. С. Пушкар. – Тернопіль : Карт-бланш, 2014. – 275 с.
22. Бондар В. П. Якість аудиту та фактори її підвищення / В. П. Бондар // Вісник ЖДТУ: Економіка, управління та адміністрування. – 2017. – № 4(46). – С. 22–27.
23. Гнедіна К. В. Організація контролю якості аудиторських послуг / К. В. Гнедіна // Юність науки – 2020: соціально-економічні та гуманітарні аспекти розвитку суспільства : збірник тез доповідей X Міжнародної науково-практичної конференції студентів, аспірантів і молодих вчених (м. Чернігів, 23-24 квітня 2020 р.). – Чернігів : Національний університет «Чернігівська політехніка», 2020. С. 181-182.
24. Quality Management. Official website of the International Auditing and Assurance Standards Board [Electronic resource]. – Accessed mode: <https://www.iaasb.org/focus-areas/quality-management>.

Отримано 15.09.2021

УДК 657.6

Катерина Гнедіна

кандидат економічних наук, доцент,
доцент кафедри бухгалтерського обліку, оподаткування та аудиту
Національний університет «Чернігівська політехніка» (Чернігів, Україна)
E-mail: gkv2015oa@gmail.com. **ORCID:** <https://orcid.org/0000-0001-9471-0932>
ResearcherID: [AAAF-2985-2019](https://orcid.org/AAAF-2985-2019)

Анастасія Шелест

магістрантка
Національний університет «Чернігівська політехніка» (Чернігів, Україна)
E-mail: shelestanastasiia60@gmail.com

**СИСТЕМА ВНУТРІШНЬОГО КОНТРОЛЮ ЯКОСТІ
АУДИТОРСЬКИХ ПОСЛУГ: ОСОБЛИВОСТІ ФОРМУВАННЯ
ТА НАПРЯМИ ВДОСКОНАЛЕННЯ В АУДИТОРСЬКИХ ФІРМАХ**

Стаття присвячена дослідженню особливостей формування системи внутрішнього контролю якості аудиторських послуг. Здійснено огляд підходів до трактування поняття «якість аудиторських послуг». Визначено, що якість аудиторських послуг досягається через систему заходів і процедур, які забезпечують задоволення потреб клієнта аудиторської фірми шляхом дотримання аудиторами чинного законодавства, Міжнародних стандартів аудиту, принципів професійної етики та формують довіру до результатів аудиторської перевірки. Систематизовано нормативно-правову базу, яка регулює питання контролю якості аудиторських послуг. Розглянуто вимоги міжнародних стандартів та окреслено ключові етапи формування системи внутрішнього контролю якості аудиторських послуг відповідно до їх вимог. Обґрунтовано необхідність визначення внутрішніх політик та процедур, формування внутрішніх стандартів для забезпечення якості аудиторських послуг. Доведено необхідність дотримання аудитором етичних принципів та принципу незалежності під час виконання основних обов'язків. Перед початком роботи необхідно виключити факт зацікавленості аудитора у результатах перевірки та усунути загрози незалежності, при цьому такі контрольні процедури мають бути регулярними. Для забезпечення незалежності аудитора розроблено «Анкету для дотримання політики та процедур щодо незалежності аудиторського персоналу», яка дозволить перевірити дотримання аудитором принципу незалежності під час надання аудиторських послуг. Визначено комплекс заходів для забезпечення якості послуг вітчизняних аудиторських фірм, які сприятимуть раціональному використанню часу та підвищенню якості окремих аудиторських процедур, зростанню рівня професіоналізму персоналу, уникненню зловживань та підвищенню ефективності системи внутрішнього контролю, забезпеченню відсутності загроз порушення етичних принципів при виконанні аудиторського завдання та дотриманню аудитором принципу незалежності. Розроблено «Пам'ятку аудитору (помічнику аудитора) про фундаментальні етичні принципи» з метою поширення етичних принципів серед працівників аудиторської фірми, оскільки дотримання етичних принципів має бути пріоритетом для співробітників аудиторської фірми.

Ключові слова: аудит; якість аудиторських послуг; контроль якості; система внутрішнього контролю якості; аудиторська фірма.

Рис.: 2. Табл.: 3. Бібл.: 24.