EXPANDING THE USE OF INFORMATION TECHNOLOGY IN CASH FUNDS AUDIT

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Abstract. In this article, the issues of using information technologies in the audit of cash funds are covered. The possibilities of improving the use of information technologies in the audit of cash funds are shown.

Key words: cash funds, audit, accounting, information technology, program.

In order to expand the use of information technologies in the audit of cash transactions, the software of the system used in the audit process should have the following capabilities:

1) analyze the structure of the database formed in the accounting department of an economic entity;

2) monitor the indicators in the accounting registers of an economic entity;

3) test the algorithms used in the automated accounting system;

4) monitor the compliance of the indicators in the financial reporting forms with the database formed in the accounting registers or in the accounting department when drawing up primary accounting documents;

5) use the capabilities of search and information information systems in the field of regulatory legal acts regulating accounting and auditing activities;

6) form audit documentation (working and final).

The following programs are used in auditing activities:

- office programs;

- information and legal systems;

- accounting programs;

- financial analysis programs;

- specialized software for auditing.

"Office programs include spreadsheets, database management systems, and word processors. Spreadsheets have powerful computing, business graphics, and database capabilities. They are widely used in audit audits and are used to create various working spreadsheet documents (calculations, reports), alternative balance sheets, various analytical tables, and graphical representations of the data obtained. The most common programs are Microsoft Excel, Lotus 1-2-3" [1].

With the help of database management systems such as MS Access, the auditor can select a selection of business transactions, check individual report forms created by accounting programs and intended for printing.

Word processors such as MS Word, Word Pad, Notepad, Lexicon are used at all stages of the audit, which requires the creation and high-quality execution of audit documentation. They are used to prepare audit contracts, programs, plans, working papers, opinions, various certificates and requests.

Word processors allow you to create and edit documents, prepare them for publication, check spelling, print and send e-mail messages. In the process of working with documents, the constant data of the main document and the variable data of the source are combined, external objects (pictures, sound files) are added, and integrated documents are created, and the selected text document formats are saved.

"A legal reference system (LRS) is a legally processed and promptly updated legal information system, which is used in conjunction with search and other service software tools.

LRS provides auditors with information and advisory services during audit audits, which allows them to draw a conclusion with sufficient confidence about the compliance of the client's accounting documents with the requirements of regulatory documents regulating accounting.

Many clients of audit firms use the same reference and legislative base in their practice. This greatly simplifies the audit, since when combined with accounting software, it is always possible to contact the client's LRS.

The main requirements for LRS:

1. Completeness of the composition, that is, the system contains all the documents necessary for the work of most users.

2. Complete legal information processing - the system must ensure the complete security of each document and ensure its safe use.

3. Complete search - the system should provide all the possibilities for searching for legal information (by details, context, classifier, situation, as well as by special types of searching for consulting materials).

4. A complete set of legal and relevant economic information, including regulatory documents, judicial practice, international treaties, draft laws and legislative comments.

5. Full integration - the system should have a truly unified and hypertext space.

The auditor's technology for working with UML should ensure convenient search for new documents, efficient processing of information (filling out reporting forms, etc.), use of fragments of legal documents to compile their own documents, saving resources for analyzing information, compiling and systematizing collections of documents on the subject under study or for a certain period" [2].

The first computer databases on legislation began to be created in the 1970s, but they became truly widespread from the beginning of the 1990s with the emergence of non-state UML.

In our republic, the Lex.uz and Norma.uz systems can be included in their composition.

In foreign experience, UMLs can be divided into three main groups:

1) non-state UMLs with mass circulation;

2) non-state UMLs with small circulation;

3) state UMLs.

For example, in the Russian Federation, the first group includes "ConsultantPlus" ("ConsultantPlus" JSC), "GARANT" (Garant-Service IIB), Codex (Codex Information Company JSC).

The second group includes USIS (INTRALEX legal information agency), Referent II (Referent company), Legal Consultant and others.

The third group includes Etalon, System.

Let's consider specialized audit software. It can be divided into two groups:

- audit software developed by the companies themselves;

- audit software developed for the general public.

Examples of audit software developed by the companies themselves include the software of such well-known auditing firms as Ernst & Young and Deloitte Touche Tohmatsu International.

Ernst & Young has developed a number of software products such as EY/AWS, EY/BPP, RiskWeb. EY/AWS (Ernst & Young Auditor's Work Station) developed. They are a set of software tools that facilitate important aspects of the audit process, performing tasks such as managing projects located at great distances from each other and in different locations and time zones, collecting and analyzing audit evidence, data, gaining knowledge, and supporting communication between audit teams.

EY/ BPR (Ernst & Young Business Process Profiler) is a software tool that embodies Ernst & Young's approach to audit risk assessment and internal audit planning. EY/ BPR documents audit work processes, assesses risks, monitors and analyzes them, and develops audit plans. EY/ BPR simplifies the preparation of graphical and text reports. EY/ BPR's multi-user capabilities facilitate the exchange of information between audit teams.

RiskWeb is a set of tools (platform) for managing, monitoring and alerting audit risks.

"Deloitte Touche Tohmatsu International Audit in collaboration with Microsoft and other leading software vendors, has developed Audit System/2 - the second generation of audit software.

Audit System/2 is a set of basic tools (platform) that support all stages of the audit process - planning, execution and reporting. The software product combines the capabilities of a text, spreadsheet and balance sheet compiler. This allows for comprehensive preparation of working documents and reports, as well as consolidation. Audit System/2 includes one of the main applications - Smart Audit Support (smart audit tools). Smart Audit Support assists the auditor in the process of risk assessment and audit planning, increases the auditor's personal professional experience, and also maintains the integrity and relevance of data and dynamically changes the audit planning process" [3].

As an example of audit software developed for public users, we can cite the software products "Effect Auditor" (GARANT International and Metronom Audit companies, St. Petersburg), "Assistant Auditor" "Assistant Internal Auditor" (CJSC "Auditorskaya firma "Service-Audit"", Moscow), "Pomoshnik Auditor" (DITs and Goldberg Audit companies, Moscow), "ExpressAudit: PROF" (TERMIKA consulting group, Moscow) developed in the Russian Federation.

The "Effect Auditor" software product covers all stages of the audit process, from planning an audit to writing an audit report. intended for use in stages.

Updating the information used in the work is carried out in two ways: updating the legislative base and adding and updating methodological materials. The "Effect Auditor" program includes rules and standards, internal regulations, audit methods and test forms; samples of the audit report, its analytical part, contracts and letters; calculation of the level of materiality; checking the financial condition of the client, etc. ""Assistant Auditor" is a professional information system integrated with the "Codex" UMS; intended for audit firms, private auditors, as well as firms and enterprises seeking to increase the efficiency of internal audit services and financial and economic services.

"Assistant Auditor" allows you to systematize the implementation of almost all audit procedures - from preliminary study of the client to the preparation of the audit report, from the formation of working documents necessary for the audit to the provision of a wide range of references to the user, and also covers issues of accounting, taxation and financial analysis. These features also allow you to effectively control the quality of audits" [1].

The professional information system "Assistant Auditor" consists of four main thematic sections, which are conditionally independent.

1. The "Audit audit plans and programs" section contains forms of documents formed before signing an audit contract; sample contracts for various types of audit services; forms and samples of documents generated at the stage of planning an audit and drawing up an audit program; methodological materials that can be used in the development of internal standards for an audit organization. The questionnaires included in this section will help the internal audit service or the financial and economic service of the enterprise in testing the internal control system and the organization of accounting.

2. The "Auditor's working papers" section contains questionnaires used by auditors in various areas of accounting, both when performing audit procedures and when testing individual sections of accounting at the enterprise; methodological materials for preparing and executing an audit report based on the results of the audit.

3. The "Auditor Consultant" section contains information tables on accounting, taxation, and financial analysis of enterprises; includes tax amounts in the form of standards, rates, indices, tables used to calculate indicators of individual economic operations.

4. The "Main regulatory documents" section is intended for information purposes only and contains the main legislative and regulatory documents regulating the conduct of audits and accounting.

The information and data system "Assistant of the Internal Auditor", integrated with the "Code" UMC, consists of four main sections, which in turn are divided into subsections.

1. Specific features of the work of the internal audit service in the areas of leasing, hotel business, manufacturing, gas industry, oil industry, textile industry, chemical industry, non-ferrous metallurgy, ferrous metallurgy, wool industry, agriculture, construction, trade, transport, tourism, and service provision.

2. Internal audit service. The section contains materials related to the activities of the internal audit service - job descriptions, tasks, functions and principles of activity, rights and obligations of internal audit service employees, rights and obligations of the administration of the audited branch, comparative description of internal and external audit, information on the structure of the internal audit service.

3. Analysis of the directions of the work of the internal audit service and its implementation. The section includes analysis and forecasting of economic activity; maintenance and support of accounting by the internal audit service; restoration of accounting by the internal audit service; support for information provision; development of internal audit service issues (contracts, acts, consultation cards) and advice; assessment and examination of property and liabilities; audit conducted by the internal audit service.

4. Internal auditor's advisor. This section contains information on the main issues of internal audit, as well as regulatory information and recommendations.

"Auditor's Assistant" (DITs and Goldberg Audit) is a comprehensive general audit program for audit organizations. It automates the input and processing of information at all stages of a general audit, and standardizes all areas of audit activity.

The program is intended primarily for medium and small audit organizations. This product provides an audit methodology and includes a set of documents, tests and procedures used in general auditing that comply with current audit standards. Audit procedures are carried out using specially developed text, spreadsheets, test forms, as well as final documents that automatically generate conclusions for audit departments.

"The "ExpressAudit: PROF" software package was created by the developers of the "TERMIKA" consulting group. This complex is a system for automating the activities of an audit firm and is designed to solve all tasks from the stage of preparation and planning for an audit of the financial and economic activities of commercial enterprises and organizations to the stage of audit and formation of an audit report. The complex consists of two parts:

- planning and audit center;
- mobile workplace of the auditor.

The functions of the planning and audit center are as follows: preparation and planning of the audit; development of an audit program; distribution of audit objects by the executor; sending personal instructions to executors on a very small data carrier (USB-Drive) for conducting an on-site audit; collection, systematization and processing of audit results; creation of reporting documents in the format of the Microsoft Word editor; storage of audit results" [2].

The functions of the auditor's mobile workplace include: loading a personal audit program for selected audit objects; conducting an audit on selected audit objects in accordance with the personal audit program; systematizing and processing audit results within the framework of selected audit objects; storing test results; planning the results of the audit of audit objects and transmitting them to the processor of the audit center. Thus, the main audit functions are automated and standardized in the software package: conducting audit procedures in response to specially developed questions and drawing up final documents that allow drawing conclusions on audit sections. In addition, it provides for the automatic creation of audit documentation recommended by audit standards: forms, audit programs, official letters and other written information on preparing for the audit and options for audit conclusions based on the results of the audit, containing all the necessary information recommended. All samples, forms and other documents are provided with detailed instructions for filling them out. All forms of working documents assume the use of files saved in the format of a printed text or Microsoft Word editor.

The audit organization has the right to independently determine the requirements for the forms of preparation and registration of auditor's working papers provided in the developed audit program. At the request of the audit organization, any forms developed by the audit company using this software complex may be included.

The complex also allows you to ensure internal audit quality control using tests developed in accordance with audit standards. Audit materials are documented with certificates on the results of checking the correctness of the application of audit rules (standards).

Thus, the ExpressAudit: PROF complex can be used by audit organizations to develop a general audit plan and program in accordance with audit rules (standards); creating working documents for conducting an audit; studying and assessing the accounting and internal control systems of the audited economic entities; obtaining audit evidence on the reliability of financial statements; obtaining an unbiased opinion on the compliance of the economic entity with the requirements of regulatory documents; organizing internal audit quality control; conducting an initial audit of the initial and comparative indicators of financial statements; preparing the auditor's written information and the audit report based on the audit results, as well as being a necessary and qualified assistant at each stage of implementing various audit procedures from the moment of signing the contract for the provision of audit services to the completion of the audit. In addition to the main block, the software package includes additional network sections - "Trade".

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