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QUALITY CONTROL OF ENTERPRISE'S PERFORMANCE AUDIT

The purpose of the article is to identify the organizational and methodological foundations of the system of quality control of enterprise's performance audit.

On the basis of research, performance audit is defined as a kind of audit aimed at studying the quality characteristics of the socio-economic performance of the company through appropriate procedures aimed at improving economic efficiency, productivity, and effectiveness.

The concept of "quality of enterprise's performance audit" can be defined with the help of general economic understanding of quality as a set of attributes that determine the ability to meet customers' needs, comply with requirements and its intended use.

The quality control system must provide reasonable assurance that the company and its personnel act in accordance with professional standards, regulatory and legal requirements and reports provided by the company based on all the circumstances relating to the subject of review.

Due to the fact that performance audit is a type of audit, its quality control system must meet the requirements and criteria defined by the International Standards on Quality Control (ISQC), which according to their status are applicable to all professional companies performing audits.

In this article the elements of quality control and its content characteristics are defined. The quality control of enterprise's performance audit is defined as a set of organizational and methodological elements, whereby the objective assessment of the effectiveness of the audit according to the established criteria takes place.

It is established that achieving and maintaining an appropriate level of quality of performance audit requires the audit company to have an approved quality policy, manifested in definition of specific goals and approaches to their achievement, ensuring a high quality of performance audit.

Peculiarities of quality control organization at various stages of performance audit are analyzed. It is determined that the primary task of quality control at the pilot stage should be the control over the execution of the program of enterprises' performance audit and maintaining documentation. Control at the experimental stage should be directed to troubleshooting to prevent negative influence on timeliness and quality of enterprise's performance audit. Quality control at the stage of generalization of the results is carried out after completion of enterprise's performance audit by checking its results. The main objective of quality control at the stage of generalization of the results is identification of gaps of completed audit in order to develop measures to improve the quality of future performance audits.

Audit checklist, which allows assessing the level of quality of enterprises' performance audit, is composed.

The recommendations for organization of quality control of enterprise's performance audit allow audit companies improving internal quality control, because systematic information on issues inspected during the quality control allow audit companies focusing on the shortcomings of enterprise's performance audit.

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