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Improving Control in the Digital Environment in the Field of Public Administration on the Example of the Republic of Mordovia

O.V. Shibileva, V.V. Parshutkina

National Research Ogarev Mordovia State University, Saransk, Russia

ABSTRACT

The **purpose** of the work is to study the features of the implementation of control activities in the digital environment and the directions of its improvement. The authors consider the need to implement the transition to "smart" state financial control (electronic SMART control [controlling]), based on a risk-oriented approach aimed at improving the quality of the effectiveness of control measures, reducing the burden on the controlled environment, identifying significant violations and risks. The article analyzes the most common software products designed to automate the processes of drawing up, analyzing and executing budgets at all levels, providing the opportunity to work in the mode of no communication with the financial authority, providing detailed information, which makes it possible to simplify control and increase its efficiency. The main stages of the development of control activities in the context of digital transformation are considered, indicating the implementation of some areas of improving the quality of control of the budget process and the effectiveness of public finance management in 2022, the formation of an integrated and coherent program for the introduction and implementation of electronic control, designed for the period up to 2027. The expediency of using the State Integrated Information System "Electronic Budget" (SIIS "EB"), which is a subsystem of information and analytical provision and support of users with the necessary information and means of analysis and reporting, designed to make reasonable and informed management decisions, is substantiated. On the example of the Republic of Mordovia: the practical experience of carrying out control and audit activities with the help of SIIS "EB", the target of which is to increase the efficiency of financial and budgetary supervision, is considered; a plan for the implementation of control activities through the use of a single portal of the budgetary system, based on the compilation of electronic accounting documents and their subsequent transfer of the results to the audited object, is developed. The normative acts on internal and external state (municipal) financial control and financial audit are investigated. The following **methods** were used in the course of the work: synthesis, analysis, classification, detailing, comparison. The **practical significance of the results** lies in the theoretical justification of the need to improve control in the field of public administration, which provides the controllers (auditors) with the possibility of remote work with information about the functioning of facilities and obtaining detailed data. It is aimed at building and promoting more advanced preventive mechanisms in the field of public finance, contributing to the intensification of digital monitoring on the basis of a single electronic platform.

Keywords: financial control (audit); SMART control (controlling); audit activity; automated information system; digital transformation; control and accounting body; compliance; electronic budget

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INTRODUCTION

The target focus of the digital economy for the period from 2017 to 2030 is human resources and their professional development, the formation of research competences, information security, as well as regulatory control, the task of which is to create an environment adequate to modern digital technologies [1].

The latter, which determine the effectiveness of management of the activity of any subject and have firmly taken a place in modern society, are necessary for the transition to new models and methods of control [2, 3]. To date, its varieties are noted both at the federal and at the levels of constituent entities of the Russian Federation and municipalities, which contributes to the

entry of interaction between control (audit) bodies to a new level.

Purpose of the research: to study the peculiarities of the implementation and improvement of the effectiveness of control activities in the conditions of digital transformation.

Objectives of the research:

- to reveal the essence of electronic SMART-control (controlling) in the management of the budget process and public finances;
- to determine the necessity of application of SIIS “EB” in the implementation of financial control (audit);
- to consider the automated systems used for the purpose of ensuring control when carrying out operations with budget funds;
- to study normative acts regulating state (municipal) financial control (supervision) and audit.

In the process of the research the sources of information were analysed, in which the authors consider the issues of development of control (audit) in the financial and budgetary sphere in the conditions of digital transformation, implementation of transition to smart public financial control — electronic SMART-control (controlling), implementation of the system “Electronic Budget”.

RESULTS

Automation of the process of financial control (audit)

Studying the control activity in the digital environment, the authors determined that it is carried out through the introduction of “*digital (online) control*”, the development of “*risk-oriented preventive remote control*”, the use of tools of “*financial and budgetary monitoring*” and “*financial and budgetary ruling*”. The latter involve the use of the latest IT-technologies, artificial intelligence algorithms; expansion of forms and methods

of *internal state (municipal) financial control* [IS(M)FC] (e.g., preventive/warning control aimed at identifying and preventing possible deviations); effective interaction (synergy) of business processes of bodies and objects of control through “invisible” analysis and identification of risk factors [4, 5].

Currently, there is a transition to “smart” state financial control based on the risk-oriented approach, which is aimed at eliminating duplication and improving the quality and efficiency of control activities, reducing their duration, reducing the burden on the controlled environment, identifying more significant violations and risks previously identified by the Federal Treasury together with the Ministry of Finance of Russia [6]. The Accounts Chamber of the Russian Federation applies a new approach to the automation of the process of financial control (audit), providing controllers (auditors) with the possibility of remote work with information (data) on the activities of objects of control [7, 8].

Implementation of the system of electronic SMART-control (controlling)

in the management of the budget process and public finances and creation of its legal basis
Electronic SMART-control (controlling) is one of the innovations in management decision-making for prompt response to emerging risks and changes in the controlled environment. The integral programme of its introduction and development is designed for the period from 2022 to 2027 (the direction of the subprogramme “Improving the quality of budget process management and efficiency of public finance management”). *SMART-control* due to the invisible presence of a “digital” controller and building more advanced preventive mechanisms in the sphere of public finance contributes to reducing the administrative burden and is aimed at:

- construction of a new format for justification of budgetary allocations of the federal budget (FB) for the purpose of efficient planning of its expenditure part and timeliness of decisions on its execution;

- digital integration through consolidation of accounting and reporting data on public finances of the budgets of the budgetary system of the Russian Federation, ensuring transparency and accountability of public services;

- promotion of digital monitoring of the execution of the budget process and treasury support of funds provided from the budget;

- strengthening the activation of the controlling system on the basis of a unified digital platform [9].

The main role in the implementation of the SMART-control system belongs to the Ministry of Finance of Russia, the Federal Treasury, Rosimushchestvo (Rosproperty), and its users are bodies and units of internal state (municipal) financial control and audit; regions operating on the federal platform have the right not to connect to it.

To gain access to the “smart electronic system”, the control body needs to enter into a contract (*smart contract*) with the audited institution, recorded in the form of a computer programme, which tracks the fulfilment of conditions and obligations. Smart contracts automatically process all tasks, eliminating errors in their fulfilment; save considerable time; and do not require human supervision (presence of controllers slowing down the transaction process). Thanks to the rapid development and improvement of electronic contracts, the digital environment is becoming safer and more secure [10].

SMART-control (controlling) can be carried out in the forms of:

- *expert-analytical activity*, providing for the improvement of the efficiency of financial and economic activities of the objects;

- *surveillance*, based on the prevention, collection and analysis of necessary data on the objects;

- *financial and budgetary controlling*, based on the assessment of the consequences of “future” operations, a special mode of interaction of the control body with its individual objects. Based on the results of the control actions performed, the following documents are formed [11]:

- *recommendations* for improving the efficiency of financial and economic activities of control objects;

- *motivated opinion* of the control and supervisory body on the subject of normative-legal regulation in the financial and budgetary sphere;

- *warning, premonition* about possible violations of regulatory legal acts and risks of their commission.

For SMART-control (controlling) from 2024 to 2027, it is planned to create its *legal framework*, as follows:

- approval of the Federal Law on Controlling by amending the current Budget Code and the Resolution of the Government of the Russian Federation on the regulation of financial and budgetary controlling;

- review and amendment of the IS(M)FC standards;

- establishment of general requirements of the Ministry of Finance of the Russian Federation for the implementation of controlling activities;

- adoption of an agreement between the Federal Treasury and the chief administrators of federal budget funds on the implementation of financial and budgetary monitoring [12].

Fig. 1 considers the main stages of development of control activity in the conditions of digital transformation from 01.07.2022 to 01.12.2027.

The analysis of the above diagram has shown that some areas of improving the

quality of control of the budget process and efficiency of public finance management have already been implemented in 2022, but the integral programme of introduction and development of electronic control is designed for the period until 2027.

Step-by-step implementation of financial control (audit) with the use of SIIS “Electronic Budget”

Special attention should be paid to *financial control* (audit) carried out with the use of the *State Integrated Information System (SIIS) “Electronic Budget”* within the framework of information and analytical provision of users with necessary information, means of analysis and reporting. SIIS is designed to make informed managerial decisions in the implementation of state budget (financial) planning and management of public finances [14].

Economic entities that are participants of the presented information system place information about the results of their activities in the public domain, and therefore the latter becomes more transparent [15]. The workflow of the “Electronic Budget” (EB) is presented in *Fig. 2*.

The IT landscape of the Federal Treasury consists of a set of interconnected and integrated systems and subsystems that realise multiple information flows. How does it work?

At the stage of delivery of approved budget data from the “Budget Planning” subsystem of the Ministry of Finance of the Russian Federation to the “Expenditure Management” subsystem of the Federal Treasury, the data of the Consolidated Budgetary Schedule (CBS) are received, on the basis of which treasury notices are formed, which are delivered to the agencies of the chief budgetary funds administrators (CABF) of budgetary allocations and limits of budgetary obligations. Transactions

performed in the “Expenditure Management” Subsystem (EMS) are reflected in the personal accounts of the CABF and in budgetary accounting, in connection with which accounting records are created in the “Accounting and Reporting” Subsystem (ARS), as well as information on budget classification codes (BCCs) for expenditures to be transferred to the “Reference Information” Subsystem (RIS).

At the next stage of the budgeting process in EMS, budget commitments are formed, based on the information on agreements received from this subsystem and on government contracts received from the Unified Information System for Procurement (UIS).

At the stage of cash transactions for the execution of the Federal Budget, cash expenditures are made on the basis of payment documents submitted by clients through the available EB interfaces. The documents are authorised in the EMS. The Federal Treasury creates payment orders, which are transmitted to the Cash Management Subsystem (CMS) and then sent to the Bank of Russia unit for execution. After the payment is executed, information on execution is transferred first to the CMS and then to the EMS, where it is reflected in clients’ personal accounts and in budgetary accounting (accounting records are generated in the ARS).

When considering the functioning of the revenue side of the budget, it should be noted that taxpayers pay taxes, fees, and duties at the Bank. Information on their crediting through the Bank of Russia’s subdivision gets to the CMS, then — it goes to the subsystem “Revenue Management” (RMS), where it is processed in the modules of administration and distribution of revenues, and then reflected in the personal accounts of administrators (accounting records are formed in the ARS).

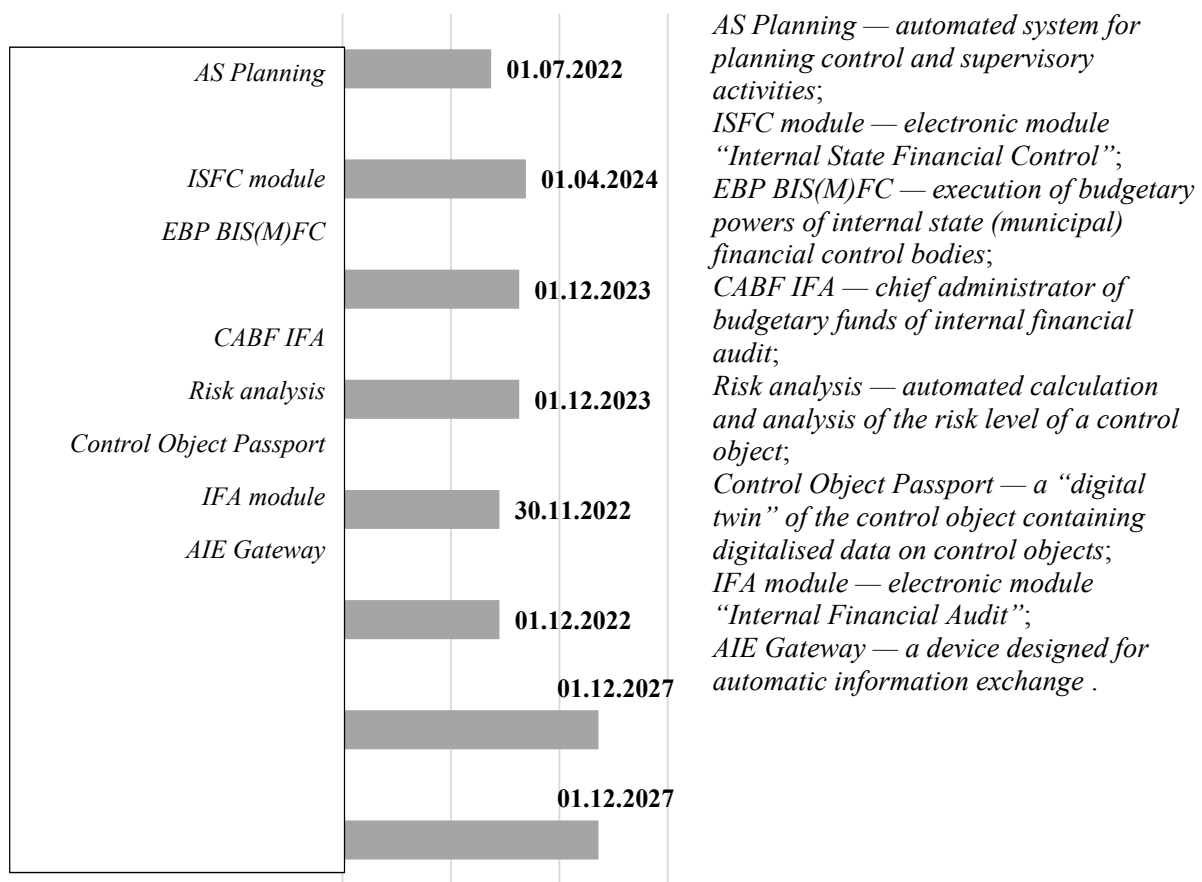


Fig. 1 Stages in the transformation of control activity

Source: developed by the authors based on data from the Russian Ministry of Finance. URL: https://minfin.gov.ru/common/upload/library/2022/08/main/Bychkov_S.S..pdf

Obtaining data on transactions on federal budget expenditures and revenues of the budgetary system of the Russian Federation from all subsystems of the EB makes it possible to monitor and analyse the situation with the movement of budgetary funds through the Federal Treasury in real time. The information can be analysed in a variety of ways and used for several purposes: to inform clients about the status of documents' passage, to monitor business process transactions and the operating day.

The interrelated integration processes of the public financial sector using the digital technology platform are presented in Fig. 3.

It should be noted that SIIS “EB” makes it possible to manage the personnel structure

(including accountable persons) by means of automatic control over: non-exceeding the limits of budgetary obligations for business trips; compliance with the business trip plan-schedule; absence of outstanding debts; reflection of deviations in the time sheet. The Information and Analytical Support Subsystem (IAS) performs operational monitoring of the delivery to final recipients of funds provided for by state support measures taken in connection with the spread of coronavirus infection, as well as daily monitoring of payments to medical workers who provide medical care to citizens diagnosed with such infection and to persons from groups at risk of infection [16].

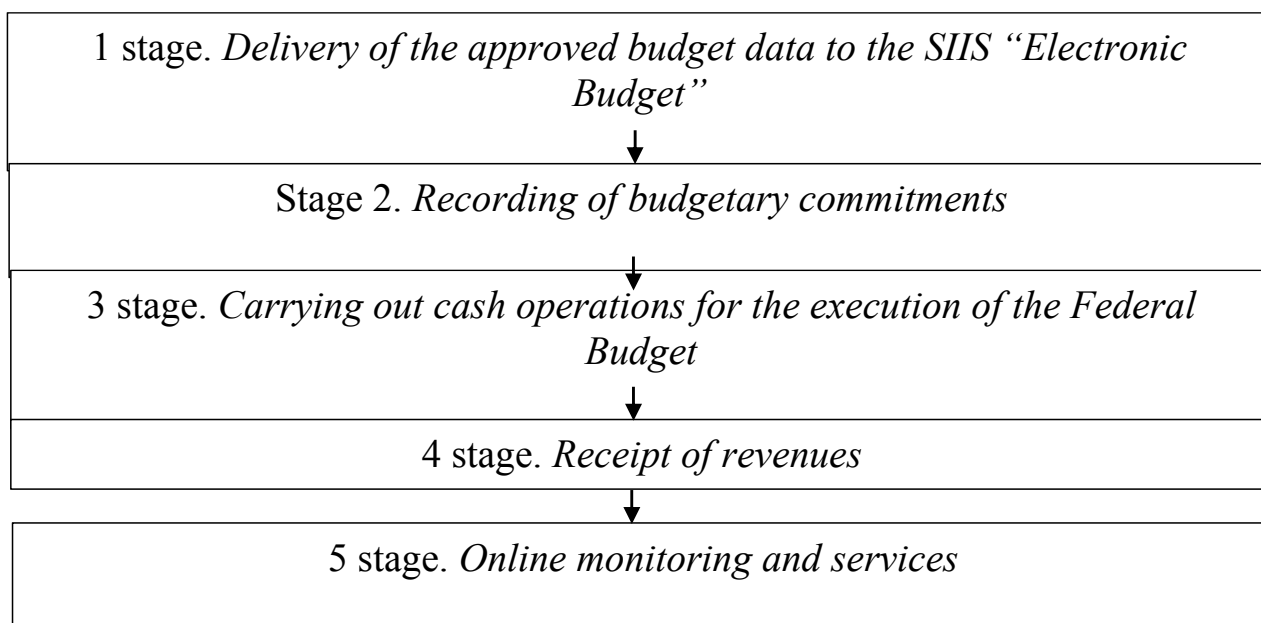


Fig. 2. Step-by-step workflow of the "Electronic budget"

Source: according to [14].

Experience of activity of control and accountancy bodies in the field of state development with the use of SIIS "EB" on the example of the Republic of Mordovia (RM)

Among the examples of successful use of SIIS "EB" are the following.

In Saransk, there is a *Department of the Federal Treasury* (DFT), the key areas of activity of which are: organisation of preliminary and current monitoring of operations with federal budget funds; preparation and conduct of internal control and audit; execution of powers to manage the property assigned to it on the right of operational management.

In 2021, the Head of the Federal Treasury R. E. Artyukhin and at that time the Acting Head of the Republic of Mordovia A.A. Zdunov opened an *Accounting Service Centre* in Saransk, the main task of which was to maintain accounting (budgetary) records of territorial bodies and customs services of the Volga Federal District using this unified electronic platform. In addition, the Centre was used to implement a pilot

project of a centralised model of accounting (budgetary) accounting and reporting, accrual, and payment of salaries in the state bodies of the Republic of Mordovia.

The fact of creation in 2021 of the *Centre for Planning of Control Activities* to identify the need for expertise in the performance of control activities using the SIIS "Electronic Budget" with the assistance of the Head of the DFT of the Republic of Mordovia, O.V. Sokolova, is not without interest.

The republic is piloting the monitoring of the reliability and timeliness of posting information on the consolidated budget statement, budget commitments and their limits on the unified portal of the budget system EB.

In the subsystem "Expenditure Management" of the state integrated information system of public finance management "Electronic Budget" of the Republic of Mordovia, the tax authorities carry out legal expertise of executive documents and decisions that provide for enforcement against the funds of the

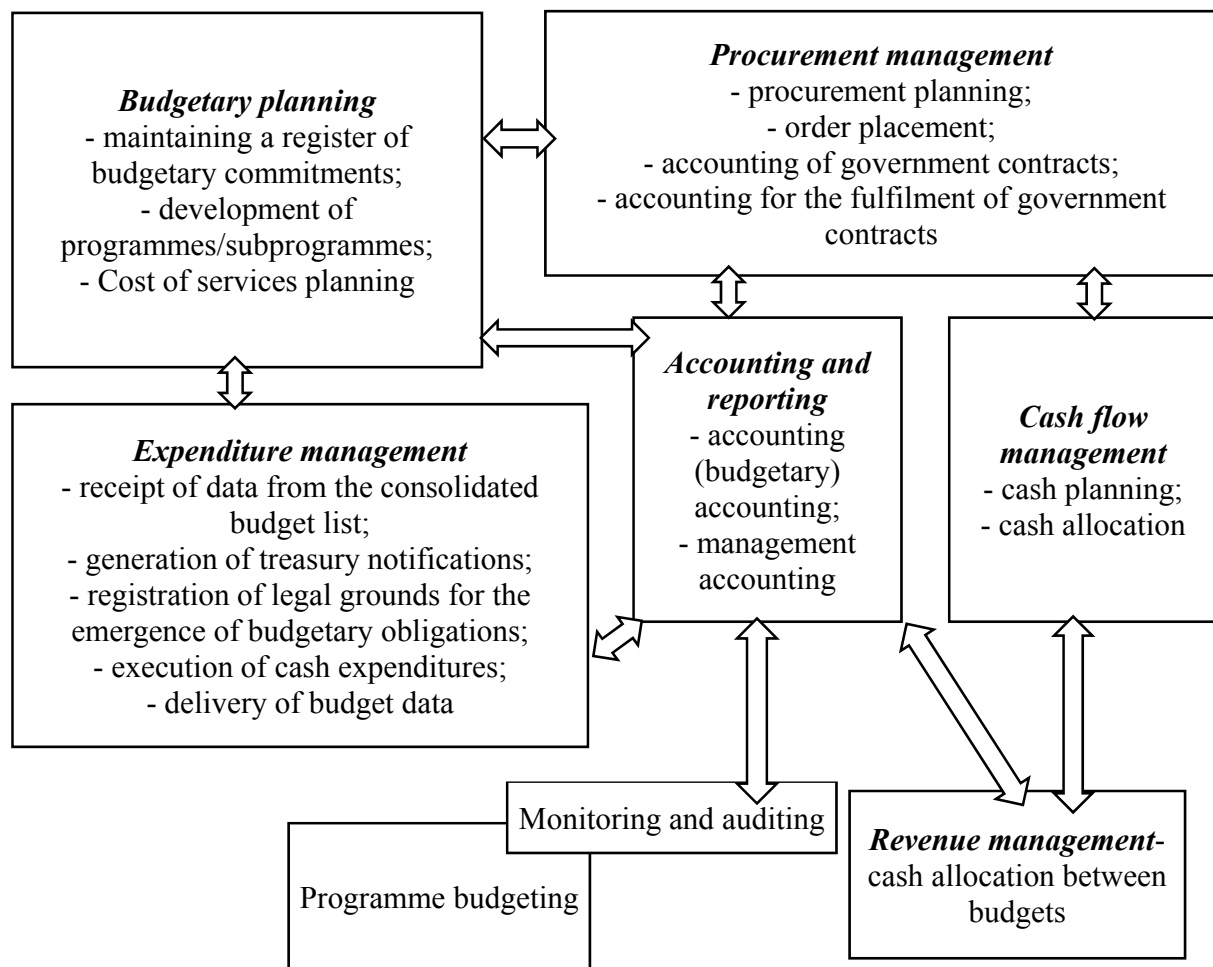


Fig. 3. Integration of the processes in the field of state and municipal (public) finance management

Source: developed by the authors

budgets of the budgetary system of the Russian Federation.

The cash planning module of the “Cash Management” subsystem of the SIIS “Electronic Budget” performs daily generation and presentation of information on receipts and transfers on the unified budget account.¹

The accounting (budgetary) accounting module of the “Accounting and Reporting” subsystem of SIIS “EB” performs daily generation and uploading of data on accounting records reflecting the movement

of funds on the accounts of recipients of federal budget funds, as well as generation of accounting (budgetary) registers “General Ledger” (form 0504072), “Journal of Operations” (form 0504071).

The Federal Treasury Department for the Republic of Mordovia, using the Electronic Budget SIIS, carries out audit activities to verify the reliability of annual accounting (budgetary) statements, compliance of the accounting (budgetary) accounting procedure with the unified accounting and reporting methodology in respect of centralised accounting entities.

On a quarterly basis, the reporting data on projects of socio-economic development of

¹ Order of the Federal Treasury of 31.03.2020 No. 13n “On the Procedure for Forecasting the Flow of Funds on the Single Treasury Account” (as amended on 22.12.2022). URL: <https://docs.cntd.ru/document/564859616> (accessed on 16.02.2023).

the Republic of Mordovia are monitored in the subsystem of national projects management of the SIIS “Electronic Budget” and in the ARM “Regions” (“Monitoring of socio-economic development of the constituent entities of the Russian Federation”) – the prototype of SAIS “Management” (state automated information system “Management”), the quality and accuracy of filling in the project passports are monitored.

In 2022, as part of the activities of the Interregional Territorial Department of the Federal Agency for State Property Management in the Republic of Mordovia and in other regions (the Republic of Mari El, the Chuvash Republic, the Penza Region), reconciliation of the property constituting the state treasury of the Russian Federation took place in the SIIS “Electronic Budget”.

In addition, in 2022, functional tests were implemented in the SIIS “Electronic Budget” “PIAO.FC” in the part of “Passport of the object of control” in accordance with the programme and methodology provided by the Federal Treasury.

It should be noted that since 2022 the procedure of work in the unified information system in the field of procurement has been updated in the territory of the Republic of Mordovia:

- Regulations on the procedure for forming and placing information and documents in the Unified Information System and requirements to their forms, Regulations on the operation of the Unified Information System were approved;

- new Rules were introduced: registration of procurement participants in the Unified Information System (keeping registers); keeping a register of complaints, scheduled and unscheduled inspections, decisions taken on them and instructions issued, and submissions under the Contract System Law;

- Rules for maintaining a register of contracts concluded by customers have been established;

- The requirements for regional and municipal information systems in the area of procurement and the principles of monitoring the availability (operability) of the electronic platform have been significantly adjusted.²

The following plan of control (supervisory) and audit activities with the use of SIIS “Electronic Budget” is envisaged for 2023 by the DFT for the Republic of Mordovia (Fig. 4).

Automated financial transaction execution information systems for control purposes

To place the collected data on the portal “Electronic Budget”, as well as to monitor the current status of receiving and sending information, the *Programme Complex “Interaction with the portal “Electronic Budget”* according to the order “243n” has been calculated.³

Various *automated systems* are used to ensure control in financial operations (operations with budgetary funds) [17, 18]:

- a) *Budget-SMART*, a multi-user system designed to automate the processes of compiling, analysing and executing the budget of a constituent entity of the Russian Federation and budgets of municipalities,

² Resolution of the Government of the Russian Federation of 27.01.2022 No. 60 “On measures for information support of the contract system in the sphere of procurement of goods, works, services for state and municipal needs, on organisation of document flow in it, on amendments to some acts of the Government of the Russian Federation and invalidation of acts and certain provisions of acts of the Government of the Russian Federation” (as amended and supplemented). URL: <https://base.garant.ru/403480268/?ysclid=lht2dkaqgy1339232> (accessed on 16.02.2023).

³ Order of the Ministry of Finance of Russia dated 28.12.2016 No. 243n (ed. 05.10.2020) “On the composition and procedure for placing and providing information on the unified portal of the budgetary system of the Russian Federation” (Registered with the Ministry of Justice of Russia on 05.05.2017 No. 46620). URL: <https://base.garant.ru/71671076/?ysclid=lht2mko1qx165933415> (accessed on 18.02.2023).

Topic of the audit event

- 1. Verification of the reliability of the annual accounting (budgetary) statements, including compliance of the accounting (budgetary) accounting procedure with the unified accounting and reporting methodology.
- 2. Verification of the reliability of annual accounting (budgetary) reporting, including compliance of the accounting (budgetary) accounting procedure with the unified methodology of accounting and reporting in relation to the subject of centralised accounting: Interregional Territorial Department of the Federal Agency for State Property Management in the Republic of Mordovia; State Labour Inspectorate in the Republic of Mordovia; Territorial Body of the Federal Service for State Statistics in the Republic of Mordovia; Territorial Body of the Federal Service for Supervision of Health Care in the Republic of Mordovia; Office of the Federal Antitrust Service in the Republic of Mordovia; Office of the Federal Service for Supervision of Consumer Rights Protection and Human Welfare in the Republic of Mordovia; Office of the Federal Service for State Registration, Cadastre and Cartography in the Republic of Mordovia; Republican Tariff Service of the Republic of Mordovia; Ministry of Housing, Energy and Civil Protection of the Population of the Republic of Mordovia; Ministry of Social Protection, Labour and Employment of the Population of the Republic of Mordovia.
- 3. Assessment of the reliability of internal financial control in the implementation of budgetary procedures.

Name of object(s) of internal financial audit

- 1. Budgetary procedures for: preparation of primary accounting documents, which formalise the facts of economic life, and their transfer to the authorised organisation (the Interregional branch of the Federal State Institution “Treasury Support Center” in Kazan); transfer to the authorised organisation (the Interregional branch of the Federal State Institution “Treasury Support Center” in Kazan) of information and (or) documents (data) necessary for the exercise of centralised powers, including compliance with the completeness and neutrality of the data of the explanatory note to the budget reporting.
- 2. Budgetary procedures for: accounting (budgetary) reporting of the subjects of centralised accounting; compiling and ensuring the submission of accounting (budgetary) reporting of the subjects of centralised accounting.
- 3. Budgetary procedures for accounting, clarification and return of unexplained receipts credited to the federal budget.

Fig. 4. The plan of auditing activities of the Federal Treasury Department in the Republic of Mordovia using the SIIS “Electronic budget”

Source: developed by the authors.

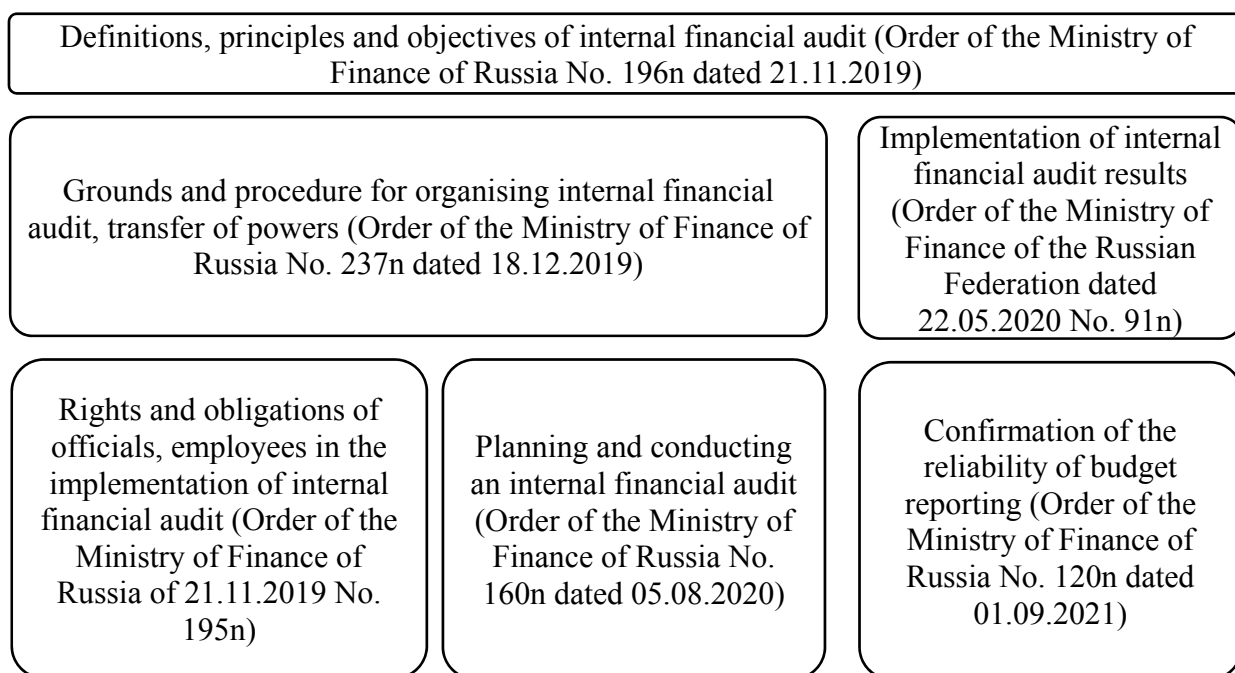


Fig. 5. Federal Standards of Internal Financial Audit

Source: developed by the authors.

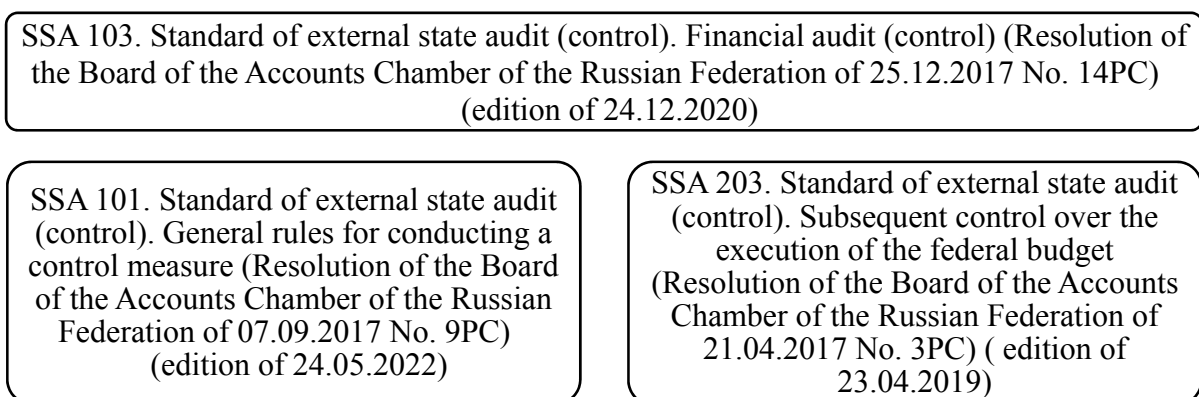


Fig. 6. Standards of external State audit (control)

Source: developed by the authors.

providing the ability to work in a mode of no communication with the financial authority and distributed in two versions (“Standard” and “Pro”):

- “*Budget-SMART Standard*” programme complex containing basic functionality for budget execution;
- software complex “*Budget-SMART Pro*”, which has a number of additional

capabilities to ensure tactical and strategic budgeting of revenues and expenditures, establishment of inter-budget relations, maintenance and evaluation of the effectiveness of state (municipal) programmes, tasks and plans of financial and economic activities. In addition, PC “*Budget-SMART Pro*” is equipped with a mode of detailing reports, providing specific

information, which allows to simplify control and improve its effectiveness;

b) “*Revizor-SMART*”, “*Financial Control-SMART*”, involving automation of accounting of such control activities as planning, preparation for and conduct of the audit, resource management, formation of the result, monitoring of the elimination of identified violations.

Legislative acts regulating state (municipal) financial control and financial audit

Fundamentals of state (municipal) financial control (audit) are enshrined in the Budget Code of the Russian Federation.⁴

Internal state (municipal) financial control is carried out in accordance with federal standards approved by regulatory legal acts of the Government of the Russian Federation, departmental standards of internal state (municipal) financial control bodies [19].

Internal financial audit is regulated by departmental acts on internal financial audit, as well as by federal standards and methodological recommendations for their application (Fig. 5).

The most important regulatory documents governing external state (municipal) financial control are:

- Federal Law of 07.02.2011 No. 6-FL “On General Principles of Organisation and Activity of Control and Accounts Bodies of the Constituent Entities of the Russian Federation and Municipal Entities”⁵;

⁴ Budget Code of the Russian Federation of 31.07.1998 No. 145-FL (ed. of 28.12.2022) (with amendments and additions, effective from 01.01.2023). Chapter 26. URL: https://www.consultant.ru/document/cons_doc_LAW_19702/8874b00d014c71ae84ad90d1acdf6616c8bde5b9/?ysclid=lhs3p4h49a870188288 (accessed on 20.02.2023).

⁵ Federal Law of 07.02.2011 No. 6-FL “On General Principles of Organisation and Activity of Control and Accounts Bodies of the Subjects of the Russian Federation and Municipal Entities” (as amended). URL: <https://base.garant.ru/12182695/> (accessed on 21.02.2023).

- Federal Law of 05.04.2013 No. 41-FL “On the Accounts Chamber of the Russian Federation”.⁶

The main documents establishing unified standards of external state audit (control) are presented in Fig. 6.

It is important to note that one of the elements of the compliance and risk management system is compliance, which is responsible for compliance with legislation, involving the setting of targets that require direct control and monitoring, which helps to ensure an effective verification process, improving executive discipline [20].

CONCLUSIONS

Summarising the above, it should be emphasised that in the conditions of digital transformation, “smart digital control” aimed at preventing possible deviations is necessary to improve the efficiency of control activities and timely detection of significant violations and risks. When carrying out control and auditing activities with the help of automated information systems, it is possible to work remotely with information on the functioning of objects and obtain detailed data, which greatly simplifies control and increases its effectiveness. Updating the procedure for performing control (supervisory) and audit activities using a single digital platform will significantly improve the quality and accuracy of verification of the reliability of annual accounting (budgetary) reporting, including compliance of the accounting (budgetary) accounting procedure with the unified methodology of accounting and reporting; improve budgetary procedures for the preparation of primary accounting documents and their transfer to authorised bodies.

⁶ Federal Law of 05.04.2013 No. 41-L “On the Accounts Chamber of the Russian Federation” (as amended). URL: <https://base.garant.ru/70353474/> (accessed on 21.02.2023).

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ABOUT THE AUTHORS



Olga V. Shibileva — Cand. Sci. (Econ.), Associate Professor of the Department of Accounting, Analysis and Auditing, National Research Ogarev Mordovia State University, Saransk, Russia
<https://orcid.org/0000-0001-7628-3527>
o.shibileva@rambler.ru



Valeria V. Parshutkina — Accountant, second category, Payroll Accounting Department, Accounting and Financial Control Department, Federal State Budgetary Educational Institution of Higher Education “National Research Mordovian State University named after N.P. Ogarev”, Saransk, Russia
<https://orcid.org/0009-0005-3579-5493>
parshutkina.valeria@yandex.ru

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