



THE ORETICAL BASIS OF ORGANIZING THE INTERNAL CONTROL OF PUBLIC EDUCATION INSTITUTIONS

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A This paper studies the nature and institutional framework and discusses the ways to increase the efficiency of the internal control system in public education institutions. We considered the specifics of organizing the internal control system with taking into account the specifics of the institution's activities. It's determined that as the main activity of the educational institution is to provide educational services, the main object of internal control still is its business activities and finances. Our study is limited exclusively with economic aspects of the internal control of educational institution; we eliminate the quality control of the services being provided by the institution, although this direction of internal control is also important. The principles of organization and main tasks of the internal control and its objectives are studied. Also we determined that an important task of the internal control system is to identify risks, evaluate their levels and the impact on finance of the institution, develop measures reducing the risk to an acceptable level. The paper studies types of risks, ways to identify them and eliminate their negative impact on the financial position of the education institution.

B internal control, internal control system, educational institution, risks, object of internal control, department of internal control.

ТЕОРЕТИЧНЕ ПІДГРУНТЯ ОРГАНІЗАЦІЇ ВНУТРІШНЬОГО КОНТРОЛЮ ДЕРЖАВНИХ НАЧАЛЬНИХ ЗАКЛАДІВ

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A У цій статті досліджуються сутність, організаційні основи та розглядаються напрямки підвищення ефективності функціонування системи внутрішнього контролю в державному навчальному закладі. Вивчаються особливості організації системи внутрішнього контролю з урахуванням специфіки діяльності навчального закладу. У статті йдеться про те, що хоча головною діяльністю навчального закладу є надання освітніх послуг, однак основним об'єктом внутрішнього контролю є саме його господарська діяльність і фінанси. Запропоноване дослідження зосередилося суто на економічних аспектах внутрішнього контролю навчального закладу, залишаючи поза увагою контроль за якістю послуг, що надає заклад, хоча цей напрям внутрішнього контролю є також важливим. У ньому були розглянуті принципи організації і основні завдання внутрішнього контролю та цілі. Крім того визначено, що важливим завданням системи внутрішнього контролю є ідентифікація ризиків, оцінювання їх рівня та впливу на фінанси закладу, розроблення заходів, що здатні знизити ризик до прийняттого рівня. У статті досліджуються види ризиків, напрямки їхньої ідентифікації та розглядається усунення їхнього негативного впливу на фінансовий стан навчального закладу.

B внутрішній контроль, система внутрішнього контролю, навчальний заклад, ризики, об'єкт внутрішнього контролю, відділ внутрішнього контролю.

ТЕОРЕТИЧЕСКОЕ ОБОСНОВАНИЕ ОРГАНИЗАЦИИ ВНУТРЕННЕГО КОНТРОЛЯ ГОСУДАРСТВЕННЫХ УЧЕБНЫХ ЗАВЕДЕНИЙ

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A В данной статье исследуется сущность, организационные основы и рассматриваются направления повышения эффективности функционирования системы внутреннего контроля в государственном учебном заведении. Изучаются особенности организации системы внутреннего контроля с учетом специфики деятельности учебного заведения. Поскольку главным направлением деятельности учебного заведения является предоставление образовательных услуг, основным объектом внутреннего контроля все же является его хозяйственная деятельность и финансы. Исследование ограничилось исключительно экономическими аспектами внутреннего контроля учебного заведения, не рассматривая контроль качества услуг, которые предоставляет заведение, хотя данное направление внутреннего контроля является также важным. Исследованы принципы организации и основные задачи внутреннего контроля, цели. Кроме того определено, что важной задачей системы внутреннего контроля является идентификация рисков, оценка их уровня и влияния на финансы заведения, разработка мероприятий по снижению риска до допустимого уровня. В статье исследованы виды рисков, направления их идентификации и устранения их негативного влияния на финансовое состояние учебного заведения.

B внутренний контроль, система внутреннего контроля, учебное заведение, риски, объект внутреннего контроля, отдел внутреннего контроля.

Relevance of the study

In the procedure of financial administration of public education institution in order to prevent financial violations, prevent their causes and consequences, you need the appropriate tool. This tool is a system of internal control established to prevent cases of illegal and inefficient use of public funds and other economic resources, to prevent errors or other shortcomings in the activities of the institution.

Today the important issue of public education institutions is that they operate in conditions of low public funding. This causes the need to improve the efficiency of planning revenues and use of financial resources, performance of planned indexes and monitoring revenues and expenditures within the framework of budget programs, administration of their implementation results. An effective way to improve the financial administration system of public

education institution is also implementing internal control system.

The aim of this paper is to study the nature and institutional framework and to improve the efficiency of the internal control system in public education institutions.

Review of literature sources

In the existing literature the domestic and foreign scholars and practitioners reflected results of their studies on issues of development and implementation of internal control system in budget institutions in general and in public educational institutions in particular. The issue of internal control is studied in scientific works of I. Drozd, V. Shevchuk [7], N. Vytvytska [2; 5], in which scientific research on solving a number of tasks to improve control is performed. Much attention to the study of internal audit is paid in the works

HIGHER EDUCATION INSTITUTIONS BY LEVEL OF ACCREDITATION

TABLE 1

Index	I – II levels of accreditation					III – IV levels of accreditation				
	2010/11	2011/12	2012/13	2013/14	2014/15	2010/11	2011/12	2012/13	2013/14	2014/15
Total number of institutions including by form of property	483	479	469	458	387	330	326	316	309	277
Public and municipal	406	406	399	391	323	231	227	220	218	197
Private	77	73	70	67	64	99	99	96	91	80
Total number of students	351 444	347 225	335 863	319 595	251 271	2 066 667	1 899 138	1 770 311	1 673 287	1 437 955
Total number of accepted ones	125 124	102 225	96 710	90 936	69 463	381362 ¹	307316 ¹	331164 ¹	337420 ¹	291647 ¹
Total number of graduated ones	107 416	94 001	89 831	88 664	79 090	528875 ²	515032 ²	505420 ₂	471717 ²	405392 ²
The number of students per 10,000 of population ³	81	80	78	74	58	476	439	410	389	335

¹ Persons accepted for initial training cycle (excluding those accepted for further studies in order to obtain a higher educational and qualification level).

² Professionals graduated from (excluding those who have completed appropriate training cycle, including baccalaureate and those who are continuing education in order to obtain a higher educational and qualification level).

³ The calculation uses actual population of: for data over 2010/11 school year: as of 01.01.2011, over 2011/12: as of 01.01.2012, over 2012/13: as of 01.01.2013, over 2013/14: as of 01.01.2014, over 2014/15: as of 11.01.2014 (estimated).

Source: [10].

of M. Barynina [1], V. Hrytsevych [4], A. Mamyshev [9], O. Petryck [11], O. Redko [15], V. Rudnytskyi [3; 16], M. Syvulskyi [17], M. Tymokhin [18], I. Chugunov, V. Fedosov [19] and in works of other scientists and practitioners and also the theoretical and practical issues of internal audit in public sector are researched. However, these studies do not take into account current trends and possible fields of improvement of internal audit, as well as quite a few peculiarities of internal audit in public education institution are revealed.

The need to study nature and find ways to improve the organization and functioning of internal audit of public education institutions causes the relevance of this paper.

Presentation of the basic material

Internal control is the procedure organized by the enterprise to verify performance and ensuring the

implementation of administrative decisions in the field of financial administration in order to achieve strategic goals and prevent crisis situations. Internal control system is the main source of information for the diagnosis of the educational process status and the main results of the educational institution's activity. Internal control also includes observation how the teachers and employees of the education institution follow laws and other legal acts in the field of education and in particular higher education in Ukraine.

Internal control as administration function is a means of feedback between the object of administration and the administration authority, informing about the real state of the object and the actual performance of administration solutions. Internal control is a process that ensures compliance of a certain object's operation with administration decisions adopted and is oriented to the successful achievement of the goal.

PUBLIC HIGHER EDUCATION INSTITUTIONS OF I-IV ACCREDITATION LEVELS AT THE BEGINNING OF 2014/15 ACADEMIC YEAR, BY TYPE OF INSTITUTIONS

TABLE 2

Index	Total number of institutions	Number of students	Including females	Number of persons accepted for the initial cycle of education	Number of persons graduated from the institutions of higher education	Including females
Total	331	1403485	684863	294782	394647	199709
Technical schools	51	36660	12168	10295	11910	3913
Specialized schools	5	1341	1062	422	449	299
Including pedagogical ones	1	896	797	267	284	215
Colleges	88	79317	28146	20924	25189	9601
Including pedagogical ones	-	-	-	-	-	-
Universities	134	1127034	578505	234479	310952	166313
Including pedagogical ones	20	133083	98326	27955	38938	29273
Academies	39	149712	60831	27366	42980	17838
Institutes	14	9421	4151	1296	3167	1745
Including pedagogical ones	-	-	-	-	-	-
Conservatories	-	-	-	-	-	-

Source: [10].

MUNICIPAL HIGHER EDUCATION INSTITUTIONS OF I–IV ACCREDITATION LEVEL AT THE BEGINNING OF 2014/15 ACADEMIC YEAR, BY TYPE OF INSTITUTIONS

TABLE 3

Index	Total number of institutions	Number of students	Including females	Number of persons accepted for the initial cycle of education	Number of persons graduated from the institutions of higher education	Including females
Total	189	130814	104998	34538	36591	29191
Technical schools	-	-	-	-	-	-
Specialized schools	80	31345	24299	8673	8519	6679
Including pedagogical ones	6	3640	3147	1014	1006	881
Colleges	97	74719	61613	20849	22124	17962
Including pedagogical ones	24	19125	16014	5072	5348	4482
Universities	2	9549	7731	1826	1608	1326
Including pedagogical ones	-	-	-	-	-	-
Academies	5	8571	6624	1530	2408	1790
Institutes	4	6065	4384	1532	1800	1359
Including pedagogical ones	1	2733	1916	633	914	676
Conservatories	1	565	347	128	132	75

Source: [10].

Its main purpose is to objectively study the actual state of the entity, detect and prevent the factors and conditions that adversely affect the implementation of the decisions and achievement of the goal and to bring this information to the administration authority.

To understand which objective features of the organization and functioning of the internal control system of public education institution are there, let us consider the nature of their operations, types and features of the organizational structure.

In essence the education institution is a part of the education system and the institutional basis of pedagogy. An important element of the education institution status is its self-government. According to the definition given in the electronic online resource Wikipedia, education institution is an organization that runs on a regular and continuous basis the educational process

oriented on teaching, education, development and self-improvement of personality. Educational institutions are established in public, municipal or private form of property. They are legal entities and operate under the charter. The tasks of education institutions according to their levels are to provide full development of a human, its talents and mental and physical abilities, moral character education, to provide the economy with qualified specialists.

There are the following types of educational institutions under the Law of Ukraine «On education» [14] (*Figure*).

In this and future studies the author will consider especially the higher education institutions. The statistics of number and performance of higher education institutions' activity over 2010–2015 years are summarized in *Tables 1–4*.

HIGHER EDUCATION INSTITUTIONS OF I-IV ACCREDITATION LEVELS AT THE BEGINNING OF 2014/15 ACADEMIC YEAR, BY TYPES OF EDUCATION INSTITUTIONS AND SUBORDINATION (UNITS)

TABLE 4

Index	Total	Including										
		Univer- sities	Including pedago- gical ones	Acade- mies	Institu- tes	Including pedago- gical ones	Conser- vatories	Colle- ges	Including pedago- gical ones	Speciali- zed schools	Including pedago- gical ones	Technical schools
Ukraine – total	664	175	20	54	66	5	1	222	24	87	7	59
Including												
The Ministry of Agrarian Policy and Food of Ukraine	38	14	-	2	-	-	-	13	-	-	-	9
The Ministry of Education and Science of Ukraine	237	93	20	20	5	-	-	72	6	6	1	41
The Ministry of Defense of Ukraine	4	1	-	2	1	-	-	-	-	-	-	-
The State Agency of forest resources of Ukraine	1	-	-	-	-	-	-	1	-	-	-	-
The Ministry of Social Policy of Ukraine	2	-	-	-	1	-	-	-	-	-	-	1
The Ministry of Culture of Ukraine	24	3	-	5	-	-	-	3	-	13	-	-
Ukrainian State Construction Corporation «Ukrbud»	5	-	-	-	-	-	-	5	-	-	-	-
The Ministry of Health of Ukraine	36	10	-	3	-	-	-	16	-	7	-	-
The Ministry of Infrastructure of Ukraine	2	-	-	-	-	-	-	2	-	-	-	-
The Ministry of Internal Affairs of Ukraine	5	4	-	1	-	-	-	-	-	-	-	-
The Security Service of Ukraine	1	-	-	1	-	-	-	-	-	-	-	-
Other	165	11	-	10	11	1	1	73	18	59	6	-
Private universities	144	39	-	10	48	4	-	37	-	2	-	8
Including Central Union of Consumer Societies of Ukraine	20	1	-	1	3	-	-	12	-	-	-	3

Source: [10].

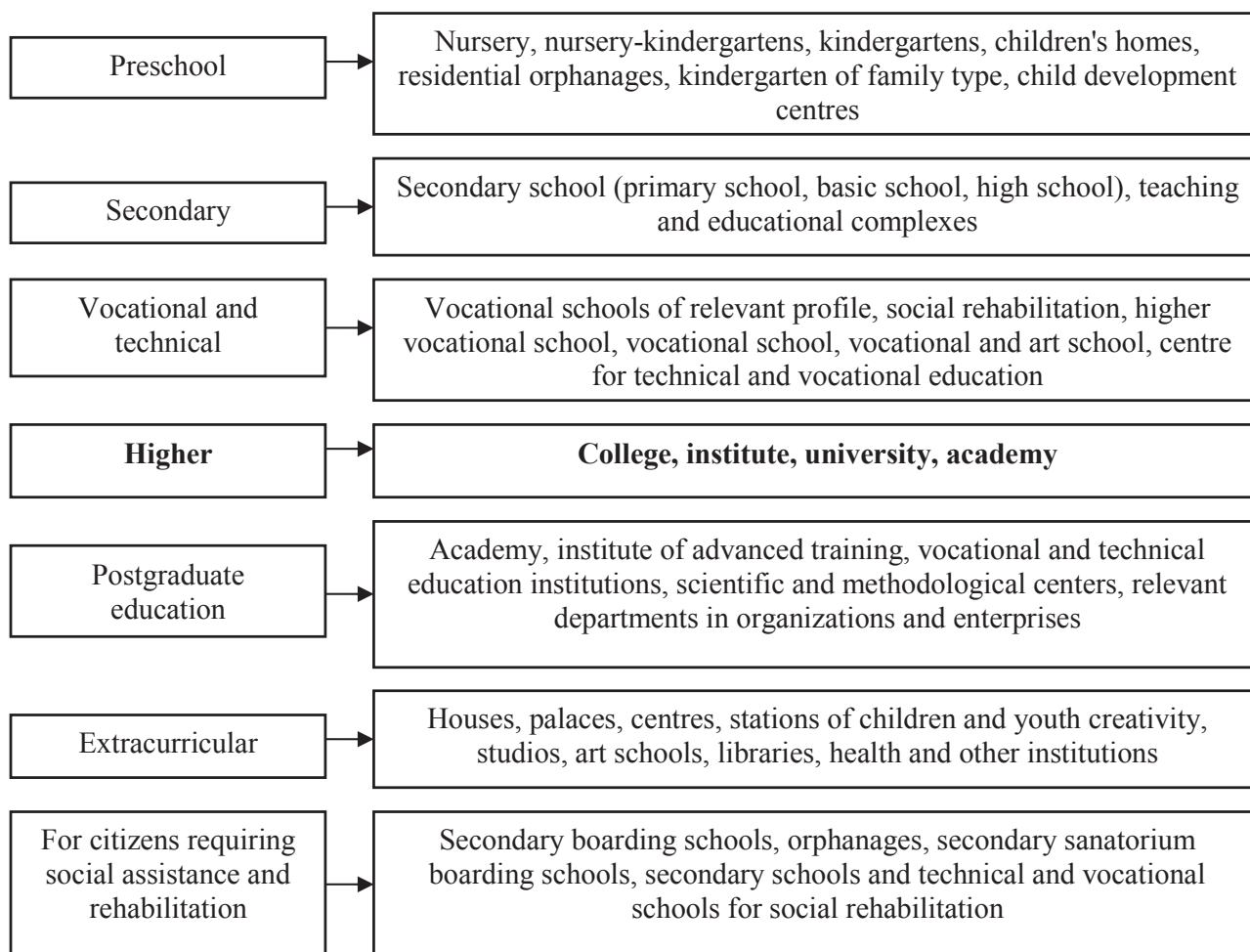


Fig. Types and structure of public education institutions

Given that the main activity of the education institution is to provide educational services, important areas of internal control are control over the efficient use of financial and other economic resources of the institution, as well as control over the quality of educational services provided by the institution and which are the main purpose of its creation and functioning. Our study was limited exclusively with economic aspects of the internal control of the education institution; we eliminated the quality control of services provided by the institution, although this direction of internal control is also important.

According to the letter of the Ministry of Education and Science of Ukraine «On guidelines for state attestation and internal control of education institutions» dated August 07, 2013 № 1 / 9-533 [13], internal control in education institution is an integral component of administrative measures for the organization and administration of the education institution's activity that provides detection of methodological,

psychological and pedagogical, social and psychological factors of achieving or failure to achieve the objectives drawn, their analysis, development of corrective programs and their implementation in order to achieve the desired result.

Basic approaches to the formation of methods of internal financial control in public institutions, especially in public education institutions are provided by International Standards of Supreme Audit Institutions (ISSAI), developed and approved by the International Organization of Supreme Audit Institutions (INTOSAI), with taking into account current regulatory framework governing specifics of public education institutions' activities in Ukraine.

Very important role in the formation of the regulatory framework for carrying out internal audits of public education institutions is played by internal auditing standards approved by the Order of the Ministry of Finance of Ukraine dated October 04, 2011 № 1247 [12].

The administration of the institution is responsible for development and implementation of internal control system. Internal control system organizationally must meet the size and specifics of the institution. As it's determined the internal control of entity should be performed independently and objectively. This organizational independence provides direct subordination and accountability of internal control department (controller) to the head of the institution.

The structural decisions in the implementation of the internal control system of the education institution are the establishment of internal audit department, which is endowed with the following functionality:

- to perform internal audits;
- to provide methodological assistance to subjects of internal control of education institution's structural units, to carry out explanatory work on issues of internal control organization;
- to provide organization of risk management procedure based on the expert opinions of internal control subjects as well as collection, systematization and analysis of relevant information;
- to form a plan on the implementation of measures of control and monitoring of their results introduction and to inform authorities of the education institution about the results of the actions.

The object of the internal control of public education institutions is its economic activity and measures to ensure the effective operation of internal control system (compliance with the principles of legality and effective use of public funds, achieving the results in accordance with established goals, tasks, and plans).

The scope of internal control in accordance with internal audit standards [12] covers the following areas:

- evaluation of the institution's activity on the effectiveness of the system of internal control, the degree of implementation and achievement of the objectives set in the strategic and annual plans, effectiveness of planning and execution of budget programs and the results of their implementation, quality of service and performance of supervisory functions, tasks defined by law, and risks which affect the institution's functions and tasks implementation (efficiency audit);
- evaluation of institution's activity in sense of legality and reliability of financial and budget reporting, accuracy of accounting;
- assessment of institution's activity in sense of compliance with legal requirements, plans, procedures, contracts on issues of the status of assets conservation, information and public property administration.

Internal control in public education institutions is based on the following principles:

- legality: compliance with requirements of the law, and with defined functions, processes and operations;
- objectivity: obtaining complete and accurate information, which is based on documentary and actual data and eliminates the influence of subjective factors;
- responsibilities and division of powers: the allocation of responsibilities between the subjects of internal control and delineating their responsibilities in the frameworks of functional powers in making decisions or performance of other actions;
- methodological unity: unity of rules, regulations and procedures when organizing internal control, which allow determining the quality and effectiveness of implementing the functions, processes and operations by the subjects of internal control, and ensuring maximum coverage with standardized controlling procedures of all aspects of their activities;
- balance: coordination of internal and external orientations of control actions to maintain the equilibrium of internal control;
- preventiveness: advance monitoring to prevent deviations from the standards;
- openness: introducing feedback mechanisms and ensuring the necessary degree of transparency in assessing internal controls.

Internal control can be carried out as planned or operational audits, monitoring of administrative work. Internal control in the form of planned audits is carried out in accordance with the approved graphic-plan, which provides periodicity and eliminates wasteful duplication of audits.

Internal control in the form of operational verifications is performed to establish the facts of violations, verify the information about violations indicated in the appeals of pupils and their parents or other individuals and organizations, and to resolve conflicts between members of the educational process.

Internal control in the form of monitoring involves the collection, systematic registration, processing and analysis of information on the organization and results of the educational process to effectively meet the challenges of quality administration of education (pupils' health, compliance with the regime, the executive discipline, educational and methodical maintenance, and diagnostics of pedagogical skills).

The process of internal control for its monitoring and ensuring its proper quality and control over results

are subject to appropriate documentation. According to [12] there are the following documents on internal audit:

- provision of internal audit unit: the main task of the internal control unit (controller); rights and powers of the unit; subordination;
- job descriptions of employees of internal audit unit: tasks, functions and responsibilities of internal audit unit's staff, their rights, demands on education, knowledge, skills and experience provided by law for each structural unit of internal audit department; the right to unimpeded access of employees of internal audit to documents, information and databases relating to internal audit;
- internal documents on internal audit: procedure for planning and conducting internal audits, documentation, and implementation of their results, and on the decision of the unit's head, other aspects of internal audit.

Within the tasks and powers set by the law the subjects of the internal control determine:

- strategic goals: goals set by administrative regulations to be achieved on the results of the relevant process;
- operating goals: goals that are determined each year in the Plan on implementation of control measures and monitoring of their results implementation and are generated with taking into account the following principles:
- concreteness that is to clearly define the final result of the achievement of operational objectives;
- measurability that is to define operational objectives on the basis of possibility to assess their achievement with use of quantitative and qualitative indicators;
- attainability that provides determining operational purposes in limits of available resources (human, financial, material, etc.);
- realism, which means that the subjects of the internal control identify only those operational goals that are within their authority and responsibility;
- certainty in time, which provides planning of clear terms for achieving operational objectives.

During internal control in a secondary education institution the special attention is paid to:

- implementation of curricula and syllabi, quality of knowledge and skills of pupils;
- compliance with the State standard of secondary education;

- quality and efficiency of the teaching staff;
- enforcing child protection, sanitary and fire regulations, safety requirements;
- rights of pupils to be protected from all forms of physical or mental harm to health, on preventing the formation of bad habits in them;
- organization of nutrition and health care.

One of the important objectives of the internal control system is to identify risks, evaluate their levels and the impact on the institution's finance, and to develop measures reducing the risk to an acceptable level.

Risks are potential events that negatively affect the achievement of the objectives, exercising functions, processes and operations by the subjects of internal control or will have adverse financial, economic, legal and/or other effects.

Identification of risks is activity of internal control subjects on determination and description of possible events that adversely affect their ability to perform the relevant processes.

Risks are divided into:

- external: potential events, the probability of which is not related to the implementation of relevant processes and operations by subjects of internal control. External risks include: legal, operational, technological, software and hardware ones;
- internal: potential events, the probability of which is directly linked to the implementation of relevant processes and operations by subjects of internal control. The internal risks include: legal, operational and technological, software and hardware, personnel and financial and business ones.

Risk assessment involves determining the probability of the events and the size of their effects that adversely affect:

- tasks implementation and achieving the objectives of the institution, as defined in the strategic and annual plans;
- effectiveness of planning, implementation and result of implementing the planned indexes;
- quality of educational services and implementation of control and supervisory functions, and tasks set for the institution by legislation;
- state of preservation of assets;
- state of the institution's property management;
- accuracy of accounting and financial reporting reliability.

Risk assessment involves determining the level of risk based on expert opinions of internal control subjects by criteria of the probability of risks and their impact on the ability of internal control subjects to achieve certain strategic objectives.

Risk management involves activities related to the definition (identification) and assessment of risks for the earliest possible detection of violations and deficiencies, inefficient use of resources in implementing the functions, processes and operations by internal control subjects. These include: analysis of the performance of the education institution; collection, systematization and analysis of information on performed identification and risk assessment; development of measures to control and monitor the implementation of their results.

As part of the risk management, the department of internal control of the education institution performs the following actions:

- defining the list of risks and classifying each risk in terms of category and type of risk;
- risk assessments according to the criteria of the risk probability and its impact on the institution's ability to achieve certain strategic objectives;
- submitting information on risk identification and assessment to the head of the institution;
- submitting proposals on system of control and monitoring measures, and on their implementation and evaluation of their results.

Control measures are considered as complex of administrative actions that occur within the system of internal control to influence the identified risks. Monitoring measures include assessing the quality of the operation and monitoring results of control measures implementation.

Based on the results of the research we can formulate the following proposals to improve the internal control system of the education institution:

- an important step in implementing the internal control system of the education institution is the formation of internal documents, including Regulations on internal audit. The Regulations should include organizational structure of internal control, powers, tasks and subordination of the internal control department, strategic and operating objectives of the internal control system, tasks and rules of procedure;
- the quality of the internal control department's operation will ensure proper level of qualifications and practical skills of employees of the internal control department, so criteria system

for the selection of personnel, requirements to the qualifications and practical experience, testing, advanced training should be developed;

- a set of professional abilities and skills of internal controllers and their functional responsibilities should be set out in the job description for these workers;
- internal control objects should be identified, methods of their audit by internal controllers should be developed and adopted;
- an important area of internal control of public education institution is to identify, evaluate and eliminate risks of operation, so it is important to determine the list of possible risks, to develop methods identifying and assessing them, to identify possible standard measures eliminating risks;
- development of system for monitoring and control of the efficiency of the internal control system of the education institution, including the definition and approval of criteria and methods to evaluate the effectiveness of internal control system;
- formation of the procedures of institution's administration response to errors and violations, and cases of inefficient use of economic resources, identified by internal control department; organization of monitoring system for elimination of identified violations; prosecution of officials of the education institution.

Conclusions

Summarizing the results of the study we can make the following conclusions and generalizations:

- internal control as administrative function is a means of feedback between administration object and the subject of administration, informing about the real state of the object and the actual implementation of administrative decisions;
- priority directions to improve the internal control system is adequate approach to the recruitment of internal controllers personnel, their qualifications and professional skills, and the development of methods to verify the defined objects of internal control;
- special attention has to be paid to development of internal procedures for identification and assessment of the available risks of the activity, formation of standard procedures to eliminate or reduce the identified risks' level;
- organizing the control and monitoring of internal control department's activities and implementation of the results of its operations is essential for ensuring the proper performance of it.

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