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**THEORETICAL LEGAL BASES OF THE IMPROVEMENT
OF AN EFFICIENCY OF FINANCIAL CONTROL AND AUDIT IN THE
SECTOR OF SECURITY AND DEFENSE OF UKRAINE**

In modern conditions, the transformation of the ideology of state financial control, the shifting of emphasis from the formal verification of the reliability of costs to the analysis of the efficiency of management of budget funds and public property is taking place.

On the basis of the analysis of doctrinal and expert approaches, the features of financial control and audit in the security and defense sector have been investigated, directions of organizational and legal support for increasing their efficiency in the context of security sector reform in accordance with European standards and change of the paradigm of ensuring national security have been identified.

It has been determined that the establishment of such institutional capacity of the financial control system that would allow a risk oriented approach to external and internal audit of the security sector bodies is crucial for the state and society in the context of hybrid warfare.

It is critical for the state and society in the hybrid war to create such institutional capacity of a financial control system that would allow a risk-oriented approach to external and internal audits of the security and defense sector, as well as relevant state and budgetary programs, taking into account their vulnerability to corruption, wastefulness, misuse and mismanagement, which in turn will determine greatly the main ways of reforming the security and defense sector as a whole and its elements.

A prerequisite for increasing the effectiveness of financial control in the field of national security in the application of the program-target budgeting method is the principle of publicity, when all results of control and monitoring of expenditures (other than secret) should be accessible to the public, including scientific and expert and journalistic communities. Citizens as end-users of public services in the security sector should have a realistic picture of the nature of threats and measures aimed at their prevention, as well as the amount of funding for these measures and the effectiveness of the use of funds. It is noted that the norms for carrying out public control were reflected in the draft Bill of Ukraine "About National Security of Ukraine".

In order to regulate effectively the peculiarities of financial control and audit in the sphere of security and defense, and taking into account the importance of this group of public relations, it was proposed to develop and adopt the Bill of Ukraine "About the Peculiarities of State Financial Control in the Security and Defense Sector".

Keywords: national security, security and defense sector, financial control, audit, budget program, performance indicators.

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