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# The Effectiveness of Measures Aimed at Improving the Skills of Employees of the State Financial Control

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***Abstract*---**The article discusses the problems and prospects of professional development of civil servants in the field of internal and external state financial control. The relevance of the research problem is due to the active development of legislation in the field of control and supervisory activities, which leads to increased requirements for state auditors. Since Federal Law No. 79-FL of 27.07.2004 "On the State Civil Service" and the Decrees of the President of Russia adopted in addition to it establish a minimum list of requirements for the qualifications of employees. In practice, the control bodies proceed from a fairly broad interpretation of the qualifications and competence of auditors, which negatively affects the quality of their activities. According to the results of the study, the concept of professional competence of the state auditor was formulated, which should be fixed in the industry legislation, and the Federal Professional Standard of Higher Education in the field of state audit was also studied, in accordance with which employee retraining programs should be


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brought in order. The material of the article is based on the current legislative framework and taking into account the latest trends in the training of employees of state financial control bodies.

***Keywords***---accounting chamber, advanced training, civil servant, control and accounting bodies, FSES, management decisions, professional competence, professional development, retraining, state auditor, state financial control.

**Introduction**

The relevance of studying the issues of professional development of civil servants specializing in performing the functions of state financial control is dictated by several aspects at once: the lack of fundamental scientific works in this field; the complexity and interdisciplinary nature of the problem posed; insufficient elaboration of the provisions of the law on state control and a number of other problems (Sundin & Tillmar, 2008). The complexity is added by the fact that the activities of state auditors and controllers are regulated by two branches of legislation at once – on the state civil service (Federal Law No. 79-FL of 27.07.2004 "On the State Civil Service" in the Russian Federation and by-laws), and at the same time – the Federal Laws "On the general principles of organization and activity of control and accounting bodies of the subjects of the Russian Federation and municipalities "dated 07.02.2011 No. 6-FL and" On the Accounting Chamber of the Russian Federation " dated 05.04.2013 No. 41-FL and a number of other acts) should be noted here. However, none of these documents sets out regulatory requirements for state specialists in the field of control. The main requirements for the professional development of employees are regulated by Federal Law No. 79-FL and Presidential Decree No. 68 of 21.02.2019 "On the professional Development of State Civil Servants of the Russian Federation".

In particular, Federal Law No. 79-FL contains the principles of professional development of employees, among which are the concept of continuing education; consistency; mentoring; legislative regulation of basic procedures (Knight, 2002). Additional education is indicated as the main type of professional development (art. 62, item 1), the types of which are approved by the "Regulations on the procedure for the professional development of state civil servants", approved by the Decree of the President of the Russian Federation of 21.02.2019 N 68 "On the professional development of state civil servants of the Russian Federation". There are retraining-the development of a new direction; and advanced training – development within the existing direction of activity. Their status differs both in terms of the amount of training hours (for retraining, a minimum of 500 training hours is set, while for advanced training – only 16); the same applies to the nature of the educational document: retraining is characterized by obtaining an additional diploma of higher education. More detailed requirements for qualifications and competence are established by the federal or territorial governing body. In particular, the auditors of the Accounting Chamber require a specialized education in the field of public administration, state control (audit), economics, finance, law and experience in one of these areas for at least five years. Similar requirements can be found in the Federal Law "On the general principles of organization and activity of control and accounting bodies of the subjects of the Russian Federation and municipalities", but without the requirements for work experience.

At the same time, despite the variety of acts regulating the activities of employees, none of them takes into account the specifics of the activity of a control specialist, there is no description of specific competencies and the requirement for modern educational programs is not fixed. In this connection, the development of measures aimed at improving the skills of employees of the state financial control is an urgent scientific problem (Tan, 2013).

The purpose of the study: to generalize the experience of professional training of civil servants in the field of state financial control and to develop proposals to improve its effectiveness (Hwang et al., 2020). Research materials: modern legislation on the state civil service in the Russian Federation, on state financial control is studied; statistical materials on additional professional education of civil servants are studied; training programs for state financial control specialists presented by modern higher educational institutions are considered and summarized.

**Research Results and Their Discussion**

Modern legislation, trying to keep up with the times, for the first time mentions the concept of "competence" of employees in Federal Law No. 79 as one of the principles of civil service in Article 4. At the same time, the concept of "competence" is not reflected in the legislation in any way, which entails the impossibility of developing specific requirements for their training. At the same time, the competence approach in the professional development of employees, since it allows to increase its effectiveness quantitatively and qualitatively (Belolipetskaya, 2021).

The specificity of the competence approach is associated with the complexity, inclusiveness of personal development. This is especially true in the sphere of state and municipal administration. In particular Kudryavtseva (2018), notes in the concept of competence the moral and ethical appearance of an employee and his personal qualities, as well as the experience of professional activity within the framework of official powers. A. E. Belolipetskaya agrees with her, including leadership qualities, managerial potential and psychological attitudes aimed at the qualitative performance of their functions in the list of employees ' competencies.

The second feature of the competence approach, highlighted by didactic specialists V. I. Baidaenko, I. A. Zimnaya, and especially A.V. Khutorsky – is the practical orientation of professional training of employees (Golovina & Parakhina, 2020). In other words, professional education should be practice-oriented, and it is desirable to be conducted on the basis of state governing bodies in the course of their daily activities.

These features indicate the extreme flexibility of the concept of "competence of a civil servant", since it includes many variable aspects: the nature and type of service, position, level of power functions, etc. At the same time, it is impossible not to agree with Gorbatko (2018), that this fact does not exclude the possibility of legislative regulation of its most general manifestations and properties.

The concept of competence of a state auditor or controller is not considered in principle in the literature, although the need for its development is dictated by the active development of industry legislation (Mohamed & Rosman, 2021). Usually, practice proceeds from the fact that each individual federal or regional state control body independently determines for itself the structure of specialized competencies that are the basis of the integral competence of the control specialist. The system of such competencies is most clearly and in detail traced in the internal act of the Accounting Chamber of the Russian Federation – Order No. 53 of June 15, 2017 "On the official regulations of Federal state civil servants who hold the positions of the federal state civil service in the apparatus of the Accounting Chamber of the Russian Federation". In accordance with this act, the regulations are a normatively approved list of requirements (competencies) developed for certain categories of employees. The structure of the requirements includes (see Table 1).

Table 1
Basic requirements for individuals who hold positions of the state civil service in the central office of the accounting chamber

| Requirements | Content |
|---|---|
| 1. Basic requirements | |
| Level of education and work experience | According to the Legislation on the Civil service and the Accounting Chamber of the Russian Federation |
| Availability of professional knowledge | Knowledge of the provisions of the Constitution of Russia; legislation on the civil service; anti-corruption legislation; the law on the Accounting Chamber of the Russian Federation and its internal acts and regulations; the code of ethics of employees; the Russian language; the theory and practice of economic activity; the basics of developing draft regulations; the specifics of using information technologies; the basics of office work; the procedure for working with official information; labor protection standards; personnel management methods (for managers, assistants and advisers and specialists of the highest group). |
| Availability of professional skills | Strategic and systematic thinking; independent planning and forecasting of performance results; ability to analyze regulatory documents; flexibility and ability to adapt to changing conditions; ability to apply effective methods and approaches in their activities; striving to improve their professional level; a set of managerial skills and abilities (for managers, assistants and advisers and specialists of the highest group). |

| | |
|---|---|
| 2. Professional and functional requirements | |
| Level of education and work experience[1] | As a rule, they are not specified |
| Professional knowledge and skills | They are indicated taking into account the area and type of activity, as well as the official duties of a civil servant included in the official regulations. |
| Functional knowledge and skills | They are indicated taking into account the official duties included in the regulations. |
| 3. Other requirements (admission to secret information is implied) | |
| 4. Duties and Responsibilities | |
| 5. The procedure for official interaction | |
| 6. Key performance and performance indicators | |

The analysis of the document shows a comprehensive and all-encompassing approach demonstrated by the Accounting Chamber of the Russian Federation to the development of competence requirements of employees, although, from our point of view, the issue of personal qualities is not fully disclosed in the document. Similar documents are also accepted by the control and accounting bodies of the subjects of the Russian Federation. Based on the presented data, it can be concluded that the professional competence of a state auditor or controller can be considered as a complex of interrelated qualification, professional, personal qualities that ensure the successful performance of professional duties in the field of state financial control (Willmott, 1986; Parker, 1994). A significant role in the structure of competencies is played by knowledge of the legislation of a number of industries (in addition to anti-corruption for certain positions and areas, knowledge of antimonopoly, budget, tax legislation, legislation in the field of public procurement, accounting, etc.is important), However, one should not forget about personal qualities, first of all about the high legal, organizational, corporate culture of the individual; honesty, decency, personal responsibility for the results of work (Sabodash et al., 2021).

The question arises about the effectiveness of the formatting the competence of state supervisors in the financial control system. The lack of a well-developed legislative framework for regulating higher professional education leads to uncertainty in the design of modern educational programs. Thus, according to the Order of the Ministry of Education and Science of the Russian Federation dated September 12, 2013 "On approval of the lists of specialties and areas of higher education", state and municipal administration is included in the section of social sciences and the category "economics and management" along with economics, management, business informatics and trade. The state audit is designated separately (code 38.04.09), and if state and municipal management is implemented both within the framework of bachelor's and master's training, then the state audit implies obtaining a diploma of master's education. There is no training of specialists in both selected areas. Advanced training of state supervisors in postgraduate studies is carried out within the framework of the direction "Economics" (Young et al., 2011). At the same time, in the norms of laws regulating certain aspects of the activities of state control bodies, there is a fairly

[1] Compiled on the basis of the Order of the Accounting Chamber of the Russian Federation from June 15, 2017 N 53.

wide range of training profiles: in addition to economic or managerial, higher legal education is permissible.

This creates confusion and ambiguity in the field of choosing individuals to fill vacancies in the authorities responsible for internal and external state financial control, in connection with which the author of the article makes a proposal to legislate the priority of the direction "state audit and control" over other areas of financial, economic and legal training of audit specialists in the public sector. Moreover, at the moment there is a sufficiently developed methodology for organizing master's training programs for auditors, fixed in the Federal Standards of Higher Education (FSES HE) of October 15, 2015 N 39325.

According to the standards, the program can be implemented both in the traditional form-through study and certification in individual disciplines, and in a modular version. In any case, a three – block division of the program is fixed, where theoretical material is presented in the first block, practice is presented in the second block, and the final state certification of auditors is presented in the third block. At the same time, the first is the tactile and variable (at the student's choice) parts, the practice is only variable. The structure of the program is presented in Table 2.

Table 2
Structure of the training program for state auditors in the field of financial control under the Federal State Educational Standard for Higher Education[2]

| Structure of the program | | The volume of the program, training hours. |
|---|---|---|
| Unit 1 | Disciplines (modules) | 66 – 69 |
| | Mandatory part | 18-21 |
| | Variable part | 45-51 |
| Unit 2 | Practice, including research and development | 42-48 |
| | Variable part | 42-48 |
| Unit 3 | State final certification (mandatory) | 6-9 |
| Total | | 120 |

Two factors are striking: 1) the priority of the variable part over the mandatory part; 2) the priority of the volume of the theoretical block over the practical one. The latter is explained by the huge layer of legislation required for the assimilation of future masters, but in the structure of mandatory competencies, the priority remains for practical skills and abilities.

In total, there are three blocks of competencies: general cultural, general professional and professional. Moreover, in the structure of the first (OK), priority is given to the formation of systematic thinking and creative abilities, and the second and third imply obtaining a wide list of meta-subject knowledge and skills that combine such areas as public administration, auditing, accounting and reporting, law-making activities, knowledge and possession of modern computer

[2] Compiled according to the Federal State Educational Standard in the direction of 38.04.09 "state audit"

technologies. In other words, we have a Standard developed according to the rules of the competence approach, characterized by the complexity and inclusiveness of the curriculum.

Next, we will analyze how the requirements of the FSES are implemented in the practical activities of the most authoritative educational institutions that train specialists in the field of state audit. It should be noted that it is permissible to receive education only from accredited universities, and in practice the status of the university will play a significant role. Among the universities that provide retraining programs in the direction of state financial control are Plekhanov Russian University of Economics, Russian Presidential Academy of National Economy and Public Administration, the Financial University under the Government of Russia and some other educational institutions. Their programs are proposed and analyzed in Table 3.

Table 3
Analysis of higher education programs in the field of state financial audit and control of the main universities of the country[3]

| Program | Structure and content | Development results |
|---|---|---|
| Russian Presidential Academy of National Economy and Public Administration, internal financial audit (advanced training, full-time) | • Organization of internal financial audit;<br>• The practice of auditing activities from the point of view of domestic and international experience;<br>• Preparation and implementation of the audit check;<br>• Methodological foundations of the state internal financial control;<br>• Methodology of the implementation of internal state audit. | Awareness of the principles and approaches to the organization of audit activities;<br>Mastering and possession, within the framework of the powers exercised, of knowledge of the legislation on state financial control, on internal control of economic entities and state bodies;<br>Knowledge of internal financial audit standards;<br>Mastering the methods and procedures of internal financial audit. |
| Modern Scientific and Technological Academy, audit of state and municipal management (retraining, online study mode) | • Organization of state audit and control;<br>• Standardization of external state financial control;<br>• Fundamentals of the philosophy of law;<br>• The use of information technologies in the | Awareness of the principles of organization and implementation of external state financial control measures; knowledge of the basics of legal regulation of budgetary legal relations; knowledge of the rules and standards for conducting |

[3] Compiled by the author of the article independently on the basis of data from open sources [The official website of the Russian Presidential Academy of National Economy and Public Administration, The official website of Plekhanov Russian University of Economics, The official website of the Financial University, The official website of the Financial University].

| | | |
|---|---|---|
| | implementation of state financial control;<br>• INTOSAI standards;<br>• Financial accounting and audit;<br>• Fundamentals of the regional economy. | external financial control procedures and reporting on its results; knowledge of the basics of information technologies (use of special programs, databases, remote communication tools, etc.); knowledge of the skills on examination of regulatory legal acts; knowledge of the basics of economic theory, etc. |
| Modern Scientific and Technological Academy, internal audit and control in financial organizations and extra-budgetary funds (professional development, online study mode) | • Legislation in the field of internal control;<br>• Standards of professional activity of auditors;<br>• Rules and regulations for the organization and implementation of internal state financial control;<br>• Fundamentals of accounting;<br>• The use of information technologies for the purposes of audit activities. | • Knowledge of the legislation on accounting and reporting, on state internal control;<br>• Formed ideas about the activities of auditors in the internal State Fiscal Committee, knowledge of professional standards for conducting procedures;<br>• Knowledge of the skills of organizing and implementing individual measures and procedures in the internal SFC;<br>• Knowledge of the basics of accounting. |
| Plekhanov Russian University of Economics, Current trends in improving the methodology and practice of external municipal financial control (retraining) | • Current trends in the regulatory and methodological support of the activities of the control and accounting bodies of the Russian Federation;<br>• The practice of implementing the functions of control and accounting bodies in order to carry out external state financial control measures; - audit of the effectiveness of the budget funds use. | • Independent planning and implementation of external state financial control measures;<br>• Skills in solving problem situations and applying effective technologies in the process of exercising authority;<br>• Knowledge of methods of data collection and analysis, including those implemented through information technologies; key approaches to the implementation of external financial control;<br>• Knowledge of approaches to determining the |

| | | |
|---|---|---|
| | | effectiveness of the use of budget funds. |
| Financial University, advanced training in the field of audit | • Topical issues of the application of federal accounting and reporting standards in the audit process;<br>• The practice of ISAs and verification of compliance with mandatory reporting requirements;<br>• Changes in tax administration and the use of information technologies. | • Knowledge of the legislation on accounting and tax regulation;<br>• Methods of implementing audits of financial statements in accordance with the principles of ISA;<br>• Knowledge of information technologies in the field of internal financial control of organizations. |

From the above data, we have concluded that there is an insufficient level of development of retraining and advanced training programs in the field of state financial control. This is especially true for the retraining of specialists, which can negatively affect the quality of their professional activities. Below we have analyzed the materials of the Ministry of Economic Development of the Russian Federation on the professional development of civil servants for 2018-2019 (see Table 4).

Table 4
Analysis of the volume of educational services provided for the professional development of state civil servants[4]

| Federal agencies | Total | | With a separation | | Without separation | | Remotely | |
|---|---|---|---|---|---|---|---|---|
| | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 |
| Total, people | 111048 | 197518 | 75626 | 128696 | 35422 | 69122 | 63579 | 75025 |
| Federal level, people | 10480 | 128684 | 9626 | | 854 | | 883 | |
| Regional level | 100568 | 117903 | 66000 | 84616 | 34568 | 44068 | 62696 | 68384 |

The table shows that there is a growing trend of activities, especially at the regional level. This trend is most noticeable at the regional level. However, the number of measures should be mediated by the quality of management decisions made by employees, which is not always observed at the present time (McNally et al., 2009; Cristofaro, 2020). The Agency for Political and Economic Research or APER is engaged in measuring the quality of management decisions in three blocks, including financial and economic (which includes the implementation of state financial control) in Russia. APER data on the quality of management decisions in recent years are presented in Table 5.

[4] Compiled from the materials of the website of the Ministry of Economic Development of Russia

Table 5
Analysis of the quality of management decisions made in public authorities according to APER data[5]

| | 2017 | change | 2018 | change | 2019 |
|---|---|---|---|---|---|
| RF | 0,618 | 0,001 | 0,619 | -0,024 | 0,595 |
| Social unit | 0,646 | - 0,008 | 0,638 | -0,03 | 0,608 |
| Political unit | 0,621 | 0,011 | 0,632 | - 0,029 | 0,603 |
| Financial and economic unit | 0,586 | 0,003 | 0,589 | - 0,013 | 0,576 |

There is a noticeable decrease in the quality of the overall managerial potential as a whole, and this trend is most clearly noticeable at the level of the social block. The economic block demonstrates a consistently low indicator of the effectiveness of management decisions, which continues to decline from year to year. These data indicate the need to reform the system of professional development of employees.

## Conclusion

Based on the results of the study, we have formulated the following conclusion. Firstly, the professional competence of a state auditor or controller can be considered as a complex of interrelated qualification, professional, personal qualities that ensure the successful performance of professional duties in the field of state financial control (Van der Vleuten et al., 2010). The distinctive features of the competence approach are its complexity, meta-objectivity and emphasis on the practical assimilation of knowledge. Secondly, the quality of professional development of employees does not meet the requirements of modern standards of the Federal State Educational Standard, which negatively affects the quality of decisions made by managers. In connection with the latter fact, we can recommend:

- At the legislative level, to fix the requirement for retraining or advanced training in the field of state external or internal financial audit as the basis of qualification requirements for employees of internal and external financial control bodies;
- Educational institutions should provide advanced training and retraining programs in accordance with the Federal State Educational Standard in the direction of "state financial audit" and implement them in the distance learning mode.

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[5] Compiled from the materials of the APER website

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