

Organization of the process of documenting the audit

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It is determined that integration processes increase the requirements for the observance of high economic standards by auditors, in particular, standards during the audit and the formulation of an independent opinion. Therefore, it is obvious that the documentation became the basic component of the audit as the most important control institute of our time.

It is determined that the importance of documentary registration of an audit is due to a number of factors and the need to provide evidence that will confirm the opinion of the auditor, as well as reveal the stages of the implementation of audit procedures.

According to the results of the study, positive and problematic aspects are identified after the introduction of the International Standards on Auditing in Ukraine concerning the document-

ing of the audit. The requirements for the audit documentation are substantiated, namely: timeliness; sufficiency and completeness; order of registration; hierarchy; conformity. Compliance with these requirements will contribute to effective planning and conducting an audit of financial statements and providing other audit services.

It is established that the introduction of the International Standards on Auditing in the domestic practice significantly increased the theoretical and practical load on auditors in terms of adaptation of new rules to the peculiarities of national business and the organization of accounting. In connection with this, the need for methodological support from professional auditor organizations has grown in developing a unified approach to the development of working documentation.