

IMPROVING AUDIT OF FINANCIAL STATEMENTS IN NON- STATE NON-PROFIT ORGANIZATIONS

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Abstract: This article discusses the essence and significance of financial reporting in non-state non-profit organizations and scientifically based recommendations on improving the general methodological procedure for conducting audits in them. Also, the features of audits of financial statements in non-state non-profit organizations (NSNPOs) are highlighted, a general plan and program of work for audits of financial statements are developed, and the procedure for auditing financial statements in non-state non-profit organizations is recommended.

Keywords: non-profit organizations, financial statement, target income, special-purpose financing, grants, donation, income from charitable donations, charity.

INTRODUCTION

In the conditions of the current structural changes of the economy, the provision of targeted revenues by the state and their spending on clearly defined tasks are in most cases carried out by non-state non-profit organizations. Further development of free civil society and mass media activities in the execution of the Decree of the President of the Republic of Uzbekistan dated September 11, 2023 PF-158 on the strategy "Uzbekistan - 2030", an important task is to increase the number of non-governmental non-profit organizations participating in state programs to at least 80 in order to turn Uzbekistan into a hub for the development of civil society [1]. For example, in the practice of NSNPOs, special grants are given in competitions announced by international organizations, they are given subsidies, grants, and large concessions in terms of taxes and mandatory payments by the state.

The audit of non-profit organizations differs in its areas from the audit conducted in "commercial" organizations whose activities are aimed at making a profit. The specificity of the formation of financial sources in non-profit organizations is manifested, first of all, in the composition of the income received: entrance, membership, voluntary contributions, income from the organization's business activities, grants, as well as in the specifics of the expenses incurred and the use of funds for targeted activities, the maintenance of the management apparatus, the acquisition of basic funds.

In a market economy, making decisions on the interaction of individuals and legal entities with non-profit organizations, as well as assessing the risk of investments, contributions, grants and other targeted sources of financing the activities of non-profit organizations is impossible without providing reliable financial (accounting) reporting. Such reporting must be confirmed by independent auditors.

RESEARCH METHODOLOGY

In the organization of audits in the implementation of scientific research, the audit of the use of

targeted revenues and funds from commercial activities in the NSNPOs, as well as performing analytical operations during the audit, studying the opinions of economists on obtaining evidence, expert evaluation, monitoring processes, systematic approach to economic events and processes, comparative analysis suggestions and recommendations were given in the relevant directions.

LITERATURE REVIEW

The organizational and legal aspects of accounting and auditing in non-state non-profit organizations have been studied by some foreign economists. Among the scientists of the CIS countries, certain issues of organizing an audit in non-state non-profit organizations are disclosed in the works of Ya.V.Sokolova, G.Yu.Kasyanova "Accounting as the sum of the facts of economic life", T.V.Yuryeva, L.V.Egorova "Accounting and auditing in non-profit organizations: theory, methodology and practice" and L.V. in non-profit organizations, etc. [7].

The works of Bondarchuk N.V., Butov V.I., Baturin L.A., Viktorov V.N., Volgina N.A., Volodin A.A., Dukmas A.N. are devoted to the problems of auditing financial control and the economics of non-profit organizations, Ignatova V.G., Kurakova L.P., Yurasova M.V. and other authors. Issues of social statistics of NSNPOs are quite fully covered in the works of Efimova M.R., Eliseeva I.I., Nazarov M.G. and etc.

A significant contribution to the development of theoretical and practical principles of accounting and auditing in various sectors of the economy was made by famous domestic scientists: Bezrukikh P.S., Golosov O.V., Getman N.G., Gutsayt E.M., Danilevsky Yu.A., Kondrakov N.P., Melnik M.V., Nikolaeva S.A., Ostrovsky O.M., Paliy V.F., Podolsky V.I., Sokolov Ya.V., Suits V.P., Sheremet HELL. and etc.

A significant amount of research has been devoted to the conceptual foundations of audit as the most important form of financial control, as well as the basic principles of its implementation in relation to organizations in various industries. Among the foreign authors working in this field of science and practice, one can highlight such as Adame R., Arena E.A., Benis M., Dodge R., Carmichael D.R., Kotler F., Lobbeck J.K., Montgomery R., O'Reilly W.M., Robertson J., Richard J. [12].

At the same time, the works of the listed authors did not reflect the problems associated with the implementation of the tasks of the organization and improvement of the audit of non-profit organizations themselves, including the audit of the financial statements of NSNPOs. An audit of financial statements of NSNPOs requires further research from a systemic and theoretical perspective.

Insufficient theoretical development and the practical need to improve the audit of financial statements of non-state non-profit organizations determined the choice of topic, subject, object and content of this dissertation.

Due to the lack of development of a special audit system in non-profit organizations, general regulatory documents for the audit of financial statements are used. Therefore, it is necessary to develop and improve the audit of financial statements in non-governmental non-profit organizations and the preparation of audit reports.

ANALYSIS AND RESULTS

Social issues that have accumulated in our country recently, the strengthening of the active civic position of residents, the development of society and increased government support – these factors influenced the next round of development of the third sector of the economy, that is, non-profit organizations (NSNPOs). However, perhaps for the first time in the last twenty years, measures are being taken at the level of the Government of the Republic of Uzbekistan to provide such powerful support to NSNPOs.

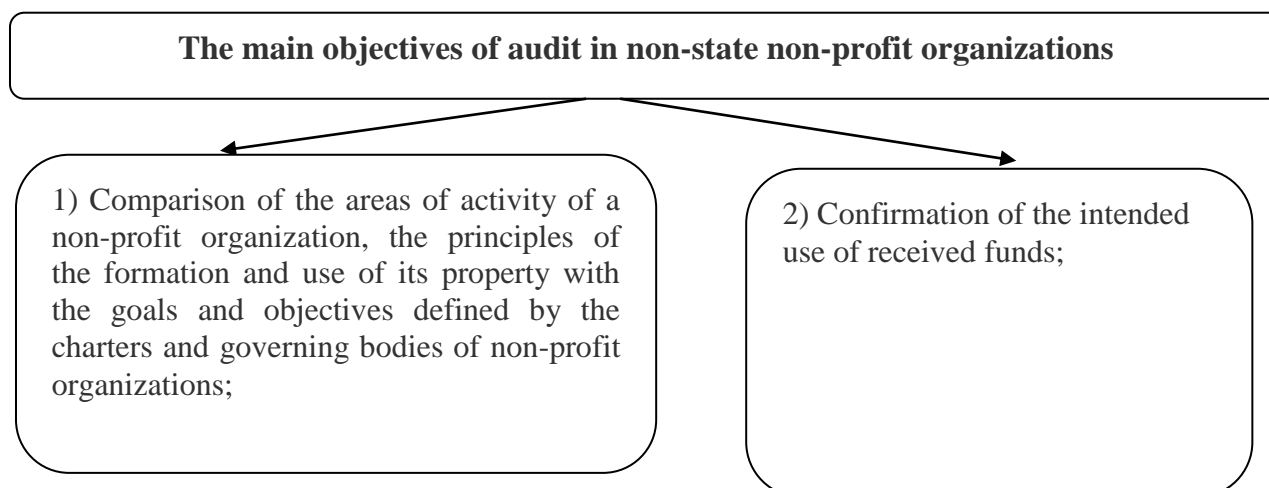


Figure No. 1. The main objectives of audit in non-governmental non-profit organizations

As for other organizations, auditing in non-profit organizations may be mandatory, i.e. carried out in accordance with the requirements of laws and other regulations, and proactively. In addition, mandatory audits may be stipulated in the charter of a non-profit organization and the requirements associated with receiving budgetary and other targeted funds.

As evidenced by a generalization of the development of the theory and practice of conducting Russian and international audits, the developed and existing methods for auditing commercial economic entities cannot be fully applied to the audit of non-profit objects. In addition, the presence in the non-commercial sphere of economic entities of different levels and organization of business requires further development of both the audit methodology in general and the methodology for auditing individual entities in the non-commercial sphere, including associations and unions. The audit of non-profit organizations is intersystem in nature. When conducting it, methods of accounting, audit, economic analysis, and modern information technologies should be used. These circumstances allow us to conclude that there is a need for further development of the theory, methodology, methodology and organization of auditing based on the principles of an integrated approach to the creation of a systemic theory of auditing non-profit organizations, highlighting such ones as associations and unions.

Development of market relations, changes in legislation in the field of taxation, accounting and auditing in the country; an increase in the number of associations of organizations into unions and associations, industry and characteristics of non-profit organizations that coordinate the entrepreneurial activities of participants, and often themselves conduct profitable activities to form sources of financing for the goals of the association and union; the transition of accounting and reporting to the approaches laid down in international financial reporting standards (IFRS), the lack of theoretical, methodological and organizational foundations for auditing reports on the activities of non-profit organizations (associations and unions) determine the relevance of the study. In connection with the need to provide reliable information to external and internal users and improve the quality of audits, there is a need to conduct research aimed at further developing the general methodology for auditing non-profit organizations and developing comprehensive methods for its organization.

It can be expected that when distributing such amounts, unscrupulous NSNPO leaders may be tempted to misuse them. I would not like to repeat the era of the nineties, when, hiding behind the status of non-profit organizations and taking advantage of tax breaks, unscrupulous entrepreneurs

simply laundered fund.

In light of the events taking place today, the issues of control and audit of NSNPOs, especially in terms of the use of targeted funding, are becoming more relevant than ever. Let's consider which non-profit organizations are subject to mandatory audit, and which can resort to proactive auditing. It is also necessary to understand possible forms of control over the financial activities of NSNPOs.

Based on the regulatory framework, it is possible to compile a summary analytical table on the types of control over the financial activities of NSNPOs (Table 1).

Table 1 clearly shows that only about half of NSNPOs forms are covered by mandatory audit. But the issues of monitoring the intended use of funds, the correct reflection of income and expenses in NSNPOs are especially acute in organizations with a large number of participants, members, etc. This opinion is not unique; it is shared by the leading economist in this area D.I. Ryakhovsky [14].

Table No.1.

Regulatory regulation of audit and control of NSNPO activities.

№	Organizational and legal form of NSNPO	The need for mandatory audit/control	Basis and reason
1.	Funds, the source of funds of which are voluntary contributions of legal entities and individuals	Yes	paragraph 5 of article 35 of the law "On auditing activities" of the Republic of Uzbekistan
2	Consumer cooperatives (consumer, garage, country, etc.)	Yes	paragraph 5 of article 35 of the law "On auditing activities" of the Republic of Uzbekistan
3	Public and religious organizations (associations)	Yes	paragraph 6 of article 35 of the law "On auditing activities" of the Republic of Uzbekistan
4	Community Foundations	Yes	paragraph 6 of article 35 of the law "On auditing activities" of the Republic of Uzbekistan
5	Non-state non-profit partnership	Yes, only mandatory audit in accordance with the constituent documents	paragraph 5 of article 35 of the law "On auditing activities" of the Republic of Uzbekistan
6	Autonomous non-state non-profit organization	Yes, only mandatory audit in accordance with the constituent documents	paragraph 5 of article 35 of the law "On auditing activities" of the Republic of Uzbekistan
7	Associations and Unions	Yes, only mandatory audit in accordance with the constituent documents	paragraph 5 of article 35 of the law "On auditing activities" of the Republic of Uzbekistan
8	Organizations of social support for persons with disabilities	No, only mandatory audit in accordance with the constituent	Article 21 of the Law of the Republic of Uzbekistan on NSNPOs

		documents	
9	Organy self-management from the city	No, only mandatory audit in accordance with the constituent documents	<i>Article 21 of the Law of the Republic of Uzbekistan on NSNPOs</i>
10	In media and various other social spheres	No, only mandatory audit in accordance with the constituent documents	<i>Article 21 of the Law of the Republic of Uzbekistan on NSNPOs</i>

As practice shows, the largest number of disputes, conflicts, doubts about the correctness of the reflection and expenditure of participants' funds arise in homeowners' associations, garages, and dacha cooperatives. Society participants want to know exactly where and how the funds they collect are spent (which is a completely fair requirement).

From all that has been said, the conclusion follows that it is necessary to legislate a mandatory audit for all forms of NSNPOs or a similar audit. The author of the article assumes that there will be a large number of disagreements with the indicated position. However, further in this article we propose what seems to be the most painless way to solve this acute problem.

So, let's see in what other cases NSNPOs resort to the services of auditors. Grantors can initiate an audit to confirm the accounting (financial) statements of those non-profit organizations that received grants from them. The audit in this case will have the status of an initiative, and the funds for its implementation are included in the cost estimate for the project, which is financed by the lessor. Any NSNPOs can conduct a proactive audit [2]. Including those NSNPOs for which an audit is not required. This raises the issue of financing.

Since NSNPOs funds are usually limited, attracting an auditor for a proactive audit is very problematic. Not to mention the services accompanying the audit: setting up accounting records, consulting on tax and other issues, drawing up project budgets.

As a rule, an audit is carried out in the interests of the founders, members of NSNPOs and by their decision. It is widely known that users of audit information (as well as accounting information), in addition to the founders and members of NSNPOs, are potential sponsors, government organizations, domestic and foreign charitable foundations.

According to Article 32 of the Law on NSNPOs, such organizations provide information about their activities to state statistics bodies and tax authorities, founders and other persons in accordance with the legislation of the Russian Federation and the constituent documents of NSNPOs [3]. In accordance with the requirements of the law, information about the size of the property of an NSNPOs, its composition, income and expenses, the number and composition of employees, their remuneration, and the use of gratuitous labor of citizens in the activities of NSNPOs cannot be the subject of a commercial secret.

Reasons for conducting an audit in NSNPOs

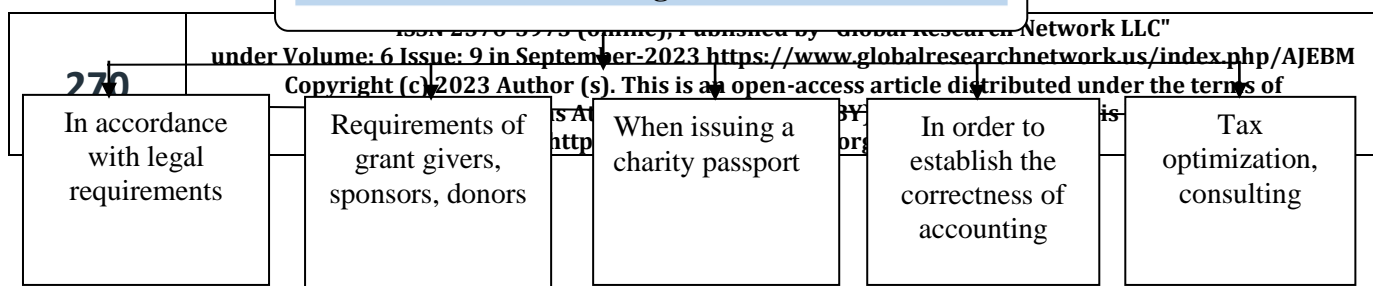


Figure 2. Reasons for conducting an audit in NSNPOs¹

Non-profit organizations resort to audit services for a number of reasons, which are shown in Figure 2 for clarity.

For NSNPOs, there are two main objectives of the financial report audit:

1) Comparison of the areas of activity of a non-profit organization, principles of formation and use of its property with the goals and objectives defined by the charters and governing bodies of the NGO;

2) Confirmation of the intended use of received funds. Namely: assessment of the directions for using targeted funds in accordance with approved estimates, programs, as well as the compliance of the absolute values of spending funds with planned indicators, taking into account the restrictions imposed by relevant regulations or grantors (sponsors, donors).

By analyzing the procedure for conducting an audit in NSNPOs and the requirements for it, the most important areas of inspection can be formulated (Table 2).

Table No.2.

Directions for conducting an audit of financial statements in NSNPOs Uzbekistan²

№	Direction of audit of financial statements of NSNPOs	Contents of the audit	What is being checked
1	Audit non-business activity	Audit of receipt of income (funds) by an organization	- whether the funds were actually received within the framework of statutory non-entrepreneurial activities, therefore they do not include VAT and are not subject to income tax; - other income of NSNPOs;
2	Audit non-business activity	Audit of spending of funds	- the compliance of accounting records with primary documents is assessed; - the compliance of expenses with the content of the activity and the requirements of legal entities and individuals from whom the funds were received is assessed;
3.	Audit of business activities	Similar to for-profit organizations	- reliability of financial statements; - confirmation of the correctness of accounting records; - accuracy of accounting for all areas;

¹ Author's development, 2023

² Author's development, 2023

It should be noted that the audit in non-state non-profit organizations differs significantly in its areas from the audit conducted in commercial organizations whose activities are aimed at making a profit. NSNPOs also resort to the services of audit organizations for proactive audits in order to establish the correctness of accounting, optimize taxation, draw up project budgets, and consult on tax and other issues [12].

The audit of consumer cooperatives has its own characteristics. According to Part 1 of Article 73 of the Civil Code of the Republic of Uzbekistan, a consumer cooperative is a voluntary association of citizens or citizens and legal entities based on membership in order to satisfy their material and other needs, carried out by combining property share contributions by its members [3].

Non-state non-profit organizations can be created in the form of associations and unions by combining voluntary contributions from individuals and legal entities. Part 5 of Article 35 of the Law of the Republic of Uzbekistan "On Auditing Activities" defines the concept and legal basis for the activities of a mandatory annual audit of other funds accumulating funds of legal entities and individuals, and their trustees of investment assets. This union carries out an audit of the financial and economic activities of its member cooperatives, cooperative unions, coordinates these activities, represents and protects the property interests of cooperatives, provides audit-related services to members of the audit union, and also performs other functions provided for by the specified law.

As part of the ongoing research, a hypothesis was put forward about the potential opportunity to use the experience of auditing (let's call it auditing) by combining the activities of not only commercial enterprises, but also other non-profit organizations. Let's try to figure out to what extent such a hypothesis has a right to exist.

An audit conducted by an audit union differs from an external one, although it has some common features. These common features and differences are shown in Table 3.

Table No.3.

Comparative characteristics of the audit conducted by the audit union and the audit organization³

№	Feature	Auditing union	Independent auditing organization
1	Civil legal form	Non-profit organization	Commercial organization
2	Licensing	Not necessary	Necessarily
3	Number of certified auditors	Minimum 2	Minimum 4
4	Application of auditing rules (standards)	Not necessary	Necessarily
5	Purpose of inspection	Establishing financial and economic activities, preventing possible violations	Expressing an opinion on the reliability of financial statements and compliance with accounting rules
6	Final document	Conclusion in writing based on the results of the audit	Audit report drawn up in accordance with the rules (standards) of auditing activities
7	Purpose of inspection	Establishing financial and economic activities, preventing possible violations	Expressing an opinion on the reliability of financial statements and compliance with accounting rules

³ Author's development, 2023

8	Final document	Conclusion in writing based on the results of the audit	Audit report drawn up in accordance with the rules (standards) of auditing activities
9	In whose interests the audit report is drawn up	Institutions and participants (regional)	For the benefit of users of financial statements (shareholders, banking and insurance companies, suppliers, etc.)
10	To whom is the final document sent	Sent to the board of the inspected cooperative with notification of the supervisory board of this cooperative	Sent as part of financial statements to statistical authorities
11	Reimbursement of audit expenses	The inspected party reimburses the expenses according to the contract	The inspected party reimburses the expenses according to the contract
12	Confidentiality of information	Information of the audited organization is confidential	Information of the audited organization is confidential

As can be seen from Table No. 3, an audit conducted by an audit union is essentially close to an audit and an audit, which do not fully possess the properties of independence inherent in an audit conducted in accordance with the Law “On Auditing Activities” of Uzbekistan.

- It is possible to highlight the fundamental differences between an audit conducted by an audit union and an audit, these are:

- • absence of a requirement to comply with the rules (standards) of auditing activities and the content of the audit report;

- • the purpose of the audit conducted by the audit union is to establish the financial and economic activities of cooperatives and prevent possible violations [2]. For an audit conducted in accordance with the Auditing Act, the goal is for the auditors to express an opinion on the reliability of the financial statements of the audited organization, in our case the NSNPOs [12].

At the same time, experience shows that audits in NSNPOs most often take place in a nominal manner and do not give the desired effect. Rather, the act of such verification is an “unsubscribe” for members of the organization.

Checking the audit union is another matter. It can be recommended as an alternative to an audit, with the difference that it gives a true picture of the state of affairs in NSNPOs. If members of an organization that is not subject to mandatory audit are interested in identifying true information on the receipt and expenditure of targeted funds of an NSNPOs, they should resort to verification by an audit union.

Why not a proactive audit? The issue here is debatable, and the decisive argument in this case may be the price of the issue and the purpose of the inspection. Since NSNPOs are most often in dire need of funds, the amount for conducting an audit must be found additionally, and the lower the audit bill, the better.

The purpose of the audit also plays an important role. If members of an NSNPOs need an opinion on the reliability of reporting and the use of auditing standards is fundamental, then the choice is in favor of a proactive audit conducted by an audit firm or auditor. If the goal is to establish accounting, identify flaws in it, and standards are not important, then choose an audit by an audit union.

The mechanism is simple - representatives of several NSNPOs unite under the leadership of a

professional auditor, thereby forming an audit union, and in turn check all organizations included in this union. At the same time, there are cost savings, since payment is made only to the auditor.

Thus, we have come to the solution to the problem identified at the beginning of the article; a cost-effective alternative to auditing has been found for NSNPOs that are not subject to mandatory audit. That is, an amendment can be made to the regulatory framework with the following content: “NSNPOs that are not subject to the conditions of mandatory audit in order to control their activities and the intended use of funds are recommended to conduct an audit by the audit union”

As a result of many years of observations and research, the author of the article identified the main problems that the auditor faces in the process of auditing NSNPOs [7]. In most cases, the inspector, when conducting an audit in an NSNPOs, reveals the absence of a decision from the management bodies that determines the direction of the organization’s activities, as well as estimates regulating the expenditure of funds and the absence of budgets.

In accordance with paragraph 2 of Article 15 of the Law “On Non-Stat Non-Profit Organizations”, NSNPOs must act on the basis of the organization’s budget, independent balance sheet and estimates that they draw up for each implemented program [4].

There are different views on the main document reflecting the income and expenses of NSNPOs within the financial year. Some economists believe that such a document should be an estimate, others - a financial plan, others - a balance of income and expenses, and still others - a budget. The author of the article is of the opinion that such a document can have any name, the main thing is that it contains an itemized list of NSNPO income and an itemized list of expenses (balance sheet, financial plan, budget).

An important point in the activities of NSNPOs, according to the author, is the need and obligation of these organizations to draw up a local estimate for each program implemented by the organization. That is, the difference between the estimate and the budget, the balance of income and expenses becomes fundamental and clearly visible. It is in the preparation of these documents that errors are discovered by the auditor.

The auditor needs to pay special attention to the financial plan (balance sheet, budget): who approved it, how detailed the income and expenses are deciphered. The income part of NSNPOs is important from the point of view of taxation of the organization, since funds of targeted financing and similar income are not subject to income tax and are not subject to VAT. When auditing costs attributed to earmarked funds, the compliance of the expenses incurred by the organization with the constituent documents, the goals and objectives of the non-profit organization, and the financial plan (or estimate) is checked.

The auditor must remember that the legislation introduces a number of restrictions on the expenditure of NSNPO funds. Partial restrictions may come from the founders, grant givers, and donors. Thus, the law of the Republic of Uzbekistan “On Charity” [15] establishes that:

1) a charitable organization does not have the right to use more than 20% of the financial resources spent by this organization during the financial year to pay administrative and managerial personnel. This restriction does not apply to the remuneration of persons participating in the implementation of charitable programs (clause 2 of article 11);

2) unless otherwise specified by the benefactor or charitable program, at least 80% of the charitable cash donation must be used for charitable purposes within a year from the date the charitable organization receives the donation. Charitable donations in kind are sent for charitable purposes within one year from the date of their receipt, unless otherwise established by the benefactor or the charitable program (clause 4, article 11).

Another area of accounting work of NSNPOs, in which auditors often find violations, is the documentation of income received and expenses incurred. At this stage, it becomes important to understand the specifics of NSNPO activities. It must clearly comply with the organization's statutory

documents. If, in addition to its main activities, an NSNPO also conducts commercial activities, it must be separated from non-commercial ones by maintaining separate accounting records. Funds received from commercial activities must also be used in strict accordance with the requirements of the statutory documents [12].

We can group the most typical errors for NSNPOs identified during an audit:

- the activities carried out do not comply (partially do not comply) with the statutory documents;
- requirements of grant givers, donors, sponsors, etc. are not met. donors regarding the use of the funds they contributed;
- the receipt of membership fees and membership in the organization itself were incorrectly processed (inconsistency of the actual admission procedure with that prescribed in the charter of the NSNPO);
- there are no acts on the receipt of funds contributed anonymously through donation boxes, etc.
- errors in recording expenses for conferences, congresses, and entertainment expenses carried out by NSNPOs (must be provided for by the NSNPOs charter and budget or estimate);
- violation of their powers by the governing bodies of NSNPOs;
- lack of an annual budget and program estimates;
- non-compliance with established standards for certain types of expenses established either by law or by grant givers (salaries of the head of an NSNPOs, fundraising expenses, general business expenses, etc.).

Separately, it is necessary to pay attention to the fact that donations to NSNPOs can be made anonymously. In this case, the primary document confirming that the receipt of funds is a donation for the statutory purposes of a non-profit organization is the act of accepting donations and the cash receipt order with reference to this act. The author of the article developed and proposed such an act for use in NGOs [1].

It should be noted that the act must be signed by a commission consisting of the head of the NSNPO, the chief (senior) accountant and several members of the commission (members of the NSNPO, social activists, volunteers, etc.). In this case, the form of the act must be presented in the accounting policy of the organization. Incorrect registration of donations or failure to register them may lead to the fact that the inspection authorities will recognize these amounts as subject to income tax.

When auditing NSNPOs, the auditor should pay close attention to income and expenses within the framework of the business activity being carried out. This type of activity must be specified in the charter. It is mandatory to keep separate records of income and expenses of NSNPOs by type of activity.

Typical errors at this stage of the audit of financial statements of NSNPOs may include:

- discrepancy between the type of business activity being carried out and specified in the charter;
- there is no separate accounting;
- income from business activities is not used to achieve the statutory goals of the NSNPO;

Figure No. 2: Typical mistakes at the stage of auditing the financial statements of NSNPOs⁴.

As is known, legal entities (at the first stage, only limited liability companies) have the opportunity to use standard charters approved by the government agency. Such a charter does not contain information about the name, business name, location and size of the authorized capital of a legal entity - such information is indicated in the Unified State Register of Legal Entities (USRLE). Information that a legal entity acts on the basis of a standard charter must also be indicated in the Unified State Register of Legal Entities.

A natural question arises: why not develop such a standard charter for NGOs? The presence of this charter will allow these poor (most often) organizations to save money on registration and re-registration. In addition, it will help protect them from typical mistakes associated with the implementation of statutory activities and compliance with them, indicated above.

It would also be useful to create a website at the regional (federal) level that would contain such a standard charter and the entire regulatory framework for the activities of NGOs, as well as typical violations and errors in the field of accounting and taxation would be sorted out by professionals. On the same website, NGOs could centrally post their annual reports for public review.

The presence of such an information resource would allow these socially significant organizations to receive prompt information about all regulatory changes, see violations, the most significant and frequently repeated errors, communicate (via a forum, chat) with their colleagues, carry out fundraising, as well as search for like-minded people in the programs being implemented.

CONCLUSIONS AND OFFERS

Similar resources still exist today, but they are fragmented (on one, NSNPO participants actively communicate, on the other, accounting problems are considered, on the third, the regulatory framework). The author of the article is a user of such resources and notes their lag behind the realities of life and changing legislation.

Having solved the above problems, improve the audit of financial statements in non-governmental non-profit organizations and scientifically substantiate recommendations on improving the general methodological procedure for conducting audits in NSNPOs. In this regard, a proposal is being made to create a centralized audit of the financial statements of NSNPOs, which has competent consultants on issues of accounting, auditing, taxation, fundraising, as well as a moderator who would update the necessary materials and cut off incorrect messages.

Thus, by highlighting the most specific areas of the audit of financial statements of NGOs and typical errors in them, you can help these organizations avoid violations and problems with tax authorities and donors.

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