

The legal status of the Supreme bodies of state financial control in Russia and the UK

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The supreme body of state financial control in Russia is the Audit Chamber of the Russian Federation [2], in the UK it is National audit office headed by the Controller and Auditor-General [5]. Their main function is to control the legality and efficiency of public Finance management and budget implementation.

Organization and legal status of supreme state control bodies in each country take into account national peculiarities of the system of government and the national specifics of the legal system. The basic control principles enshrined in the Lima Declaration of Guidelines on Auditing precepts (hereinafter - the Declaration) should be followed in the establishment, organization and activities of all external financial control bodies of the member states of the INTOSAI regardless their legal status. In particular, article 5 of the Declaration stipulates that Supreme audit bodies should have functional and organizational independence to perform its tasks. This involves an acknowledgement of its status and basic control powers in the Constitution, independence from the audited organizations and protection from outside influence [3].

The legal status of the Audit chamber of the Russian Federation is defined primarily by the Constitution of the Russian Federation (art 101, 102, 103), as well as other federal laws [1,2]. However, the amount of constitutional regulation is extremely low.

In accordance with section 5, article 101 of the Constitution of the Russian Federation, the chamber is formed by the Federation Council and the State Duma to monitor the implementation of the Federal budget (the only function is noticed). At the same time, the Chambers of the Federal Assembly participate directly in the formation of the Audit chamber: the Chairman of the Audit chamber is appointed by the State Duma, Deputy Chairman of the Audit chamber is appointed by the Federation Council. Both Houses of Parliament appoint half of the auditors to discharge their duties in the Audit chamber (article 102, section 1 "and"; article 103, section 1, "d").

Thus, the Audit chamber of the Russian Federation is mentioned in the Constitution three times, but there is neither definition of its legal status nor ideas about the independence of the National body of financial control. This authority, from our point of view, represents a specific form of parliamentary control.

The legal status of the Audit chamber is defined in section 1 article 2 of the Federal law № 41-FZ of April 5, 2013 "On the Audit chamber of the Russian Federation" as a standing National body of external public audit (control), which is accountable to the Federal Assembly (in contrast to the initial Federal law) [2]. The act also expanded its functions and included consolidated and previously implemented activities of the Audit chamber audit (financial and strategic audit, performance audit). Section 2 of article 2 of the above law stipulates that the Audit chamber possesses organizational, functional and financial autonomy and operates independently [2]. The principle of independence as one of the principles of external state audit (control) is defined in article 4. The law also establishes a new procedure for the nominees for

the offices of Chairman, Deputy Chairman and auditors of the Audit chamber, in which the key role belongs to the President of the Russian Federation (article 7, 8). This order expands the content of article 101 of the Constitution of the Russian Federation, which does not involve the participation of President of the Russian Federation [2].

In the UK, in fact the same functions are performed by an MP, the Controller and the Auditor-General (the auditor) (this office was established in 1314). However, National audit office was established in 1983 to implement the tasks delegated to it [5]. Thus, the organization of state financial control in the UK is also carried by a specialized deliberative body, however, the status of the Controller and Auditor-General is different from the status of Chairman of the accounts chamber of the Russian Federation.

Unlike Russian Federation in the UK there is no single written Constitution. However, there is a historically established system of norms which govern relationships, that are usually regulated by constitutions. They form Unwritten Constitution of the United Kingdom, although these rules are contained in different sources of law (statutes, judicial precedents, constitutional conventions, doctrine). The National Audit Act (1983) takes a special place in the legal system of the UK. It secured the most important results of the reforms in the field of financial control, the purpose of which was to establish a new order of appointment of the Controller and Auditor-General and his independence from Parliament, to strengthen his controlling functions [4]. The Controller and Auditor-General is formally appointed by Queen, if Parliament approves this nominee. All the nominees are recommended by the Prime Minister, agreed with the head of the Committee [4].

The national audit office exercises control over financial activities of Central Executive authorities (ministries and departments, other national government agencies) independently of the government [4,5]. It also participates in parliamentary and public discussions and debates on topics of financial management and corporate governance in Central government and other public organizations, and also provides the current daily control over all financial transactions related to budget transfers to controlled organizations.

In the legal status of the Supreme audit institutions of the two countries a common key element is clearly fixed by the constitutions - an accountability to Parliament and independence from the Executive and the judiciary powers at any level.

Funding of the activities of the Audit chamber is made in accordance with article 41 of the Federal law, which shows that the budget allocations for the operation of the Audit chamber are stipulated in the Federal law on the Federal budget for the next financial year and planning period. But it is not recorded that they stand out as a separate line [2]. Funds for the maintenance of the National control authority are provided by the Parliament [4].

To sum up, we can say that the formation of the Supreme audit institution in the UK and Russia has its peculiarities, and similarities in the status, functions, reporting forms and relationships with legislative and Executive powers. However, both systems base on international controlling principles. In the legal status of the Supreme audit institutions of the two countries a common key element is clearly fixed by the constitutions - an accountability to Parliament and independence from the Executive and the judiciary powers at any level.

The study showed the necessity for further research and improvement of the legal acts in the sphere of the constitutional legal status of the Supreme body of Russian Federation and foreign states.

Источники и литература

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