



e-ISSN 3083-6018

# SOCIAL DEVELOPMENT: Economic and Legal Issues

<https://www.eu-scientists.com/index.php/sdel>


## Legal Mechanism for Harmonizing External State Financial Control with European Standards for Independent Audit of Public Finances

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### ARTICLE INFO

### ABSTRACT

#### Research Article

#### DOI:

[10.70651/3083-6018/2026.5.20](https://doi.org/10.70651/3083-6018/2026.5.20)

#### Received:

10 April 2026

#### Accepted:

12 May 2026

#### Published online:

14 May 2026

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The relevance of the study is due to the transformation of the role of external public financial control in the context of Ukraine's European integration, martial law, international financial support and preparation for post-war reconstruction. Under these conditions, public finance control becomes important not only as a tool for detecting budget violations, but also as an institutional and legal guarantee of legality, transparency, accountability and trust in the state. The article aims to determine the essence of the legal mechanism for harmonizing external public financial control in Ukraine with European standards of independent audit of public finances and to outline the prospects for its improvement. It is substantiated that the European model of external public finance control is based on the institutional independence of the supreme audit institution, parliamentary accountability, professional audit methodology and effective procedures for responding to audit conclusions. It is determined that the methodological basis for harmonization is the principles of INTOSAI, ISSAI standards, EUROSAI practices and the institutional model of the European Court of Auditors as the independent external auditor of the EU. It is proven that the legal status of the Accounting Chamber of Ukraine should be assessed not only through the formal consolidation of powers, but also through real independence, sufficiency of the mandate, access to information, personnel and methodological capacity, quality of reporting, parliamentary follow-up and implementation of recommendations. The problems of harmonization are outlined: insufficient constitutional and legal guarantees, the risk of formal implementation of ISSAI, uncertainty of legal consequences of audit documents, weakness of responsibility for non-compliance with the Accounting Chamber's decisions and the need for risk-oriented planning. The blocks of harmonization are systematized: international-professional, institutional-European, contractual-integration, strategic-adaptive and scientific-methodological. The legal mechanism of harmonization of external state financial control consists of the normative, institutional and procedural-methodological approximation of the status and activities of the Accounting Chamber to the European model of an independent supreme audit institution. Prospects for improvement are related to strengthening the independence of the Accounting Chamber, the actual implementation of INTOSAI/ISSAI standards, the development of parliamentary control over the implementation of audit recommendations, and the specification of approaches to the audit of Ukraine Facility funds, international financial assistance, and post-war reconstruction.

### KEYWORDS

external state financial control, legal mechanism, harmonization, Accounting Chamber of Ukraine, supreme audit institution, INTOSAI/ISSAI; European auditing standards.





e-ISSN 3083-6018

# СОЦІАЛЬНИЙ РОЗВИТОК: економіко-правові проблеми

<https://www.eu-scientists.com/index.php/sdel>



## Правовий механізм гармонізації зовнішнього державного фінансового контролю з європейськими стандартами незалежного аудиту публічних фінансів

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### СТАТТЯ

### АНОТАЦІЯ

#### Дослідниця

DOI:

[10.70651/3083-6018/2026.5.20](https://doi.org/10.70651/3083-6018/2026.5.20)

#### Отримана:

10.04.2026 р.

#### Прийнята:

12.05.2026 р.

#### Опублікована:

14.05.2026 р.

#### Авторське право

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Актуальність дослідження зумовлена трансформацією ролі зовнішнього державного фінансового контролю в умовах європейської інтеграції України, воєнного стану, міжнародної фінансової підтримки та підготовки до післявоєнного відновлення. За цих умов контроль публічних фінансів набуває значення не лише інструменту виявлення бюджетних порушень, а й інституційно-правової гарантії законності, прозорості, підзвітності та довіри до держави. Метою статті є визначення сутності правового механізму гармонізації зовнішнього державного фінансового контролю в Україні з європейськими стандартами незалежного аудиту публічних фінансів та окреслення перспектив його удосконалення. Обґрунтовано, що європейська модель зовнішнього контролю публічних фінансів ґрунтується на інституційній незалежності вищого органу аудиту, парламентській підзвітності, професійній методології аудиту та дієвих процедурах реагування на аудиторські висновки. Визначено, що методологічну основу гармонізації становлять принципи INTOSAI, стандарти ISSAI, практики EUROSAI та інституційна модель Європейської рахункової палати як незалежного зовнішнього аудитора ЄС. Доведено, що правовий статус Рахункової палати України слід оцінювати не лише через формальне закріплення повноважень, а й через реальну незалежність, достатність мандату, доступ до інформації, кадрову й методологічну спроможність, якість звітування, парламентський follow-up та виконання рекомендацій. Окреслено проблеми гармонізації: недостатність конституційно-правових гарантій, ризик формальної імплементації ISSAI, невизначеність юридичних наслідків аудиторських документів, слабкість відповідальності за невиконання рішень Рахункової палати та потреба у ризик-орієнтованому плануванні. Систематизовано блоки гармонізації: міжнародно-професійний, інституційно-європейський, договірно-інтеграційний, стратегічно-адаптаційний і науково-методологічний. Правовий механізм гармонізації зовнішнього державного фінансового контролю полягає у нормативному, інституційному та процедурно-методологічному наближенні статусу й діяльності Рахункової палати до європейської моделі незалежного вищого органу аудиту. Перспективи удосконалення пов'язані з посиленням незалежності Рахункової палати, фактичним упровадженням стандартів INTOSAI/ISSAI, розвитком парламентського контролю за виконанням аудиторських рекомендацій та конкретизацією підходів до аудиту коштів Ukraine Facility, міжнародної фінансової допомоги і післявоєнного відновлення.

### КЛЮЧОВІ СЛОВА

зовнішній державний фінансовий контроль, правовий механізм, гармонізація, Рахункова палата України, вищий орган аудиту, INTOSAI/ISSAI; європейські стандарти аудиту.



## **1. Introduction**

The relevance of the study of the legal mechanism for harmonizing external state financial control in Ukraine with European standards of public finance control is due to the transformation of the role of financial control in the context of European integration, martial law and large-scale international financial support. These changes occur within the framework of a broader modernization of state financial control, which is gradually reoriented from the traditional model of detecting violations to the concept of public audit aimed at assessing the effectiveness, efficiency, economy and proper management of public resources. Under such circumstances, external state financial control becomes important not only as a tool for detecting violations of budget legislation, but also as a key institutional and legal guarantee of legality, transparency, accountability and trust in the state. Unlike internal or departmental control, which is functionally integrated into the executive system and the management vertical of budget funds managers, external state financial control has an independent legal nature. Its defining feature is its institutional independence from the entities that plan, allocate and use public resources. It is this independence that ensures the objectivity of the audit assessment, the impartiality of the conclusions, the demonstrability of the control results and the possibility of detecting violations outside the administrative hierarchy.

This is the essence of the European model of public finance control, according to which the supreme audit institution acts as an independent subject of external verification, and not as an element of departmental supervision. At the level of the European Union, this function is performed by the European Court of Auditors (ECA), which is officially defined as the independent external auditor of the EU, designed to promote sound management of the Union's finances and protect the interests of taxpayers [6]. A similar legal logic is embedded in INTOSAI standards: the Lima Declaration defines independent public audit as a necessary prerequisite for effective control, and the Mexico Declaration enshrines key principles of the independence of supreme audit institutions, including the proper constitutional, legislative, or statutory enshrining of their status [9].

External state financial control acquires particular importance in wartime, when the state simultaneously finances defense, social obligations, infrastructure restoration, and implementation of European integration reforms. Under such conditions, the risks of ineffective use of funds, violation of budget discipline, improper planning of expenditures, poor management of state property, and insufficient transparency of financial decisions objectively increase. Therefore, the external audit performs control, preventive, and analytical functions, as it provides a documented assessment of the state of public finance management before the parliament, society, and international partners. In modern conditions, the relevance of this issue is also enhanced by the implementation of the Ukraine Facility instrument, within the framework of which Ukraine receives significant financial support from the European Union. The provision of such resources assumes both their targeted use and the presence of effective mechanisms for control, audit, reporting, prevention of fraud, corruption, conflict of interest, and other violations. Therefore, external state financial control becomes one of the legal means of confirming the financial integrity of the state and its ability to fulfill obligations to European partners.

## **2. Literature Review**

Scientific research on the issues of external state financial control in Ukraine has formed several substantive approaches that are important for revealing the topic of harmonization with European standards of independent audit of public finances.

First of all, the literature has investigated the essence of state financial control, its functional purpose and the gradual transition from the traditional control model to public audit, focused on assessing the efficiency, effectiveness, economy and proper management of public resources. In this context, L. Misyukevich [12], Ya. Levytsky [11] emphasizes the need to adapt the national control system to the requirements of the European Union, harmonize legislation, unify professional terminology and take into account the organizational and legal models of the supreme audit institutions of the EU states.

Another block of scientific works is devoted to the legal status, mandate and powers of the Accounting Chamber of Ukraine. The studies of L. Borets and Ya. Arbych [2], V. Yefimenko [23], N. Atamanchuk [1], R. Havrylyuk and P. Patsurkivsky [8] reveal the parliamentary-accountable nature of

the Accounting Chamber, its status, administrative and jurisdictional powers, organizational structure and problems of regulatory support for its activities.

Considerable attention in domestic science is paid to the implementation of INTOSAI/ISSAI standards and the methodological update of audit activities. V. Nevidomyi, Yu. Myronenko, K. Kanonishena-Kovalenko, Ya. Gorobchuk [13], T. Yefimenko and L. Lovinska [24] note that harmonization should not be a declarative reference to ISSAI, but a practical methodological adaptation of international standards to the national system of public finances.

A separate place is occupied by studies of international cooperation of the Accounting Chamber and its integration into the professional environment of the supreme audit institutions. In the works of V. Patska [14–17] international interaction is considered as a tool for institutional development, professional training, exchange of experience, participation in bilateral and multilateral formats, and parallel and coordinated audits.

Thus, the available scientific research has formed an important basis for analyzing the essence of state financial control, the status of the Accounting Chamber, international cooperation and the implementation of INTOSAI/ISSAI standards. At the same time, the legal mechanism for harmonizing external state financial control with European standards of independent audit of public finances, taking into account the post-war reconstruction and scientific and methodological adaptation of international standards, remains insufficiently comprehensively disclosed.

### **3. Problem Statement**

Ukraine's accession to the European Union necessitates reforming the legislative framework for the Accounting Chamber's activities, bringing them into line with the INTOSAI principles, the implementation of which is the basis for meeting expectations regarding the introduction of internationally recognized external audit standards by the International Organization of Supreme Audit Institutions (INTOSAI) [1]. For Ukraine, the issue of external public financial control has not only theoretical and legal significance, but also direct applied significance. According to the Law of Ukraine "On the Accounting Chamber", public external financial control is carried out through financial audit, efficiency audit and compliance audit, and the Accounting Chamber acts as a key institutional entity for the independent assessment of the legality, efficiency, effectiveness and transparency of public finance management [21].

Empirical confirmation of the relevance of this problem is contained in the practice of the Accounting Chamber. In 2024, it covered the control of 3,686.4 billion UAH of public funds, which was 4.8 times higher than the figure for 2023, and identified violations and shortcomings worth almost 217.5 billion UAH. The largest volume of such violations and shortcomings concerned the sphere of security, state defense and civil protection – 184.4 billion UAH, which indicates the special importance of external audit in conditions of martial law [10]. Further reporting by the Accounting Chamber for 2025 confirms the persistence of the relevant issues: according to the results of state external financial control measures, violations, deviations and shortcomings totaling 153.8 billion UAH were identified, of which 123.1 billion UAH were related to improper accounting and financial reporting [18].

The above indicators show that external state financial control cannot be considered only as a tool for post-facto detection of budget violations. Its functional purpose should include the prevention of financial violations, correction of management deviations, ensuring the reliability of financial information, increasing the responsibility of managers of public funds and forming an evidentiary base for external state control. At the same time, in the context of the implementation of the Ukraine Facility, external state financial control acquires additional financial and legal significance. In particular, the Ukraine Facility instrument provides for up to 50 billion euros of stable and forecasted financial support for 2024–2027. According to official data from the Ukrainian resource Ukraine Facility Plan, 38.27 billion euros of this amount is directed to direct support for the state budget [20]. Therefore, external financial control becomes a condition not only for internal budget discipline, but also for international financial trust.

Within the Ukraine Facility, the control component has an independent legal significance. The EU Commission Decision 2024/1697 established the Ukraine Facility Audit Board to improve the efficiency of the management and control systems of EU funds, in particular to prevent fraud, corruption, conflicts of interest and other irregularities [3]. This means that Ukraine not only receives financial assistance,

but also undertakes to ensure an appropriate level of control, audit, reporting and response to irregularities [22]. Thus, the logic of European integration is two-sided: European partners provide Ukraine with resources, and Ukraine must guarantee the legal, institutional and procedural capacity to control their use. That is why the harmonization of external financial control with European standards is one of the legal criteria for the financial integrity of the state.

Despite the formal approximation of the legal status of the Accounting Chamber to the international INTOSAI/ISSAI standards, in Ukraine, there remains a gap between the regulatory consolidation of external audit and the practical ability to ensure its independence, completeness of the mandate, methodological quality, parliamentary response and control over the implementation of recommendations.

Thus, the problem statement boils down to the fact that the harmonization of external state financial control in Ukraine with European standards of public finance control should be considered as a complex institutional and legal task. Its content is not limited to the formal alignment of national legislation with INTOSAI standards or the practice of the European Chamber of Auditors, but covers ensuring the real independence of the supreme audit institution, the adequacy of its control mandate, professional and methodological capacity, access to information, the effectiveness of reporting procedures and the effectiveness of mechanisms for responding to audit results.

#### **4. Methods and Materials**

The work uses a set of scientific approaches: a systematic analysis of the regulatory and legal framework in the field of external state financial control, a formal legal method for studying the status, mandate and powers of the Accounting Chamber of Ukraine, a comparative legal method for comparing the national model of external audit with INTOSAI principles, ISSAI standards, EUROSAI practices and the model of the European Chamber of Auditors, as well as the method of legal modeling for determining structural blocks of harmonization. The materials of the study were the Constitution of Ukraine, the Law of Ukraine "On the Accounting Chamber", EU acts on the Ukraine Facility, INTOSAI/IFPP documents, ISSAI standards, EUROSAI materials, European Commission reports on Ukraine, the Development Strategy of the Accounting Chamber for 2025–2029, a parliamentary study by the Research Service of the Verkhovna Rada of Ukraine and scientific works on the issues of state financial control, external audit and European integration.

#### **5. Results and Discussion**

In the theoretical and legal aspect, external state financial control is an independent element of the public finance management system, the functional purpose of which is to ensure an independent, professional and evidence-based assessment of the legality, efficiency, economy and effectiveness of the use of public resources. Its international standardization is carried out through the activities of specialized international and European organizations that form the principles, standards, guidelines and professional practices of public sector audit.

A key role in this area is played by INTOSAI – International Organization of Supreme Audit Institutions. It is a global professional organization of supreme audit institutions (SAI – Supreme Audit Institutions) and acts as the main subject of international standardization of public sector external audit. The methodological basis of its activities is the IFPP – INTOSAI Framework of Professional Pronouncements, which includes INTOSAI-P – INTOSAI Principles, ISSAI – International Standards of Supreme Audit Institutions and GUID – INTOSAI Guidance. These documents are used by supreme audit institutions as a professional basis for financial audit, performance audit and compliance audit in the public sector.

Of particular importance for understanding the legal nature of external public financial control are the Lima Declaration and the Mexico Declaration on SAI Independence. The Lima Declaration establishes the fundamental principles of public audit, primarily the independence of the supreme audit institution, its functional separation from the entities whose activities are audited, the right of access to information and the obligation to report. The Mexican Declaration details the principles of independence of supreme audit institutions (SAIs), including the appropriate constitutional, legislative, or statutory status of the audit institution, the adequacy of its mandate, the independence of

management, financial and administrative autonomy, the freedom to determine the content of audit reports and the availability of procedures for the follow-up of recommendations.

The methodological basis for the audit activities of supreme audit institutions is also provided by ISSAI 100 – Fundamental Principles of Public-Sector Auditing, ISSAI 200 – Financial Audit Principles, ISSAI 300 – Performance Audit Principles and ISSAI 400 – Compliance Audit Principles. These standards define the basic elements of public sector auditing: subject matter, criteria, audit evidence, procedures for planning, conducting, reporting and following up. They are applied by national chambers of accounts, courts of audit, offices of auditors general and other supreme audit institutions, in particular the Accounting Chamber of Ukraine, the European Court of Auditors and the supreme audit institutions of the EU member states.

At the European regional level, EUROSAI – European Organization of Supreme Audit Institutions operates. By its legal nature, EUROSAI is a regional organization of INTOSAI, which ensures professional coordination, exchange of experience, development of methodology, dissemination of ISSAI standards, peer review and convergence of practices of European supreme audit institutions. Unlike INTOSAI, EUROSAI does not form an independent universal system of standards, but performs an important harmonization function through strategic plans, working groups, task forces, guidelines, reports and good practices. INTOSAI defines EUROSAI as one of its regional organizations created for professional cooperation between SAIs, exchange of information and development of public sector auditing.

The institutional model of external audit at the level of the European Union is the ECA – European Court of Auditors (European Court of Auditors). The ECA is an EU institution that performs the function of an independent external auditor of the Union. Its legal nature is that it does not manage EU funds, but verifies the legality, regularity, efficiency and appropriateness of the management of the Union's finances.

Thus, in the European system of public finance management, INTOSAI, EUROSAI and ECA form an external, independent and parliamentary accountable model of public finance control, within which the supreme audit institution operates outside the system of operational management of budgetary resources, carries out an objective assessment of the legality, efficiency, economy and effectiveness of their use and, through public reporting, ensures the financial accountability of the state to the state and society.

In Ukraine, the Constitution enshrines the status of the Accounting Chamber as a body acting on behalf of the Verkhovna Rada of Ukraine and exercising control over the receipt of funds to the State Budget of Ukraine and their use. Article 110 of the Budget Code of Ukraine also defines the powers of the Accounting Chamber to control compliance with budget legislation. The organization, powers and procedure for the activities of the Accounting Chamber are determined by the Law of Ukraine "On the Accounting Chamber" [1].

Ukraine's transition to such a model is not an arbitrary or merely doctrinal process. It has a clear international legal and European integration basis. First of all, it follows from the Association Agreement between Ukraine and the European Union, ratified by the Law of Ukraine No. 1678-VII of September 16, 2014. This Agreement created a contractual basis for political association and economic integration of Ukraine with the EU, and also established the obligation to gradually approximate Ukrainian legislation, institutional practice and public administration to the standards of the European Union [7].

A new stage of harmonization is associated with Ukraine's acquisition of the status of a candidate country for accession to the EU. The European Council granted Ukraine candidate status on 23 June 2022, and on 25 June 2024, the first Ukraine-EU Intergovernmental Conference was held in Luxembourg, officially launching negotiations on Ukraine's accession to the European Union. This means that harmonization in the field of public finance control has moved from general association approximation to the logic of implementing the negotiating requirements of the EU acquis, in particular within the framework of Chapter 32 – Financial Control. Under this chapter, the EU assesses the candidate country's ability to ensure an adequate system of public internal financial control, independent external audit, protection of the EU's financial interests and combating fraud.

An additional legal basis for strengthening public finance control is Regulation (EU) 2024/792 establishing the Ukraine Facility, by which the European Union introduced a special mechanism for financial support to Ukraine for 2024–2027. This instrument is aimed at supporting the recovery, reconstruction, and modernization of Ukraine and the implementation of reforms necessary for its European integration. To implement this instrument, Ukraine and the European Union concluded a

Framework Agreement between Ukraine and the European Union on special mechanisms for the implementation of Union financing for Ukraine under the Ukraine Facility, signed on 21–22 May 2024. It defines the special mechanisms for the implementation of EU financing, including requirements for control, audit, reporting, prevention of fraud, corruption, conflict of interest and other irregularities.

The 2024 legislative reform significantly strengthened the formal and legal foundations for harmonizing the status of the Accounting Chamber with international standards. The Law of Ukraine No. 4042-IX of October 30, 2024 provided for the improvement of the activities of the Accounting Chamber in accordance with international audit standards and recommendations of international partners, consolidated its status as the supreme financial control body - audit, expanded its powers to control local budget funds, the activities of business entities of the state and municipal sectors of the economy, the funds of the mandatory state social and pension insurance funds, and also provided for an external assessment of the activities of the Accounting Chamber for compliance with international standards.

The positive aspects of improving the legal status of the Accounting Chamber are that its powers legislatively cover three basic forms of state external financial control - financial audit, efficiency audit and compliance audit, which is generally consistent with the ISSAI methodology. The practical adaptation of the Accounting Chamber to international standards in 2025 is confirmed not only by quantitative indicators of control activities, but also by the shift in emphasis to financial audit, audit of consolidated financial statements and control of reforms within the Ukraine Facility. An important indicator of methodological approximation to ISSAI standards was the approval of the roadmap for the implementation of the financial audit of consolidated financial statements of public sector entities. Thus, at the regulatory level, Ukraine has already created the main prerequisites for the functioning of the Accounting Chamber as a supreme audit institution focused on INTOSAI/ISSAI standards.

In the context of the institutional dimension of harmonization, a positive factor is the acquisition by the Accounting Chamber of Ukraine of observer status in the Contact Committee of the EU Supreme Audit Institutions in 2022. This strengthens its integration into the professional audit space of the European Union, creates conditions for the exchange of methodological experience, the assimilation of EU funds audit practices, and the gradual approximation of the Ukrainian model of external financial control to European institutional standards.

The evolution of the European Commission's assessment of the mandate of the Accounting Chamber of Ukraine deserves special attention. In the 2024 Country Report on Ukraine, the Commission explicitly stated that the Accounting Chamber did not have a mandate to audit local budgets, except for resources transferred from the central budget [4]. This indicated the existence of an institutional and legal gap that limited the completeness of external control of public finances. At the same time, in the 2025 Country Report on Ukraine, the Commission already stated that after amendments to the Law of Ukraine "On the Accounting Chamber" such a mandate was granted. However, the Commission simultaneously noted that the Accounting Chamber still has personnel, professional and institutional limitations, and the internal and external audit functions have yet to prove their ability to conduct audits in accordance with international standards [5]. At the same time, the formal regulatory consolidation of the status of the Accounting Chamber does not in itself guarantee full compliance of the national model of external control with European and international standards. The problem lies in the need for comprehensive harmonization of its legal status, control mandate, guarantees of independence, audit methodology, access to information, reporting procedures, parliamentary response mechanisms and further control over the implementation of audit recommendations.

Parliamentary research on the legislative regulation of the activities of the Accounting Chamber in the field of external financial control allows specifying the content of further harmonization not only through a general approximation to INTOSAI/ISSAI standards, but also through the elimination of several procedural, institutional and jurisdictional gaps. Such gaps include: insufficient constitutional consolidation of the status of the Accounting Chamber as an independent supreme audit institution; unclear legislative regulation of acts, reports, conclusions, recommendations and decisions of the Accounting Chamber; uncertainty of the procedure for authorizing its officials to draw up protocols on administrative offenses; lack of proper responsibility for non-implementation of the Accounting Chamber's decisions; insufficient effectiveness of parliamentary follow-up; as well as the need for risk-based planning of audit activities and strengthening the expert and analytical role of the Accounting Chamber in the budget process [19].

Despite the presence in national legislation of guarantees of organizational, functional and financial autonomy of the Accounting Chamber, parliamentary control at the same time remains vulnerable, since the formal procedure for considering audit materials must be supplemented by systematic monitoring of the implementation of the Accounting Chamber's decisions and effective procedures for responding to non-implementation of audit recommendations. It is these areas that should determine the further improvement of the legal mechanism of external state financial control in Ukraine.

## 6. Conclusions

It is established that the European system of external public financial control is formed as a standardized institutional and professional framework, covering three key elements: industry organizations, audit standards and external audit institutions. It is proven that the harmonization of external public financial control cannot be limited to the formal expansion of the powers of the Accounting Chamber. Its content is to create a full legal cycle of independent audit: from planning and access to information to parliamentary consideration, implementation of recommendations and prevention of repeated violations. The legal mechanism for harmonizing external public financial control in Ukraine with European standards of independent public financial audit consists in the regulatory, institutional and procedural and methodological approximation of the status and activities of the Accounting Chamber to the European model of an independent supreme audit institution, based on INTOSAI/ISSAI standards, EUROSAI practices, the European Chamber of Auditors model and the requirements of the European integration process.

It is substantiated that the legal logic of harmonizing external state financial control in Ukraine with European and international standards of public finance control is based on a combination of the following blocks:

- international-professional, formed by INTOSAI, ISSAI standards and EUROSAI practices;
- institutional-European, represented by the model of the European Court of Auditors as an independent external auditor of the EU;
- contractual-integration, resulting from the Association Agreement, Ukraine's candidate status, the opening of negotiations on accession to the EU, the requirements of Chapter 32 "Financial Control" and the special regime of the Ukraine Facility;
- strategic-adaptive, which provides for the updating of the development strategy of the Accounting Chamber in accordance with the future tasks of external control over funds for post-war reconstruction, international financial assistance and reconstruction programs;
- scientific and methodological, which involves the involvement of the scientific community, the Advisory and Scientific Council of the Accounting Chamber and international experts in the translation, scientific adaptation and practical implementation of professional INTOSAI/IFPP documents, the formation of a single conceptual and categorical apparatus for external audit of public finances, as well as the use of scientific conclusions and recommendations in the further audit activities of the Accounting Chamber.

At the same time, international cooperation of the Accounting Chamber should be considered as a functional direction of harmonization implementation, which has a cross-cutting nature and provides practical content of the international-professional, institutional-European, contractual-integration and strategic-adaptation blocks. Harmonization of the Accounting Chamber's activities with European standards also has foreign policy significance, as it affects the financial confidence in the state and its ability to fulfill European integration obligations.

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