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## **INTERNAL CONTROL SYSTEM EFFICIENCY EVALUATION IN CORPORATE STRUCTURES: PROBLEMS AND WAYS TO SOLVE THEM**

**Ilya Pashnin**

Postgraduate of Financial University under the Government of the Russian Federation  
Moscow, Russia

**Abstract.** This article is devoted to the problem of organizing the evaluating efficiency process in corporate structures and ways to solve them. The author analyzed scientific publications on the topic, and also studied the experience of organizing an internal control system effectiveness assessment in a large Russian logistics company. The key shortcomings of the internal control efficiency system, created according to the COSO methodology, are identified. Based on this experience, conclusions were formed and our own methodology for assessing the internal control system effectiveness was proposed, the main provisions of which are presented in this article. The author's methodology determines the responsible executor for the report formation on the effectiveness, the assessment timing and duration, conducting methods, the procedure for interaction between departments, special checklists have been developed that evaluate each component of the COSO system. A special algorithm has also been developed to evaluate the internal control system effectiveness in the context of subdivisions that have a presence in the Macroregions; outlines and requirements for an automated software solution are proposed. The data can be used in the practical activities of large corporate structures. The developed approaches to assessing the internal control system effectiveness are elements of scientific novelty.

**Keywords:** internal control; internal audit; efficiency mark; COSO; corporate structures.

**JEL codes:** M42; M49.

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## Contact

Ilya Pashnin

Financial University under the Government of the Russian Federation

49, Leningradsky Ave, 125167, Moscow, Russia

[iljapashnin@yandex.ru](mailto:iljapashnin@yandex.ru)