Introduction to the Industry Audit

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Abstract. In the article, the author considers the following topics: introduction to the audit of accounting financial statements in a construction organization, description of the role of audit in ensuring the correct assessment of the financial activities of the organization. Features of accounting in a construction organization, overview of the main elements of accounting statements, such as balance sheet, profit and loss statement, statement of changes in capital and cash flow. The importance of the audit approach in the process of auditing financial statements, explaining why the audit approach is important for achieving audit objectives. Accounting audit techniques in a construction organization, review of various methods that auditors can use to determine the reliability of accounting statements. Processing of audit results, consideration of what to do when an auditor discovers errors or deficiencies in accounting statements, discussion of measures taken to improve financial reporting in the future, current trends in accounting audit in a construction company. The study of innovative methods and approaches used in the audit of financial statements of organizations focused on construction.

1 Introduction

In the twenty-first century, auditing is becoming an increasingly important and complex process, leading to an increase in the quality of business management and improved transparency of companies before investors, consumers and the state. One of the main trends in the development of audit in the twenty-first century is its digitalization and automation. Modern audit companies use specialized programs and technologies to analyze data and verify financial statements of companies, which reduces the time spent on audit and reduces the risks of errors. Another important trend is the expansion of the scope of audit. Along with the traditional tasks related to the audit of financial statements, auditors are increasingly engaged in analyzing the effectiveness of business processes, assessing risks, as well as advising companies in the field of financial management. [2]

In addition, in the twenty-first century, auditing is becoming more and more universal, which means that it can be applied not only in the commercial, but also in the non-commercial sphere. For example, an audit can be conducted to assess the financial performance of charitable organizations or government agencies. In general, the development of audit in the twenty-first century is aimed at improving its quality and efficiency, as well as meeting the changing needs of customers.

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Audit of accounting financial statements is an important tool for monitoring and verifying the correctness of accounting and financial reporting in a construction organization. It is an analysis of financial statements using professional standards and practices, an assessment of not only financial results, but also the effectiveness of activities, monitoring compliance with accounting standards and rules. The role of the audit is to ensure the reliability, accuracy and reliability of the financial statements of the organization. An audit helps to determine whether business transactions are correctly recorded, whether transactions are conducted in accordance with established rules and regulations, and whether financial statements comply with accounting standards. [1]

The construction industry is the most important branch of the Russian economy, which is largely determined by the pace of development of the country’s infrastructure and the real estate market. Modern construction actively uses advanced technologies and materials, as well as the latest methods of project management and quality control. One of the main tasks of the construction industry is the modernization of infrastructure, which includes the construction of new roads, bridges, airports, hydraulic structures and other facilities.

In addition, there is an acute shortage of housing in Russia, which requires the intensification of the construction of new houses and apartments. A significant factor influencing the development of the construction industry in Russia is the increase in the volume of public and private investments in this area. Given the need for these investments, the Russian government reduced the property tax last year. Public housing construction programs and preferential conditions for taking out housing loans, which are actively developing in the country, also play an important role. [4]

Thus, the construction industry in Russia has broad prospects for development in the near future, especially in light of the significant growth of the socio-economic needs of the country. However, market participants should be ready to protect their interests in the face of increasing competition and rising costs. The construction industry in Russia has gone through significant changes in recent years. Some of the main changes are listed below:

- Productivity growth and the introduction of new technologies. In order to increase the productivity of construction, Russia has made the transition to innovative technologies, such as 3D printing and the use of drones, which makes it possible to accelerate and simplify construction processes. [3]
- Research Methodology

Reforms in the public sphere. Russia is undergoing a reform of the public sector aimed at simplifying the procedures for obtaining construction permits. Now the applicant can get a permit online, which reduces the time for processing all documents. Increased investment in infrastructure development. The state pays considerable attention to the development of infrastructure, especially in large cities and tourist centers. A program for the construction of transport facilities was introduced, new airports, subways, highways, bridges are being built.

Development of environmental standards. Improving environmental standards and requirements helps to reduce the negative impact of construction on the environment. Currently, construction sites in Russia follow environmental safety standards, and environmental impact assessment studies are being conducted.

Attracting investments from abroad. Foreign investors who wish to participate in construction projects in the country are actively coming to Russia. Among them are large international companies such as IKEA, Leroy Merlin, Auchan, Decathlon, which contributes to the development of the construction industry in Russia. In the construction industry, the audit of accounting statements is especially important due to the fact that significant material, labor and monetary resources are used in this industry. In addition, the
activities of construction organizations are often associated with long-term projects for which significant capital can be allocated [3]. An audit of accounting statements in a construction organization allows you to detect inconsistencies between the actual use of resources and information in the reports, assess financial risks and recommend methods of managing them, as well as improve project management strategies. [2]

Problems of accounting audit in the construction industry: Difficulty in assessing the value of property: Construction companies often have a large amount of property, including land, buildings, equipment and other assets. However, these assets can be difficult to assess, which can lead to errors in the financial statements. The disadvantage of a unified accounting system: in the construction industry, it can be difficult to maintain a unified accounting system, since different projects may have different financing and cost accounting schemes.

Risk of non-compliance with deadlines: Construction projects often have tight deadlines, which can increase the risk of non-compliance with deadlines in accounting and reporting. Inconsistency of data: Different divisions in a construction company may use different reporting formats or fail to comply with general accounting rules, which may lead to inconsistency of data in financial statements. Different methods of calculating costs: Construction projects may have different methods of calculating costs, such as cost or cost of work. Inconsistency of calculation methods may lead to errors in the financial statements. [5]

Accounting for benefits and costs. It may be difficult for construction companies to take into account the benefits they receive from individual projects or contracts, as well as costs that are not related to specific projects, but are still related to the company’s activities. Non-compliance with norms and standards [6]: The construction industry may have its own specialized norms and standards that differ from those generally accepted in other industries. Failure to comply with these norms and standards may lead to errors in the financial statements and affect the reputation of the company.

Fixed assets in construction are a set of tangible and intangible assets necessary for the implementation of construction activities. They include real estate objects - land plots and buildings that belong to a construction organization. Objects under construction - buildings, structures and other objects on which construction work is carried out. Machinery and technical park - construction machines, vehicles, equipment and tools. Electrical equipment - power plants, electric motors, generators, lighting devices. Computer equipment and software for design and production management.

When assessing the cost of fixed assets in construction, factors such as the quality of the materials used, the performance of equipment, the level of infrastructure and technical support are taken into account. Fixed assets are an important resource for a construction organization, as they ensure the implementation of construction works on time and with high quality. Fixed assets in a construction organization are the material and technical means necessary for the implementation of production activities.

These include construction equipment - cranes, excavators, bulldozers, concrete mixers, welding equipment. Vehicles - trucks, specialized vehicles for transportation of construction materials and equipment. Building materials - brick, concrete, metal structures, windows, doors. Tools - screwdrivers, hammers, electric drills, planes. Computer equipment and software for design and production management. The total cost of fixed assets depends on the size and type of construction organization, as well as on the amount of construction work that it performs. In any case, fixed assets are a key factor in the effective work of a construction organization.

An audit can also help a construction company to verify compliance with current regulations in the field of accounting and disclosure of information about the organization’s activities. In addition, the audit provides an opportunity to improve risk management and
ensure more effective planning and analysis of activities. In general, the audit of accounting financial statements is an integral part of business practices in the construction industry. It not only provides a correct assessment of the financial performance of the organization, but also contributes to its improvement, improving the quality of project management and reducing risks. Accounting in a construction organization has its own characteristics, which are related to the peculiarities of the activity of this industry. [1]

### 3 Results and Discussions

The main element of accounting statements is the balance sheet. It reflects the assets, liabilities and equity of the organization. In a construction organization, assets may consist of land plots, buildings and structures, construction equipment, materials in a warehouse, etc. Liabilities may include debts to suppliers and contractors, borrowed funds and other liabilities [7]. The organization’s own capital is formed from registered capital and accumulated profit. The profit and loss statement shows the financial results of the construction company for a certain period. It reflects income and expenses, production and non-production costs, tax deductions and other additional expenses. Given the seasonality of construction activity, significant seasonal fluctuations may be reflected in the income statement.

The statement of changes in equity reflects all changes that have occurred in the equity of the organization for a certain period. This report shows the profit received as a result of activities, as well as investments and dividend payments [8]. Cash flow reflects all cash flows in the organization. It indicates cash receipts from various sources and cash payments made by the organization. Cash flow shows cash receipts within the framework of core activities, investment operations and financial activities.

Thus, accounting statements are necessary for construction organizations to control their activities and make decisions based on accurate data. Various elements of accounting statements can be used for this. The audit approach is an important component of the audit process of accounting statements and is aimed at ensuring a quality audit. The audit approach includes a systematic process that the auditor uses to evaluate the company’s financial statements, as well as its internal control systems. This process allows the auditor to get an adequate understanding of how the company manages its financial resources and conducts its business.

The audit approach is important for achieving audit objectives for several reasons: Ensuring the accuracy of accounting statements. The audit approach allows the auditor to conduct an adequate assessment of the reliability of the company’s financial statements, to establish compliance of its composition with the requirements of legislation and reporting rules. Evaluation of the effectiveness of internal control. The audit approach allows the auditor to evaluate the effectiveness of internal control used by the company to ensure the accuracy of accounting statements and prevent potential errors.

Determination of the financial position of the company [9]. The audit approach allows you to establish the real financial situation of the company, as well as identify problem areas and recommend ways to improve them. Increasing the trust of stakeholders. Performing an audit using an audit approach increases the confidence of stakeholders in the company’s financial statements, because they are confident in its reliability. Compliance with legal requirements. The use of the audit approach ensures compliance with the requirements of the legislation regarding the mandatory audit for certain types of enterprises or if certain circumstances occur.

Thus, the audit approach plays an important role in the audit process of accounting statements. Its use ensures high-quality audit performance, increases stakeholders’ confidence in the company’s financial statements and improves its efficiency. An audit of
the financial statements of a construction company can be complex and cover many aspects of the company’s financial activities. To ensure the reliability of accounting statements, auditors can use various methods and techniques. Analysis of invoices and documents. Auditors can analyze invoices and documents in search of errors or inconsistencies. This may include auditing invoices for receiving and paying for services, as well as documents related to purchases and deliveries.

Analysis of payment claims. Auditors can analyze claims for payments under construction contracts to ensure that payments are made in accordance with the agreements. Revision of documents related to loans [10]. Auditors can audit documents related to loans to determine whether they have been properly executed and accounted for in the accounting statements.

Reconciliation of balance amounts. Auditors can compare the balance amounts in the company’s financial statements with the physical presence of property and with the correctness of the invoices issued. Testing of control procedures. Auditors can test control procedures, including working capital tracking and inventory accounting procedures, to ensure that they have been properly performed.

Analysis of financial indicators. Auditors can analyze the financial performance of a construction company, as well as compare with past periods and with competitors in the market to determine whether the statements correspond to the real financial situation of the company. Thus, auditors can use various methods and techniques to ensure the reliability of the accounting statements of a construction organization. However, the choice of methods will depend on the specific situation and needs of the company.

Fixed assets in construction are a set of tangible and intangible assets necessary for the implementation of construction activities. They include: Real estate objects - land plots and buildings that belong to a construction organization. Objects under construction - buildings, structures and other objects on which construction work is carried out. Machinery and technical park - construction machines, vehicles, equipment and tools. Electrical equipment - power plants, electric motors, generators, lighting devices. Computer equipment and software for design and production management [11].

International Accounting and Reporting Standards in construction include the following aspects:

IFRS 15 “Revenue from Contracts with customers”: this standard sets out the rules for accounting for revenue from contracts concluded in the construction industry.

IAS 11 “Construction Contracts”: This standard establishes the rules for accounting for construction contracts and determining the cost of work performed and overhead costs.

IAS 16 “Fixed Assets”: This standard sets out the rules for accounting and valuation of fixed assets that are used in the construction industry.

IAS 23 “Costs of loans”: this standard establishes rules for accounting for the costs of loans that are associated with the construction of capital facilities.

IFRS 9 “Financial Instruments”: This standard sets out the rules for accounting for financial instruments that can be used in financing projects in the construction industry.

IAS 37 “Reserves, Contingent Liabilities and Contingent Assets”: This standard establishes rules for accounting for reserves and contingent liabilities that may arise as a result of construction projects.

IAS 40 “Investment Real Estate”: This standard establishes rules for accounting for investment real estate that can be used in the construction industry.

The audit of the payroll in construction is one of the key aspects of checking the financial statements of a construction company. It includes checking the correctness of the calculation and payment of wages, compliance of payments with the legal framework and the rules of the employment contract, as well as checking the availability and correctness of withholding taxes and deductions in accordance with current legislation [12].
The audit of the payroll includes the following aspects. Verification of the correctness of the payroll of the company’s employees, including the basic salary, additional payments and bonuses.

Verification of compliance of payments with the legal framework and the rules of the employment contract, including verification of the correctness of the calculation of vacation and sick leave.

Verification of the availability and correctness of withholding taxes and deductions in accordance with current legislation, including verification of the correct calculation and payment of personal income tax, insurance premiums and other taxes.

Checking the availability of correct documentation and reporting related to the payroll, including checking the correctness of accounting and reporting.

The audit of the payroll in construction is carried out by an audit company on the basis of established auditing standards and legislation. The audit results help the company to identify possible risks and problems in the field of payroll management and take appropriate measures to eliminate them.

Audit of working capital in construction is the process of checking the financial condition of the company and evaluating the effectiveness of the use of its current assets. Working capital in construction includes stocks of materials and equipment, accounts receivable and accounts payable, cash, etc.

The audit of working capital in construction includes the following steps:

Verification of the correctness of the accounting of current assets, including the accuracy of calculation and reflection in the accounting statements for all categories of current assets.

Analysis of the efficiency of the use of working capital, which may include an assessment of the turnover of stocks of materials and equipment, analysis of the maturity of accounts receivable and accounts payable, as well as checking the effectiveness of cash flow management.

Assessment of the need to increase or decrease current assets, which may occur due to changes in the company’s financial performance, market conditions, and other factors.

Verification of the correctness of documentation and reporting, including the correctness of updating accounting records, making changes, reflecting the repayment of debts and other transactions.

As a result of an audit of the working capital of a construction company, you can see how effectively current assets are being used and what changes and measures can be taken to improve the financial condition of the company. If shortcomings or problems are identified during the audit process, the company can use the audit results to make decisions and make necessary adjustments in its activities.

The audit of logistics costs in construction is an important part of the financial audit of a construction company. It includes an analysis of the costs of transporting materials, equipment and personnel, as well as warehousing and inventory management.

Verification of logistics costs in construction includes the following aspects [13]:

Verification of the correctness of the calculation of logistics costs, including the costs of transportation, transportation and storage of materials. Analysis of the efficiency of the use of logistics resources, including optimization of delivery routes, inventory management and quality control of materials.

Assessment of risks and possible problems related to logistics, including accounting for delays in deliveries, loss or damage of materials and equipment, as well as delays in the timing of design and construction. Verification of the availability of correct documentation and reporting in the field of logistics, including verification of the correctness of accounting and reporting.
The results of the audit of logistics costs help the company to identify possible risks and problems in the field of logistics management and take appropriate measures to eliminate them. This may include optimizing delivery routes, using cheaper suppliers, improving inventory management, and developing a strategy to reduce logistics costs.

When assessing the cost of fixed assets in construction, factors such as the quality of the materials used, the performance of equipment, the level of infrastructure and technical support are taken into account. Fixed assets are an important resource for a construction organization, as they ensure the implementation of construction works on time and with high quality [14].

Audit of accounts payable in construction is a procedure that allows you to check the correctness of the reflection of accounts payable in accounting statements, determine the actual amounts owed, payment dates and deadlines for their implementation. Audit of accounts payable allows you to identify problem areas in working with suppliers, plan debt payment, reduce the risks of fines and penalties for late payment.

An audit of accounts payable in construction may include the following steps. Verification of documents confirming the existence of accounts payable and the correctness of its reflection in the accounting statements. Analysis of data on suppliers and contracts defining payment terms, terms and order of delivery of goods and services. Assessment of the financial condition of suppliers and the risks associated with their possible insolvency. Review of payment orders issued for the payment of arrears, and checking the timeliness of their execution.

Preparation of reports, which include audit results, errors and problems found, as well as suggestions for improving the existing situation.

As a result of the audit of accounts payable, the construction company will be able to determine the actual amount of debt and its repayment dates, reduce the risks associated with improper payment of debt, improve relationships with suppliers and reduce possible financial risks in the future.

An audit of investment activity in construction is a procedure for verifying the correct use of financial resources attracted for the implementation of construction projects. It allows you to evaluate the effectiveness of investments, detect possible violations, errors and fraud, as well as offer recommendations for improving the investment activity of the company.

An audit of investment activity in construction may include the following steps. Verification of documents related to the company’s investment activities, such as contracts, documents approving budgets, financial reports. Analysis of the efficiency of the use of investment resources, comparison of planned results with actual results [15].

Assessment of risks and opportunities of the company at the moment and in the future. Verification of compliance with current legislation and regulations in the implementation of investment activities. Preparation of a report with recommendations for improving the investment activity of the company.

As a result of the audit of investment activities, the construction company will be able to obtain valuable information about how effectively investments are used and identify possible problem areas, make adjustments and improve its financial discipline.

The processing of audit results is an important part of the auditor’s work. If errors or deficiencies are found in the accounting statements, the auditor should conduct an additional analysis and find out the causes of the problems. Then the auditor should discuss the errors found with his clients and recommend corrective measures.

As a rule, if the auditor discovers deficiencies in the accounting statements, he makes a list of recommendations for improving the client’s financial management systems and processes. Such a list may include proposals to change the format of accounting statements,
to develop control and accounting procedures, and to improve document management processes.

Additionally, the auditor may recommend the client to conduct additional audits or clarifications in the accounting statements. If errors in reporting are related to deficiencies in accounting processes, the auditor may recommend additional training for employees of the accounting department or finance department. In case of detection of fraudulent actions by the auditor, the auditor is obliged to inform the owner of the organization or an authorized person about it.

However, do not forget that the client always has the right to decide which recommendations will be implemented and which will not. Auditors cannot make management decisions for their clients. There may be cases when the client does not agree with the auditor’s assessment, and in such situations it is necessary to find a compromise solution.

In general, the processing of audit results is aimed at improving the current situation and prevention in the future. Auditors should not only identify errors, but also offer practical solutions to prevent the recurrence of problems in the future. In addition, it is important that clients perceive audit recommendations as a useful experience that will help them develop and improve their business.

Modern trends in the audit of accounting statements in a construction organization are associated with the use of new technological tools and the development of the digital economy. Today, auditors face a number of challenges, including the increasing complexity of financial instruments, changes in legislation and an increase in the volume of processed data.

One of the most important trends in the field of auditing is the use of data analytics. Reasonable use of modern technologies allows auditors to improve the efficiency and accuracy of work. For example, auditors can use algorithmic methods of analyzing financial data that allow them to quickly and accurately identify anomalies and errors in accounting statements.

Also, an important trend in auditing is the use of artificial intelligence, which allows you to process large amounts of data, analyze them and issue warnings on key parameters. In addition, modern technologies in the audit of accounting statements include the use of machine learning and blockchain technologies. Machine learning allows you to build predictive models, and blockchain provides secure storage of digital data and resistance to change.

Finally, among the innovative methods that are used in the audit of financial statements of organizations are such as integrated audit, in which the auditor turns to experts from different fields to get opinions on key issues, and audit briefings, which allow auditors to receive quick feedback from customers and quickly make adjustments to the work.

However, it should be noted that the use of new technologies cannot replace high-quality professional knowledge, expertise and understanding of business processes and products of construction organizations. The combination of the latest technologies with extensive practical experience of auditors and their deep economic expertise can be the most effective way to improve the quality of financial statements in a construction organization.

The construction of the housing stock has its own characteristics, which may vary depending on the place of work. However, some common features can be highlighted. Legislative norms - the construction of housing stock is regulated by legislation, which establishes norms and rules for such types of construction.

Basic functional requirements - Construction must meet the basic functional requirements that ensure comfortable living indoors. This includes: the reliability and safety
of structures, the convenience of placing furniture and equipment, the correct location of rooms, lighting, ventilation.

Energy saving - the construction of the housing stock should be focused on energy conservation and environmental friendliness. One of the ways to reduce energy consumption is the use of modern energy-efficient technologies and materials.

Architectural design - the construction of the housing stock should be focused on the creation of a marketable appearance. Architectural design should meet modern trends and take into account the needs of customers. Infrastructure - when building a housing stock, it is necessary to take into account the availability of infrastructure. This includes the location of shops, schools, kindergartens, parks, public transport stops.

Construction time - the construction time depends on the size, complexity and number of residential buildings. Some projects may take several years, especially if we are talking about large residential ensembles.

Construction quality - high-quality construction must meet all requirements and standards, as well as be carried out in accordance with the project. Quality control should be carried out at every stage of construction.

The construction of industrial funds has its own characteristics and may differ significantly from the construction of residential buildings. The main features include:

Project documentation - the construction of industrial funds requires the development of project documentation, which includes construction projects, technological equipment projects, power supply systems, ventilation and other projects necessary for the successful commissioning of the facility.

The need to meet technical requirements - industrial funds are being built to accommodate production equipment, which is the main link in the production cycle. During construction, it is necessary to take into account the peculiarities of the technological process to ensure efficient and safe operation of production.

Large areas - industrial funds usually have a significant area, which means large volumes of construction work and high costs of materials and equipment.

Availability of an energy supply system - industrial buildings require high power supply, so it is necessary to take into account various types of components, such as transformers, generators, electrical circuits and other equipment that will allow you to manage energy supply.

Separate zones - industrial funds may consist of separate zones, each of which is designed to perform specific production tasks. It is necessary to take into account the peculiarities of each zone and ensure its effective use.

Equipment - during the construction of industrial funds, it is necessary to ensure the proper placement of production equipment to ensure its safety and efficiency.

Requirements of standards and regulations - the construction of industrial funds must comply with current standards and regulations in the field of safety, labor protection, environmental requirements and other rules and regulations.

Low-current systems - industrial funds require the use of low-current systems, such as security systems, fire alarm systems and other control systems that ensure the safety and smooth operation of production.

The construction of healthcare facilities is a complex and responsible process that requires high qualifications and extensive experience in the design and construction of buildings for medical institutions. Features of the construction of healthcare facilities include:

Functionality - healthcare buildings should have not only aesthetic appeal, but also provide maximum functionality for the treatment and diagnosis process. Compliance with standards and norms - the construction of healthcare buildings must comply with international and national standards and norms in the field of health and safety.
Special requirements for engineering communication systems - healthcare buildings require complex engineering communication systems, such as ventilation, air conditioning, water supply and sewerage systems, as well as power supply systems, etc. These systems must meet high requirements for microclimate control and prevent unauthorized access to them. Taking into account the peculiarities of scientific and methodological standards in the field of medical technologies - healthcare buildings must comply with modern scientific and methodological standards in the field of medical equipment and technologies, for example, for the installation of medical equipment in polyclinics and hospitals. Ensuring energy efficiency - healthcare buildings should provide a high level of energy efficiency in order to reduce operating costs for maintaining a microclimate.

Creating special zones - when designing and constructing healthcare buildings, it is necessary to create special zones, such as diagnostic wards, operating rooms, intensive care wards, laboratories and others. Compliance with accessibility requirements - healthcare buildings should be designed and built taking into account the characteristics of people with disabilities to ensure accessibility for all categories of the population. Ensuring safety - Healthcare buildings must ensure maximum safety for patients and staff, including fire alarm systems, scrap protection, and burglar alarm systems.

4 Conclusions

The results of the audit in construction are aimed at identifying errors and violations in the construction process, as well as assessing the level of project execution, including compliance of construction with project documentation and deadlines. The audit results obtained allow the customer to make informed decisions on the project and the continuation or interruption of construction.

The main results of the audit in construction received by the customer. Analysis of the current state of the construction object - the customer receives a detailed analysis of the current state of the construction site, the state of building structures and compliance with the execution of works to the project. Identification of errors and violations in the execution of the project - the audit results show the compliance of the work performed with the project documentation, errors in the design and execution of work are identified, which may entail additional costs and an increased risk of accidents. “During the construction, reconstruction of capital construction facilities, ..., as well as in relation to such capital construction facilities, construction work, the reconstruction of which has been completed (except if, upon completion of these works, permission has been obtained to put the facility into operation), on the grounds provided for in Part 1.1 of Article 54 of the Urban Planning Code of the Russian Federation.” [4,6]

Assessment of the quality of the work performed - the customer receives full information about the quality of the work performed, including the compliance of the work performed with the requirements and standards, as well as the level of qualification of the workers who performed the work. Recommendations for improving the construction process - based on the audit results, the customer receives recommendations for improving the construction process, allowing to increase its efficiency and quality.

Monitoring compliance with agreements and deadlines - the customer gets the opportunity to monitor the direction of their resources, compliance with deadlines and the implementation of agreements with contractors. Risk assessment and proposals to reduce them - the audit results can help the customer identify the risks associated with the construction of the facility and take measures to reduce them. Cost reduction - the customer can get significant savings due to the timely detection of violations and errors, providing the possibility of eliminating defects at an early stage of construction. [7]
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