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## **PROBLEMS AND CHALLENGES IN THE MODERN PRACTICE OF AUDIT OF PAYMENTS**

Audit of labor and its remuneration should be considered as one of the subsystems in the general information system of accounting and control. Its organization provides for the solution of the following tasks: audit of personnel records of the company's composition and control over its movement and quality composition; audit of working hours and production of employees, control over the use of working time and compliance with standards; audit of payroll accounting and settlements with employees, as well as control over remuneration and compliance with plans; organization of the accounting apparatus [1].

Benefits audits are an important process that allows organizations to evaluate and optimize their benefits structure. It provides a detailed analysis of the payment system in order to identify opportunities to improve the efficiency and fairness of employees' remuneration. The main essence of the audit is to ensure the transparency and adequacy of the payment system, as well as to identify and eliminate any imbalances or inequities [2].

To conduct an audit of payroll calculations, the auditor must have sufficient knowledge and experience in this area of accounting, monitor changes and improve his professionalism. Therefore, the improvement of the audit will contribute to the control over the level of competence of auditors and the quality of services provided, ensuring the real independence of the auditor and the introduction of sanctions and penalties for auditors regarding the unreliability of the provision of audit services [3].

The specificity of the audit of settlements at agricultural enterprises lies in the need to take into account the seasonality of work, fluctuations in demand for products and other industry features. It is imperative to develop specialized tools that will allow you to effectively manage payments, adapting them to changing market conditions.

In addition, there is a need to integrate the latest information technologies into the audit process, which will automate the collection and processing of data, ensure higher accuracy and transparency of payments, as well as increase the efficiency of management decisions [4].

The study of international experience in auditing payments will help identify successful practices and adapt them to Ukrainian realities, contributing to the development of the agricultural sector, increasing its competitiveness and creating decent working conditions for farmers. Therefore, research in the field of audit of payments at agricultural enterprises is a relevant and promising area that requires in-depth analysis and development of new effective solutions.

Currently, many agricultural companies, including LLC «Zoloty Kolos», are faced with the problem of lack of adequate tools for objective assessment and audit of payment systems. This leads to conflicts, reduced staff motivation and, as a result, a drop in productivity.

The audit of payments at LLC «Zoloty Kolos», which is a representative of the agricultural sector, has its own specifics due to the properties of the industry. The agricultural sector is marked by seasonal employment of workers, which affects the system of payments and requires the adaptation of standard audit approaches to the cyclical nature of agriculture. Payments in the enterprise can vary depending on yields and market prices, so auditors need to take these factors into account when checking the appropriateness of accruals.

The company effectively uses payment audit tools to improve internal processes and increase employee satisfaction.

An important aspect of the development of the payment audit toolkit is its adaptation to the specifics of the agricultural sector and the specific conditions of the Golden Colossus LLC. This involves taking into account the seasonality of agricultural work, the peculiarities of the labor process in the agricultural sector, and the needs for the development of the qualifications of employees.

At LLC «Zoloty Kolos», the audit of payments includes an analysis of the compliance of wages with the minimum guarantees in the agricultural sector,

verification of additional incentives for employees, such as bonuses for the quality of the harvested crop or bonuses for the efficient use of resources. Given the variability of profits in agribusiness, the audit also focuses on analyzing the bonus system so that they are transparent and fair for all employees.

The company has implemented an internal audit system that provides for regular review of the benefits policy to align it with the company's strategic goals and ensure fairness for employees. In addition, the audit includes a periodic review of internal records and accounting data to identify possible errors or incorrect charges, ensuring the accuracy of the financial statements [5, 6].

The audit of payments in LLC «Zoloty Kolos» also includes the use of external databases for benchmarking, which allows you to compare the levels of payments with other agricultural companies. This helps to guarantee the competitiveness of the enterprise in the labor market and attract qualified specialists in the industry. The active use of modern information systems for managing human capital resources contributes to the automation of audit processes and increases the efficiency of monitoring payments.

At LLC «Zoloty Kolos», the payment audit faces challenges caused by the seasonal nature of the agricultural sector, which complicates the planning and analysis of payments. An important problem is to ensure competitiveness and fairness of payments, especially in the context of high competition for qualified personnel in the agricultural sector. Accurate documentation and payroll records and effective internal communication are key to avoiding payout errors and increasing employee motivation. Addressing these issues is critical to the effectiveness of payout audits and the success of the company as a whole.

Table 1 SWOT analysis of the bonus system in the system of LLC «Zoloty Kolos»

	Strengths	Weakness
Internal environment	<ul style="list-style-type: none"> <li>- Retention of employees who show high results, work;</li> <li>- care for the interests of employees with children;</li> <li>- availability of a documented Regulation on bonuses and incentives for employees.</li> </ul>	<ul style="list-style-type: none"> <li>- Lack of connection between the bonus part of employees and the results of their work;</li> <li>- Focus on short-term results: If bonuses are focused solely on achieving immediate goals, this can affect the long-term strategy of the enterprise and its sustainability.</li> </ul>
External environment	Ability to build a bonus system through scientific publications and research, living conditions and desires of employees	Low competitiveness of the system of bonuses and motivation of personnel against competitors.

SWOT analysis of LLC «Zoloty Kolos», Table 1 It is marked by marketing advantages and a well-established payment system, which has a positive effect on the company's reputation and attracts specialists. However, ambiguity in the bonus system can negatively affect motivation and cause strategic risks. The company has opportunities for innovation through improved working conditions, but at the same time, there is a threat of losing talent due to competitive offers. Awareness of these aspects will allow LLC «Zoloty Kolos» to effectively plan strategic development.

Problems in the audit of payments in LLC «Golden Spike» highlights the key challenges in the audit of payments in the enterprise, analyzing specific situations and their impact on the company, aimed at improving payment strategies and the overall activities of the enterprise.

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