

On the Need to Optimize the Mechanism of Interaction between the Accounting Chamber of Russia and Subjects of Public Control

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Abstract

This scientific research addresses issues related to the study of the statics and dynamics of interaction and cooperation of subjects of public control in Russia with the federal control and accounting authorities - the Accounts Chamber, which, at the same time, acts as a body of parliamentary control. The article also analyzes the institution of public control as a key guarantee of the implementation of the system of constitutional principles, first of all, democracy and the participation of Russian citizens in the functioning of the public administration system. The authors examine the existing forms and methods of interaction between the above-mentioned body of parliamentary control and subjects of public control. The article examines the main problems that make it difficult to optimize the mechanism of interaction between the Accounts Chamber of Russia and subjects of public control, in particular, in connection with: the failure to consolidate the foundations of such interaction in the Constitution of the Russian Federation, as well as the legislation regulating the organization and activities of the Accounts Chamber of Russia; the lack of development in the legislation on public control, as well as in scientific and educational literature, of specific forms and methods of the above-mentioned interaction; weak powers of subjects of public control, including the Public Chamber of the Russian Federation; weak use of positive foreign experience of interaction between parliamentary control bodies and civil society institutions, including those whose activities are aimed at organizing and exercising control over the apparatus of public power; insufficient use of modern information and communication technologies in this interaction; weak funding of public control subjects in the country. The work formalizes and substantiates a system of measures to resolve these problems, including by: developing and consolidating in the Constitution of Russia, as well as current legislation, a mechanism for interaction of subjects of public control with public authorities, including the Accounts Chamber of the Russian Federation; organization by the Public Chamber of Russia of analysis, adaptation and subsequent implementation of foreign positive experience of interaction between parliamentary control bodies and subjects of public control; development and implementation of a system of federal programs aimed at developing the system of subjects of public control, their organizational, financial, and technical support; development in the domestic scientific legal doctrine of directions for optimizing the mechanism of interaction between the Accounts Chamber of the Russian Federation and subjects of public control.

Keywords: *Necessity, Optimization, Mechanism, Interaction, Accounting Chamber, Russian Federation, Public Control, Parliamentary Control, Democracy, Legality.*

INTRODUCTION

The issues of organization and implementation of state financial control in the Russian Federation are widely studied in the works of A. Abdulgaliyev, [1, pp. 19-25] S. Agamagomedova, [3, pp. 158-164] Yu. Alikov, [4, pp. 7-11] K. Artyshko, [7, pp. 130-133] Yu. Azarova, [8, pp. 60-64] A. Basova, [9, pp. 16-21] A. Garina, [16, pp. 70-72] I. D. Anikina, [6, pp. 7-13] Yu. Yu. Dubina, [14, pp. 270-274] V. A. Fedortsova, [15, pp. 193-200] G. Vasilevich, [20, p. 1] S. Balashenko, [23, p. 1] A. A. Isaicheva, [27, pp. 42-47] O. V. Kabanova, [28, pp. 157-162] O. Kazakova, [29] N. G. Medvedeva, [36, pp. 95-99] E. Rogatenyuk, [42, pp. 112-122] A. Semenova, [44, pp. 1113-1117] S. Shevandina, [46, pp. 65-68] S. M. Shakhrya, [45, pp. 15-19] D. V. Shepeleva, [47, pp. 42-48] S. O. Shokhina, [49, pp. 7-11] A. Sokolova, [50, pp. 102-107] S. V. Stepashina, [52, pp. 2-7] V. Vodopyanova, [57, pp. 98-103] T. A. Tsapina, [62, pp. 191-196] as well as a number of other authors. At the same time, the works of T. Abramova, [2, pp. 9-14] V. Anikienko, [5, pp. 32-37] N. Beleshev, [10, pp. 12-13] E. Berdnikova,

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[11, pp. 320-324] E. Burizoda, [12, pp. 104-110] A. S. Burmistrov, [13, pp. 141-143] S. Glushkova, [17, pp. 85-97] M. Gorny, [18, pp. 54-75] N. Khrulev, [30, pp. 1252-1254] A. Kiryanov, [32, pp. 3-6] V. Kikavets, [33, pp. 3-11] N. Lyakhov, [34, pp. 51-52] N. Maloletkina, [35, pp. 403-406] M. Melnikova, [37, pp. 9-12] D. Mikheev, [38, pp. 176-182] A. Prudnikov, [40, pp. 50-53] I. Pryadkina, [41, pp. 28-30] T. Mikhaleva, [21, p. 1] V. Goncharov, [22, p. 1; 61, pp. 51-61] O. P. Gremyakova, [26, pp. 59-61] N. P. Khorkhordina, [31, pp. 175-183] E. Moros, [39, pp. 114-128] A. Sakhbieva, [43, p. 1] Yu. Shilov, [48, pp. 40-49] N. Skripnikov, [51, pp. 65-69] E. Svinin, [53, pp. 41-44] I. Teplyashin, [55, pp. 119-125] O. A. Teplyakova, [54, pp. 122-134] D. N. Usatova, [56, pp. 33-36], V. Volkova, [58, pp. 73-78] J. Zalesny, [59, p. 1; 60, p. 1] as well as some other scientists, devoted to the analysis of the interaction of state and public control bodies. However, the share of researches examining the mechanism of interaction between federal, regional and municipal control and accounting authorities with subjects of public control in Russia is not large, which determines the choice of the topic of this scientific research, the purpose of which is not only the formalization and analysis of modern problems that impede effective interaction of the Accounts Chamber of the Russian Federation with subjects of public control, but also the development and justification of a system of measures to resolve these problems. The main scientific objectives of the research include, in particular: a) formalization of the place of the institution of public control in the mechanism of guaranteeing the system of constitutional principles, first of all, democracy and participation of Russian citizens in the functioning of the public administration system, as well as the entire system of constitutional rights, freedoms and legitimate interests of both individuals and legal entities; b) substantiation of the importance of the processes of interaction between state control bodies and subjects of public control for the development of this institution of civil society; c) analysis of existing forms and methods of interaction between subjects of public control and state control bodies; d) research of the available forms and methods of interaction between the Accounts Chamber of the Russian Federation and subjects of public control; e) formalization and analysis of the main problems hindering the effective interaction of the Accounts Chamber of the Russian Federation with subjects of public control; f) development and justification of a system of measures to resolve these problems.

METHODS AND METHODOLOGICAL BASIS OF THE RESEARCH

The methodological basis of the research is a number of scientific methods, in particular: formal-logical; historical-legal; comparative-legal; statistical; sociological; method of studying specific legal situations. The empirical basis of the research was: The Constitution of Russia; norms of international and national legislation; materials of judicial practice; sources of scientific legal doctrine devoted to the analysis of the current state and development of the institution of public control and its interaction with parliamentary control bodies, primarily the Accounts Chamber of the Russian Federation.

Main Text

The Basic Law of the Russian Federation formalized in its text the place and role of the people as the basic source of power and sovereignty, having a wide choice of forms of exercising their power, both directly and through the apparatus of public power, local governments and their officials. This status of the people of Russia is based on the recognition by the Basic Law of the Russian Federation of person, his rights and freedoms as the highest value in society and the state, which corresponds to global trends, positioning human and civil rights and freedoms as the basis of democracy in any modern democratic country. [24, pp. 78-90; 25, pp. 93-106]

Any constitutional principles (including democracy and the participation of Russians in the functioning of the public administration system) need a complex system of legal guarantees (tab. 1), which contains, in particular: a) the possibility prohibited by the Constitution of the Russian Federation to take away powers, to retain them in addition to legally established procedures; b) a system of checks and balances in the apparatus of public power, which does not allow the concentration of power in the hands of any government bodies, local governments or their officials; c) bodies of constitutional control and supervision, the key of which are the institution of the President of the Russian Federation (as the guarantor of the country's Constitution, the rights and freedoms of man and citizen), as well as the Constitutional Court of the Russian Federation (as the highest and only body of constitutional justice in the country); d) numerous institutions of Russian civil society.

Table 1. Constitutional principles in the Russian Federation.

| General legal constitutional principles | Constitutional principles of the organization of public power | Constitutional principles of the functioning of public power |
|---|---|--|
| Legality | Democracy | Participation of citizens of the Russian Federation in the management of state affairs |
| Equality of citizens before the law | Federalism | Responsibility of officials of public authorities |
| Humanism | Centralism and decentralization in the organization of the system of public power | Professionalism of officials of public authorities |
| Justice | | Transparency in the work of public authorities |
| | | Collegiality and unity of command in the work of public authorities |
| | | Compliance by officials of public authorities with ethical rules in behavior |

A key element of Russian civil society is the possibility for citizens of the country and certain types of legal entities (mentioned in Federal Law dated of 21.07.2014 № 212-FL) to control the functioning, publication of various acts, and decision-making not only of public authorities, but also of other structures that are legally entitled to exercise any public authority.

Subjects of public control (tab. 2) and state control bodies, due to the specifics of their organization and activities, interact with each other.

Table 2. Subjects of public control in the Russian Federation.

| Subjects of public control that can be created on the basis of federal laws | Subjects of public control, which can be created on the basis of constitutions (charters) of the subjects of the Russian Federation, as well as regional legislation | Subjects of public control, which can be created on the basis of charters of municipalities and municipal regulatory legal acts | Organizational structures for which conducting public control events is one of their activities |
|--|--|---|--|
| - Public Chamber of the Russian Federation; - public councils under the federal executive authorities; - public councils attached to territorial divisions of federal executive authorities. | - regional public chambers; - public councils under regional executive authorities; - public councils under regional legislative (representative) authorities. | - municipal public chambers (councils) | - public monitoring commissions; - public inspections; - public control groups; - trade union organizations; - human rights organizations. |

The interaction of state control bodies and subjects of public control is important for the development of this institution of civil society for a number of reasons: a) due to the fact that the legislation on public control has not assigned to the subjects of public control any real powers to suppress offenses and crimes, including in the form of violations of human and civil rights and freedoms, the rights and legitimate interests of public associations and other non-governmental non-profit organizations, it is through interaction subjects of public control with state control bodies may carry out the suppression of these offenses and crimes; b) due to the fact that the subjects of public control, due to their multiplicity and the possibility of involving citizens of the country and public associations and other non-governmental non-profit organizations in public control activities, can complement the activities of state control bodies by carrying out public control activities almost continuously with lower costs for their organization and conduct; c) due to the fact that effective interaction of subjects of public control with state control bodies makes it possible to organize full-fledged prevention of the commission of these offenses and crimes in the future; d) in view of the fact that through this interaction, not only the prevention and prevention of the above-mentioned offenses and crimes is ensured, but also the exposure of persons guilty of committing them, bringing the latter to administrative, disciplinary and criminal liability; e) due to the fact that the complex interaction of subjects of public control and state control bodies makes it possible to create conditions for the formation of intolerance to corrupt behavior not only in society as a whole, but also among numerous officials of public authorities and other objects of public control (and

this task is fixed among the most important tasks of public control in the Federal Law dated of 21.07.2014 № 212-FL “On the basics of Public Control in the Russian Federation”.

The forms and methods of interaction of subjects of public control with state control bodies can be classified on a number of grounds.

Depending on whether the legislation obliges to carry out this form of interaction or not, they can be divided into:

A) Mandatory (for example, when the federal executive body exercising control functions is obliged, as a prerequisite, to agree with the Civic Chamber of the Russian Federation on candidates for the public council on the basis of Decree of the Government of the Russian Federation dated 02.08.2005 № 481).

B) Initiative-mandatory, when this cooperation is carried out either on the initiative of a state control body or a subject of public control, but at the same time, the opposite subject of this interaction does not have the right to refuse it (in particular, when a public authority sends a request to the subject of public control for obtaining information about the implementation of public control and its results on the basis of paragraph 1 of part 4 of article 16 of the Federal Law dated of 21.06. 2016 № 212-FL “On the Fundamentals of Public Control in the Russian Federation”).

C) Optional, when the opposite subject of interaction does not have responsibilities for its implementation (for example, when a subject of public control sends an invitation to a state control body to participate in a scientific conference, then the public authority does not have the obligation to send its employees to this event).

Depending on the content, the forms of interaction between state control bodies and subjects of public control can be classified into:

A) Preparation and review of documents and materials (in written or electronic form).

B) Placement by state control bodies of information on issues of public control over their activities on their official websites on the Internet information and telecommunications network.

C) Personal interaction of representatives of subjects of public control and state control bodies when the above-mentioned subjects conduct public control activities by visiting the territory of state control bodies.

Depending on the relationship of interaction processes to the main activity of subjects of public control (public control activities carried out by them), the following forms of interaction of these subjects with state control bodies can be distinguished:

A) Interaction in connection with ongoing public control activities.

B) Other forms of interaction (for example, scientific and practical cooperation).

Depending on the status of the state control body in the above-mentioned interaction, the following forms of interaction can be distinguished:

A) Interaction of the subject of public control with him as with the object of public control.

B) Interaction of the subject of public control with him, as with a public authority authorized to assist the specified subject in the process of eliminating identified offenses by the object of public control under his control (supervision).

C) Interaction of the subject of public control with it, as with a public authority authorized to prevent and suppress the above-mentioned offenses or crimes.

The main methods of interaction between subjects of public control and state control bodies can be identified:

A) Method of coordination interaction (for example, when the subject of public control sends, on the basis of Part 2 of Article 16 of the above-mentioned Federal Law, to state authorities and local governments whose competence includes the implementation of state control (supervision) or municipal control over the activities of bodies and organizations, in respect of which public control is carried out, final documents prepared based

on the results of public control, for joint influence on the object of public control, actions, acts or decisions of which violate the legislation on public control, or the rights and freedoms of person and citizen, rights and legitimate interests public associations and other non-governmental non-profit organizations.

B) Method of subordinate interaction (when the public control body interacting with the subject of public control acts as an object of public control).

C) Method of cooperation (for example, in the scientific and educational sphere, training for subjects of public control, etc.).

The forms and methods of interaction between the Accounts Chamber of the Russian Federation and subjects of public control are determined by the content of the activities and powers of this federal control and accounting body of state power, which simultaneously acts as a body of parliamentary control.

It seems that, depending on the content and purpose of the public control event, any of the above-mentioned forms and methods of public control can be implemented in the interaction of the Accounting Chamber of the country and subjects of public control.

However, the effective interaction of the Accounts Chamber of the Russian Federation with subjects of public control is hampered by a number of problems, among which the following can be distinguished:

Firstly, an important problem for ensuring the interaction of subjects of public control with the Accounts Chamber of the Russian Federation is the fact that the above-mentioned institution of civil society is not named in any way in the Constitution of Russia, in contrast to the Accounts Chamber of the country, whose legal basis for its organization and activities is detailed there. This circumstance gives rise to a certain legal conflict when subjects of public control that are not constitutionally mentioned are given the right to control over bodies of public authority that are constitutionally named. At the same time, the granting of these powers to subjects of public control was carried out only at the level of federal law, whose legal status is disproportionately lower than the Constitution of the country. We see the solution to this problem in enshrining in the Constitution the concept of public control, its forms, methods, principles, types of activities, a list of objects and subjects, or an exhaustive list of features identifying them, and most importantly - the mechanism of interaction of subjects of public control with public authorities, including the Public Chamber of the Russian Federation.

Secondly, a major problem in the interaction of the country's Public Chamber with subjects of public control is the fact that the legislation regulating its organization and activities also makes no mention of public control or the possibility of interaction with its subjects. In particular, Federal Law dated of 05.04.2013 № 41-FL "On the Accounts Chamber of the Russian Federation" contains a significant number of articles devoted to the interaction of the country's Accounts Chamber with various legal entities (both within the country and abroad), but says nothing about its interaction even with the country's Public Chamber. In turn, Federal Law dated of 21.06.2014 № 212-FL "On the Fundamentals of Public Control in the Russian Federation" also does not mention the possibility of interaction between subjects of public control and the Accounts Chamber of the Russian Federation. We see a solution to this problem, on the one hand, in enshrining in the Federal Law dated of 05.04.2013 № 41-FL "On the Accounts Chamber of the Russian Federation" Article 30.1 "Interaction of the Accounts Chamber with subjects of public control", where it is necessary to detail the forms and methods of this interactions. On the other hand, the Federal Law dated of 21.07.2014 № 212-FL "On the Basics of Public Control in the Russian Federation" should similarly establish the forms and methods of interaction between subjects of public control and the country's Accounts Chamber. For example, in Part 2 of Article 20 of this Federal Law, the list of entities on whose initiative a public audit can be initiated should be supplemented by the Accounts Chamber of the Russian Federation, regional and municipal control and accounting authorities.

Thirdly, an important problem for ensuring the interaction of subjects of public control with the Accounts Chamber of the Russian Federation is the fact that in the legislation on public control, as well as in scientific and educational literature, there are no specific forms and methods of the above-mentioned interaction. To resolve this problem, the Public Chamber of the country, together with the Accounts Chamber of the Russian

Federation, should be instructed to develop the indicated forms and methods of interaction (with their subsequent enshrinement in Russian legislation). (tab. 3)

Table 3. The proposed forms of interaction of the Accounts Chamber of the Russian Federation with subjects of public control.

| Level of interaction | with subjects of public control at the federal level | with subjects of public control at the regional level | with subjects of public control at the municipal level |
|-------------------------------|---|--|--|
| Types of forms of cooperation | <ul style="list-style-type: none"> - involvement of representatives of subjects of public control in the events conducted by the Accounting Chamber of the Russian Federation on the rights of experts and specialists; - consideration of documents and materials sent by subjects of public control after the public control measures; - participation of representatives of the Accounts Chamber of the Russian Federation in public control events initiated by the Public Chamber of the Russian Federation; - conducting joint conferences, symposiums and other scientific and practical events. | <ul style="list-style-type: none"> - involvement of representatives of subjects of public control in the events conducted by the Accounting Chamber of the Russian Federation on the rights of experts and specialists; - consideration of documents and materials sent by subjects of public control after the public control measures; - participation of representatives of the Accounts Chamber of the Russian Federation in public control events initiated by the regional public chambers; - conducting joint conferences, symposiums and other scientific and practical events; - providing organizational and technical support to subjects of public control (for example, access to sites on the Internet); - provision of consulting assistance to subjects of public control. | <ul style="list-style-type: none"> - involvement of representatives of subjects of public control in the events conducted by the Accounting Chamber of the Russian Federation on the rights of experts and specialists; - consideration of documents and materials sent by subjects of public control after the public control measures; - participation of representatives of the Accounts Chamber of the Russian Federation in public control events initiated by the municipal public chambers (councils); - conducting joint conferences, symposiums and other scientific and practical events; - providing organizational and technical support to subjects of public control (for example, access to sites on the Internet); - provision of consulting assistance to subjects of public control. |

The Accounts Chamber and the Public Chamber have all the resources necessary for this (there are even specialized research institutions under their control).

Fourthly, the subjects of public control have weak powers, which are mainly advisory, advisory and other informational in nature. The solution to this problem is seen in the development and consolidation of a system of real powers for the Public Chamber of the country, for example, in terms of organizing complex forms of interaction between control and accounting authorities with subjects of public control.

Fifthly, an important problem for ensuring the interaction of subjects of public control with the Accounts Chamber of the Russian Federation is the fact that in Russia the positive foreign experience of interaction between parliamentary control bodies and civil society institutions, including those whose activities are aimed at organizing and exercising control over the apparatus of public power, is poorly used. [19, p. 1] The solution to this problem is seen in the order to the Public Chamber of the country, with the help of the Ministry of Justice of the Russian Federation and the Accounts Chamber of the country, to collect, analyze and adapt positive foreign experience in this area (with its subsequent implementation in the legislation on public control and legislation regulating the organization and activities of control accounting authorities at the federal, regional and municipal levels).

Sixthly, a major problem in the interaction of the country's Public Chamber with subjects of public control is the fact that these subjects have a weak organizational, financial, property and technical base. In addition, modern information and communication technologies are poorly used in the process of their organization and activities, which reduces the effectiveness of both the events held and any forms of interaction between subjects of public control and public authorities (including the Public Chamber of the Russian Federation). (tab. 4).

Table 4. The number of subjects of public control (in % of their total number) who do not have their own websites on the Internet.

| Level of the subject of public control | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|------|------|------|------|------|------|
| Federal level | 7 | 6,5 | 4 | 3,2 | 1,9 | 1,5 |
| Regional level | 48,5 | 46 | 40,8 | 36 | 28,7 | 22,5 |
| The municipal level | 77 | 68,6 | 62,1 | 60 | 58,8 | 56,7 |

The solution to this problem is seen in the development and adoption by the Russian Government of a system of federal programs aimed at developing a system of public control, its material, technical, organizational, legal and technological base, as well as the pace of use of modern information and communication technologies.

CONCLUSION

As a result of the scientific research we carried out, we made a number of conclusions, the most important of which are the following:

Public control in Russia is a system-forming guarantee that ensures the implementation of the totality of not only constitutional principles (first of all, democracy and participation of Russian citizens in the functioning of the public administration system), but also the rights, freedoms and legitimate interests of individuals and legal entities in the country.

The importance of organizing and implementing the processes of interaction between state control bodies and subjects of public control in the Russian Federation is due to: a) weak real powers of subjects of public control; b) the possibility of cooperating the efforts of the above-mentioned subjects and authorities for the effective implementation of the goals and objectives of public control in the prevention, suppression and prevention of offenses and crimes; c) increasing the possibility of organizing comprehensive prevention to prevent the commission of these offenses and crimes in the future; d) an extremely insufficient analysis of the foreign experience of interaction and cooperation of control and accounting bodies of public authority with control institutions of civil society; e) the need to coordinate the efforts of civil society and the apparatus of public power in the formation of intolerance towards corrupt behavior not only in society as a whole, but also among officials of objects of public control.

Forms and methods of interaction between subjects of public control and state control bodies can be classified on a number of grounds: a) depending on whether the legislation obliges to carry out this form of interaction or not; b) depending on the content of these forms of interaction; c) depending on the relationship of these interaction processes to the main activities of the subjects of public control (the public control measures they carry out) or not; d) depending on the status of the state control body in the above-mentioned interaction.

At the same time, the interaction of the Accounts Chamber of the Russian Federation and subjects of public control is determined by the content of the activities and powers of this federal control and accounting body of state power, which simultaneously acts as a body of parliamentary control, and can be carried out in any of the above forms and by any methods.

Among the main problems hindering the organization and implementation of effective interaction of the Accounts Chamber of the Russian Federation with subjects of public control, one can highlight, in particular: a) the failure to consolidate the foundations of such interaction in the Constitution of the Russian Federation, as well as legislation regulating the organization and activities of the Accounts Chamber of Russia; b) the lack of development in legislation on public control, as well as scientific and educational literature, specific forms and methods of the above-mentioned interaction; c) the weak powers of subjects of public control, including the Public Chamber of the Russian Federation; d) the weak use of positive foreign experience of interaction between parliamentary control bodies and civil society institutions, including those whose activities are aimed at organizing and exercising control over the apparatus of public power; e) the insufficient use in this interaction modern information and communication technologies; f) weak financing of subjects of public control in the country.

These problems need to be solved through the implementation of a whole system of measures: a) the development and consolidation in the Constitution of Russia, as well as current legislation, of a mechanism for interaction between subjects of public control with public authorities, including the Accounting Chamber of the Russian Federation; b) the organization by the Public Chamber of Russia of an analysis, adaptation with the subsequent introduction of foreign positive experience in the interaction of parliamentary control bodies with subjects of public control; c) the development and implementation of a system of federal programs aimed at the development of the system of subjects of public control, their organizational, financial, and technical support; d) the development in the national scientific legal doctrine of directions for optimizing the mechanism of interaction of the Accounting Chamber of the Russian Federation with subjects of public control.

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