

Digital audit and remote tax controlling as a tool to increase the economic security of the state in modern conditions

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Abstract

The subject/topic. The article is devoted to the consideration of a new form of digital transformation of audit and tax controlling processes, their transition to a qualitatively new level with emphasis on the advantages of methods in the presence of complex situations in the state, such as the COVID19 virus. **Goals/objectives.** The aim of the work is to disclose the essence of the concepts of «digital audit» and «remote tax controlling» and the advantages of using them to improve the economic security of the state at the present stage of development of the country. **Methodology.** The author's definitions of the concepts of «digital audit» and «remote tax controlling» are given, a comparative analysis of the methods used and proposed, the use of the latter as a tool to improve the economic security of the state in modern conditions is presented. As well as digital audit and remote tax controlling, it is considered as a necessary form of transformation of the activities of inspection bodies in modern conditions, when the COVID19 virus is raging in the world in general and in Russia in particular. **The Results.** The conclusion is made about the need to transform the existing audit and tax controlling systems, since this is already a dictate of the time. It is added that such measures will also be an excellent solution in the presence of another kind of pandemic. It was revealed that the introduction of new digital audit systems, as well as a high-quality transition to big data processing, will strengthen the role of regional control and accountancy bodies, help strengthen control over the implementation of national goals, and also strengthen the implementation of the principle of independence of control and audit bodies fixed at the local legislative level. The needs of Russia are highlighted in the work, taking into account the changes that have occurred in the external environment over the past few months, the need for the safe work of regulatory authorities is taken into account, and the advantages of switching to digital accounting methods are disclosed. **Conclusions/significance.** The necessity of the transition to digital audit and controlling methods is substantiated, which simplifies the work of specialists in particular and regulatory authorities in general. **Application.** The digital audit and remote tax controlling tools discussed in the article can be used both to improve the strategies of the executive authorities and to improve the control over the implementation of national projects of the Russian Federation.

Keywords: *tax controlling; digital audit; economic security; threats; risks; capabilities; pandemic; virus; COVID19; state; tool; modern conditions*

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