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**PROSPECTS FOR THE DEVELOPMENT OF AUDIT CONTROL
IN THE SYSTEM OF FINANCIAL CONTROL
OF THE REPUBLIC OF BELARUS**

**Перспективы развития аудиторского контроля
в системе финансового контроля Республики Беларусь**

Goal: to study the current state of audit control in the Republic of Belarus and to identify the key directions of its development in the context of improving the system of financial control.

Audit control is an essential element of financial regulation, ensuring the reliability of financial reporting, increasing the transparency of business activities, and strengthening confidence in the economic system. At the same time, auditing in Belarus faces a number of challenges: a high concentration of audit organizations in Minsk, insufficient digitalization, a shortage of specialists in data analysis and IT auditing, as well as limited integration into the international professional environment.

Current trends require a qualitative renewal of the audit institution. The prospects for its development are primarily associated with the digital transformation of auditing procedures. The introduction of artificial intelligence technologies, big data analysis, and automated platforms will make it possible to move from selective control to continuous monitoring of financial flows and risks. This will change the very nature of auditing, transforming it into a tool of predictive and strategic management.

An important direction is the institutional strengthening of auditing – the creation of a system of independent quality supervision, the development of self-regulation mechanisms, and the improvement of procedural transparency. Equally significant is the diversification of services: the development of environmental, IT, and energy audits that correspond to the goals of sustainable development and the digital economy.

The long-term perspective includes the harmonization of national standards with International Standards on Auditing (ISA), the deepening of cooperation within the Eurasian Economic Union, and the formation of a new generation of auditors possessing digital competencies.

Research results: auditing in Belarus is entering a stage of technological and institutional renewal. Its further development will depend on the ability to integrate innovative approaches, international standards, and professional ethics, turning auditing into a strategic instrument for ensuring economic stability and trust within the financial system.