

## **Conducting audits on expenses as a factor of economic security of the enterprise provision**

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**Research Methodology.** Through analyzing the essence and role of internal control in costs management of economic security is observed.

**Results.** The structure and components of the internal control mechanism is analyzed. The procedures for internal control costs in an industrial enterprise are revealed. The role of internal control in construction of accounting processes and responsibility centres are reviewed. The scheme of internal cost control of industrial enterprise is offered. The role of internal procedures, cost control mechanism in the system of economic security is revealed.

**Novelty.** The basic results of the implementation of internal control costs by responsibility centres in an industrial enterprise are found out. The list of statements that should be the responsibility of each centre is offered. The principles of the elements of the internal control system were systematized.

**The practical significance.** Based on the improved cost control methods for investigation of practical recommendations on the organization of internal cost control of industrial enterprise, its documentary is developed, which is the important factor in the formation of enterprise budgets, timely response to change of the costs and the impact of their size on the financial performance of the company. This reduces the risk of getting the results of the damage and increases the level of economic security.