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AUDIT OF THE EFFECTIVENESS OF CLUSTER POLICY IMPLEMENTATION IN THE REGION

Cluster policy directions are reflected in the strategy of socio-economic development of the region or a separate section in the region's industrial policy. As part of the implementation of regional strategic planning documents, clusters receive state support, program activities are implemented, and cluster infrastructure is being developed. Control over the results of the implementation of state strategies, programs, projects and the spending of budget funds is a management function. The control results provide further management decisions. The research topic relevance is predetermined by the fact that among the existing methods of performance audits, there is no methodology for auditing the effectiveness of the cluster policy implementation. As a result, there are risks that cluster policy may remain a declared intention. The purpose of the study was to substantiate the application of the methodology for auditing the effectiveness of the cluster policy implementation, developed on the basis of state audit standards. Unlike other methods and guidelines, the author's methodology defines the subject area of audit of the effectiveness, formulates goals and target indicators, verification questions, identifies information sources, describes layouts of worksheets, as well as the procedure for conducting a control event and compiling a final report. Methodical developments are addressed to regional (municipal) control and accounting bodies. They were reviewed and approved by the Board of the Chamber of Control and Accounts of the municipal formation Krasnodar for approbation.

Keywords: cluster, cluster policy, government programs, audit of the effectiveness, public administration.

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АУДИТ ЭФФЕКТИВНОСТИ РЕАЛИЗАЦИИ КЛАСТЕРНОЙ ПОЛИТИКИ РЕГИОНА

Направления кластерной политики отражены в стратегии социально-экономического развития региона или отдельным разделом в промышленной политике региона. В рамках реализации региональных документов стратегического планирования кластеры получают государственную поддержку, реализуются программные

мероприятия, развивается кластерная инфраструктура. Контроль за результатами реализации государственных стратегий, программ, проектов и расходованием средств бюджета является функцией управления. Результаты контроля обеспечивают дальнейшее принятие управленческих решений. Актуальность темы исследования предопределена тем, что среди действующих методик аудитов эффективности отсутствует методика аудита эффективности реализации кластерной политики. В результате возникают риски, что кластерная политика может остаться продекларированным намерением. Цель исследования заключалась в обосновании применения методики аудита эффективности реализации кластерной политики, разработанной на основании стандартов государственного аудита. В отличие от других методик и методических рекомендаций в авторской методике определена предметная область аудита эффективности, сформулированы цели и целевые индикаторы, вопросы проверки, определены источники получения информации, описаны макеты рабочих таблиц, а также порядок проведения контрольного мероприятия и составления итогового отчёта. Методические разработки адресованы региональным (муниципальным) контрольно-счётным органам. В целях апробации они были рассмотрены и одобрены на Коллегии Контрольно-счётной палаты муниципального образования город Краснодар.

Ключевые слова: кластер, кластерная политика, государственные программы, аудит эффективности, государственное управление.

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The research relevance and problem statement. The clusters development, the cluster policies' development and implementation are among the strategic tasks of eight Federal districts of the Russian Federation. The directions of their development are defined in the strategic planning documents of the Federation subjects. The Russian clusters peculiarities, are that the creation most of them, is initiated by the authorities. Support for the clusters development is carried out within the framework of state programs and areas of cluster policy (further — CP). The control function is an integral part of the management process. In this connection, there is a need for state control over the CP implementation. A significant number of scientific publications, the availability of the Standard for external government audit (control) SGA 104 "Performance audit"¹ and "Guidelines for the use of performance audit"², in accordance with which the preparation and implementation of control measures, confirms the importance of ensuring control over the results of the state strategies implementation, programs, projects and budget spending. However, after analyzing the current methods of performance audits, it was noted that the methodology for auditing the effectiveness of the implementation of CP has not been developed, the control of the results of the implementation of strategic planning documents is not fully carried

¹ The Standard for external government audit (control) SGA 104 "Performance Audit" (approved by the Resolution of the Board of the Accounting Chamber of the Russian Federation dated 09.02.2021 No. 2PC) (hereinafter — the SGA "Performance Audit").

² Guidelines for the use of performance audit (approved by the Board of the Accounts Chamber of the Russian Federation, protocol dated September 28, 2021 No. 63K (1506).

out³. The author's methodology for auditing the effectiveness of the CP implementation of the region is proposed to solve the identified problems, and can be used by specialists of regional (municipal) chambers of control and accounts and developers of CP.

The study purpose is to substantiate the possibility of applying the methodology for auditing the effectiveness of the CP implementation of the region, developed on the basis of government audit standards in accordance with the subject area of the audit.

Methodological basis of the study. A significant contribution to the development of the theory and practice of cluster development, CP, government audit has been made by many Russian and foreign scientists. In the studies, the issues of cluster development [6; 8; 16], CP development and implementation [5; 20], forms of the clusters' government support [22; 25] and cluster management methods [2; 4; 12]. The performance audit necessity in the public sector [3; 23; 24] and the international experience of its implementation [9; 19; 21] are substantiated. Particularly noteworthy are studies devoted to the government audit standardization issues, its role in public administration [7; 11; 13; 14; 17; 18], as well as the study of methods for assessing the effectiveness of budget expenditures [1]. A number of studies indicate the lack of methods for assessing the effectiveness of the CP implementation. As a solution to this problem, scientists proposed to evaluate the CP effectiveness in two stages, at the first stage — cluster potential of the territory analysis, at the second stage — an assessment of the effectiveness of the support measures implementation to the cluster's development [10]. In addition, a methodology has been developed for conducting a SWOT analysis of the effectiveness of intracluster interaction between enterprises in the process of implementing CP [15]. However, the above scientific studies are not based on government performance audit standards, which will complicate their practical application.

State control, as a management function, makes it possible to determine the CP effectiveness and efficiency, is designed to identify bottlenecks in public administration and develop recommendations for improving the efficiency of the use of national resources. A special type of external (in relation to the executive) control, which allows forming an objective opinion based on the analysis results, verification of financial, statistical information, expert assessments, is a performance audit. The concept of "performance audit" is enshrined in the Lima Declaration of Guidelines (1977) and the standards of State financial control of international organizations INTOSAI⁴, EUROSAI⁵, AZOSAI⁶. In the legal field, performance audit is enshrined in the law on the Accounts Chamber of the Russian Federation⁷ and regional laws on control and accounting chambers of the Federation subjects. At the regional level, the audit of effectiveness is carried out by control and accounting chambers⁸. The procedure for conducting control measures is regulated by the SGA "Performance Audit" and methodological recommendations for conducting a performance audit. The subject area of control is determined by the supervisory authority, for example, the use of budget funds for the implementation of a national project, a government program, a sub-program or the CP implementation. Despite a significant number of scientific publications

³ The conclusion is based on the analysis of the implementation results of strategic planning documents posted on the official websites of the administrations Federation's subjects and on the Portal of state and municipal financial audit.

⁴ International Organization of Supreme Audit Institutions (INTOSAI).

⁵ European Organization of Supreme Audit Institutions (EUROSAI).

⁶ Asian Organization of Supreme Audit Institutions (AZOSAI).

⁷ Federal Law No. 41-FZ dated 05.04.2013 "On the Accounts Chamber of the Russian Federation".

⁸ Federal Law No. 6-FZ dated 07.02.2011 "On the General Principles of Organization and Activities of the Control and Accounts Bodies of the Subjects of the Russian Federation and Municipalities".

and methodological developments, the audit of the effectiveness of the CP implementation in the regions was not carried out.

Research background. The cluster approach to economic development formed the basis of the strategies of socio-economic development of Russian regions. The government plays a special role in the formation of the framework conditions for the clusters' development and the CP implementation. Since 2008, regional authorities have been guided by Methodological Recommendations for the CP implementation in the RF subjects⁹. Based on the results of the analysis of strategic planning documents of 85 constituent RF entities posted on the websites of regional administrations and in official information systems, it is concluded that the directions of cluster development are determined in almost all regions. The CP Concept of the Yaroslavl and Novosibirsk regions has been approved by regulatory legal acts. In Moscow, the CP directions are enshrined in the Law of the Moscow City "On Innovation Cluster". A separate section of CP is reflected in the industrial policies of St. Petersburg, the Republic of Tatarstan, the Altai Territory, and the Novosibirsk Region. In most subjects of the Federation, the directions of CP are defined in regional socio-economic development strategies. The analysis of legal documents defining the concepts (goals and directions) of Russian regions' CP shows their individuality and indicates the absence of a unified methodological approach to their implementation.

Government support for the creation and development of clusters was carried out within the framework of the RF Concept of Long-term Socio-economic Development until 2020, the RF Strategy of Innovative Development for the period up to 2020, the RF Strategy of Spatial Development for the period up to 2025. Measures for government support and clusters development are dispersed in various regional projects and state programs. Their implementation is carried out within the framework of the National Project "Small and medium-sized entrepreneurship and support for individual entrepreneurial initiative", government programs "Economic development and innovative Economy", "Development of industry and increasing its competitiveness". Information on the provision of subsidies from the federal budget to the constituent entities budgets of the Federation and/or directly to cluster entities in 2013–2021 is given in Table 1.

The analysis of program documents and results of clustering of regions allows us to conclude that budget funds for the creation and clusters development are dispersed across various government programs, activities are not interrelated in terms of implementation, resource provision and criteria for evaluating effectiveness. The regions received subsidies from the federal budget provided that the established criteria for selecting clusters that meet certain classification requirements were met. Reporting on the results of the development and economic activity of clusters is formed at the level of line ministries. Summary information on the results of the economy clustering is not presented in official sources, which makes it difficult to conduct a comprehensive assessment of the CP effectiveness from the point of view of spatial development of the economy.

The development of clusters and cluster initiatives has become a significant factor in the growth of investment activity in Russian regions. Currently, a significant number of industry clusters are functioning in Russia. However, the process of transition to a new model of spatial development of the economy by creating a network of territorial, innovative, industry clusters face some problems. One of them is that official statistics do not have a complete database of clusters.

⁹ Guidelines for the cluster policy implementation in the constituent entities of the Russian Federation, letter dated 26.12.2008, No. 20615-ak/d19.

Table 1
Information on the subsidies provision from the federal budget to the constituent Federation entities budgets and directly to cluster entities in 2013–2021

	Support direction	2013, fact	2014, fact	2015, fact	2016, fact	2017, fact	2018, fact	2019, fact	2020, fact	2021, plan
1.	Federal target program "Support for small and medium-sized businesses", measures for the development of innovative territorial clusters, the main manager of budgetary funds – the Ministry of Economic Development of Russia (million rubles)									
1.1.	<i>Development of innovative and educational infrastructure</i>	906.3	1814.8	881.5	–	–	–	–	–	–
1.2.	<i>Advanced training, retraining of personnel, methodological, informational support</i>	307.5	409.0	234.6	–	–	–	–	–	–
1.3.	<i>Development of cooperation, promotion of products, including to foreign markets</i>	56.5	261.4	114.0	–	–	–	–	–	–
1.4.	<i>Development of engineering and social infrastructure</i>	14.8	19.9	29.7	–	–	–	–	–	–
1.5.	<i>Subsidies to reimburse up to 50 percent of the costs of implementing joint (state) projects</i>									
2.	Federal target program "Development of domestic and inbound tourism in the Russian Federation (2011–2018)" and the Strategy for the development of tourism in the Russian Federation until 2020, the main manager of budget funds is the Federal Agency for Tourism Development (million rubles)									
2.1.	<i>Implementation of measures to support the development of tourism clusters (subsidies from the federal budget)</i>	–	–	–	–	24500.0	–	–	–	–
3.	RF Government Program "Economic Development and Innovative Economy" (million rubles)									
3.1.	Subprogram "Tourism"									
3.3.1	<i>Distribution of subsidies for investment projects for the creation of tourist clusters in the constituent entities of the Russian Federation</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4841.1	9596.2
3.2.	The subprogram "Stimulation of innovations", the main manager of budgetary funds - the Ministry of Economic Development of Russia									
3.2.1.	<i>Pilot innovative territorial clusters of various type</i>	–	–	–						
4.	State program of the Russian Federation "Development of industry and increase of its competitiveness" (million rubles)									
4.1.	Subprogram 7 "Development of industrial infrastructure and infrastructure to support activities in the industry field", the main manager of budget funds is the Ministry of Industry and Trade									
4.1.1.	<i>Stimulating the industrial clusters creation</i>	–	–	–	–	3408.3	4018.5	3434.6	10672.8	9946.2

The Ministry of Economic Development, within the framework of the implementation of the RF government program “Economic Development and Innovative Economy”, coordinates the work on the development and implementation of CP, ensures the implementation of measures to support pilot innovative territorial clusters, cluster development centers in cooperation with the HSE Cluster Observatory organizes cluster accounting¹⁰.

The Industry and Trade Ministry, within the framework of the implementation of the RF government program “Development of Industry and increasing its competitiveness”, provides financing for measures to support industrial (industrial) clusters included in the register of the Industry and Trade Ministry, maintains the Portal “Geoinformation System. Industrial parks, technoparks, clusters” (hereinafter — GISIP)¹¹.

According to the results of data analysis of two information resources, 150 various types clusters, including eight interregional ones, are functioning in the country. The Russian cluster map contains information about 76 clusters, five of them are interregional; on the GISIP Portal — 112 clusters, five of them are interregional. Information about 38 clusters is mixed in both resources. Basically, these clusters were applicants and/or recipients of government support funds. Information about interregional clusters and their specializations is given in Table 2.

Table 2

Interregional clusters and their specializations from 01.01.2022

Interregional cluster name	Regions	Key specialization	# of participants	# of employees	Year of creation
Cluster of lifting (crane) equipment	Sverdlovsk region, Chelyabinsk region	Machinery and equipment production, including machine tools, special equipment, lifting, hydropneumatic equipment, robots	10	21734	2015
Pharmaceutical, medical industry, radiation technologies cluster	Leningrad region, Saint Petersburg	Nuclear and radiation technologies	12	13845	2014
FarmDolina	Krasnodar region, Moscow region, Moscow	Pharmaceuticals	15	5892	2017
Interregional industrial cluster "Composites without Borders"	Moscow; Tatarstan Republic; Saratov region	New materials, Automotive industry and production of automotive components; Space industry; Production of rubber, plastic products; Chemical production, etc.	23	11874	2018

¹⁰ Russian Cluster Map: <https://map.cluster.hse.ru/>.

¹¹ Geoinformation System portal. Industrial parks. Technoparks. Clusters: <https://gisip.gov.ru/gisip/>.

Interregional cluster name	Regions	Key specialization	# of participants	# of employees	Year of creation
Oncological cluster of Nuclear and Photodynamic Medicine	Ivanovo region; Moscow	Medical industry	15	3816	2018
Interregional pump-building cluster	Voronezh region; Lipetsk region	Production of machinery and equipment, including machine tools, special equipment, lifting, hydropneumatic equipment, robots	10	1167	2017
National aerosol Cluster of the	Karachay-Cherkess Republic; Stavropol region; Tula region	Chemical production	10	1374	2015
Metrovagonostroenie Industrial cluster	Moscow; Tver region	Production of railway locomotives and rolling stock	14	13876	2016

Source: Compiled by the author on the basis of data posted by: <https://www.gisip.ru/>, <https://map.cluster.hse.ru/>

The analysis results of summary information on the types of territorial clusters indicate that the top five leaders in the largest number of clusters include St. Petersburg, Tatarstan Republic, Rostov and Voronezh regions and Moscow.

The Economic Development Ministry and Industry and Trade Ministry ensure the organization of work on accounting and reporting on the development of clusters within the assigned area of work, including the implementation of measures of government support for clusters and the development of cluster infrastructure. Financing is carried out within the framework of various government programs; federal budget funds are spent throughout the country with the involvement of funds from the budgets of the constituent Federation entities. Having analyzed the financial and statistical information posted on the official websites of the executive authorities, it was noted that there is no data to assess the amount of state resources spent on the clusters support and development.

A comprehensive assessment of the regions CP effectiveness is necessary to provide feedback between CP developers and implementers, adjust CP measures and other strategic planning documents. To audit the effectiveness of CP implementation, summary information on the quantitative and qualitative characteristics of Russian clusters, as well as information on the amount of public funds spent on cluster support and cluster infrastructure development.

Methodological foundations of the audit of the effectiveness of the region cluster policy implementation. The audit of the effectiveness of the region CP implementation is not an end in itself, but a means to increase the effectiveness of the state's participation in the management of the clustering process of the economy. The proposed methodology for conducting an audit of the effectiveness of the CP implementation has been developed in

accordance with the government audit standard 104 "Performance Audit" and takes into account the provisions of the current methods of performance audit. Due to the difference in subject areas, the study does not provide critical assessments of existing methods. At the same time, best practices and procedures for conducting control activities were taken into account.

The proposed methodology contains a set of control elements: the subject (what is being checked); the object (who is being checked); methods; the choice of goals; the main information sources; the procedure for conducting an audit of effectiveness; the results report formation on the control event; the development of recommendations for the elimination of identified deficiencies and supervision of their elimination. It also describes control procedures for the study of the results of achieving the stated goals and objectives of CP, ensuring the cost-effectiveness of the use of public resources, forming conclusions and recommendations on updating the roadmap for the CP implementation.

To measure effectiveness, you need to have clearly defined goals and plans. Without this, there will be no reference point for evaluating effectiveness. The more precisely the goal is achieved, the better the effectiveness (defined as the degree of achievement of the planned results). To measure the CP effectiveness, it is important to determine the costs of the process, the specific results and the price at which they are obtained. Effectiveness is assessed as the ratio of the results achieved and the resources used¹².

The subject of the audit of the effectiveness includes the use of government and other resources allocated for the development of clusters and cluster infrastructure within the framework of the implementation of government programs and projects, the achievement of goals and target indicators. The main objects of control are the actions of CP developers and implementers, including the functions of the cluster development center, cluster member members receiving state support.

The information base of the control event is formed based on the requests of the inspectors, taking into account that official statistics, reports of regional ministries and other authorized bodies that are publicly available do not contain the necessary amount of data on the clusters' development. Obtaining the necessary documents, materials, calculations and unhindered access to all objects of control is guaranteed by law.

During the control event, it is proposed to obtain the following actual data on the results of achieving the target indicators: the growth rate of labor productivity at enterprises belonging to clusters; the growth rate of investment in cluster member enterprises; the growth rate of non-primary high-tech exports; the share of innovative goods in the total volume of goods shipped; the share of gross value added created by clusters in the gross regional product; the total number of small businesses included in clusters; the number of jobs created in cluster member organizations.

The information sources obtained on the basis of official requests are: reports of the regional Center for cluster development of CP implementation; reports of line ministries (departments) on the expenditure of regional budget funds for the implementation of state support measures for clusters and the development of cluster infrastructure, with explanations of the reasons and factors that influenced the non-fulfillment of budget commitments; reports of cluster infrastructure entities on the results of cluster support measures; information about the results of the interaction of the Cluster Development Center, cluster organization, cluster members. If necessary, official data published in the

¹² GOST R ISO 9000-2008. Quality management systems. Basic provisions and dictionary (Russian version, approved by Order of Rostecregulation No. 470-st dated 18.12.2008).

state integrated information system for public finance management “Electronic Budget” is used; on the official website of the Government of Russia in the section “National Projects”; on the portal of the State Automated System “Management” in the section “Strategic Planning System”; on the official websites of Rosstat, the Federal Tax Service, the Cluster Observatory of Russia.

The proposed methodology differs from other existing methods and methodological recommendations, first of all, in the subject area, set goals, target indicators, layouts of work tables. To fill in the work tables, it is proposed to use data from reports on the implementation of the roadmap for the implementation of CP. The compilation of work tables during the control event allows you to determine the relationship between the audit issues, objectives, evaluation criteria and the results of the audit of effectiveness. The tables group and systematize information on the basis of which conclusions and recommendations are formulated to eliminate deficiencies, as well as proposals for clarifying CP.

Description of the procedure for conducting an audit of the effectiveness of the region cluster policy. Control measures, including performance audits, are carried out by the control and accounting regions’ chambers in accordance with the approved work plan for the year. The actions of the working group members, leading by the head, include: preparation and study of the control subject; request for documents and information; control using selected methods; preparation of a report by the control results and sending it to representative and executive authorities.

The audit of the effectiveness provides for the issuance of an order in which the name (subject) of the audit is formulated, the composition of the group of auditors, and deadlines are set. In parallel, the program of the control event is approved, which includes the objectives of the audit of the effectiveness of the CP implementation, verification issues, target indicators, a matrix of goals and results of the control event, conclusions and recommendations.

The first audit purpose is to assess the effectiveness of regional CP. In order to obtain a professional opinion on the degree of realization of this goal, an audit is conducted (audit issues): analysis of the results of the region socio-economic development based on the results of the CP implementation; analysis of the functioning results of the region cluster infrastructure, interaction with cluster participants; analysis of the creation results (development) of clusters in the region for a certain period. Within each question, criteria for achieving the goal are defined, for example, the implementation of target indicators.

The second audit purpose is to assess the effectiveness of measures of government support for clusters, the development of cluster infrastructure and their impact on the growth of the innovative economy. To obtain a professional opinion on the degree of realization of this goal, it is necessary to check and answer the questions approved in the audit program. Firstly, to check compliance with the principles of sufficiency, economy, efficiency in spending public resources on the creation and functioning of territorial clusters and cluster infrastructure facilities. Secondly, to check the implementation of measures to implement the CP of the Federation subject until 2030 in terms of openness and accessibility of information about clusters and their development. Thirdly, to study the results of departmental control over the use of subsidies, grants provided to clusters. Fourth, to compare the volume of state resources aimed at the development of clusters with the results of the clusters financial and economic activities.

The control event results largely depend on the optimal choice of criteria for achieving the goal, which should be objective, clear, comparable, sufficient. For example, in the framework of one of the questions “Analysis of the results of the creation (development)

of clusters in the region during the period of CP implementation”, the following criteria for achieving the goal are proposed: 1) cluster development, construction and creation of cluster infrastructure facilities were carried out in accordance with spatial development plans and territorial development schemes; 2) the development of clusters has ensured the growth of productivity and innovation activity of enterprises; 3) the cluster development strategy is being implemented; 4) a specialized cluster development organization has been created; 5) target indicators of the CP implementation results are being implemented.

The compilation of work tables allows you to group, organize and analyze data. It is proposed to compile four tables.

1. Information on the use of budget funds for the implementation of program measures to support and develop clusters within the framework of the CP implementation in dynamics for the period under review is formed in the first table and contains planned and actual data on the costs of implementing cluster support measures. These include a number of activities provided by government programs: “Economic development and innovative economy”; “Development of industry and increasing its competitiveness”; “Reconstruction and development of engineering infrastructure”; “Development of domestic and inbound tourism in the region”. Namely: for the development of a regional industrial innovation cluster and the creation of a specialized cluster organization; for the development of cluster infrastructure facilities; for the development of a tourism cluster; for the development of an energy cluster, transport cluster and others, in accordance with the strategy of spatial development of the region for the long term. A specific expenditure operation can be recognized as an inefficient expenditure of budgetary funds only if the specialists of the regional control and accounting chamber prove that the tasks could have been performed using a smaller amount of funds, or that the performer could have achieved a better result using the amount of funds determined by the budget.

2. Summary information of the CP implementation, implementation targets set in the program documents for the period under review is formed in the second table. The results’ analysis of the targets implementation, the comparison of the number of public resources spent and the number of financial benefits received from the implementation of measures for the clusters development, will allow us to conclude about the effectiveness of measures for the development of clusters and cluster infrastructure in absolute terms. Financial benefits consist in the growth of production volumes, investments, exports of products, an increase in the cost of fixed assets, an increase in the number of jobs, wage growth, and other positive changes in the region’s socio-economic development. As a result, after the end of the period of tax benefits and preferences, an increase in revenues to the budgets of value added tax, income tax, property tax, personal income tax, non-tax income will be received. Government participation in the clusters development and cluster infrastructure gives a synergistic effect in the medium and long term, therefore, it is desirable to conduct an analysis of the effectiveness after the completion of measures for the CP implementation.

3. Information about the planned and actual values of the target indicators of the results of the CP implementation, established in the corresponding roadmap, is formed in the third table. In case of their absence, the inspectors independently determine the list of target indicators and analyze their implementation in the context of the stages of the region CP implementation.

4. The formation of the matrix of goals and results of the control event begins at the stage of preparation of the control event and ends after its completion (fourth table). When forming the table, the audit of the effectiveness results are used. An average of three to seven

questions are formulated for each goal. The issue of the control event is interrelated with the criteria for achieving the goal, control methods, results and conclusions on each of the issues.

The results of audit of effectiveness allow us to reveal problems (shortcomings) in the use of public resources within the framework of the implementation of CP and the causes of their occurrence. After the completion of the control event, the team leader makes a report on its results. In the operative part, the report must contain a reasoned evaluation opinion (positive or negative): 1) the statement of the goals are fulfilled (not fulfilled or partially fulfilled); 2) management decisions taken in the process of implementing CP are effective (not effective); 3) budget funds for the implementation of program activities have been spent effectively (not effectively); 4) CP requires adjustments (interconnected by goals, deadlines, financial support). The report may also contain specific recommendations for eliminating the identified problems and updating (correcting) the region CP. The report is sent to the authorities and published on the official website of the supervisory authority on the Internet. On its basis, the executive authorities of the region develop an action plan to eliminate deficiencies.

The process of conducting a control event is modeled in order to test the proposed methodology. Methodological developments, including mock-ups of working tables, were reviewed at the Board of the Control and Accounting Chamber of the Krasnodar municipality and accepted for use in the work, taking into account adaptation for the municipal level. The technique proved to be in demand due to the creation of a large medical cluster and the financing of a number of cluster infrastructure facilities, including at the expense of the city budget. The results of the audit of the effectiveness will allow the executive authorities to promptly make management decisions on the adjustment of CP, government regional programs, within the framework of which cluster support activities are funded.

Conclusions. Government cluster management means the purposeful, organizing and regulating influence of state bodies on the activities of participants (potential participants) of clusters in order to implement CP and the growth of an innovative economy. The CP implementation is ensured, including through the implementation of control. External control at the federal level is carried out by the Accounts Chamber of the Russian Federation, at the regional level — the control and accounting chambers of the regions. The materials of control measures allow us to evaluate the clustering processes of the economy, promptly make adjustments to strategic planning documents, and make appropriate management decisions. Control as a management function allows you to provide feedback between CP developers and implementers, identify bottlenecks, adjust and update CP. However, the audit of the effectiveness of the regional CP implementation, according to available data, is not carried out. To ensure the management process of the region CP implementing, a methodology for auditing the effectiveness of the region CP implementation and the basis for its practical application has been developed. The basis was made up of government audit standards, law enforcement practice, legal norms and restrictions. As information sources, it is proposed to use reports on the roadmap implementation for the region CP implementation, other reporting and statistical information provided by executive authorities on the basis of requests. As a scientific novelty, the subject area of the audit, goals, target indicators and issues of verification and methods of its implementation can be noted. The methodology describes the layouts of work tables that allow for the systematization, processing and analysis of data, as well as the procedure for conducting a control event and generating a report on its results. The research materials are addressed to specialists of regional (municipal) control and accounting bodies and developers of CP. Methodological

developments were reviewed by the Board of the Control and Accounting Chamber of the municipality of Krasnodar, and approved for use in the work. The application of the methodology will allow organizing a control event and obtaining system data on the basis of which the authorities will be able to make management decisions and minimize the risks arising in the process of implementing CP.

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