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## Audit of Non-governmental Organizations in Ukraine: Challenges and Prospects

**Abstract.** *In Ukraine, citizens have created a large number of civil society institutions (public organizations, charitable organizations, trade unions). The activity of public organizations plays a significant role in the processes taking place in society, and therefore necessitates checking (audit) the financial and economic aspects of its implementation. The article describes the essence of non-governmental organizations, considers the factors that shape the need to draw the attention of scientists to the activities of non-governmental organizations, namely: the growing number of non-governmental organizations in Ukraine in recent years and the income of the most prominent NGOs in 2020. The peculiarities of the audit of non-governmental organizations are determined, which consist of separating a particular type of audit services, typical for different grantees – audit of grant Projects. In addition, the grounds for conducting a general audit in NGOs are highlighted – in contrast to the typical practice for business, not only the legislative requirements can push non-governmental organizations to wish to conduct an audit of financial statements. Much attention is paid to the issues of transparency and accountability of organizations. The risks that auditors should take into account during the audit of non-governmental organizations and typical errors that may occur during the audit of NGOs are also considered. Particular attention is paid to procurement procedures and possible fraudulent schemes that may arise on the basis of these procedures. At the same time, examples of the direct influence of donors on the activities of non-governmental organizations and, as a consequence, on the audit of NGOs are given. The challenges faced by auditors when working with NGOs and barriers to market entry are highlighted.*

**Keywords:** *non-governmental organisation (NGO), audit, accountability, transparency, external audit, project audit.*

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## Аудит громадських організацій в Україні: виклики та перспективи

**Анотація.** *В Україні громадянами створена велика кількість інститутів громадянського суспільства (громадські організації, благодійні організації, профспілки тощо). Діяльність активно діючих громадських організацій відіграє помітну роль у процесах, що відбуваються в суспільстві, а тому обумовлює необхідність перевірки фінансово-економічних аспектів її провадження. Метою статті є виявлення та аналіз особливостей аудиту у громадському секторі, узагальнення досвіду у сфері аудиту громадських організацій та визначення основних проблем та перспектив розвитку аудиту громадських організацій в Україні. Розкрито тенденції розвитку громадських організацій в Україні та розглянуто фактори, які формують важливість наукових досліджень у сфері діяльності громадських організацій, а саме: зростаюча кількість громадських організацій протягом останніх років та рівень доходу найбільших громадських організацій за 2020 рік. Визначено особливості аудиту громадських організацій, які полягають у виокремленні особливого виду аудиторських послуг, характерного для різних грантоотримувачів – аудиту грантових проектів. Охарактеризовано передумови для проведення аудиту фінансової звітності в громадських організаціях. Визначено, що на відміну*

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від типової практики для бізнесу, не тільки вимоги законодавства можуть підштовхувати громадські організації до проведення аудиту фінансової звітності. Останнім часом значна увага як з боку донорів, так і з боку суспільства приділяється питанням прозорості та підзвітності громадських організацій. Досліджено основні групи ризиків, які слід враховувати аудиторам під час аудиту громадських організацій, та типові помилки, які можуть виявлятися під час аудиту. Значна увага у статті приділена процедурам закупівлі та ймовірним шахрайським схемам, які можуть виникати на базі таких процедур. Наведено приклади безпосереднього впливу донорів на діяльність громадських організацій та його взаємозв'язок з аудиторськими процедурами. Окреслено виклики та перспективи, які постають перед аудитором під час роботи з громадськими організаціями, зокрема бар'єри для входу на ринок аудиторських послуг для громадських організацій.

**Ключові слова:** громадська організація, аудит, підзвітність, прозорість, зовнішній аудит, аудит проєкту.

### INTRODUCTION

In recent decades, there has been a steady trend towards the growth of the non-governmental sector in Ukraine. According to the State Statistics Service, the number of non-governmental organizations (NGOs) in Ukraine has increased by 28.7% over the past five years. As of September 1, 2021, it reached 95,380 units, which indicates the need to study various aspects of the activity of non-governmental organizations. The peculiarity of the Ukrainian NGOs activity is the lack of profound control from society and the state. However, international donors, which provide the main source of funding for the majority of NGOs, require transparency and liability from their accountable organizations. One of the essential means for the rising trust of donors is the availability of independent annual audit of financial reports and related audit services for checking project expenditures. Considering the fact that receiving international grants became more and more popular during recent years for start-ups, innovative, educational and cultural projects (it is not obligatory to be registered as NGO or charitable organization to receive such funding); identifying peculiarities and challenges of audit of NGOs may help to form the basis for conducting such specific audits.

### LITERATURE REVIEW

Many Ukrainian scholars investigate the problems of accounting, auditing, taxation and reporting of non-profit organizations (NPOs). General research with clarifying peculiarities and distinctive features of non-profit organizations was carried out by Ghura (2012), who proposed characteristics of different types of NPOs and their classification by various features. Tolmachova (2020) also has researched the question of the organization of internal audit of non-profit organizations. She stated that internal audit will enable the preparation of sound recommendations for improvement of the accounting system, will allow a comprehensive examination of financial and operational information, monitoring the effective operation of a non-profit entity, comprehensive control over compliance with domestic legislation and implementation all divisions of the requirements defined by the internal policy on the implementation of activity.

Makarenko & Khrystenko (2020) substantiate the meaning and importance of targeted financing in a non-profitable sphere and make proposals for improving the accounting and auditing of income and expenses of a charitable organization. Thus, these researchers proposed

to create an internal audit function, developed a methodology for auditing income and expenses, taking into account the peculiarities of accounting for non-profit organizations, as well as working documents, including a questionnaire, an audit plan and program, schemes for supporting primary documentation, etc.

One type of non-profit entities – credit unions – was explored by Mohnjiak (2012), who highlighted the need for internal audit and identified barriers to implementing internal audit in credit unions. The same scholar in co-authorship with Poliakova (2012) developed a methodology for auditing of activities of credit unions. The organization of accounting and auditing of another type of non-profit organization – the condominium – was considered in the research of Brik (2017).

In the publications of foreign authors, various problems of the functioning of non-profit organizations are revealed. For example, Berglund & Sterin (2020) examined the impact of auditor-reported internal control deficiencies on operational performance within non-profit organizations. May (2016) provided significant research in the sphere of fraud in non-profit organizations. Hall & O'Dwyer were proving the importance of non-profit organizations and their accounting at the same level as profit-oriented entities and trying to explain for a general understanding the practice of control and accountability in NPOs. It is worth noting that the aforementioned scholars examined non-profit organizations in general or those particular types of NPO, which differ from non-governmental organizations (e.g. condominiums, charitable organizations, credit unions, etc.).

As Retzl (2017) points out, as non-governmental organizations become more important around the world, the need for their accountability increases. However, the effectiveness of specific accountability mechanisms has hardly been studied.

Nevertheless, the problem is in different law bases for NGOs in other countries, which makes NGO peculiarities different from Ukrainian ones. Nonetheless, the issues of external independent audit of NGOs are absolutely new for Ukraine and remain undisclosed, which forms the relevance of our research topic.

*The purpose of the article* is to identify and analyze the features of auditing in the non-governmental sector, summarize the experience in the field of auditing of non-governmental organizations and classify the main problems and prospects for the development of auditing of non-governmental organizations in Ukraine.

**RESEARCH METHODOLOGY**

This research was performed using observation, description, analogy, analysis, synthesis, induction, deduction, generalization, comparative, and other research methods separately and comprehensively by combining and complementing.

**RESULTS AND DISCUSSION**

According to the law “On Civil Associations” (2012), a non-governmental organization is a civil association (a

voluntary association of individuals and / or legal entities of private law for the protection of rights and freedoms, the satisfaction of public interests, including economic, social, cultural, environmental, etc.) the founders and members of which are individuals.

In Ukraine, non-governmental organizations are usually not considered as autonomous entities, which can provide significant activities. However, analyzing financial reports of the large NGOs, we can observe the following income levels (table 1).

Table 1

**Incomes of the ten famous Ukrainian NGOs**

№	Name	Income in 2020, mill. UAH
1	NGO “Ukrainian Red Cross Society”	164.6
2	NGO “Internews-Ukraine”	55.2
3	All-Ukrainian NGO “Civil network “OPORA”	50.0
4	NGO “Hromadske television”	38.2
5	NGO “Ukrainian institute of future”	26.3
6	NGO “Anti-Corruption Center”	19.4
7	NGO “Centre for Democracy and Rule of Law”	18.6
8	NGO “Tom 14”	15.8
9	NGO “Centre UA”	15.4
10	NGO “Vox Ukraine”	15.1
<b>Total</b>		<b>418.6</b>

Source: collected authors from open data (Clarity Project).

Indeed, such incomes are not comparable with billion-profits of businesses. Nevertheless, still the significant rise in the incomes of NGOs shows that such entities can be independent players in the country's economy, and in recent years, we can predict increasing public interest in the activity of NGOs in Ukraine. It should be noted that according to the current law, NGOs cannot have profits, and all income received during the period must be spent on the activities of NGOs.

The most common types of NGO audit are:

- audit of financial statements;
- internal audit;
- project audit;
- investigative / forensic audit.

In Ukraine, there are no law requirements for NGOs to accomplish an annual audit of financial statements. The indicator for obligatoriness of audit is the same as for every other entity – an organization must comply with criteria of at least middle-sized enterprises.\*

Notwithstanding, NGOs might conduct an audit even when the law does not require it. Some international donors (especially those who provide organizations with huge project funds) request checking reports by the independent auditor to be ensure of the transparency and accountability of the NGO they cooperate with. Additionally, some NGOs conduct an annual audit

regardless of donors' requirements. In this case, the audit of financial statements is performed for internal use of the audit results and assurance of the legality and correctness of the financial statements and the accounting system in general. The main purpose of such an audit is to correct errors to improve the efficiency of the organization and the reliability of accounting information. Therefore, existing omissions are corrected during the audit, and the organization continues to operate with improved performance. Thus, auditing in NGOs can be an element of organizational development.

Generally, the audit should cover all the objects available in the organization: equipment, which the organization buy for providing its major activity; cash, which NGO hold by different projects; accounting and financial management of the projects; payroll payments and allocation of human resources among the projects; travel costs within particular project, etc. Based on these objects auditor could highlight risks that should be taken into account (figure 1).

Djachuk (2021) notes, that basis for conducting audits in NGOs (both audits of financial statements and project audits) consists of ISA 800, ISA 805, ISRS 4400, ISAE 3000. Moreover, every donor usually has its own recommendations / requirements for auditors and their actions.

\* Note: net income from sales of products (goods, works, services) of such enterprises should exceed 8 million euros; the average number of employees should start from 50 people (includes staff, part-time and the number of employees under civil law contracts); book value of assets should exceed 4 million euros.

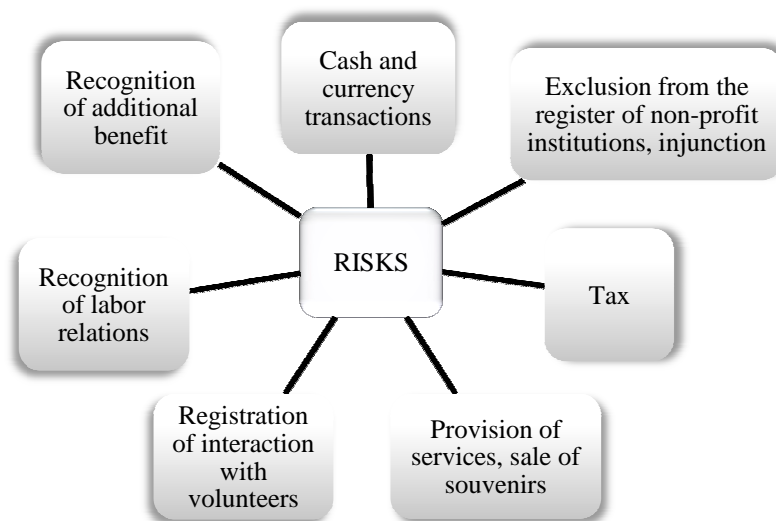


Figure 1. Typical non-governmental organizations' risks

Source: compiled by the authors.

Knowledge of the donor who finances the project and getting acquainted with the grant agreement and project guidelines is of significant importance while conducting a project audit in NGO. The fact is that different donors have different requirements for all the indicators mentioned above. For example, some donors may require conducting tendering procedure before any procurement (even if something is bought for 1 UAH, the procedure must be followed). In contrast, others need such procedure only for large purchases (e.g., from 1000 USD) or calculate expenditures for one contractor cumulatively for all the project period (there can be ten purchases for 100 USD from one contractor during the year, 100 USD purchase should not require tendering procedure, but calculating cumulatively its 1000 USD, so before letting first purchase done tender procedure should be performed for all amount for subsequent payments). Thus, it is impossible to confirm the correctness of the expenditures without knowing all the donor's guidelines. That is why while choosing the auditor for the project audit, it is better to consider not only candidates who just provided project audits before, but also those who checked projects of the same donors as available in customer organization. It will decrease the time for the auditor to get acquainted with all the procedures and increase the quality of audit procedures. The adverse effect of such a thing is barriers to entering the market for those auditors who have never conducted project audits.

The most popular donors' documentation needed for the auditor to get acquainted before taking the audit task consist of project application form, rules for receiving the grant funding, project budget, memo for understanding within the project, grant agreement with annexes, recommendations and guidelines / instruction for grants, guidelines for providing an annual audit, requirements for auditor's reports, the procedure for monitoring the

implementation of obligations to donor for entities that receive funding.

During the project audit auditor should check:

- availability and correctness of all original documents that confirm spending within a particular project;
- fulfilment of terms of the grant agreement, conformity with the approved project budget;
- procurement process.

During the inspection of the documents auditor should pay attention to whether the document is drawn up in compliance with law requirements and whether it is possible to determine the connection with the particular project and define a particular budget line. For confirming the fulfilment with the grant agreement, it is needed to check the requirements for performing tendering procedures, distribution of the bank fees, printing (publication) of informational materials and storage of samples, circumstances for budget changes, etc. Verification of the procurement process includes the availability of procurement policy and tendering commission, the correctness of tendering documentation and transparency of its conduction.

The procurement process is one of the biggest vulnerable things in NGOs in terms of probable fraud. Typical schemes related to manipulation and falsification of tender procedures are presented in table 2.

Frequently, auditors need to have some qualifications, which donors require to see. It depends on the particular project, but generally, this applies to the previous audit experience (general and with NGOs), availability of registration certificate, number of auditors in the firm and team for the project audit. Sometimes the knowledge from related areas is required – e.g., particular level of English, MBA diploma, etc.

## Classification of fraudulent schemes related to the NGOs tender procedure

Scheme	Definition	Example
Change of the offer price	Raising the price specified in the tender selection after the end of the tendering procedure	Deliberate submission of an understated price offer during the tender procedure in order to clearly win the tender and an agreement with the organization's representatives to raise the price after the tender procedure
Unreasonable cancellation of tender offers	Giving preference to one candidate due to contrived discrepancy proposals of other candidates	Exclusion of competing candidates for non-compliance (when in fact requirements meet the stated in the tender announcement)
“Leakage” of information about the tender	Giving preference to one of the bidders by passing information about other bidders and their price proposals	Before placing a tender offer, the supplier consults with a representative of the organization regarding the available offers and prices, then offering a price a certain percentage lower than the lowest offered price
Manipulation with the tendering procedure	Failure to comply with standard tender conditions	Not announcing the start of the tender publicly; extension of the deadline for submitting applications to allow the submission of late amended proposals; providing too narrow (tailored to a particular candidate) conditions for participation in the tender, etc.
Procurement fragmentation	Dividing one large procurement into several smaller ones to avoid the tender procedure and select the right supplier without fair selection	Suppose the tender procedure is required for purchases from 15,000 UAH, dividing the procurement into two accounts with a face value of 7,000 UAH and 8,000 UAH. In that case, the perpetrator can create the appearance of no need to conduct a tender
“Ghost” competitors	Involvement in the tender procedure candidates who do not actually intend to provide goods or services in order to imitate the tender	Submission by known candidates of an intentionally inflated price in tenders or intentionally unacceptable contract terms for the victory of a pre-determined bidder and, sometimes, an artificial overestimation of the purchase price

Source: summarized by authors based on <https://guide.iacrc.org/proof-of-common-schemes/>

As usual, the auditor should highlight any deficiencies identified during the audit. Common mistakes that can arise during the NGO audit include:

- errors in the calculation and payment of taxes and fees on salaries, which leads to underpayments or overpayments to the state budget;
- incorrect analytics of targeted funding accounts;
- errors in recognition of income and expenses;
- reflection assets in the financial statements;
- absence of acts on putting the purchased equipment into operation and keeping it on the balance of the organization;
- failure to create acts of writing off stationery and consumables for office maintenance (to confirm their targeted use);
- payment of per diems and reimbursement of travel expenses to people who are not employees of the organization (e.g. volunteers);
- illegitimate payments to private entrepreneurs who, according to the record in the certificate, are not entitled to carry out some type of activity;
- incorrect registration of expenses for carrying out activities under the project (e.g. no order for activity, the calculation for activity expenditures, the program, the list of participants, etc.);
- ignoring the tendering procedure;

- non-compliance with procedures of NGO or donor's requirements;
- violations of authority and functions of governing bodies.

Auditors also analyze the internal control system of the NGO in terms of the following elements: accounting policy, organizational structure and methods of delimitation of financial responsibilities, comparison of total cash and asset value with entries in accounting registers, mechanism of accounting, storage and use of goods, job descriptions, payment procedure, anti-corruption policy and conflict of interest, strategic and financial planning and control, business trip regulations, periodic audits and inspections and other procedures.

Speaking about unique challenges that auditors could face in NGOs, we specified two significant difficulties:

- the immense amount of additional information applying to donors' requirements that auditor should study (some guidelines could reach 100 pages, which must be examined additionally to information about the organization);
- paper copies of all the expenditure documents some donors require to add to the auditors' report (it requires additional resources – time, human and money).

**CONCLUSIONS**

The experience of foreign countries and statistics of the number and income of NGOs in Ukraine show that the non-governmental sector is a significant segment in the structure of economic entities and is likely to grow even more in the coming years. However, today there is no clear legal framework that would regulate the activities of NGOs as a part of non-profit organizations, nor a sufficient number of relevant scientific papers and proposed methods to improve an audit system.

Donors' requirements, which are put forward for reporting on project costs, permeate all organization activities and together with International standards of audit form the basis for the audit of the NGOs. Donors as users of auditor's reports want to control the targeted use of funds, the procedure of tender procurement, accounting of employees' working hours, the availability

and correctness of all documents confirming the costs, the correctness of business trips, etc.

Based on the terms of reference set for the auditor, the organization's management and donors are able to ensure not only the absence of errors in financial statements but also to identify possible shortcomings in the organization of the accounting system and compliance with all internal policies and legislation.

The feature of audits in non-governmental organizations is that external independent audits are often not a law or donors' requirement, but the means for correcting existing accounting errors and showing transparency to increase public trust. It could be a little bit hard for auditors to enter the market of NGOs because of peculiarities of the segment, especially the significant number of donor claims that require increasing resources needed for audit and special knowledge.

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