

DEVELOPMENT OF REKOMMENDATIONS ON OPTIMIZATION OF INTERNAL AUDIT ON CHEMICAL PHARMACEUTICAL FACTORY «ЧЕРВОНА ЗІРКА»

Melnik J. M., Makarova O. E.

National University of Pharmacy, Kharkiv, Ukraine

MakarovaOlgaEv@gmail.com

Introduction. Currently, in Ukrainian pharmaceutical business facilities insufficient attention paid to audit quality, which conducted by the organization itself. However, it is internal audits first of all make it possible to determine as required and accepted at the discretion of the procedure and planned activities properly composed, performed and to prevent adverse effects. Internal Audit is the highest form of management control quality management system of Pharmacy company. Internal audit is an important management function, which covers accounting, financial analysis and monitoring, evaluation and comparison actual results achieved with the goal and objectives of pharmaceutical companies.

Aim. The research of our thesis focused on the analysis of the audit of the pharmaceutical company, drafting the audit plan for example Chemical-Pharmaceutical Factory «Червона Зірка».

Materials and methods: the theoretical analysis of scientific literature, periodic publications, experimental and theoretical methods: logical analysis, the hypothetical synthesis of theoretical generalizations.

Results and discussion. Audit regularly monitors the activities of all facilities management, identifies the causes of deviations from the standards deviations from the objectives set for the specific object, promotes efficient elimination of the violations. Built-in mechanisms for continuous optimization of processes within the Quality Management System can not only continually reduce risks to product quality and increase the level of satisfaction of requirements but also to reduce unproductive costs, positive impact on costs. Thus, the introduction of the Quality Management System is a rational step towards the strengthening of the market position and further business expansion. Company audit as a function of business management – a strict regulation of activity, the definition of duties and responsibilities of specialists, qualification requirements, relationships between departments and personnel.

Conclusions. We plan to develop recommendations to improve the audit process to minimize errors, analyze and identify inconsistencies, recommendations to eliminate inconsistencies as long as they did not affect the quality of products, and therefore also the reputation of the company. Research of this issue provides a material optimization of audits and use this information in the future not only for troubleshooting, but also to be able to predict and prevent.