

APPROVED
Decision of the Accounting
Chamber of Ukraine
25 November 2025 No. 28-9

Work Plan of the Accounting Chamber of Ukraine for 2026

No.	Task	Grounds	Planned period of implementation	Responsible Member of the Accounting Chamber / responsible structural unit
1. IMPLEMENTATION OF STATE EXTERNAL FINANCIAL CONTROL (AUDIT)				
1.1. Period of implementation – 2026				
1.1.1	Performance audit on “Digitalisation in General Secondary Education Institutions”	Work Plan of the Accounting Chamber for 2025	April 2025 – February 2026	Olha PISHCHANSKA, Serhii KLIUCHKA, Members of the Accounting Chamber; Department for Control (Audit) in the Area of Interbudgetary Relations, Local Budgets and Regional Development; Department for Control (Audit) in the Humanitarian and Social Sphere
1.1.2	Compliance audit on “Procurement of Unmanned Systems”	Work Plan of the Accounting Chamber for 2025	May 2025 – February 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.3	Compliance audit on “Road Infrastructure Facilities: Recovery and Development”	Work Plan of the Accounting Chamber for 2025	July 2025 – February 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure; Territorial Office of the Accounting Chamber for Kyiv City, Kyiv, Zhytomyr, Cherkasy and Chernihiv Oblasts (Kyiv)

1.1.4	Compliance audit on “Veteran Assistant Institution: Support and Reintegration of Veterans into Civilian Life”	Work Plan of the Accounting Chamber for 2025	July 2025 – February 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Interbudgetary Relations, Local Budgets and Regional Development
1.1.5	Compliance audit on “Recovery of Settlements Affected by the Armed Aggression of the Russian Federation”	Work Plan of the Accounting Chamber for 2025	July 2025 – February 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure; Department for Control (Audit) in the Area of Interbudgetary Relations, Local Budgets and Regional Development; Territorial Office of the Accounting Chamber for Kyiv City, Kyiv, Zhytomyr, Cherkasy and Chernihiv Oblasts (Kyiv)
1.1.6	Financial audit of Special Purpose Financial Statements Under the Programme “Supporting Recovery through Smart Fiscal Governance” for 2024	Work Plan of the Accounting Chamber for 2025	September 2025 – February 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.7	Financial audit of the State Agency for Tourism Development of Ukraine	Work Plan of the Accounting Chamber for 2025	November 2025 – March 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure
1.1.8	Analysis of the Annual Report on the Implementation of the Law of Ukraine “On the State Budget of Ukraine for 2025”	List of topics of state external financial control (audit) measures for 2026	January – April 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.9	Financial audit of the Budget of the Bucha City Territorial Community for 2025	Work Plan of the Accounting Chamber for 2025	November 2025 – May 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Interbudgetary

				Relations, Local Budgets and Regional Development; Territorial Office of the Accounting Chamber for Kyiv City, Kyiv, Zhytomyr, Cherkasy and Chernihiv Oblasts (Kyiv)
1.1.10	Financial audit of special purpose Financial Statements Under the Project “Modernisation of the Social Support System of the Population of Ukraine”, supported by a loan from the International Bank for Reconstruction and Development	List of topics of state external financial control (audit) measures for 2026	January – May 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.1.11	Performance audit on “Flood Risk Management – Assessment of the Use of Hydrometeorological Data for disaster preparedness”	List of topics of state external financial control (audit) measures for 2026	January – May 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure
1.1.12	Financial audit of the Ministry of Health of Ukraine for 2025	Work Plan of the Accounting Chamber for 2025	July 2025 – June 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.1.13	Financial audit of special purpose financial statements under the project “Improving Higher Education in Ukraine for Results”, supported by a loan from the International Bank for Reconstruction and Development, for 2025	List of topics of state external financial control (audit) measures for 2026	January – June 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.1.14	Financial audit of the Ministry of Foreign Affairs of Ukraine	Work Plan of the Accounting Chamber for 2025	July 2025 – June 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital

				Transformation, State Property Management and Economic Protection
1.1.15	Financial audit of the National Agency on Corruption Prevention	Work Plan of the Accounting Chamber for 2025	November 2025 – June 2026	Yelyzaveta PUSHKO-TSYBULIAK, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.16	Financial audit of the Ministry of Digital Transformation of Ukraine	Work Plan of the Accounting Chamber for 2025	December 2025 – June 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.17	Analysis of the implementation of the Law of Ukraine “On the State Budget of Ukraine for 2026” in the first quarter	List of topics of state external financial control (audit) measures for 2026	April – June 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.18	Analysis of the annual report containing analysis of the functioning of the public procurement system and summarised information on the results of control in the field of procurement	List of topics of state external financial control (audit) measures for 2026	April – June 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.19	Compliance audit on “Performance of Tasks by the Expert Service of the Ministry of Internal Affairs”	Work Plan of the Accounting Chamber for 2025	October 2025 – June 2026	Yelyzaveta PUSHKO-TSYBULIAK, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.20	Financial audit of the Supreme Court of Ukraine	Work Plan of the Accounting Chamber for 2025	October 2025 – June 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence,

				Security, Judiciary, Law Enforcement and Justice
1.1.21	Compliance audit on “Execution of the Administrative Expenditure Estimate of the National Bank of Ukraine”	Work Plan of the Accounting Chamber for 2025	October 2025 – July 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.22	Performance audit on “Effectiveness of the organisation of work with citizens’ appeals in public administration bodies: problems and ways for improvement”	List of topics of state external financial control (audit) measures for 2026	January – July 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.23	Analysis of the report of the Antimonopoly Committee of Ukraine for 2025 in the part affecting execution of the State Budget	List of topics of state external financial control (audit) measures for 2026	March – July 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.24	Performance audit on “Operation of state water management facilities of integrated purpose and inter-farm irrigation and drainage systems”	List of topics of state external financial control (audit) measures for 2026	January – July 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure
1.1.25	Performance audit on “Effectiveness of functioning of the municipal solid waste management system in the city of Lviv”	List of topics of state external financial control (audit) measures for 2026	January – July 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Interbudgetary Relations, Local Budgets and Regional Development
1.1.26	Compliance audit of the use of funds allocated from the State Budget for financing statutory activities of political parties	List of topics of state external financial control (audit) measures for 2026	January – July 2026	Yelyzaveta PUSHKO-TSYBULIAK, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law

				Enforcement and Justice
1.1.27	Compliance audit on “Procurement and development of armaments and military equipment”	List of topics of state external financial control (audit) measures for 2026	January – August 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.28	Compliance audit on “Process of use of funds of the State Decarbonisation and Energy Efficiency Transformation Fund”	List of topics of state external financial control (audit) measures for 2026	March – August 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure
1.1.29	Analysis of execution of key indicators of local budgets for 2025	List of topics of state external financial control (audit) measures for 2026	April – August 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Interbudgetary Relations, Local Budgets and Regional Development
1.1.30	Analysis of the Report of the State Property Fund of Ukraine for 2025 in the Part Affecting Execution of the State Budget	List of topics of state external financial control (audit) measures for 2026	May – August 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.31	Analysis of the Implementation of the Law of Ukraine “On the State Budget of Ukraine for 2026” in the First Half-Year	List of topics of state external financial control (audit) measures for 2026	June – August 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.32	Expert examination of the draft Law of Ukraine “On the State Budget of Ukraine for 2027”	List of topics of state external financial control (audit) measures for 2026	September 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.33	Financial audit of the State Committee for Television and Radio Broadcasting	Work Plan of the Accounting Chamber for	December 2025 – September	Yelyzaveta PUSHKO-TSYBULIAK, Member of the Accounting Chamber;

	of Ukraine	2025	2026	Department for Control (Audit) in the Humanitarian and Social Sphere
1.1.34	Performance audit on “Improvement of Transfer Pricing Control Rules”	List of topics of state external financial control (audit) measures for 2026	January – September 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.35	Compliance audit on “Urban Infrastructure Development Project – 2: Improvement of Water Supply and Wastewater Services”	List of topics of state external financial control (audit) measures for 2026	March – September 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Interbudgetary Relations, Local Budgets and Regional Development
1.1.36	Compliance audit on “Optimisation of the Court Network in Ukraine in the Context of the Administrative and Territorial Reform”	List of topics of state external financial control (audit) measures for 2026	January – September 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.37	Financial audit of special purpose financial statements under the Programme “Supporting Recovery through Smart Fiscal Governance” for 2025	List of topics of state external financial control (audit) measures for 2026	March – September 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.38	Performance audit on “School Bus – a Safe Way to Knowledge”	List of topics of state external financial control (audit) measures for 2026	March – September 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Interbudgetary Relations, Local Budgets and Regional Development
1.1.39	Performance audit on “Accounts receivable of the Ministry of Defence of Ukraine: Causes and Consequences”	List of topics of state external financial control (audit) measures for 2026	March – September 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice

1.1.40	Compliance audit on “Compensation for Housing Destroyed and Damaged by the War – the Path from the Individual to the State”	List of topics of state external financial control (audit) measures for 2026	April – September 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure
1.1.41	Analysis of the implementation of the State Budget of Ukraine based on the results of three quarters of 2026 in the part of general fund revenues	List of topics of state external financial control (audit) measures for 2026	October 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.42	Compliance audit on “Accumulation of Pending Cases in Courts”	List of topics of state external financial control (audit) measures for 2026	January – October 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.43	Compliance audit of Monetary Allowances of Servicemen of the Armed Forces of Ukraine	List of topics of state external financial control (audit) measures for 2026	January – October 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.44	Compliance audit on “Provision of Persons with Disabilities as a Result of the War with Prosthetic and Orthopaedic Products of Enhanced Functionality Using Advanced Technologies”	List of topics of state external financial control (audit) measures for 2026	March – October 2026	Yelyzaveta PUSHKO-TSYBULIAK, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.1.45	Financial audit of the programme “Resilient, Inclusive and Environmentally Sustainable Entrepreneurship (RISE)” for 2025	List of topics of state external financial control (audit) measures for 2026	June – October 2026	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.46	Compliance audit on “Adaptation of the State Statistics System to European	List of topics of state external financial control	May – November 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for

	Standards”	(audit) measures for 2026		Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.47	Analysis of the implementation of the Law of Ukraine “On the State Budget of Ukraine for 2026” in January–September	List of topics of state external financial control (audit) measures for 2026	October – November 2026	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.1.48	Compliance audit of Ensuring the Functioning of the Ukrainian Cultural Foundation and its Implementation of Project Support Measures	List of topics of state external financial control (audit) measures for 2026	July – December 2026	Yelyzaveta PUSHKO-TSYBULIAK, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.1.49	Compliance audit on “Reform of the System of Enforcement of Court Decisions: Expectations and Reality”	List of topics of state external financial control (audit) measures for 2026	July – December 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.1.50	Compliance audit on “Implementation of the Human Resources Management Information System in the Civil Service”	List of topics of state external financial control (audit) measures for 2026	June – December 2026	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.1.51	Performance audit on “Ensuring Rational Use of Subsoil Resources and Development of the State Mineral Resource Base of PJSC ‘NAC Nadra of Ukraine’”	List of topics of state external financial control (audit) measures for 2026	June – December 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure
1.1.52	Compliance audit on “Use, Protection and Disposal of State-Owned Agricultural Land”	List of topics of state external financial control (audit) measures for	June – December 2026	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy,

		2026		Natural Resources and Infrastructure
1.2. Period of implementation – 2027				
1.2.1	Financial audit of the National Anti-Corruption Bureau of Ukraine	List of topics of state external financial control (audit) measures for 2026	July 2026 – May 2027	Yelyzaveta PUSHKO-TSYBULIAK, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.2.2	Compliance audit on “Performance of defence procurement contracts by enterprises of JSC ‘Ukrainian Defence Industry’ under orders of the Armed Forces of Ukraine”	List of topics of state external financial control (audit) measures for 2026	August 2026 – March 2027	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.2.3	Performance audit on “Management of state-guaranteed debt”	List of topics of state external financial control (audit) measures for 2026	July 2026 – March 2027	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.2.4	Compliance audit on “Activities of the State Property Fund of Ukraine in exercising management of state corporate rights”	List of topics of state external financial control (audit) measures for 2026	October 2026 – March 2027	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.2.5	Compliance audit on “Activities of the State Service of Ukraine on Food Safety and Consumer Protection under martial law”	List of topics of state external financial control (audit) measures for 2026	August 2026 – April 2027	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection
1.2.6	Financial audit of the State Agency of Ukraine on Exclusion Zone	List of topics of state external financial control	September 2026 – April 2027	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for

	Management	(audit) measures for 2026		Control (Audit) in the Area of Energy, Natural Resources and Infrastructure; Territorial Office of the Accounting Chamber for Kyiv City, Kyiv, Zhytomyr, Cherkasy and Chernihiv Oblasts (Kyiv)
1.2.7	Financial audit of the State Service of Geology and Subsoil of Ukraine	List of topics of state external financial control (audit) measures for 2026	August 2026 – April 2027	Serhii KLIUCHKA, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Energy, Natural Resources and Infrastructure
1.2.8	Financial audit of the Territorial Defence Forces of the Armed Forces of Ukraine	List of topics of state external financial control (audit) measures for 2026	October 2026 – May 2027	Gennadiy PLIS, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice
1.2.9	Financial audit of the Ministry of Education and Science of Ukraine for 2026	List of topics of state external financial control (audit) measures for 2026	July 2026 – June 2027	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.2.10	Financial audit of the Ministry of Social Policy, Family and Unity of Ukraine for 2026	List of topics of state external financial control (audit) measures for 2026	June 2026 – June 2027	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.2.11	Financial audit of consolidated financial statements and consolidated budget reporting of the Ministry of Finance of Ukraine for 2026	List of topics of state external financial control (audit) measures for 2026	September 2026 – June 2027	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) of the State Budget, Financial Institutions and Debt
1.2.12	Financial audit of the Ministry of Foreign Affairs of Ukraine	List of topics of state external financial control (audit) measures for 2026	October 2026 – June 2027	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Performance of Nationwide Functions, Digital Transformation, State Property Management and Economic Protection

1.2.13	Financial audit of the Ministry of Health of Ukraine for 2026	List of topics of state external financial control (audit) measures for 2026	July 2026 – June 2027	Olha PISHCHANSKA, Member of the Accounting Chamber; Department for Control (Audit) in the Humanitarian and Social Sphere
1.2.14	Financial audit of the Constitutional Court of Ukraine	List of topics of state external financial control (audit) measures for 2026	July 2026 – May 2027	Kyrylo KLYMENKO, Member of the Accounting Chamber; Department for Control (Audit) in the Area of Defence, Security, Judiciary, Law Enforcement and Justice