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**Some aspects of the internal control in the sphere of higher professional education**

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*Currently, the process of the Russian education system reforming is actively underway and among the key issues of this process is the effective internal control organization. The relevance of internal control in the process of integrated management of an educational institution is due to its needs as a reliable tool that ensures the reliability and comprehensiveness of understanding, as well as the possibility of economically effective decisions making. The article proposes an author's definition of internal control, formed as a result of comparison of various positions that exist at the moment. Particular attention is paid to the internal control concept clarifying in the context of the institution of higher education. The internal control model proposed by the COSO Committee (The Committee of Sponsoring Organizations) became the basis for determining the five elements of internal control over the activities of a higher education institution.*

**Keywords:** *Internal control, the COSO model, Sarbanes-Oxley law (SOX)*

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