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# Х А Б А Р Ш Ы С Ы

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**ВЕСТНИК**

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
РЕСПУБЛИКИ КАЗАХСТАН

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## WORLD TRENDS IN THE DEVELOPMENT OF EXPERT AND ANALYTICAL ACTIVITY IN ASSESSMENTS AND CRITERIA

**Abstract.** World experience indicates that the implementation of expert analysis, largely, affects the level of high-quality management decisions, as well as the level of executive decision-making in the budget and financial sphere. In addition, these measures contribute to increasing the degree of responsibility, transparency and accountability in the activities of state bodies.

The authors studied the world practice of conducting expert and analytical activities, evaluating the effectiveness of the application of expert and analytical activities, developing methodological recommendations for conducting similar work in the Republic of Kazakhstan.

The study examined the experience of four countries, such as Germany, the USA, Great Britain and the Russian Federation. The expert-analytical activity of VOGA in all the countries listed, except for the Russian Federation, is not legally regulated. There are no relevant norms in the laws governing the activities of VOGA.

In all of the above countries, except for Russia, expert and analytical activities are not methodologically regulated. The rules, procedural standards, and audit requirements do not provide for a methodology for expert analysis.

The study of documents arising from the activities of the SAIs of the above countries, such as audit reports, analytical reports, annual reports (except for the Russian Federation) allows us to conclude that expert analysis in the above countries is carried out to a greater extent during the performance audit.

The experience of the abovementioned countries, as well as the study of ISSAI standards related to the implementation of the performance audit, indicates that the full-scale implementation of the performance audit can lead to the absence of the need for additional expert analytical work. Since in accordance with ISSAI 300, the performance audit itself delivers a new information, knowledge and value.

**Key words:** World practice, SAI, expert and analytical measures, audit standards.

**Introduction.** Expert and analytical activity in Kazakhstan is tied to the budget process and its implementation is provided for in the forms: preliminary, current and subsequent assessment.

At the same time, the regulation of audit activities in different countries is significantly different, due to:

1. Socio-economic characteristics of the countries of the world;
2. Socio-political characteristics;
3. Features of the legislation of individual countries.

In this regard, it is necessary to consider the experience of foreign countries in the implementation and legislative regulation of expert and analytical activities of SIFCs.

In Germany, a clear division and delimitation of the requirements for the SAIs at the level of various regulatory legal acts characterize the legislative support of the Federal Audit Office activities.

According to the law, the Federal Audit Office conducts three types of audit: audit for compliance, financial reporting and performance audit, as well as preliminary audit (at the stage of program development), current audit (at the stage of project implementation) and subsequent audit (at the end of the financial year) [2].

**Methods.** The methods used are general scientific and special, such as: a system analysis method; content analysis method; comparative analysis method; analysis and synthesis method; system approach method.

**Results.** In the course of the study, federal law of Germany was examined with a view to the content of the rules relating to expert analysis and the regulation of expert analysis of The Federal Financial Supervisory Authority. Based on the study, we concluded that law does not regulate the expert and analytical activity of the SAI in Germany, the standards that determine the methodology for conducting expert-analytical measures are also not provided. Expert and analytical activities are used in the process of conducting all types of audits, but largely expert and analytical activities are used during the performance audit.

Figure 1 shows the dynamics of audits examinations for 2016-2018. According to the data, The Federal Financial Supervisory Authority pays particular attention to performance audit. This type of audit accounts for 45% of the total number of audits conducted. An audit of financial statements accounts for 35% of the total number of audits performed. Compliance audit is 30%.

Sixty six audit events were held in 2016 and 2017, in 2018 - 59 audit events.

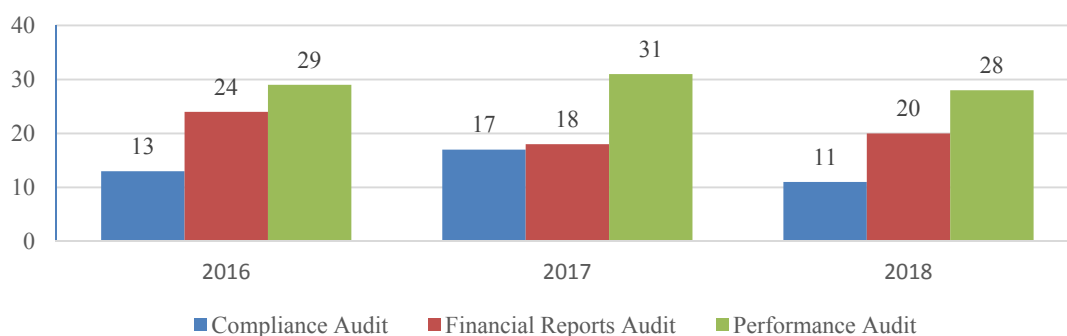


Figure 1 – the number of audits conducted for 2016-2018. Note: compiled by the author based on the source [3]

Based on this, the function of SAI in Germany is to conduct an audit directly. Expert and analytical activity has become one part of the performance audit. At the same time, the Federal Commissioner publishes research reports based on the results of the audit on topical issues in the field of federal administration.

The supreme authority of financial control in the USA is the Government Accountability Office. The Government Accountability Office (GAO) is an independent agency in the legislative branch of the federal government that provides support to Congress. The main objective of the Office is to control the spending of taxpayers by the federal government, as well as advising Congress and government officials on key aspects of improving government performance.

All audits conducted by the Government Accountability Office are divided into:

1) financial audit (an independent assessment of the financial information of the audited entity), which are divided into:

- audit of financial statements (presenting an opinion on whether the financial statements of the audited entity are properly prepared according to all materiality parameters);
- other types of financial audit, which are associated with different coverage of issues and volumes of audit work.

2) certification tasks cover a wide range of financial and non-financial goals for the subject of study, depending on the needs of users, and represent the result:

- inspection, which is conducted to obtain evidence necessary to express an opinion on the subject of the audit based on criteria or statements;

- a review, which is conducted through testing to express a conclusion on the reliability and compliance with the criteria of information provided to the attention of the auditor;

- agreed procedures, which are carried out by carrying out specific procedures on the subject of audit, the results of which do not express an opinion, but generate a report on the agreed aspects;

3) performance audit, which are conducted to identify or form conclusions based on the results of the assessment of compliance with the criteria on the basis of sufficient and suitable evidence, in order to improve the execution of programs and operations, reduce costs, facilitate decision-making [4].

An analysis of the above normative legal acts allows us to conclude that law does not regulate the expert and analytical activities of the SAI in the USA. Analytical measures are used in the process of conducting all types of audits, but largely, expert and analytical measures are used in conducting performance audits.

Figure 2 shows the number of conducted and planned performance audits for 2017-2019.

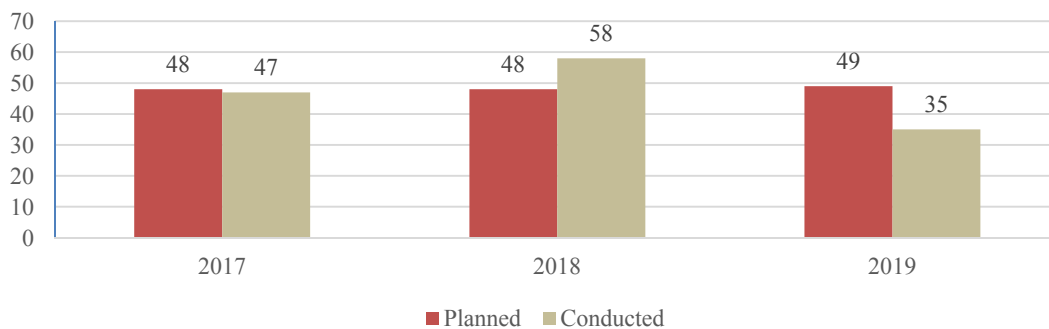


Figure 2 – Dynamics of planned and conducted performance audits for 2017-2019

Note: compiled by the author based on the source [4]

The Government Accountability Office in the USA plans the same number of performance audit each year. In fact, the percentage of completion of the plan in 2017 is 97%. In 2018, the plan is over fulfilled by 20%. In 2019, the percentage of completion of the plan was 71%.

The documents regulating the activities of the Office are the so-called Yellow and Red Books. In addition, the Office is developing internal audit standards, the Green Book. The results of the Office performance compile the Blue Book.

The Supreme Audit Institution in Great Britain is the National Audit Office (NAO). The Law on National Audit regulates the activities of the supreme body.

The SAI conducts two types of audit: financial audit and performance audit.

In the legislation, as well as audit standards in the UK, expert and analytical activity is not specifically regulated. Analytical measures are used in the process of conducting all types of audits, but largely, expert and analytical measures are used in conducting performance audit.

Performance audit is actively applied in the practice of the National Audit Office. In the first half of 2018, more than 70 performance audit events were held. The results of activities and events of the National Audit Office are published on the office website.

Figure 3 shows the dynamics of the amount of violations based on the audit activities of the National Audit Office for 2016-2018.

The amount of misstatements in the reporting period from 2016-2019 growing steadily. The average growth rate is 62% per year. In 2018, the amount of violations in property accounting has reached a greater value compared to 2017 and 2019 and amounted to 1,043.4 pounds. The amount of other types of violations in the period from 2017-2019 steadily decreasing. The average rate of decline is 57%.

The reports are relatively small in volume (usually 50-70 pages) reports on the results of performance audits that have been carried out. At the same time, performance audit can be carried out both with and without the use of direct control measures. Most of the conclusions of the report are the result of analytical work. Moreover, the methodology and tools used in the process of analysis are flexible and practically do not repeat themselves in various studies [6,7].





Figure 3 – Dynamics of the amounts of violations according to the results of the audit activities of the National Audit Office for 2016-2018. Note: compiled by the author based on the source [5]

Private experts and universities conduct external reviews of the Office reports and statements. A special structural unit of the SAI carries out internal expertise. Only 10% of the total number of control measures undergo examination by internal control.

**Discussion.** Expert and analytical measures are widely used in the practice of the Accounts Chamber of the Russian Federation. In 2018, 122 events were held in key areas of economic activity and 110 expert reviews of draft laws.

The obligation to conduct an expert and analytical event is written in the Federal Law “On the Accounts Chamber of the Russian Federation”. According to article 14 of the Law, the responsibilities of the Accounts Chamber include the functions of monitoring, expert analysis, information and other types of activities. The results of control and expert-analytical measures are the writing and sending of submissions, instructions and notifications that measures of budgetary coercion can be applied. The above activities are carried out with the help of state control, law enforcement and other bodies, under an agreement with audit, research, expert and other institutions and organizations, with individual specialists and experts in this field.

According to the regulatory documents of the Russian Federation, namely paragraph 4 of Article 14 of the Law, expert analytical and control activities can be applied during all types of audits: financial audit, performance audit, strategic audit. That is, according to external standards of financial control of the Russian Federation, expert and analytical activities are defined as part of the state audit.

Methods of expert and analytical activities: verification methods, conducting audits, conducting surveys, monitoring the activities of the object of control.

The main areas in which the expert and analytical event is held are the actual problems of the financial system of the Russian Federation. These problems are associated with the formation and execution of the budget of the federation, as well as questions based on the results of a study of the causes and associated deficiencies and consequences identified by the results of expert-analytical measures.

The table below shows external financial control standards governing expert and analytical activities in the Russian Federation.

Table 1 – Standards of external state audit governing expert and analytical activities in the Russian Federation

№	Financial control standards (FCS )	Objectives of FCS
1	FCS 102 «Carrying out expert and analytical event»	establishes general rules and procedures expert and analytical events
2	FCS 4030 “Preparation, conduct and presentation of the results of expert-analytical events”	establishes rules and procedures for the preparation of phased expert and analytical activities, as well as clarifies some details of the general standard
3	FCS 4050 “Monitoring the implementation of the results of control and expert-analytical events”	with the help of rules and procedures, it exercises control over the implementation of the final results of each event

Note: compiled by the author based on the source [8]

There are also standards that govern the expert and analytical activities of the Accounts Chamber of the constituent entities of the Federation.

The nature of the standards indicated above is procedural. They establish common unified requirements for the conduct and organization of expert and analytical activities.

An expert-analytical event, according to the Standards, is a form of implementing expert and analytical activity of the Accounts Chamber, under which conditions are created for the fulfillment of all powers of state financial control [9].

Table 2 – The main activities of the Accounts Chamber of Russia

Indicator	2015	2016	2017	2018
Control and expert-analytical events conducted	501	501	502	470
Expert-analytical events conducted	130	131	132	122
Control events conducted	371	370	370	348
Performance audit	14	16	18	–
Strategic audit	2	2	3	–
By instructions and appeals of the chambers of the Federal Assembly of the Russian Federation	33	27	33	43
Note: compiled by the author based on the source [10]				

Having studied the legislation and Standards of the Russian Federation, we identified two main areas of expert and analytical activity of the Accounts Chamber:

1) expert and analytical events on the most important issues of the country's life and the state of the public sector of the economy;

2) an examination of federal bills that were introduced by the Government of the Russian Federation to the State Duma.

Table 3 below shows indicators for the main activities of the Accounts Chamber of Russia for 2015-2018.

Table 3 – The Methodology for assessing the effectiveness of expert and analytical activities

The value of the coefficient of effectiveness	Assessment of the effectiveness of the indicator
The degree to which a particular indicator has been achieved	
$\text{Coef}_i = 1,0$	Highly Effective
$1,0 > \text{Coef}_i \geq 0,80$	Effective
$0,80 > \text{Coef}_i \geq 0,60$	Rather ineffective
$0,60 > \text{Coef}_i$	Ineffective
The integral degree of achievement of indicators	
$\text{Coef}_{id} = 1,0$	Highly Effective
$1,0 > \text{Coef}_{id} \geq 0,80$	Effective
$0,80 > \text{Coef}_{id} \geq 0,60$	Rather ineffective
$0,60 > \text{Coef}_{id}$	Ineffective
Note: compiled by the author based on the source [13]	

The share of expert and analytical events in the total number of events that were held by the Accounts Chamber of the Russian Federation is at a stable unchanged level and amounts to about 26%. It should be noted the low number of activities to conduct an audit of effectiveness and strategic audit. At the same time, until 2017 there was a steady growth in the development of the use of these audit forms in Russia. However, in the report of the Accounts Chamber of the Russian Federation for 2018 it was noted that work is underway to develop the application of these forms, but at the same time, there is no information on actually performed performance audits and strategic audits in the report.

In our opinion, these tables indicate the presence of a certain relationship between the use of expert analytical measures and performance audit. The low use in practice of activity of the performance audit leads to the need to assess the effectiveness of the objects of control and implementation of programs in

the form of expert and analytical measures. The presence of this relationship between the prevalence in the use of expert analysis and performance audit confirms the conclusion that in countries with a developed system of state audit, where there is a widespread use of performance audit, expert analysis is not regulated in a separate type of activity [11,12].

Summing up the results of studying international experience in the above countries, we can draw the following conclusions:

1) The study examined the experience of four countries, such as Germany, the USA, Great Britain and the Russian Federation. The expert-analytical activity of SAI in all the countries listed, except for the Russian Federation, is not legally regulated. There are no relevant norms in the laws governing the activities of SAI.

2) In all of the above countries, except for Russia, expert and analytical activities are not methodologically regulated. The rules, procedural standards, and audit requirements do not provide for a methodology for expert analysis.

3) A study of the documents resulting from the activities of the SAIs of the above countries, such as audit reports, analytical reports, annual reports (except for the Russian Federation) allows us to conclude that expert and analytical work in the above countries is carried out in the course of the performance audit.

4) The experience of the abovementioned countries, as well as the study of ISSAI standards related to the implementation of performance audit, indicates that the full-scale implementation of performance audit can lead to the absence of the need for additional expert analytical work. Since in accordance with ISSAI 300 performance audit is by themselves delivers new information, knowledge and value through:

- a new analytical understanding (broader and deeper analysis or new perspectives);
- transforming available information into more accessible for various stakeholders;
- providing the most independent views or conclusions that are based on the results of the audit;
- providing recommendations based on the analysis of audit results.

5) It should be noted that the results of the state audit, as well as analytical reports on the completion of the performance audit, are freely available and this allows the public and the expert community to participate in the discussion of the audit results. The involvement of the expert community in the discussion of audit results, the active work of independent experts and rating agencies also leads to the absence of the need for additional expert and analytical work of VOGA.

6) The law "On the Accounts Chamber of the Russian Federation" regulates expert and analytical work of the Accounts Chamber in the Russian Federation. In addition, special standards are provided that determine the methodology of the expert-analytical event. However, the approach of Russia is different from Kazakhstan. In Kazakhstan, expert and analytical activities are related to other, non-control activities, and the direct audit of the state (audit of financial statements, audit of compliance and audit of performance) and expert and analytical activities (preliminary, subsequent and ongoing assessment) are separated. In accordance with Russian legislation, conducting a state audit provides for the use of both control and expert analytical measures.

7) There is a direct correlation between the prevalence of the application of SAI in the country of performance audit and the implementation of additional expert and analytical activities. For example, in the Russian Federation, 122 expert and analytical events and only 3 performance audits were conducted. At the same time, more than 70 performance audits have been conducted in the UK.

In terms of the performance of expert and analytical work, consistency with regulatory documents, completeness and objectivity in the audit and preparation of the report, there are also certain criteria that characterize the quality of work. These criteria help in conducting a comprehensive assessment of the effectiveness of expert analysis in two stages:

1) Grade assessment: whether each  $Coef_i$  indicator has been achieved by the formula:

$$Coef_i = I_{fact} / I_{norm} \quad (7)$$

where  $I_{fact}$  - indicators that are actually fulfilled by the i-th criterion;  $I_{norm}$  - the total number of performance indicators by the i-th criterion.

2) Determination of the integral degree: whether each indicator of  $Coef_{id}$  is reached. according to the formula:

$$Coef_{id} = Coef1 + Coef2 + \dots + Coefn / n \quad (8)$$

where Coef1, Coef2, Coefn - degree, which shows whether specific indicators are achieved; n - number of indicators.

This technique is multifunctional and helps to evaluate the effectiveness of expert and analytical activities of state audit bodies at all audit levels.

The methodology helps the state audit bodies to cope with a number of tasks:

1) to analyze the effectiveness of expert analysis and to ensure the development of methods to increase the efficiency of activities;

2) to evaluate the present provision of expert analytical activities in the state audit system, identify minuses in the legislation and apply to the legislative bodies with proposals, with the aim of amending the regulatory framework that regulates expert analytical activities.

**Conclusion.** Thus, they concluded that the state audit does not create opportunities for a more rational use of resources, both material and financial. If the activity of the state audit bodies begins to be limited, takes on a formal character, then the results at the end of the state audit and the importance of the bodies as a whole will become negative.

To prevent this from happening, it is necessary to set clear goals and objectives for any audit event, according to the resources available to the auditors. If the resources (for example, the number of state auditors) are not enough, then there is a need to attract expert experts from the same bodies that carry out their activities in a similar field [14, 15]. That is, one of the important conditions and criteria for the effectiveness of expert and analytical activities is the organization of expert and analytical events at the proper level and the competence of state auditors.

When you are faced with the choice of criteria for the effectiveness of expert analytical work, a need arises for using a certain systematic approach. These criteria are mainly required to contain all the methods for solving problems that have been identified before state auditors. In this process, certain difficulties may arise, but the use of the above methodology will increase the level of effectiveness of expert analytical work. This is because the criteria directly depend on the quality indicators of expert and analytical activities.

It is necessary to take into account the fact that the methodology for assessing performance criteria must contribute to obtaining objective and reliable results, and should not distort the effectiveness and efficiency of the state audit body. It depends on a number of factors: the source information must be collected and processed appropriately, the economic meaning of the indicators that are the result of the assessment must be interpreted correctly, and the assessment procedure must be transparent. In addition, the assessment methodology should not require much time and money to evaluate. It should easily integrate into the existing database and software of state audit bodies.

An equally important key condition for the assessment may be that the assessment of the effectiveness of expert and analytical activities should be carried out in a timely and regular manner. Be sure to analyze the results of the assessment over time, subjects and objects of state audit and performance criteria.

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#### **БАҒАЛАУ МЕН ӨЛШЕМДЕРДЕГІ САРАПТАМАЛЫҚ-ТАЛДАУ ҚЫЗМЕТІНІҢ ӘЛЕМДІК ДАМУ ҮРДІСТЕРІ**

**Аннотация.** Әлемдік тәжірибе сараптамалық-талдау қызметін жүзеге асыру көбінесе сапалы қабылданған басқарушылық шешім деңгейіне, сондай-ақ бюджет және қаржы саласындағы шешімнің орындаушылық деңгейіне әсер ететінін дәлелдейді. Сондай-ақ, бұл шаралар мемлекеттік органдар қызметіндегі жауапкершілік, ашықтық және есеп беру дәрежесін арттыруға ықпал етеді.

Авторлар сараптамалық-талдау іс-шараларын жүргізудің әлемдік тәжірибесін, сараптамалық-талдау қызметін қолданудың тиімділігін бағалауды, Қазақстан Республикасында осындай жұмыстарды жүргізу бойынша әдістемелік ұсынымдарды әзірлеуді зерделеді.

Зерттеу барысында Германия, АҚШ, Ұлыбритания және Ресей Федерациясы сияқты төрт елдің тәжірибесі қарастырылды. Ресей Федерациясынан басқа, барлық аталған елдерде ЕҒАЖ-ның сараптамалық-талдау қызметі заң жүзінде регламенттелмеген. УҒЖА қызметін реттейтін заңдарда тиісті нормалар жоқ.

Жоғарыда аталған Ресейден басқа, барлық елдерде сараптамалық-талдау шараларын жүргізу әдіснамалық тұрғыда регламенттелмеген. Ереже, рәсімдік стандарттар, аудит жүргізуге қойылатын талаптарда сараптамалық-талдамалық іс-шараларды жүргізу әдістемесі көзделмеген.

Жоғарыда аталған елдердің ЖҚБО қызметінің нәтижесі болып саналатын аудиторлық есептер, талдамалық баяндамалар, жылдық есептер (РФ-дан басқа) сияқты құжаттарды зерделеу жоғарыда көрсетілген елдердегі сараптамалық-талдамалық жұмыс тиімділік аудитін жүргізу үдерісінде жоғары дәрежеде жүргізілетіні туралы қорытынды жасауға мүмкіндік береді.

Жоғарыда аталған елдердің тәжірибесі, сондай-ақ тиімділік аудитін іске асыруға байланысты ISSAI стандарттарын зерделеу тиімділік аудитін толық ауқымда іске асыру қосымша сараптамалық-талдау жұмысының қажеттілігіне әкелу ықтималдығын дәлелдейді, себебі ISSAI 300 сәйкес тиімділік аудиті жаңа ақпаратты, білім мен құндылықты өзі жеткізеді.

**Түйін сөздер:** әлемдік тәжірибе, УОГА, сараптамалық-аналитикалық шаралар, аудит стандарттары.

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### **МИРОВЫЕ ТЕНДЕНЦИИ РАЗВИТИЯ ЭКСПЕРТНО-АНАЛИТИЧЕСКОЙ ДЕЯТЕЛЬНОСТИ В ОЦЕНКАХ И КРИТЕРИЯХ**

**Аннотация.** Мировой опыт свидетельствует, что осуществление экспертно-аналитической деятельности, в большей степени влияет на уровень качественно принятых управленческих решений, а также на уровень исполнительности решений в бюджетной и финансовой сфере. Также данные меры содействуют увеличению степени ответственности, открытости и подотчетности в деятельности государственных органов.

Авторами изучена мировая практика проведения экспертно-аналитических мероприятий, оценки эффективности применения экспертно-аналитической деятельности, выработка методических рекомендаций по проведению подобной работы в Республике Казахстан.

В ходе исследования был рассмотрен опыт четырех стран, таких как Германия, США, Великобритания и Российская Федерация. Экспертно-аналитическая деятельность ВОГА во всех перечисленных странах, кроме Российской Федерации, законодательно не регламентирована. Отсутствуют соответствующие нормы в законах, регулирующих деятельность ВОГА.

Во всех вышеперечисленных странах, кроме России, проведение экспертно-аналитических мероприятий не регламентировано методологически. В правилах, процедурных стандартах, требованиях к проведению аудита не предусмотрена методология проведения экспертно-аналитических мероприятий.

Изучение документов, являющихся результатом деятельности ВОФК вышеперечисленных стран, таких как аудиторские отчеты, аналитические доклады, годовые отчеты (кроме РФ) позволяет сделать вывод о том, что в большей степени экспертно-аналитическая работа в вышеуказанных странах проводится в процессе проведения аудита эффективности.

Опыт вышеперечисленных стран, а также изучение стандартов ISSAI, который связан с реализацией аудита эффективности, свидетельствует о том, что полномасштабная реализация аудита эффективности может привести к отсутствию необходимости дополнительной экспертно-аналитической работы, поскольку в соответствии с ISSAI 300 аудит эффективности сам по себе доставляет новую информацию, знания и ценность.

**Ключевые слова:** мировая практика, ВОГА, экспертно-аналитические мероприятия, стандарты аудита.

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