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NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы «ҚР ҰҒА Хабаршысы» ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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DISTINCTIVE FEATURES OF ORGANIZATION OF STATE AUDIT TYPES

Abstract. At the current stage of the global development of inter-economic relations in the economy, Kazakhstan urgently needs to improve the mechanisms of influence of states on socio-economic issues. The introduction of state audit that meets international standards and includes an audit of financial statements, compliance and efficiency is also included in the Concept of a new budgetary policy of the Republic of Kazakhstan.

The current model of government audit in Kazakhstan began in 2015 with the adoption of the Law of the Republic of Kazakhstan "About State Audit and Financial Control".

In the studies carried out, many problematic issues of government audit are considered in depth: ways of introducing modern forms and types of audit and control, such as strategic audit, audit of the effectiveness of the use of budget funds, assessment of strategic plans of government agencies and the activities of the quasi-public sector and their impact on economic development.

In general, state audit is seen as a holistic and independent assessment of the effectiveness of audit objects, covering not only financial issues, but also all areas of their activities with the presentation of effective recommendations based on identified deficiencies and proposals for risk management.

This article discusses the theoretical foundations, models and types of governmental audit in the Republic of Kazakhstan, as well as the possibility of applying international experience in the development of the Kazakhstani model of governmental audit.

Key words: State audit, Republican budget, quasi-public sector.

Introduction. In the current model of governmental audit for each type of governmental audit, the corresponding standards have been developed and approved [1].

For the organization of types of governmental audit and in accordance with the Law on governmental audit and financial control in Kazakhstan, appropriate procedural and organizational standards are approved.

Methodological management of the activities of bodies of external control over the execution of local budgets is carried out by the Accounts Committee. Methodological management of the activities of internal control bodies over the execution of the republican and local budgets is carried out by the Internal State Audit Committee.

The following standards are currently in force:

- 1) financial reporting standard;
- 2) the standard for conducting performance audits;
- 2) the standard for conducting a compliance audit;
- 3) the standard for the implementation of quality control by external governmental audit bodies;
- 4) the standard for the implementation of the current assessment of the execution of the republican and local budgets;
- 5) a standard for assessing the activities of

governmental audit and financial control bodies [2].

The standard for governmental audit of financial statements was approved by order of the Minister of Finance of the Republic of Kazakhstan in 2017, and includes the following stages: planning, conducting and completing an audit.

The purpose of the audit of financial statements is to obtain a reasonable confirmation of the reliability of the financial statements of administrators of budget programs and government agencies, with the exception of the National Bank of the Republic of Kazakhstan.

Financial statements are subject to financial statements of state institutions maintained at the expense of the republican and local budgets, in the amount and in the forms established by the Rules for the preparation and presentation of financial statements approved by order of the Minister of Finance of the Republic of Kazakhstan dated August 1, 2017.

The audit of financial statements determines the sequence of actions of the state auditor and the assistant of the state auditor in the process of auditing financial statements, which are divided into the following stages of auditing financial statements:

- planning (testing the internal control system; determining research methods, drawing up and

approving an audit program);

- conducting a substantive audit (collection of audit evidence, audit procedures, audit sampling);
- completion of the audit (summary of audit results and their documentation).

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

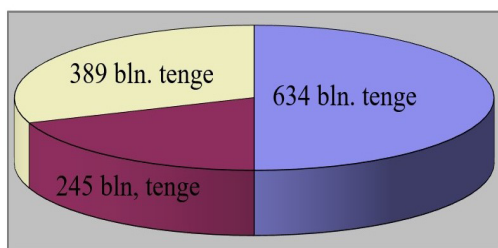
Results. The public auditor studies the activities of the audited entity in order to identify and correctly assess events, transactions, accounting methods used that may affect the reliability of the financial statements, the course of the audit, or the conclusions that are the basis for the auditor's report.

Earlier, prior to the entry into force of the Law "About State Audit and Financial Control", the inspectors carried out inspections according to the plan, with a frequency of once every two years. After the adoption of the law, inspections will be carried out on the basis of a risk management system. Moreover, the legislation provides for a mechanism for interaction between external and internal governmental audit bodies, which will exclude the possibility of double checks.

It should be noted that the accounting system of the audited entity will be effective if proper accounting and preparation of reliable financial statements are ensured.

Financial statements are audited by the authorized body for internal governmental audit and its territorial divisions.

In 2019, internal governmental audit bodies identified 634 billion tenge of violations, of which financial irregularities amounted to 245 billion tenge, or 39%. The main share of the identified financial irregularities falls on accounting and operating expenses. Also, 5,211 procedural violations were identified in the amount of 389 billion tenge (Figure 1).



■ Total ■ financial irregularities □ procedural violations

Figure 1 – Violations of the state audit of financial statements

Since 2019, the external audit bodies have been conducting a state audit of the consolidated financial statements (AFS) of administrators of republican budget programs (ARBP).

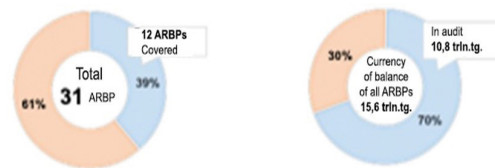


Figure 2 – Audit of financial statements of ARBP in 2019

The performance audit standard provides for the following procedures for planning and conducting an audit activity:

The first procedure is a preliminary study or specification of the topic of performance audit, development and definition of criteria, approaches, methods, methods of risk management [4, 5].

The second procedure is the definition of the purpose and issues of performance audit, which are formed on the basis of the topic of performance audit, which is determined at the stage of long-term planning.

The third procedure is the development of performance audit criteria, which is carried out in the process of preliminary study of government audit objects.

The fourth procedure is to identify and apply one of the following audit approaches:

- a systems-oriented approach that examines the proper functioning of control systems;
- a results-oriented approach that assesses whether the planned direct and final results have been achieved;
- a problem-oriented approach, according to which the causes and consequences of a particular problem are analyzed.

State auditors identify facts on the activities of the audited object for compliance with the criteria for performance audit and each revealed fact is confirmed by audit evidence, both physical, documentary and analytical.

The audit report must contain:

- assessment of the studied area of performance audit for compliance with performance audit criteria;
- links to relevant audit documentation;
- concise answers to all questions of performance audit;
- the auditor's opinion regarding the causes and consequences of deviations from the criteria.

The results of the performance audit are implemented through the implementation of measures aimed at mandatory execution, the inclusion of another audit activity in the Performance Audit Program, and an audit activity to collect audit evidence in order to confirm the proper implementation of the

recommendations by the governmental audit object.

To conduct an efficiency audit, as a criterion for determining the level of materiality, we selected the object of the study of the Ministry of Culture and Sports of the Republic of Kazakhstan.

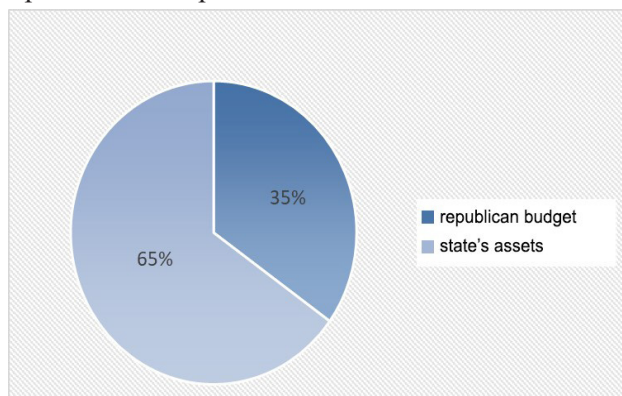


Figure 3 - Amount of funds of the republican budget and assets

The state audit covered 8 objects with the amount of funds from the republican budget and assets in the total amount of 122,800.3 million tenge, including funds from the republican budget - 42,875.1 million tenge and state assets - 79,925.2 million tenge. The audit was carried out in accordance with the indicators of efficiency and economy of the use of funds from the republican budget.

The audit revealed financial violations in the total amount of 343.9 million tenge, ineffective planning of budget funds (assets) for a total of 9.1 million tenge, ineffective use of funds (assets) in the amount of 20,541 million tenge and 91 procedural violations.

Of the amounts subject to reimbursement of 10.9 million tenge, restoration by works (services, accounting) 333 million tenge, actually 9.7 million tenge were recovered, 75.4 million tenge were recovered. Materials on 28 facts with signs of administrative offenses were transferred to the authorized bodies to initiate administrative proceedings.

The main reasons and conditions that contributed to the violations and shortcomings were inadequate compliance with legislation in the field of budgetary and other legislation, public procurement, documents regulating the implementation of Development Plans, and others.

According to the second standard, a compliance audit is carried out, the purpose of which is to comply with the norms of the legislation of the Republic of Kazakhstan, as well as the acts of the subjects of the quasi-public sector by the object of state audit while ensuring budget revenues and using budget funds, state assets and subjects of the quasi-public sector [6,7].

Discussion. Compliance audit consists of the following steps:

- 1) planning a separate governmental audit;
- 2) conducting a separate governmental audit;

- 3) monitoring the implementation of the recommendations contained in the auditor's report, instructions.

The third procedural standard of external governmental audit is the implementation of the current assessment of the execution of the republican and local budgets, containing requirements for the formation and submission of operational information by the Accounts Committee for the President of the Republic of Kazakhstan and the Parliament of the Republic of Kazakhstan.

Sources for preparing information are:

- 1) quarterly analytical reports on the execution of the republican and local budgets of the Ministry of Finance of the Republic of Kazakhstan and local authorized bodies;

- 2) data from information systems of the Ministry of Finance;

- 3) the results of governmental audit and expert and analytical activities of the Accounts Committee;

- 4) the results of governmental audit and expert and analytical activities of the audit commissions;

- 5) information on the performance indicators of the authorized body for internal state audit and its territorial divisions, internal audit services of central state bodies, local executive bodies;

- 6) integrated information system of the Accounts Committee;

- 7) operational reporting and information of the relevant state bodies, administrators of budget programs and subjects of the quasi-public sector.

Annual information on the performance of governmental audit bodies consists of the information of the audit commissions and the report of the authorized body for internal governmental audit, including the activities of the internal audit services.

The fourth procedural standard for the implementation of the subsequent assessment of the execution of the republican budget contains procedural requirements for the annual report of the Accounts Committee on the execution of the republican budget to the Parliament of the Republic of Kazakhstan or is called the annual report [8-10].

The fifth procedural standard for assessing the performance of governmental audit and financial control bodies determines the level of results achieved, improving the quality and effectiveness of the work of governmental audit bodies.

The assessment is carried out based on the results of half a year and a year in relation to all governmental audit bodies, with the exception of the Accounts Committee.

Based on the results of the activities of the audit commissions, a rating assessment of their activities is carried out.

The assessment of the activities of the internal audit services is carried out on the basis of the analysis of the reporting information of the internal audit services on the conducted government audit.

The assessment of the authorized body for

internal governmental audit is carried out in the following areas:

- 1) formation and implementation of the List of objects of governmental audit for the corresponding year;
- 2) conducting governmental audit and financial control;
- 3) conducting desk control;
- 4) compliance with governmental audit and financial control standards;
- 5) the responsibility of employees of governmental audit and financial control bodies;
- 6) execution of decisions of the Coordinating Council of governmental audit and financial control bodies.

Evaluation of the activities of governmental audit bodies is carried out in accordance with the directions and criteria for evaluating activities and with established positive and negative performance indicators.

The base grade level to which incentive points are added and from which demotion points are subtracted is 60 points.

The structural unit responsible for the assessment outputs the appropriate mark: 80 points and above -

effective, from 70 points to 80 points - satisfactory, less than 70 points - ineffective [11-13].

To conduct a compliance audit as a criterion for determining the level of materiality, we selected the total cost of the budget program.

Conclusions. Thus, the development of the economy of the Republic of Kazakhstan in the context of globalization of world economic relations at the present stage has clearly revealed the need to activate various mechanisms of state influence on socio-economic processes [14-16].

In the Concept of a new budgetary policy of the Republic of Kazakhstan and the Concept for the implementation of public audit in the Republic of Kazakhstan, it is noted that for a full assessment of state bodies in the implementation of socio-economic policy, a public audit will be introduced that complies with international standards and includes an audit of financial statements, compliance audit and performance audit.

The main purpose of state audit is to promote the successful implementation of economic policy, the effective use of the production potential of the country, regions, industries, spheres, etc.

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МЕМЛЕКЕТТІК АУДИТ ҮЛГІЛЕРІН ҰЙЫМДАСТЫРУДЫҢ МАҢЫЗДЫ ЕРЕКШЕЛІКТЕРІ

Аннотация. Экономикадағы шаруашылықаралық байланыстардың жаһандық дамуының бүгінгі кезеңінде Қазақстанға әлеуметтік-экономикалық мәселелерге мемлекеттердің ықпал ету тетіктерін жетілдіру қажет. Халықаралық стандарттарға сәйкес келетін және қаржылық есептілік, сәйкестік және тиімділік аудитін қамтитын мемлекеттік аудитті енгізу де Қазақстан Республикасының жаңа бюджет саясатының тұжырымдамасына енгізілген.

Қазақстандағы мемлекеттік аудиттің қолданыстағы моделі 2015 жылы "Мемлекеттік аудит және қаржылық бақылау туралы" Қазақстан Республикасы Заңының қабылдануымен басталды.

Жүргізілген зерттеулерде мемлекеттік аудиттің көптеген проблемалық мәселелері: стратегиялық аудит, Бюджет қаражатын пайдалану тиімділігінің аудиті, мемлекеттік органдардың стратегиялық жоспарларын және квазимемлекеттік сектор қызметін бағалау және олардың экономиканың дамуына әсері аудит пен бақылаудың қазіргі заманғы нысандары мен түрлерін енгізу жолдары терең қаралды.

Тұтастай алғанда, мемлекеттік аудит тек қаржылық мәселелерді ғана емес, сондай-ақ анықталған кемшіліктер мен тәуекелдерді басқару жөніндегі ұсыныстар негізінде пәрменді ұсынымдар бере отырып, олардың қызметінің барлық бағыттарын қамтитын аудит объектілері қызметінің тиімділігін тұтас және тәуелсіз бағалау ретінде көрінеді.

Бұл мақалада Қазақстан Республикасындағы мемлекеттік аудиттің теориялық негіздері, модельдері мен түрлері, сондай-ақ мемлекеттік аудиттің қазақстандық моделін дамытуда халықаралық тәжірибені қолдану мүмкіндігі қарастырылған.

Түйін сөздер: Мемлекеттік аудит, Республикалық бюджет, квазимемлекеттік сектор.

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ОТЛИЧИТЕЛЬНЫЕ ОСОБЕННОСТИ ОРГАНИЗАЦИИ ТИПОВ ГОСУДАРСТВЕННОГО АУДИТА

Аннотация. На сегодняшнем этапе глобального развития межхозяйственных связей в экономике Казахстана крайне необходимо совершенствовать механизмы влияния государств на социально-экономические вопросы. Внедрение государственного аудита, соответствующего международным стандартам и включающего аудит финансовой отчетности, соответствия и эффективности, также включены в Концепцию новой бюджетной политики Республики Казахстан.

Действующая модель государственного аудита в Казахстане берет свое начало в 2015 году с принятием Закона Республики Казахстан «О государственном аудите и финансовом контроле».

В проведенных исследованиях достаточно глубоко рассмотрены многие проблемные вопросы государственного аудита: пути внедрения современных форм и видов аудита и контроля, таких как стратегический аудит, аудит эффективности использования бюджетных средств, оценка стратегических планов госорганов и деятельности квазигосударственного сектора и их влияние на развитие экономики.

В целом, государственный аудит видится как целостная и независимая оценка эффективности деятельности объектов аудита, охватывающая не только финансовые вопросы, но и все направления их деятельности с представлением действенных рекомендаций на основе выявленных недостатков и предложений по управлению рисками.

В данной статье рассмотрены теоретические основы, модели и типы государственного аудита в Республике Казахстан, а также возможность применения международного опыта в развитии казахстанской модели государственного аудита.

Ключевые слова: Государственный аудит, Республиканский бюджет, квазигосударственный сектор.

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