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ҚАУІПСІЗДІКТІ ҚАМТАМАСЫЗ ЕТУДЕГІ МЕМЛЕКЕТТІК
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БЕЗОПАСНОСТИ»**

**Collection of reports of the International Scientific and Practical
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"STATE AUDIT IN ENSURING HIGH QUALITY OF LIFE OF THE
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The collection includes reports of students, undergraduates, doctoral students and teaching staff on topical issues of state audit in conditions of ensuring a high quality of life of the population and national security

В сборник вошли доклады студентов, магистрантов, докторантов и профессорско-преподавательского состава по актуальным вопросам государственного аудита в условиях обеспечения высокого качества жизни населения и национальной безопасности

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STATE AUDIT OF THE EFFECTIVENESS OF QUASI-PUBLIC SECTOR ENTITIES: INTERNATIONAL AND DOMESTIC PRACTICE

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Annotation. This article discusses the issues of domestic and foreign experience in conducting an audit of the effectiveness of quasi-public sector entities. Quasi-public sector entities play a significant role in the economy of the Republic of Kazakhstan. They use budget funds within the framework of state and government development programs. The features of the audit of the effectiveness of quasi-public sector entities in Kazakhstan, as well as the purpose and principles of its conduct, are clarified. The practical experience of foreign countries, such as Canada, Japan and Germany is summarized and their features are given.

Аннотация. Бұл мақалада квазимемлекеттік сектор субъектілерінің тиімділігіне аудит жүргізудегі отандық және шетелдік тәжірибе мәселелері қарастырылады. Квазимемлекеттік сектор субъектілері Қазақстан Республикасының экономикасында маңызды рөл атқарады. Олар бюджет қаражатын мемлекеттік және үкіметтік даму бағдарламалары шеңберінде пайдаланады. Қазақстандағы квазимемлекеттік сектор субъектілерінің тиімділігі аудитінің ерекшеліктері, сондай-ақ оны жүргізудің мақсаты мен қағидаттары айқындаған. Канада, Жапония және Германия сияқты шет елдердің практикалық тәжірибесі жинақталған, олардың ерекшеліктері келтірілген.

Аннотация. В данной статье рассматриваются вопросы отечественного и зарубежного опыта в проведении аудита эффективности субъектов квазигосударственного сектора. Субъекты квазигосударственного сектора играют значительную роль в экономике Республики Казахстан. Они используют бюджетные средства, в рамках государственных и правительственных программ развития. Выявлены особенности аудита эффективности субъектов квазигосударственного сектора в Казахстане, а также цель и принципы его проведения. Обобщается практический опыт зарубежных стран, таких как, Канада, Япония и Германия приводятся их особенности.

Key words. Efficiency audit, quasi-public sector entities, state audit, experience of foreign countries.

To date, the system of state audit is actively developing and improving in Kazakhstan. The development of systems of state audit and financial control can be associated with the use of the best foreign experience and its achievements. It is

obvious that each country has distinctive features in the system of state control, which are conditioned by historical traditions, social and economic characteristics. But thanks to the adopted in 1977 The Lima Declaration of the Guiding Principles of Control, consistent and effective activities of the International Organization of Supreme Audit Institutions (INTOSAI) manage to develop unified approaches to increasing the role of financial control bodies in public administration, widely implement best practices in national control and management systems[1].

Today, in developed countries, most state financial control bodies use performance audit as an important method of controlling the state budget [2]. The main purpose of the performance audit is to determine the socially significant results of the use of available government tools. When conducting an audit of the execution of the state budget, much attention is paid to the audit of the effectiveness of the quasi-public sector. Subjects of the quasi-public sector in the Republic of Kazakhstan include state-owned enterprises, limited liability partnerships, joint-stock companies, including national holdings, national companies of which the state is a participant or shareholder, as well as subsidiaries, affiliates and other legal entities affiliated with them in accordance with the legislative acts of the Republic of Kazakhstan. The organization of the state audit of a quasi-public sector entity is determined in order to establish the basic principles and requirements for the audited organization on the basis of International Auditing Standards.

The state audit of the effectiveness of the quasi-public sector determines the impact of the activities of quasi-public sector entities on the development of the economy or a particular branch of the economy, social and other spheres of public administration and is conducted on the basis of the Law of the Republic of Kazakhstan No. 392-V of 12.11.2015 «On State Audit and Financial Control».

The purpose of the efficiency audit is to assess and analyze the activities of the object of state audit to ensure compliance with the principles of economy, efficiency, productivity and effectiveness of the impact of the activities of the local executive body and quasi-public sector entities directly affecting the development of the economy or a particular branch of the economy, social and other spheres of public administration[3]. And also:

- 1) a statement of the main methods (methods, approaches) to conducting an efficiency audit and a description of the procedure for conducting an efficiency audit;

- 2) registration of the results of the audit of the achievement by state bodies of direct and final results provided for in the state program for the development of regions and budget programs, public services provided, the use of local budget funds, including targeted transfers and the National Fund, related grants, state and state-guaranteed loans, co-financing from the budget of concession projects, guarantees and assets of the state, as well as a comprehensive and objective analysis of the impact of the activities of a state body and quasi-public sector entities on the development of the economy, the social sphere or a single industry (sphere) public administration.

When conducting an audit of the effectiveness of the quasi-public sector, the basic general standards of state audit are observed. One of the main principles of auditors' work is independence and objectivity. The independence of auditors in the

implementation of their tasks and functions is ensured by an appropriate organizational status, which provides for accountability to the Accounts Committee and direct supervision of the auditors' activities by it. Auditors should be independent of the influence of third parties in the performance of their assigned tasks and functions, in order to properly perform them and ensure objective and impartial judgments. The criterion for the independence of auditors is independence in the preparation of an audit plan, the choice of audit methods and procedures, the scope of work to achieve the set goal and the reflection of audit opinions[4].

In order to comply with the principles of objectivity and impartiality in the performance of their functions, auditors should not be involved in any activities that may subsequently be audited and engage in the audit of activities or functions performed by them during the period that is being audited. During the audit, the head of the audit constantly monitors the implementation of the measures taken to ensure the quality of work. Measures are developed to ensure the quality of work and to ensure that the activities of the audit organization are carried out in accordance with the audit plan.

The audit manager ensures the monitoring of the overall effectiveness of measures to ensure the quality of work. This process includes external evaluation and self-monitoring. An external audit quality review assessment is conducted in accordance with international auditing standards and its results are brought to the attention of the Accounting Committee. Also, the audit manager, monitor the overall effectiveness of measures to ensure the quality of work throughout the process of performing the audit assignment to ensure the planned and high-quality fulfillment of the objectives of the audit assignment. The quality control system of auditors' work also helps the audit manager to obtain the necessary information for further planning of professional training of auditors, in order to improve the quality of work and for more effective use of the professional qualities of auditors in planning and performing audit tasks.

When improving the quasi-public sector system, including the audit of entities, it is appropriate to apply international best practices. International experience shows that under any political regime, the public sector is an important area of public administration and is a key economic pillar of the country. At the same time, its scale and structure in each individual country are determined by historical and social conditions and traditions, tasks and sectoral priorities of the state, the state of the national economy[5].

The State auditors of Canada conduct an efficiency audit based on the objectives of the plans for the development of the object of audit. At the end of the audit, the state auditors express their opinion on achieving the goals and make recommendations.

To study the object, state auditors conduct a sample from the studied population. For example, in 2017, the following subjects were included in the sample: the role and responsibilities of the board of directors and their committees, risk control strategy, research projects, performance indicators and public activities. The sampling is carried out in order to evaluate the characteristics of the general population for their reliability.

Moreover, as part of the audit, state auditors conduct a survey of trustees, senior management and other employees of the Royal Corporation. Meetings held by the management and committees at the corporation are also audited.

A distinctive feature of an audit event in Canada is that government auditors do not rely on the work of the internal audit service.

The format of performance audit reports is approximately the same and may contain a table with an assessment of a specific criterion, note weaknesses, if any, recommendations of state auditors, as well as the response of the audited entity.

The scope of the audit is determined based on an assessment of the risks facing the Corporation and which may affect the ability of the corporation to meet the requirements set out in the Law «On Financial Management».

The Supreme State Audit Authority of Germany audits the entire financial management of the federal Government, including federal extra-budgetary funds and industrial or commercial funds. At the same time, special attention is paid to the following issues:

- Are the figures taken into account in the budget and capital accounts with the data specified in the relevant accounting documents? Are the income and expenses properly confirmed by the relevant vouchers?

- In what significant cases did the audited agencies fail to comply with the basic rules and principles of financial management?

- What are the main results of the audit of the federal government's management on its shareholdings in enterprises registered under private law?

- What future actions do the auditors recommend?

The annual report covers federal government revenues and expenditures, assets and liabilities. The report may consider all measures that have a financial impact on the federal budget.

When the audit result is reported, trends in the field of federal financial management are also commented on. In addition, basic financial data and information on individual departmental budgets are provided. The purpose of such departmental budget items is to increase transparency for the Parliament and understanding of the general public.

The annual report on the Federal Financial Administration consists of three parts: 1) the general part of the annual report sets out the results of the audit of the federal budget and capital accounts for the fiscal year and conclusions about trends in federal public finances on the horizon of medium-term financial planning. This part also examines the impact of the economic and financial crisis on the federal budget; 2) Part II highlights audit results that are not related to receipts or expenditures in individual departmental budgets. Such conclusions may relate, for example, to topics that were the focus of the audit work during the year and which were investigated as cross-cutting issues. This part also identifies the relevant federal government department, which is responsible and which, in the opinion of The Supreme State Audit Authority of Germany, should take the lead in solving any of these shortcomings.; 3) Part III reports on the audit work on individual departmental budgets in chronological order of the federal budget.

The activities of the CA of Japan are carried out in accordance with the Act on the Audit Council, according to which the Audit Council is independent and consists of commissioners and the General Executive Bureau. The General Executive Bureau deals with management, audit and expertise issues and, in turn, consists of a secretariat and five bureaus. Each of the five bureaus unites several audit departments, each of which is responsible for auditing and related issues in specific areas, ministries and departments: for example, as of April 2017, the first bureau unites the Finance department (which audits the Cabinet, the Bank of Japan, finance agencies, etc.), the property department, the Department for foreign agencies, etc. The Act on the Audit Council establishes the mandate, scope of the audit and audit methods. According to the general provisions regarding the mandate, the CA of Japan verifies the final accounts of expenditures and revenues of the State in accordance with the provisions of Article 90 of the Constitution of Japan, and also verifies such accounts as are provided for by current legislation; constantly conducts audits, monitors financial management, ensures its adequacy and corrects any defects. The CA of Japan conducts an audit in order to ensure accuracy, regularity, economy, efficiency, or other purposes necessary for the audit. The Audit Areas section lists the accounts that are subject to audit[6].

So, international practice shows that the demand for audit and control of quasi-public sector projects arises already at the stage of their preparation. Conducting a state audit of the quasi-public sector requires improving regulatory and institutional reforms at different levels of executive power. In turn, this will require new methodological approaches to accounting and control of funds allocated for the implementation of projects.

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