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ҚАУІПСІЗДІКТІ ҚАМТАМАСЫЗ ЕТУДЕГІ
МЕМЛЕКЕТТІК АУДИТ »**

**Халықаралық ғылыми-тәжірибелік
конференцияның
баяндамалар жинағы**

**Сборник докладов международной научно-
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ВЫСОКОГО КАЧЕСТВА ЖИЗНИ НАСЕЛЕНИЯ И
НАЦИОНАЛЬНОЙ БЕЗОПАСНОСТИ»**

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and practical conference**

**«STATE AUDIT IN ENSURING THE HIGH QUALITY OF
LIFE OF THE POPULATION AND NATIONAL
SECURITY»**

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В сборник вошли доклады работников органов государственного аудита, научных работников, ученых-экономистов, специалистов финансовой сферы и государственного аудита, профессорско-преподавательского состава и обучающихся по актуальным вопросам государственного аудита в обеспечении высокого качества жизни населения и национальной безопасности

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RELEVANT ISSUES OF PERFORMANCE AUDIT IN THE FIELD OF EDUCATION

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Abstract. The purpose of this study is to analyze implementation of the National project "Quality Education "Educated Nation", to consider it in the field of performance audit, to identify current problems based on the analysis, and to form recommendations. This study considered the main characteristics of the National project "Quality Education "Educated Nation", analyzed the directions, tasks and indicators, and their implementation for the period from 2021 to 2022. As a result of the analysis, conclusions were reached regarding the implementation of indicators for two years from the start of the implementation of the National Project. In addition, recommendations were formed about the implementation of an indicator. Therefore, it was found that the study of the area of performance audit - state asset management, in the context of the education sphere has great potential.

Аннотация. Бұл зерттеудің мақсаты – «Білімді ұлт «сапалы білім беру» ұлттық жобасының іске асырылу барысын талдау, оны тиімділік аудиті аясында қарастыру, талдау негізінде өзекті проблемаларды анықтау, кейіннен ұсыныстарды қалыптастыру. Бұл зерттеуде «Білімді ұлт «сапалы білім беру» ұлттық жобасының негізгі сипаттамалары қарастырылып, бағыттары, міндеттері мен көрсеткіштері, олардың 2021-2022 жылдар аралығында жүзеге асырылуы талданған. Талдау нәтижесінде ұлттық жобаны іске асыру басталғаннан бастап екі жыл ішінде көрсеткіштердің орындалуына қатысты қорытындылар жасалды. Сонымен қатар, көрсеткіштердің орындалуы бойынша ұсыныстар берілген. Нәтижесінде білім беру саласы контекстінде тиімділік аудитінің саласын – мемлекеттік активтер басқару зерттеуі үлкен әлеуетке ие екені анықталды.

Аннотация. Целью данного исследования является проведение анализа исполнения Национального проекта «Качественное образование «Образованная нация», его рассмотрение в контексте аудита эффективности, выявление актуальных проблем на основе анализа, и последующее формирование рекомендаций. В данном исследовании в контексте аудита эффективности были рассмотрены основные характеристики Национального проекта «Качественное

образование «Образованная нация», проанализированы направления, задачи и показатели, и их исполнение за период с 2021 по 2022 годы. В результате анализа были сделаны выводы относительно выполнения показателей на протяжении двух лет с начала реализации Национального Проекта. Кроме этого, были сформированы рекомендации относительно исполнения показателя. В итоге, было установлено, что исследование направления аудита эффективности — управление активами государства в контексте сферы образования имеет большой потенциал.

Keywords: state audit, performance audit, state assets, national project.

Introduction. Education in the modern world plays a leading role in economic development. All levels of education in combination form specialists who are able to solve problems in a timely manner, communicate competently, think analytically, apply the latest practices in their industry, research and create the new. A high level of education improves the quality of goods and services provided, contributes to the design and development of new technologies, etc.

The sphere of education is regulated by the state, which provides its development. So, in 2021 National projects were approved in Kazakhstan, which are aimed at improving the welfare of citizens and the quality of life. In the field of education, the National project "Quality Education "Educated Nation" was approved. The main goal of the National Project is to improve the quality of education for students at all levels of education. The project is implemented during the period from 2021 to 2025. The purpose of this study is to analyze the National project "Quality Education "Educated Nation", to consider it in the field of performance audit, to identify current problems based on the analysis, and to form recommendations.

Discussion. The economic and social development of society depends on the state of the country's national resources and how efficiently and effectively they are used. In turn, an integral part of the management of national resources is the state audit.

In the Republic of Kazakhstan, the types of state audit are: performance audit, financial statement audit, and compliance audit. According to the Law of the Republic of Kazakhstan “On state audit and financial control”, the performance audit is an assessment and analysis of the activities of the state audit object for efficiency, economy, productivity and effectiveness [1].

More specific definitions of the purpose, objectives, criteria and procedures for performance auditing are reflected in the Procedural standard 100 of external state audit and financial control for conducting the performance audit. The subject of the performance audit is to provide with effective activities of the objects of the state audit for the management of national resources. The goal of the performance audit is to express an independent, competent and objective opinion on the economy, efficiency and effectiveness (productivity) in the studied direction of the performance audit or the activities of the object of the state audit with the provision of recommendations for its improvement [2].

The next aspect of consideration is the areas of performance audit. The Procedural Standard 100 of external state audit and financial control for conducting the

performance audit defines the classification of performance audit according to the criteria: state audit approaches and state audit areas. In total, the performance audit has ten areas. One of these areas is the management of state assets. The management of state assets involves studying and (or) having an understanding of the requirements of the legislation that determine the principles and procedure for managing state assets - from the accumulation of state assets, the rules for the recognition, accounting and disposal of assets to the practices of using state assets by all persons who are vested with the right of ownership, the right of use and the right of administration of state assets [2].

As noted, the external performance audit is aimed at checking of usage of the national resources. Thus, it is also aimed at verifying various government programs, projects, etc.

The National Project "Quality Education "Educated Nation" is one of the ten National projects that are aimed at the implementation of the National priorities and the National Development Plan until 2025. The benefits of these ten National Projects are aimed at increasing the welfare of citizens and improving the quality of life. The National project "Quality Education "Educated Nation"" was presented in 2021. Its implementation takes place from 2021 to 2025. The amount of funding for the implementation of the National Project is 1.97 trillion tenge [3].

The National Project "Quality Education "Educated Nation" which was approved on October 12, 2021 consists of 4 directions, 5 tasks, 15 indicators and 3 strategic indicators [3].

The next aspect of consideration is the implementation of the indicators of the National Project. From the planned period of the project from 2021 to 2025, the results of achieving the planned values for the project indicators are available for 2021 and 2022 in the following reports: Annual report of the Ministry of Education and Science on the implementation of the National Project "Quality education "Educated Nation" in 2021, Annual report on the implementation of the national project "Quality Education "Educated Nation" following the results of 2022 [4], [5].

The total number of indicators that were planned to be fulfilled, as well as the number of indicators that were fulfilled, were not fulfilled, or are currently under implementation, are presented in Table 1. The status of the implementation of the indicators of the National Project "Quality Education "Educated Nation" for 2021 - 2022 years.

Table 1. The status of the implementation of the indicators of the National Project "Quality Education "Educated Nation"" for 2021-2022.

Indicator status	2021 year	2022 year
Planned to be fulfilled	11 indicators	13 indicators
Fulfilled	10 indicators	10 indicators
Not fulfilled	1 indicator	1 indicator
Partially fulfilled	-	1 indicator
Under implementation	-	1 indicator
Note - developed by the author based on the sources [4], [5], [6], [7].		

On the basis of the data from Table 1, conduction of a more detailed analysis of the implementation of some of the indicators is presented below.

Indicators for which there are no planned values in both 2021 and 2022 are:

- “Reduction of the gap in the results of Kazakhstani students in international studies based on the results of PISA: between regions, urban/rural”;

- “The number of established competence centers, corresponding to international industry requirements (standards)”.

In Direction 1 “Preschool education and training”, one task is envisaged: Task 1 "Ensuring the availability and quality of preschool education and training". This task includes one indicator - “Coverage of children with preschool education and training”. The indicator consists of planned values for two age categories of children: the first - from 3 to 6 years old, the second - from 2 to 6 years old. In 2021 the indicator was completely fulfilled - for both age categories. However, in 2022 it was partially fulfilled. Planned values were actually achieved only for the age category from 2 to 6 years, while from 3 to 6 years the actual values (98.34%) were slightly lower than the planned ones (99.3%).

One of two tasks of Direction 2 is Task 3 “Providing schools with a comfortable, safe and modern educational environment”. This Task consists of 6 indicators. Its first Indicator is "The share of emergency and three-shift schools in the total number of daytime public schools." Comparison of planned and actual values for this indicator is presented in Table 2.

Table 2. The results of the implementation of Indicator 1 "The share of emergency and three-shift schools in the total number of public daytime schools", included in Task 2 of Direction 2, for 2021-2022.

Name of directions of tasks and indicators included in them Direction 2.	2021 year			2022 year		
	Planned value	Actual value	In % to the planned value	Planned value	Actual value	In % to the planned value
Secondary education						
Direction 2. Secondary education						
Target 2. Improving the quality of secondary education: reducing the gap in the quality of education between regions, urban and rural schools in Kazakhstan (PISA)						
Indicator 1. The share of emergency and three-shift schools in the total number of public daytime schools	1.9%	2.5%	31.5%	1.3%	2.6%	50%
Note - developed by the author based on the sources [4], [5].						

Now, it is worth considering the values of Table 2. For 2021, according to the National Project, the planned value for this indicator is 1.3%. According to the available data for 2021, the actual share of emergency and three-shift schools in the total number of public daytime schools is 2.5%, which is 31.5% as a percentage of the planned value. For 2022 the planned value was set at 1.3%, and, in the result, the actual value in the end of the year was 2.6%, which is 50% as a percentage of the planned value. Thus, indicator 1 of target 3 was not fulfilled in both years 2021 and 2022.

The next step is to consider Direction 4 "Higher and postgraduate education". It includes Task 5 "Improving the competitiveness of Kazakhstani universities". This task includes three indicators. The first of them is "The share of universities implementing international educational programs, academic exchanges with foreign partners". The first indicator of Task 5 was completely fulfilled in 2021 and 2022. The second indicator of Task 5 is "The number of foreign experts involved in teaching activities". In 2022, the second indicator was fulfilled. In 2021, the planned the number of foreign experts involved in teaching was 200 people, while in fact, only 183 people were involved, which is 91.5% of the planned value. The reason for this is that the arrival of 17 foreign experts did not take place due to the COVID-19 pandemic [5]. At the end of 2021, the indicator of the number of foreign experts involved in teaching activities had the status "fulfilled".

The third indicator of Task 5 is Indicator 3 "The number of branches of leading foreign universities". Planned values for this indicator for 2021 were not provided in the National Project. Despite the fact that the planned value for 2022 was also not provided, the Annual Report on the implementation of the national project indicates that at the end of the year the actual number of branches of universities is 3 . The status of this indicator at the end of 2022 is "under implementation" [5].

Results. On the basis of the mentioned analytical information regarding the considered indicators of the National Project, the following conclusions can be formed.

Of the 11 indicators planned to be fulfilled in 2021, in the end of the year 10 indicators were fulfilled, and 1 indicator was not fulfilled. The only indicator that was not fulfilled in 2021 is Indicator 1 "The share of emergency and three-shift schools in the total number of public daytime schools", included in Task 3.

Regarding 2022, 10 out of 13 indicators were fulfilled. Information on the other three indicators without the status of "completed" for 2022:

- 1 indicator is under implementation: Indicator 3 "Number of branches of leading foreign universities", which is included in Task 5;
- 1 indicator was partially fulfilled: Indicator 1 "Coverage of children with high-quality preschool education and training", which is included in Task 1;
- 1 indicator was not fulfilled: Indicator 1 "The share of emergency and three-shift schools in the total number of public daytime schools", which is included in Task 3.

From the aforementioned, it can be concluded that Indicator 1 "The share of emergency and three-shift schools in the total number of public daytime schools", which is included in Task 3 of Direction 2, was not fulfilled in both 2021 and 2022.

Within the framework of this indicator, 4 events were envisaged. 3 of this 4 activities were implemented in 2022, and one activity was not implemented. The reasons why the values of indicator 1 of task 3 were not fulfilled are the following: "untimely commissioning of 60 schools due to targeted construction", and "increase in the number of emergency and three-shift schools" [7].

The share of emergency and three-shift schools is still above the planned value, despite the fact that in 2022, 247 new schools which can accommodate 136 thousand students were opened [7].

After analyzing this all this information, the following can be assumed. First, a certain number of emergency schools may appear each year for technical reasons. Secondly, the population and the birth rate are increasing, and, thus, enrollment of children in schools can rise from year to year. All this as a whole can lead to an increase in the number of schools classified as emergency and three-shift.

With regard to emergency schools, it can be noted that the buildings of some schools are historical monuments of architecture, or are built in the middle or beginning of the last century. In the Republic of Kazakhstan, in the state audit system, there is a mechanism for verifying the regulation of this sphere. It is one of the ten areas of performance audit - the audit of the use of state assets. This area helps to improve the efficiency of the use of assets, as it explores issues related to policies, rules and practices related to the management of government assets, and applied by users of government assets.

So, the performance audit of the management of state assets, first of all, plays an important role in increasing efficiency of state assets, and this is one of the key issues when it comes to maintaining the proper condition of such fixed assets as school buildings and their infrastructure. For example, the timely implementation of repairs in schools can prevent early deterioration of structures.

At the moment, to address the issue of emergency and three-shift schools, the pilot National project "Comfortable School" has been approved [8]. The aim of the project is a systematic solution to the problem of lack of student places. Project implementation period is from 2023 to 2025. In total, it is planned to build 401 new schools.

Ways to reduce the share of emergency and three-shift schools remain relevant at the moment. Therefore, recommendations can be formed as follows:

- ensuring proper control over the construction process;
- ensuring proper control over the technical condition of schools, especially those with a long service life;
- early detection of schools which could potentially become emergency, and the development of measures to prevent that.

Conclusion. The considered National Project "Quality Education "Educated Nation" is aimed at improving the quality of education of students at all levels of education. In this study, the main characteristics of indicators of the project were considered. The directions, tasks and indicators, and their implementation were analyzed. As a result of the analysis, conclusions have been reached regarding the implementation of indicators for two years from the start of the implementation of the national project. Thus, it has been identified that one indicator was not fulfilled at the end of two periods. This indicator is related to the topic of state assets and their management. Based on a more detailed analysis of this indicator, it was found that the research of the management of state assets in the context of the education sector has great potential.

The results of the implementation of the National Project "Quality Education "Educated Nation" for 2021-2022 reflect a positive trend in improving the quality of education.

To summarize, the external performance audit which is one of the types of public audit helps to improve the economy, efficiency and effectiveness of national resources, including in the field of education. Further research in this field has a great scientific benefit.

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АУДИТ КАК ЭФФЕКТИВНОЕ СРЕДСТВО РЕГУЛИРОВАНИЯ ПРЕДПРИНИМАТЕЛЬСКОЙ ДЕЯТЕЛЬНОСТИ В РОССИЙСКОЙ ФЕДЕРАЦИИ

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Аннотация. В данной статье рассматривается проблема актуальности оказывания аудиторских услуг при регулировании предпринимательской деятельности в Российской Федерации. Аудит определяется как эффективное средство регулирования данного вида деятельности исходя из необходимости обеспечения его законности и соответствия современным рыночным требованиям. В статье рассматривается само понятие и специфические особенности проведения аудита в сфере предпринимательской деятельности; этапы проведения аудиторских проверок и др.

Особый акцент в статье сделан на анализе субъектно - объектных отношений при проведении аудита предпринимательской деятельности, и выявлении последствий, которые могут возникнуть у организации в случае несвоевременного проведения аудиторской проверки, либо же, напротив, по результатам аудиторской проверки в том случае, если субъект предпринимательской деятельности допускает нарушения действующего законодательства.

Summary. This article discusses the problem of the relevance of the provision of audit services in the regulation of business activities in the Russian Federation. Audit is defined as an effective means of regulating this type of activity based on the need to ensure its legality and compliance with modern market requirements. The article discusses the very concept and specific features of the audit in the field of entrepreneurial activity; stages of auditing, etc.

Particular emphasis is placed in the article on the analysis of subject-object relations during the audit of business activities, and identifying the consequences that may arise for the organization in the event of an untimely audit, or, on the contrary, based on the results of the audit if the business entity allows violations of applicable law.

Ключевые слова. Аудит, предпринимательская деятельность, внутренний и внешний контроль, отчетность, риски, консалтинговые компании.