

**ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ БІЛІМ ЖӘНЕ ҒЫЛЫМ
МИНИСТРЛІГІ
Л.Н. ГУМИЛЕВ АТЫНДАҒЫ ЕУРАЗИЯ ҰЛТТЫҚ УНИВЕРСИТЕТІ**



**«ЕСЕП, АУДИТ ЖӘНЕ ТАЛДАУ: ХАЛЫҚАРАЛЫҚ ТӘЖІРИБЕ, ТЕНДЕНЦИЯЛАР ЖӘНЕ
ДАМУ ПЕРСПЕКТИВАЛАРЫ»**

тақырыбы бойынша э.ғ.к., доцент, ҚР білім беру үздігі, «2011-жылдың үздік оқытушысы» грантының иегері, ҚР халықаралық "Болашақ" стипендиясының иегері, тәуелсіз аудитор, кәсіби бухгалтер, ҚР аудиторлар палатасының мүшесі, «Есеп, аудит және талдау» кафедрасының жетекшісі АЛИБЕКОВА Б.А. 60 жылдық мерейтойына орай ұйымдастыралған G-Global ақпараттық-коммуникативтік интернет алаңындағы халықаралық On-line конференциясының

ЕҢБЕКТЕР ЖИНАҒЫ

СБОРНИК ТРУДОВ

**международной On-line конференции на базе коммуникативной площадки
«G-global»**

**«УЧЕТ, АУДИТ И АНАЛИЗ: МЕЖДУНАРОДНАЯ ПРАКТИКА,
ТЕНДЕНЦИИ И ПЕРСПЕКТИВЫ РАЗВИТИЯ»**

посвященной 60-летию к.э.н., доцента, отличника образования РК, обладателя гранта «Лучший преподаватель 2011 года», обладателя международной степени Президента РК «Болашақ», независимого аудитора, профессионального бухгалтера, члена Палаты аудиторов РК, заведующего кафедрой «Учет, аудит и анализ» АЛИБЕКОВОЙ Б.А.

PROCEEDINGS

**of the international On-line conference
in the frame of communicative platform «G-global»
«ACCOUNTING, AUDITING AND ANALYSIS: INTERNATIONAL
PRACTICE, TRENDS AND DEVELOPMENT PROSPECTS**



Астана, 2017

ӘОЖ 657
УДК 657
ББК 65.053
Е 79

«Есеп, аудит және талдау: халықаралық тәжірибе, тенденциялар және даму перспективалары» G-Global ақпараттық-коммуникативтік интернет алаңындағы халықаралық On-line конференциясының еңбектері - Астана: Л.Н.Гумилев атындағы Еуразия ұлттық университеті, 2017.- 563 б.

Труды международной On-line конференции на базе коммуникативной площадки «G-global» «Учет, аудит и анализ: международная практика, тенденции и перспективы развития», Астана: Евразийский национальный университет им.Л.Н.Гумилева, 2017.- 563 с.

Proceedings of international On-line conference in the frame of info-communicative platform “G-global” on “Accounting, auditing and analysis: international practice, trends and development prospects”, - Astana: L.N. Gumilyov Eurasian National University, 2017.- p.563.

Редакция алқасы:

МАҚЫШ С.Б. – төрағасы, э.ғ.д., профессор, Л.Н.Гумилев атындағы ЕҰУ экономикалық факультетінің деканы

БАКИРБЕКОВА А.М. – э.ғ.к., Л.Н.Гумилев атындағы ЕҰУ экономикалық факультетінің декан орынбасары

НУРХАЛИЕВА Д.М. – э.ғ.к., доцент, Л.Н.Гумилев атындағы ЕҰУ «Есеп, аудит және талдау» кафедрасының доценті

ТУРЕБЕКОВА Б.О. – э.ғ.к., «Есеп, аудит және талдау» кафедрасының доцент м.а.

БЕЙСЕНОВА Л.З. – э.ғ.к., доцент, Л.Н.Гумилев атындағы ЕҰУ «Есеп, аудит және талдау» кафедрасының доценті

ISBN 978-601-301-945-1

ӘОЖ 330.3

УДК 330.3

ББК 65.052

С 23

© Л.Н. Гумилев атындағы Еуразия ұлттық университеті, 2017

© Евразийский национальный университет им. Л.Н.Гумилева, 2017

STATE AUDIT IN KAZAKHSTAN

Tasmaganbetov A.B.

L.N.Gumilyov Eurasian National University, Astana, Kazakhstan

E-mail: tassmagambetoff@gmail.com

Annotation. State in order to be in full to cope with assigned duties to regulate the economy and society management and maintenance, should be effective in terms of internal organization and functioning. To do that it is rationally arranged, perfectly able to cope with regulatory functions, it possesses a highly professional corps of civil servants. The problem of efficiency of public administration at present is perhaps one of the most actual for the modern social sciences. In general, the state audit for Kazakhstan is seen as a complete and independent assessment of the effectiveness of the audit objects, covering not only financial matters, but also all areas of their activity with the idea of effective recommendations based on identified weaknesses and proposals for risk management.

Keywords: state audit, INTOSAI, compliance audit, effectiveness, Accounts Committee, performance audit.

Аннотация. Мемлекет өзіне жүктелген мемлекеттік реттеу, экономиканы және қоғамды басқару мен қызмет көрсетуді толық көлемде атқару үшін, оның ішкі жоспарындағы ұйымдастыру мен жұмыс істеуі тиімді болуы тиіс. Ол үшін, ұтымды орналасып, мінсіз реттеуші функцияларын орындап, жоғарыкәсіби мемлекеттік қызметшілерінің болуы тиіс.

Қазіргі уақытта мемлекетті тиімді басқару, заманауи қоғамдық ғылымдар үшін ең өзекті мәселе болып табылады. Жалпы, мемлекеттік аудит Қазақстан үшін аудит объектілері қызметінің тұтас және тәуелсіз тиімді бағалауы мен қаржылық мәселелерді қамту ғана емес, әрі олардың барлық қызметінің бағыттарын ұсына отырып, пәрменді ұсынымдар негізінде анықталған кемшіліктер мен тәуекелдерді басқару бойынша ұсыныстары.

Түйін сөздер: мемлекеттік аудит, ИНТОСАИ, сәйкестік аудит, тиімділік, Есеп Комитеті, тиімділік аудит.

Аннотация. Государство для того чтобы быть в полном объеме справляться с возложенными на него обязанностями по регулированию экономикой и управлению обществом и его обслуживанию, должно быть эффективным и в плане внутренней организации и функционирования. Для этого нужно, чтобы оно было рационально устроено, отменно справлялось с регулятивными функциями, обладало высокопрофессиональным корпусом государственных служащих. Проблема эффективности государственного управления в настоящее время, пожалуй, является одной из самых актуальных для современных общественных наук. В целом, государственный аудит для Казахстана 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.

Ключевые слова: государственный аудит, ИНТОСАИ, аудит соответствия, эффективность, Счетный Комитет, аудит эффективности.

Reform of public administration in many countries has led to the transformation of the state financial control in the state audit, which has become an integral part of an effective state. State audit is primarily different from the state financial control that the focus has shifted to the compliance audit on the performance audit of the use of public funds and public property.

The term "effective state" is relatively recent. In a broad sense, an effective state - a system of state institutions, the functioning of which is the best way, at optimum cost to the population and society as a whole Services in the field of the functions assigned to the state. In the socio-economic

state is measured by the ability of its institutions relevant to influence the long-term economic growth for sustainable improvement of people's welfare. [1]

The emergence of performance audit as a new type of control was first recorded in the Lima Declaration of Guidelines on Auditing adopted by the Congress of INTOSAI (International Organization of Supreme Audit Institutions) in 1977. According to the INTOSAI auditing standards state audit includes concepts such as "compliance audit" and "performance audit". Compliance audit includes traditional financial audit and the audit of internal control systems.

Performance audit - independent evaluation of the system of public and quasi-public sector on the use of material and financial resources.

Since independence, Kazakhstan has established a system of state financial control, aimed at the detection of violations and responding.

The decision adopted in 2004, the Budget Code of the Republic of Kazakhstan for the first time sets out a framework financial control with the release of an integrated, thematic and counter control.

Along with controls for compliance and supervision of financial statements began to carry out monitoring of the effectiveness, efficiency, appropriateness and reasonableness.

The powers of the Accounts Committee for Control over Execution of the Republican Budget have been identified at the legislative level (hereinafter - Accounts Committee), the audit commissions of maslikhats, the central and local competent authorities on internal control.

For the first time the internal control services have been established in the central state organs, organizationally and functionally independent of the other departments of the state body.

In 2008, the system of state financial control has been improved, local authorities on internal control were abolished and established internal controls at the Akimat of Astana, Almaty and regions.

Classifier violations was approved, identified at the sites of state financial control.

When the organs of the external state financial control became operational coordination councils to address law enforcement practice in the sphere of external state financial control, compliance issues standards of external state financial control.

However, the current system of state financial control is aimed only at identifying inefficient use of budgetary funds and violations after the fact, that does not comply with increasing the efficiency of public administration.

To date, there was, on the one hand, too extensive, and on the other hand, not enough mobile system of state financial control bodies.

There is no comprehensive evaluation of the activities of state bodies, covering all spheres and directions of their activities. In general, it affects the ability of state financial control bodies in a timely manner and accurately to make recommendations for improving the organization of managers of budgetary programs, identify and prevent violations, promptly implement new directions of activity of state control in the field of financial management.

In the control activities of the state lacking integrity and consistency, as a result of the individual elements of the economic system are monitored several times, others - remain out of control. In particular, insufficient monitoring is carried out the majority of state-owned financial institutions, namely joint stock companies and other large companies. Control activities of external state financial control bodies in 2011 covered 40.7% of the state budget, taking into account the previous periods, in 2012 - 41.4%, respectively.

The state financial control bodies reports the main emphasis on the disclosure of information about violations, mismanagement and inefficient use of budget funds and does not contain information on the nature of violations and the reasons for the ineffectiveness of the use of budgetary funds.

There are no signs of improvement in the level of financial discipline and effective organization of public funds and asset management activities. According to the Financial Control Committee of the Ministry of Finance of the Republic of Kazakhstan (hereinafter - FCC), the

identified violations of the state budget in 2010 amounted to 230 billion tenge, in 2011 - 208 billion tenge, and in 2012 - 333 billion tenge.

The lack of a unified methodology, the planning of the state financial control, inefficient use of labor and other resources of the state financial control bodies also contribute to the effective functioning of the existing system.

Inefficient existing mechanism of interaction of bodies of state financial control.

The functions and powers of state bodies, carrying out internal and external control, not legally separated, which leads to increased duplication of their activities and reduces the effectiveness of the state financial control system. The main activity of FCC is 77% absorbs directions of the Audit Committee, the Audit Commission - by 87.5%.

A third of all ongoing FCC control measures falls on the checks carried out at the request of law enforcement agencies and regulations. As a result, one and the same object is being reviewed by all bodies of state financial control, and some - not checked.

Not enough understood and used the potential of the internal control and audit services. Internal Audit Service created not in all public bodies, and by functioning as a stand-alone service, or as part of a specific structural unit, and in some cases - in the form of a single service for internal control and audit. However, their activities are coordinated enough.

It noted the shortage of qualified staff and the low level of theoretical and practical professional training of state financial control system, which is exacerbated by the transition of the public sector on the international financial reporting standards.

There is no system of certification of auditors in the field of the state financial control, which reduces the quality of their work. It does not introduce a single information base for financial violations and the results of the control measures. There are no common approach on the functioning of the risk management systems.

The full implementation of the state audit may be one of the important areas to improve the control of public funds, as well as one of the most effective tools for achieving the strategic goals and objectives.[7]

For the first time it appears on the state audit in the Republic of Kazakhstan control system came in 2012, when the President of the Republic of Kazakhstan Nursultan Nazarbayev in his Address to the people of Kazakhstan set a task to create a comprehensive system of public audit on the basis of international best practices in order to strengthen government agencies responsible for developing plans and programs, as well as create a new type of public administration for the further strengthening of the statehood and development of the Kazakhstan democracy.[4]

Decree of the President of the Republic of Kazakhstan in 2013 approved the implementation of the Concept of the state audit in the Republic of Kazakhstan.

The implementation of common standards should be ensured by the development and adoption of subordinate legal acts, procedural standards, guidelines and other documents on the implementation of the state audit.

Standard "independence" must be provided with impartiality, objectivity, reliability assessments and recommendations of the state audit and financial control bodies and government auditors, the inadmissibility of any interference, encroaching on their independence in carrying out its activities.

The purpose of "ethics" of the standard is to ensure full respect for ethical standards and principles of professional conduct for public auditors. standard of "competence" involves maintaining adequate professional level of public auditors for the effective implementation of the state audit. The term "professional judgment" means ensuring the quality of planning, the preliminary examination of the state audit, the formation of the findings, conclusions and recommendations of the drafting of documents adopted by the results of the state audit. The purpose of the standard "accountability" is to ensure the provision of information, documents and reports on the activities of the state audit bodies and financial control reports to users, including the public. At the same time the standard of "transparency" involves ensuring the implementation of audit and other activities open to ensure transparency and confidence in its activities by the audit

report users, including the public through the provision of reliable, accurate and relevant information about the status, powers, policies, activities and its effectiveness, as well as financial management.

Standard "transparency" means to ensure the implementation of the democratic foundations of economic governance, improving audit efficiency and to protect society from corruption and other offenses. The aim of "confidentiality" of the Standard is to ensure the safety and privacy of information related to state secrets, official, commercial or other secrets protected by law, obtained by the implementation of the state audit.

The key to improve the effectiveness of state audit system and to avoid duplication of the work of all bodies of state audit and financial control is the standard of "mutual recognition of the results of the state audit." The bottom line should be the recognition by the state audit and financial control of public audit results, subject to approved standards. Bodies of the state audit and financial control, recognize the results of the state audit of other organs of the state audit and financial control subject to compliance with their standards of audit reports.

The goal of "management" of the standard is to form a workable audit team and ensuring the organization of its work to achieve the goals of the state audit. "Quality control" is designed to ensure that the activities of the state audit and financial control bodies and government auditors action above standards.

The introduction of common approaches and the state audit standards will increase the audit coverage at current cost by more than 50 percent.

The concept of state audit is in discussions with respect to its participation in the state financial control. Scientists' opinions on this issue are different. Disputes mainly arise from the interpretation of it as a type, method or form of state financial control, as some scholars suggest that the audit is independent from state control institution in the system of public administration.[3]

As pointed out by Ukrainian scientist L.A.Savchenko, state audit - is a form of state control, which provides an analysis of financial and economic activities of the supervised entity with respect to the definition of the correctness of their accounting and financial reporting, the legality of the transactions and their compliance with established standards, as well as studies of economy, efficiency and effectiveness of the administrative activities of the relevant bodies, organizations, with respect to public finances, with a view to making proposals and make recommendations with respect to remedy any deficiencies found.[5]

In turn, the Russian scientist-practitioner Stepashin, defines the state as a system of external audits, independent public audit of public authorities regarding the management of public resources (financial, material, intellectual), which seems to be one of the modern institutions of social control.[6]

According to him, the state audit and government control is essential and mutually reinforcing elements of any modern public management system. At the same time the concept of "State Audit" describes everything that relates to the system of external, independent public control over the activities of public authorities, and the concept of "state control" is used for the institutions and procedures related to the implementation of internal self-government (primarily the executive authorities) .

As pointed out by S.V.Stepashin, state audit by specialized public bodies entrusted with the external review of national governments regarding the management of public financial resources and other public resources (state property, natural and intellectual resources, and others).[6]

In turn, how would not have been a variety of countries - the constitutional monarchy, the state with the republican form of government, federal or unitary system of government audit institution is equally fulfilling its main mission: is the public and political leadership of the country with objective information about whether the Government really implements management of public resources economically efficient and effective.

State Audit Institute in modern conditions - is not only a system of independent feedback, which gives the state and society with objective information about the real state of affairs, but above

all an instrument of the evolution of the economy, which can effectively influence the processes of economic development because of its universal character and special public destination.[6]

At the same time, the state audit is part of the overall regulatory and legal framework. The system is designed to expose deviations from accepted standards, the principles of legality, efficiency, effectiveness and economy of financial management, the use of measures to prevent complications or the possibility of implementing such violations in the future. [2]

The development of our society and challenges the state apparatus of the obligations of the new format requires the functioning of a strong public administration system.

However, operating the country's system of state financial control is a "one-sided" and focused only on the detection of inefficient use of budget funds and financial irregularities. Meanwhile, it is necessary the introduction of such an institution, which will assess the existing management system and provide guidance for its further effective development. In international practice, this role is performed by the state audit.

In general, the state audit for Kazakhstan is seen as a complete and independent assessment of the effectiveness of the audit objects, covering not only financial matters, but also all areas of their activity with the idea of effective recommendations based on identified weaknesses and proposals for risk management.

References:

1. Bulanov V.S. *State regulation of the market economy*. <http://www.vocable.ru/dictionary/933/word/yefektivnoe-gosudarstvo> (reference date 18/03/2015).
2. Lyn Frenkel *Modern science: Actual problems of theory and practice* // Series "Economy and Law". - 2013. - № 7-8. <http://www.nauteh-journal.ru/index.php/---ep13-07/893> (reference date 18/03/2015).
3. Yu.Yu.Maksimov, *The audit practice in the public sector and state control* // Finance. - 2007. - № 11.
4. N. Nazarbayev, *Strategy "Kazakhstan-2050": a new policy established state*. http://www.akorda.kz/ru/page/page_poslanie-prezidenta-respubliki-kazakhstan-n-nazarbaeva-narodu-kazakhstana-14-dekabrya-2012-g_1357813742 (reference date 18/03/2015).
5. Savchenko L.A., *Legal framework of financial control: scientific*. Kiev: Yurinkom Inter, 2008.
6. S.V. Stepashin, *State audit and the future of the economy*. Nauka, 2008
7. The Republic of Kazakhstan President's Decree of September 3, 2013 № 634 "On Approval of the Concept of implementation of the state audit in the Republic of Kazakhstan" <http://www.akorda.kz/ru> (reference date 18/03/2015).