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и оценки эффективности»
Счетного комитета по контролю за
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**«ЦИФРЛЫҚ ЭКОНОМИКАНЫ ДАМУДЫҢ ЖАҢА
ҚАРЖЫЛЫҚ МОДЕЛІ»**

халықаралық онлайн-конференциясының

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DEVELOPMENT OF THE DIGITAL ECONOMY»**

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Proceeding international online conference **«A new financial model in the context of the development of the digital economy»** - Nur-Sultan, L.N.Gumilyov Eurasian National University, 2020.

Халықаралық онлайн-конференциясының еңбектер жинағында азаматтардың табыстылығының кепілі болатын және қазіргі әлемнің сұрауларына жауап бере алатын, цифрлық экономиканы дамыту кезінде жаңа қаржылық моделін жасау бойынша өзекті мәселелер қарастырылған

В сборнике материалов международной онлайн – конференции рассмотрены актуальные вопросы формирования новой финансовой модели, в условиях развития цифровой экономики отвечающей вызовам современного мира и обеспечивающей залог успешности государства через повышение благосостояния граждан.

Materials of the international online conference address the current issues of a new financial model in the context of the development of the digital economyformation responding the modern world challenges and providing a key to success of the state in increasing the welfare of citizens

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positions among bank depositors, as well as a chain reaction in other banks.

It should be borne in mind that countries within the Silk Road are becoming connected in the financial sector for the success of economies. Therefore, using the example of China, the state of Kazakhstan needs to tighten control over the financial sector in order to reduce the possibility of systemic risk.

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FEATURES OF EFFICIENCY AUDIT OF INTER-BUDGETARY RELATIONS

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Аннотация: Осы ғылыми мақалада ҚР-да тиімділік аудитін енгізу аясында тиімділік аудитінің негізгі ұғымдары және бюджетаралық қатынастардың тиімділік аудитінің ерекшеліктері қарастырылды. Тиімділік аудитінің басты мақсаты- бюджет процесіне тартылған қаражатты тиімді пайдалану мәселесі бойынша шынайы, толық және объективті ақпаратпен мемлекеттік басқару жүйесін қамтамасыз ету арқылы мемлекеттік қаржы ресурстарын басқару процесін сапалы жақсарту.

Түйін сөздер: Тиімділік аудиті, мемлекеттік қаржы, бюджетаралық қатынастар, бюджет процесі.

Аннотация: В данной научной статье рассматриваются основные понятия аудита эффективности в рамках внедрения аудита эффективности в РК и особенности аудита эффективности межбюджетных отношений. Главная цель аудита эффективности - качественное улучшение процесса управления государственными финансовыми ресурсами путем обеспечения системы государственного управления достоверной, полной и объективной информацией по вопросу эффективности использования средств, вовлеченных

в бюджетный процесс.

Ключевые слова: Аудит эффективности, государственные финансы, межбюджетные отношения, бюджетный процесс.

Annotation: this scientific article discusses the basic concepts of efficiency audit in the framework of the implementation of efficiency audit in Kazakhstan and features of the audit of the effectiveness of inter-budgetary relations. The main goal of the efficiency audit is to improve the quality of the process of managing public financial resources by providing the public administration system with reliable, complete and objective information on the effectiveness of the use of funds involved in the budget process.

Keywords: Efficiency audit, public finance, inter-budgetary relations, budget process.

The main purpose of the performance audit is to improve the quality of the process of managing public financial resources by providing the public administration system with reliable, complete and objective information on the effectiveness of the use of funds involved in the budget process.

International standards ISSAI 300 "Fundamental principles of performance audit" in the third section defines the main principles of performance audit: cost-effectiveness, efficiency and effectiveness.

Efficiency audit of inter-budgetary relations as a progressive type of state audit allows you to evaluate the effectiveness of budget funds management using efficiency, economy, and productivity indicators. And based on the analysis of performance indicators, determine organizational opportunities to improve inter-budgetary relations, develop recommendations for measures aimed at obtaining economic and social results from the use of budget financial resources.

Performance audit provides objective, transparent and reliable information about the work of public authorities, and allows them to develop useful recommendations for improving the efficiency of public Finance management.

Performance audit is the main type of public audit in the use of public funds and includes the following elements:

- analysis of organizations ' activities on the use of budget funds in order to increase their efficiency;
- opening of shortcomings;
- assistance in making decisions to eliminate deficiencies.

Audit of the effectiveness of inter-budgetary relations is a labor-intensive process and requires significant time, financial resources and highly qualified specialists.

In General, the effectiveness audit methodology includes conducting a certain set of procedures to obtain evidence necessary to form an opinion on the economy, productivity and effectiveness of the use of public funds. The General audit principles in areas such as audit risk, contacts, skills, professional judgment, quality control, materiality and documentation are based on the ISSAI 100 "Fundamental principles of public sector audit" and explain how they are specifically applied in performance

audits.

The state performance audit according to the procedural standard 100 of the external state audit and financial control on performance audit is carried out according to the following stages, shown in figure 1 [2].

At the first stage of the performance audit, a long-term plan is formed, the task of which is to determine the priority topics of the performance audit, the objects of state audit, which are planned to be carried out by the external state audit bodies for the corresponding period.

In the long-term planning, priority tasks are determined, which are to be solved in Kazakhstan by the accounting Committee for monitoring the execution of the Republican budget and the audit commissions of maslikhats in the regions. The definition and justification of performance audits is carried out for a three-year period and for the upcoming year.

Drawing 1

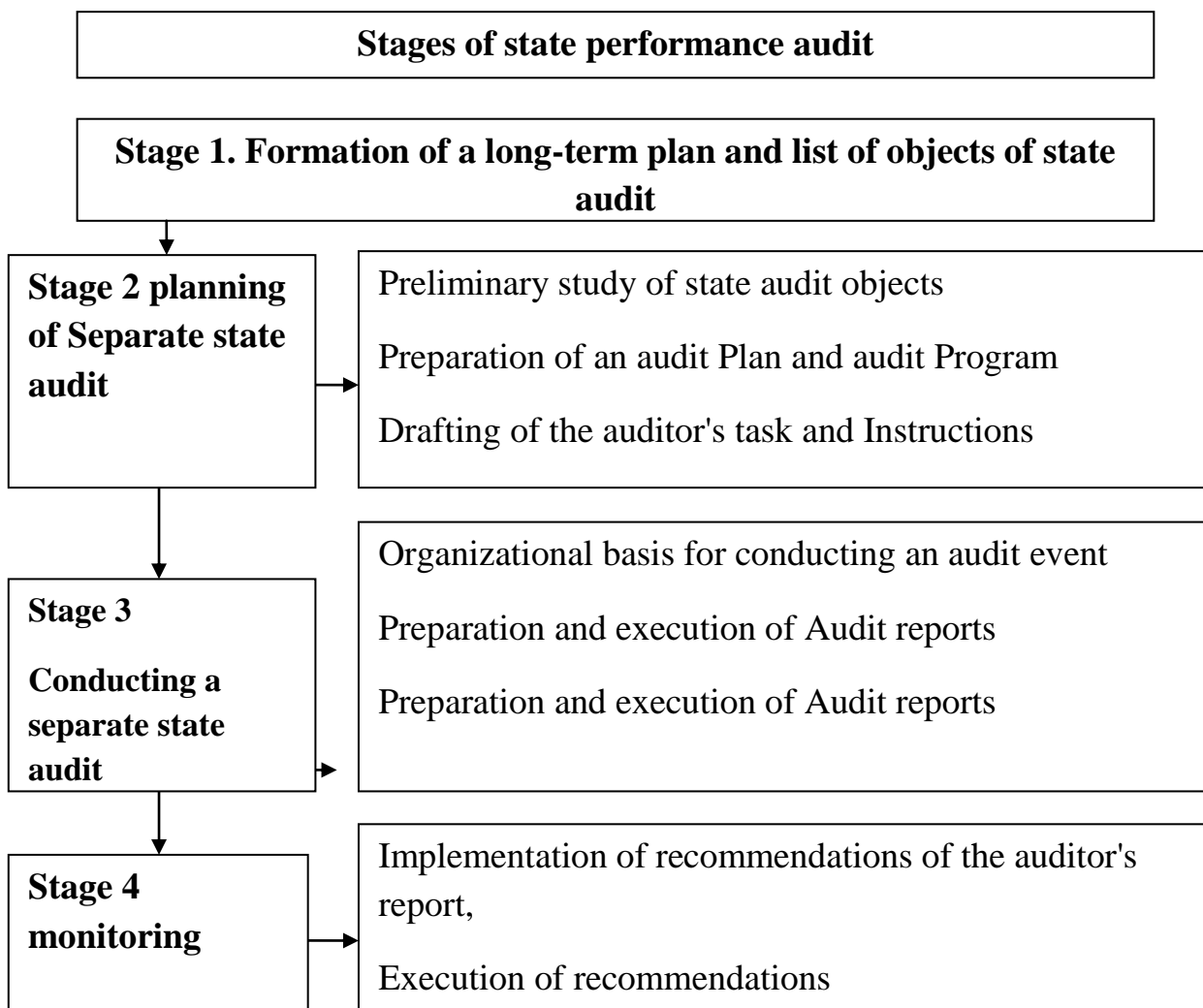


Figure 1. Stages of state performance audit

At this stage of the audit, state auditors and other employees of external state

audit bodies are also trained to conduct the planned performance audit.

A justification is prepared for each planned performance audit and the object of state audit.

When determining possible topics and objects of verification, follow these guidelines:

- socio-economic significance of this topic, its importance for the public;
- the degree of risks in the area under consideration. The risk in this case is the probability of a negative impact on the audited organization of any factor that may lead to financial losses, damage, inability to implement the function or program assigned to it and ensure the effective use of public funds;
- evaluation of possible verification results;
- the amount of public funds allocated to this area and used by the objects of verification;
- conducting previous inspections in this area and at these facilities;
- audit risks and resources of external state audit bodies.

The procedure for developing and implementing the long-Term plan and the List of objects of state audit is regulated by the relevant regulatory legal acts of the Republic of Kazakhstan.

Thus, this stage is characterized by the choice of specific topics and objects of state audit, justification of audit goals and assessment of their possible results in the framework of improving the efficiency of public funds use.

At the second stage of the performance audit, an audit Plan and an audit Program are drawn up. In order to prepare a quality audit Plan and performance audit Program, a preliminary study of the audit objects is conducted, which determines the goals and issues of the audit, the criteria for evaluating the effectiveness and methods of its implementation. The preliminary study of the objects of state audit is also carried out in order to ensure that the members of the state audit group understand the specifics of the direction of performance audit or the activities of the object of state audit.

The priority in conducting an efficiency audit is to determine the criteria and indicators for the effectiveness and efficiency of the use of public financial resources. At the same time, we should proceed from the understanding that criteria are signs that characterize phenomena, systems and can serve as a measure of achievement of goals, signs on the basis of which the assessment, definition and classification of the analyzed object is made [3].

According to ISSAI 300 "Fundamental principles of performance audit", the criteria can be qualitative or quantitative and should determine how the audited object will be evaluated. Criteria can be General and specific, focusing on what should be in accordance with laws, regulations, or goals; what is expected, in accordance with appropriate principles, scientific knowledge, and best practices, or what might be, given the best conditions.

The following definitions are given in the procedural standard 100 of external state audit and financial control for performance audits:

indicators are reference criteria used for evaluating and measuring objects of

state audit, as well as for presenting and disclosing information, including:

basic indicators – indicators used in all types of performance audits, regardless of the areas of performance audit and the activities of the object of state audit;

special indicators are detailed indicators that are developed and used for performance audits, depending on the specifics of the areas of performance audit and the activities of the state audit object. In accordance with the definition of A. N. Saunin, the criteria for evaluating effectiveness are "reasonable and achievable standards of quality of work and control, on the basis of which it is possible to analyze and evaluate the effectiveness of the implementation of programs, activities, economic operations or performance of functions by the objects of verification, i.e. the results achieved". Development of criteria is carried out depending on the established purpose of efficiency audit and are adapted to each specific activity of the subject of audit, the object of audit and is subject to appropriate assessment – efficiency, productivity and efficiency of budget funds use [4]. When determining the criteria for evaluating effectiveness, it should be taken into account that the effectiveness of the object being checked and the efficiency of using budget funds as a result of this activity are different concepts and, accordingly, may differ.

In this regard, depending on the set goals of the audit, two types of performance evaluation criteria can be applied:

1) criteria that characterize the direct results of the activities of audit objects, which analyze the indicators of expenditures, namely, financial, labor and material resources used to obtain specific results. Also, the criteria for evaluating the effectiveness of direct results of the audit objects ' activities can be the ratio of the resources spent (in value terms) to the results achieved (the volume of output, work performed, services rendered).

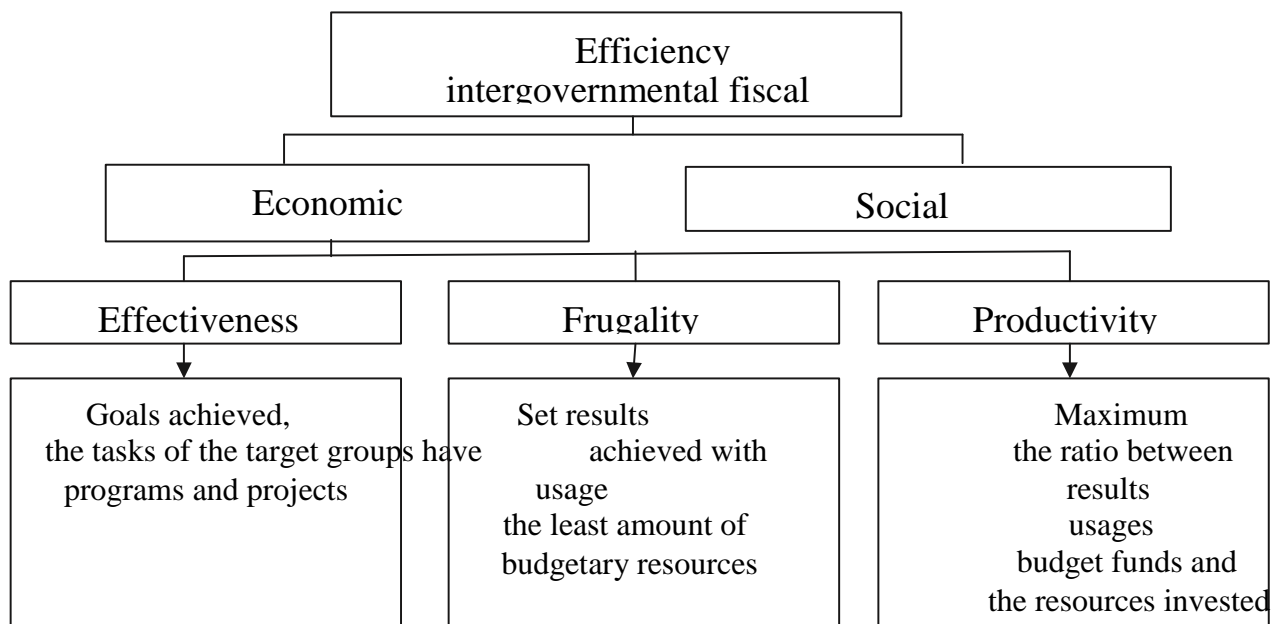
2) criteria that reflect the ultimate social results of activities of the organisations audited, in particular its functions to implement programs and solve problems for the population or a specific group of people. In other words, the assessment of effectiveness should be carried out in performance audit results in the provision of public services for its recipients

In our opinion, in the budgetary sphere, the assessment of economic efficiency involves determining the effectiveness, economy and productivity of their use (Fig. 2).

Inter-budgetary relations are considered effective if the goals and objectives of targeted programs and projects are achieved.

The relationship between participants in the budget process is considered to be economical if the specified results are achieved using the smallest amount of budget resources or the best results are achieved using the specified amount of budget funds. [5].

Inter-budgetary relations can be considered productive when the maximum ratio between the output of products, the volume of services rendered and other results of using budget funds and spent on obtaining these results is ensured.



Rice. 2. Components of efficiency of inter-budgetary relations

Inter-budgetary relations can be considered productive when the maximum ratio between the output of products, the volume of services rendered and other results of using budget funds and spent on obtaining these results is ensured [6].

From a practical point of view, an audit of the effectiveness of inter – budgetary relations is a complex procedure that covers an important time frame and requires, at least, high professionalism of the personnel of control bodies.

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