ҚАЗАҚСТАН РЕСПУБЛИКАСЫ ҒЫЛЫМ ЖӘНЕ ЖОҒАРЫ БІЛІМ МИНИСТРЛІГІ

«Л.Н. ГУМИЛЕВ АТЫНДАҒЫ ЕУРАЗИЯ ҰЛТТЫҚ УНИВЕРСИТЕТІ» КЕАҚ

Студенттер мен жас ғалымдардың
«ǴYLYM JÁNE BILIM - 2024»
XIX Халықаралық ғылыми конференциясының
БАЯНДАМАЛАР ЖИНАҒЫ

СБОРНИК МАТЕРИАЛОВ
XIX Международной научной конференции
студентов и молодых ученых
«ǴYLYM JÁNE BILIM - 2024»

PROCEEDINGS
of the XIX International Scientific Conference
for students and young scholars
«ǴYLYM JÁNE BILIM - 2024»

2024
Астана

«ǴYLYM JÁNE BILIM – 2024» студенттер мен жас ғалымдардың XIX Халықаралық ғылыми конференциясы = XIX Международная научная конференция студентов и молодых ученых «ǴYLYM JÁNE BILIM – 2024» = The XIX International Scientific Conference for students and young scholars «ǴYLYM JÁNE BILIM – 2024». – Астана: – 7478 б. - қазақша, орысша, ағылшынша.

Жинаққа студенттердің, магистранттардың, докторанттардың және жас ғалымдардың жаратылыстану-техникалық және гуманитарлық ғылымдардың өзекті мәселелері бойынша баяндамалары енгізілген.

The proceedings are the papers of students, undergraduates, doctoral students and young researchers on topical issues of natural and technical sciences and humanities.

В сборник вошли доклады студентов, магистрантов, докторантов имолодых ученых по актуальным вопросам естественно-технических и гуманитарных наук.

administration and governance, acting as a bridge between government accountability and public trust. Through their findings and recommendations, audits inform policy adjustments and reforms, contributing significantly to the enhancement of democratic governance and the public good.

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EFFECT OF STATE AUDIT EVENTS ON GOVERNMENT INSTITUTIONS IN KAZAKHSTAN.

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In the realm of governance and public accountability, the role of state audit institutions is pivotal. The Supreme Audit Court stands at the forefront of this endeavor in Kazakhstan, providing critical oversight over the financial and operational integrity of government institutions. Recently, this esteemed body unveiled a comprehensive dataset detailing the results of its latest audit events. These statistics are not merely numbers; they encapsulate the efficacy, challenges, and progress in the stewardship of public resources. This analysis aims to dissect these figures, shedding light on the nuances of governmental transparency, efficiency, and accountability. By examining the data released by the Supreme Audit Court we will explore the implications of audit findings on public administration practices, fiscal management, and policy formulation. This exercise not only underscores the importance of audit outcomes in enhancing public trust but also sets the stage for constructive discourse on improving governance frameworks. Through this analytical lens, we delve into the intricate dance of compliance, oversight, and improvement within the corridors of power.

Building upon the introduction, our methodology will pivot around the utilization of linear regression as the primary analytical tool to interpret the intricate data released by the Supreme Audit Court. Linear regression, a cornerstone statistical technique, offers a powerful means to identify and understand the relationships between various audit findings and their impacts on government institutions' efficiency and integrity.

This approach will enable us to quantitatively assess the extent to which different factors—such as financial allocation, operational scale, and institutional policies—contribute to the observed outcomes in the audit reports. By modeling these relationships, we can predict potential areas of risk, inefficiency, or non-compliance within the governmental framework, providing actionable insights for policymakers and audit authorities alike.

Our analysis will proceed by carefully selecting variables that are indicative of institutional performance and public resource management efficacy. We will ensure that the data meets the assumptions required for linear regression, including linearity, homoscedasticity, independence, and normality of residuals, to validate the integrity of our findings. Furthermore, through the interpretation of regression coefficients, we will decipher the direct and indirect influences of various predictors on

the audit results, offering a nuanced understanding of the dynamics at play within government institutions.

This methodological choice is not arbitrary but informed by the desire to apply a rigorous, transparent, and replicable framework to the Supreme Audit Court data. Through this analytical lens, we aim to transcend superficial analysis, providing depth, precision, and clarity in our exploration of state audit outcomes.

№ п/п	Наименование показателей	Ед. изм.	2016 г.	2017 г.	2018 г.	2019 г.	2020 г.	2021 г.	2022 г.
	I. Количественные показатели								
1.	Количество аудиторских и экспертно-аналитических мероприятий, из них:	ед.	21	25	23	20	18	21	20
2.	Количество объектов, охваченных государственным аудитом	ед.	316	354	179	207	117	155	124
3.	Объем средств, охваченных государственным аудитом	млн. тенге	3.736	8.737.084	5.196	34.178	47.278.781	32.363.549	4.958.499
4.	Всего установленных нарушений норм законодательства, а также актов субъектов квазигосударственного сектора*, в том числе:	млн.тенге	1.058	911.223	429	1.204	1.852.710	1.723.036	271.101
	- финансовые нарушения	млн. тенге	160	307.312	138.010	35.765	80.649	399.037	34.188
	- нарушения актов субъектов квазигосударственного сектора, принятых для реализации норм законодательства РК	млн. тенге	517	239.296	26.279	5.359	54	3	-
	- неэффективно использованные бюджетные средства, активы государства	млн. тенге	0	281.499	100.860	1.044.742	418.942	1.068.540	130.842
	- неэффективное планирование	млн. тенге	382	83.116	164.101	117.997	1.353.066	255.456	106.071
5.	Количество выявленных нарушений процедурного характера	ед.	2.042	3.789	2.385	2.733	2.277	3.154	2.087
6.	Сумма установленных нарушений на один объект, в том числе:	млн. тенге	3.341	2.574	2.398	5.816	15.835	11.116	2.186
	- сумма установленных финансовых нарушений на один объект	млн. тенге	505	868	771	173	689	2.574	276
7.	Объем средств, подлежащих восстановлению (возмещению)	млн. тенге	155.797	307.312	138	36	80.649	399.037	34.188
8.	Восстановлено (возмещено) средств в отчетном периоде	млн. тенге	95.089	198.515	130	22	15.723	29.060	16.905

Figure 1. Raw data obtained from Supreme Audit Court

Regression analysis is a statistical method used to examine the relationship between a dependent variable (target) and one or more independent variables (predictors). This methodology is crucial in data analysis, helping to predict trends, understand relationships, and make informed decisions. By modeling the interactions between variables, regression can offer insights into how changes in predictors affect the outcome.

Excel's regression output includes several key variables:

R-squared represents the proportion of variance in the dependent variable predictable from the independent variables.

Coefficients indicate the change in the dependent variable for a one-unit change in an independent variable, holding others constant.

P-value assesses the significance of each coefficient, with values below 0.05 typically indicating statistical significance.

Standard error measures the accuracy of coefficients, with lower values indicating more precise estimations.

Understanding these output variables allows for a deeper interpretation of the regression analysis, providing valuable insights into the data's underlying patterns and relationships.

SUMMARY OUTPUT

Regression Statistics	
Multiple R	99%
R Square	97%
Adjusted R Square	95%
Standard Error	19255071%
Observations	700%

ANOVA

	df	SS	MS	F	Significance F
Regression	3	3,9562E+12	1,32E+12	35,56816	0,007613756
Residual	3	1,1123E+11	3,71E+10		
Total	6	4,0674E+12			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95,0%	Upper 95,0%
Количество аудитс	92.884	49.878	186%	16%	(65.851)	251.619	(65.851)	251.619
Количество объект	293	1.213	24%	82%	(3.567)	4.154	(3.567)	4.154
Объем средств, охі	0	0	976%	0%	0	0	0	0

Figure 2. Results obtained using regression in Excel

Number of audit and expert-analytical activities (units), Number of entities covered by the state audit (units), Amount of funds covered by the state audit (million tenge) has been used as X-variables, since we wanted to know the effect of each variable on Y-Variable, which is Total established violations of legislation norms and acts of subjects of the quasi-public sector, which has unit of million tenge.

From the results obtained, we can see that P-value for Number of audit and expert-analytical activities (units) and Number of entities covered by the state audit (units) are 16% and 82% respectively. Therefore, from the data we can conclude that number of entities covered has a significantly stronger effect on Total established violations made by government institutions. Also, amount of funds covered by audit does not have significant effect on violations.

Another insight from the raw data obtained that Number of identified procedural violations does not decrease from year to year, so government institutions continue to violate rules to correct apply methodology. Also correlation coefficient between Number of identified procedural violations and Number of entities covered by the state audit is 46%, which demonstrates that decrease or increase in number of audits made does not significantly affect the violations made by government institutions.
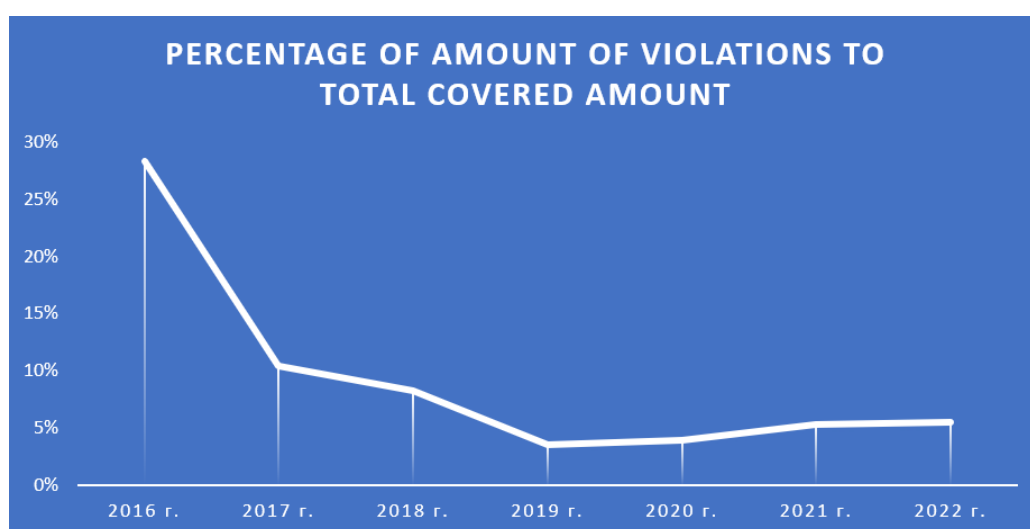

Figure 3.Graph of Percentage of amount of violations to total covered amount

Above graph visualizes the change in a percentage of amount of Total established violations of legislation norms and acts of subjects of the quasi-public sector by Amount of funds covered by the state audit value from 2016 to 2022. This graph shows that from year to year the amount in million tenge decreases, and stays stable around 4-5%.

In conclusion, the data analysis employing regression techniques has revealed a significant impact of the number of audits on the performance of government institutions. This finding underscores the vital role that audits play in enhancing transparency, accountability, and overall efficiency within the public sector. Contrary to some beliefs that frequent audits could be disruptive or merely bureaucratic, our analysis suggests that they are indeed effective tools for improving institutional functioning. This relationship between audits and performance improvement highlights the importance of not just the occurrence of audits but perhaps their quality and the follow-up actions taken based on audit findings. It suggests a pathway for government bodies to enhance their operations and service delivery through rigorous and regular auditing processes. Consequently, this insight should inform policy strategies and operational frameworks, advocating for a stronger emphasis on audit frequency as a lever for positive change in government institutions.

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