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ЕСЕП ЖӘНЕ АУДИТ ACCOUNTING, AUDITING AND ANALYSIS УЧЕТ, АУДИТ И АНАЛИЗ



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International experience of state audit implementation

Abstract. The article examines the experience of foreign countries in the field of state audit and determines the possibilities of using its elements in modern conditions in Kazakhstan.

The main purpose of state audit is to contribute to the successful implementation of economic policy, the effective use of the production potential of the country, regions, industries, spheres. Despite the differences in management systems, independent supreme bodies of financial control (audit) are united in their aspiration - to promote transparency and efficient use of resources in favor of the state and the population of the country.

In the long term, taking into account international experience, the development of the system of state audit and financial control provides for strengthening the capacity of external and internal audit services of state bodies.

Key words. budget, state audit and financial control, audit of efficiency, foreign experience, control work, the Accounting Chamber, financial reporting.

Introduction. International experience shows that at various levels of government in the state, supervisory and supervisory bodies and, mainly, in the budgetary and financial sphere are very effective. The current system of state audit, which has developed in a specific country, has its own peculiarities related to the historical aspects of the development of the state. Moreover, in world practice, state audit bodies become an integral part of a democratic society and an indispensable element of public financial management. Consequently, the study of world experience in the implementation and operation of state audit for our country is of considerable interest.

The purpose of state audit is to improve the efficiency of management and use of budgetary funds, state assets and subjects of the quasi-public sector.

Depending on the subject, state audit is divided into the following types:

1) external state audit, whose tasks are analysis, assessment and verification of effective and legal management of national resources (financial, natural, production, personnel, information) to ensure dynamic growth in the quality of living conditions of the population and national security of the country;

2) internal state audit, the tasks of which are the analysis, assessment and verification of the achievement by the object of state audit of direct and final results provided for in the documents of the System of State Planning of the Republic of Kazakhstan, reliability and reliability of financial and management information, the effectiveness of internal organization processes of state bodies, State services, security of state assets.

State audit is divided into the following types:

1) audit of financial statements - assessment of reliability, reasonableness of financial statements, accounting and financial condition of the object of state audit;

2) efficiency audit - evaluation and analysis of the activity of the object of state audit for efficiency, productivity and effectiveness;

3) compliance audit - assessment, verification of compliance by the object of state audit with the norms of the legislation of the Republic of Kazakhstan, as well as acts of subjects of the quasi-public sector adopted for their implementation [1].

Among the generally accepted worldwide functions of state audit are: - control over the receipt of budgetary funds; Control over the expenditure of budgetary funds; Control over the use of state property,

conducting its nationalization; Control over the use of state and off-budget funds; Control over the movement of budgetary funds and off-budget funds in banks and other credit institutions; Control effectiveness of the provision and legality of the use of tax benefits and received subsidies; Suppression of financial violations and abuses.

Formulation of the problem. To study the experience of foreign countries in the sphere of state audit and to determine the possibilities of using its elements in modern conditions in Kazakhstan.

The purpose of the study is to review foreign experience in the implementation of state audit.

Methodology - system-structural, comparative, statistical methods were used.

The first bodies of financial control arose in the beginning of the XIV century. The most important stages in the formation and development of state financial control in the world are as follows:

1314 - General Controller of the State Treasury of England

1319 - The Court of Accounts was established in France

1365 - The Accounting Chamber of the Kingdom of Navarre (Spain)

1761 - The Audit Chamber of Austria-Hungary was established

1862 - The Chamber of Accounts of Italy

10.11.1920 - Adopted by the Austrian Constitution of November 10, 1920, which contains a section on the principles of state control over settlement and financial activities

1921 - Established the General Budget Office in the United States as an independent political agency within the legislative branch

1977 - At the IX Congress of INTOSAI (International Organization of Supreme Audit Institutions) in Lima, the Declaration of the Guiding Principles of Control was adopted, which enshrined the basic principles and tasks of external control over public finances in a democratic society [2].

State audit in foreign countries is built on different models, but in general for the development of this system, there is a tendency for decentralization and the allocation of audit or its elements to an independent branch of control activity, in the process of which it is determined the appropriateness and proper distribution of revenues and expenditure of budgets of different levels, the implementation of the decisions taken, as well as the provisions of the relevant legislation, the effectiveness of the authorities to execute when AI functions assigned to them.

Results / discussion. Today in developed countries, most of the organs of state financial control are widely use performance audit as one of the most important methods of state budget control. Its most important goal is to determine socially significant results from the use of available state resources, for example, in the form of improving the health and quality of life of the population, improving the quality of education or reducing crime. The share of performance audit in the total number of inspections by the supreme audit institutions in some developed countries exceeds 50% [3].

In some countries (Australia, Canada, Great Britain, Denmark, India, Egypt, Ireland), the functions of state financial control are performed by individual officials. In other states (Belarus, Lithuania, Moldova, Cyprus, Albania, Israel, Afghanistan, Jordan, Indonesia, Colombia, Monaco), the counting agencies are endowed with the powers of the state control service. The third group consists of countries in which the functions of the financial control bodies are performed by the Court of Accounts (France, Italy, Romania, Tunisia, Argentina, Haiti, Algeria, Guinea, Morocco, Slovenia). The same group includes countries where state financial control is carried out in the form of the Accounts Tribunals (Brazil, Portugal, Uruguay). A large group of control bodies are countries in which financial control is carried out by the General Audit Office, which is headed by one auditor. In some countries, control functions are assigned to the State General Inspectorate, the Chamber of Accounts, as well as the Control Chambers and the Audit Chambers. It should also be noted that in Greece and Congo financial control is carried out by the Accounts Divisions in the Supreme Court; In Mauritius and Mali - the Department of Public Expenditure Control; In Laos, Cambodia and Equatorial Guinea - the Accounting Office in the Ministry of Foreign Affairs; In Senegal, the second section of the Presidential Report in Parliament.

The name of the majority of the control and accounting bodies of the states reflects the principle of federalism: the Federal Accounts Chamber in Germany, the Federal Accounts Office in Switzerland. In Finland and Estonia the generalized term - the Supreme control body is applied.

The main features that most control and accounting bodies possess abroad are: independence of the financial control bodies from the legislative and executive authorities; Special attention is paid to the targeted

use, efficiency and cost-effectiveness of programs for spending financial resources; The effectiveness of the activities of control bodies is determined by comparing the funds spent for its implementation and received as a result of «revenues» (money returned to the budget and / or not expended with violation of budget legislation, possible loss of profit from disposal of state property). In particular, in Japan, the body that carries out state audit is the Accounting Chamber. It is endowed with a constitutional status of independence from the three branches of state power (judicial, executive, legislative). The effectiveness of this controlling body in Japan can be estimated at 336,700 million yen. It should be noted that efficiency criteria are calculated on the basis of the amount of money returned to the budget as a result of measures taken by the Chamber and the amount of money that was «saved» in the course of the Chamber's analytical activities in planning the budget for the next financial year.

Beginning in 1921, in the United States, the functions of the Supreme Financial Control Authority at the federal level are performed by the United States Department of Control and Finance (U. S. GAO). Departmental financial control is implemented by the US Treasury Department, and the internal departmental financial chief is the chief inspector of the US Department of Education. In addition, the efficiency of the US Supreme Audit Institution in 2010 amounted to \$ 49.9 billion, or \$ 87 per \$ 1 spent on the management activities.

Organizational, institutional separation of state financial control from the executive and legislative power means that the subject and the control object of the controller are not the same, moreover, there is a certain distance between them. For example, the Supreme Control Chamber of Poland is accountable to the Seimas and acts as an independent supreme body of state control. The State Audit Office of Hungary, as the financial economic body and the controlling body of the National Assembly, is accountable exclusively to the National Assembly. In some countries, the status of a special judicial body or body exercising the functions of a judicial authority is assigned to the financial control body.

The supervisory authorities of some foreign states interact or try to find lines of delimitation of their functions with the functions of ombudsmen. In turn, the latter are independent structures that are formed by parliaments. However, there are some kind of administrative ombudsmen. In particular, in France the mediator is appointed by the Council of Ministers and acts as an intermediary between the management apparatus and citizens. He is assisted by correspondents specially allocated in the ministries and departments. In the US, executive state ombudsmen are appointed by the governors, and often with the participation of legislatures. In Austria, the president appoints members of the staff of the Collegium of People's Rights [4].

The world experience in the formation of the chambers or committees shows that one of the three models is possible: parliamentary (the essence of it is that the parliament has a decisive role in determining the composition of the counting committee and, mainly, its chairman); Extra-parliamentary (its essence consists in the fact that the chairman of the committee is appointed by the president of the republic by the decision of the council of ministers, or appointed by the government, and the other members appointed by the president); Mixed (its essence lies in the fact that it allows the synthesis of the first two models, that is, the participation of both the parliament and the president in determining the composition of the counting committee).

The main tasks of the counting committees, which are formulated in the legislation of a number of foreign countries, are: control over the execution of the state budget (in particular, in Italy the Chamber of Accounts carries out preliminary control over the legality of acts of the Government and subsequent control over the execution of the state budget, in Portugal the supervisory body exercises control over the execution of the state Budget); Control over state revenues and expenditures (in Greece, the Accounting Chamber organizes and monitors public expenditure, and also, because of special legislative requirements, controls the costs of local governments and other legal entities of public law, in Bulgaria the Chamber of Accounts monitors state revenues and Costs, determines the technology and methodology of financial reporting and monitors their implementation); Control over financial activities of various state bodies (in Austria, the Chamber of Accounts conducts checks on the financial activities of the Federation, lands, community unions, communities and other legal subjects established by law; in Poland, the Supreme Chamber of Control monitors the economic, organizational, managerial and financial activities of public administration authorities, and Also subordinate enterprises and other organizations).

The purpose of the control work of the supreme audit body is the legality, correctness, efficiency and economy of the management of monetary and material resources. Perhaps the main prerogative of the

bodies of state financial control of the body is to establish the relative importance of one or the other of them.

Analyzing the provisions of normative legal acts of a number of foreign countries and the constitution as the main law of the state, the state budget, that is, its incomes and expenditures, as well as execution as a whole, should be allocated as the main object of the control activity of the supreme body of financial control. In addition, all state institutions can be named as objects of control. However, the performance of control functions by state bodies with regard to the named objects has specific differences. In particular, as an example, it is possible to consider the supervisory powers of the state financial control authority in relation to banks. In Hungary, the Accounts Chamber, as a body of state financial control, monitors and verifies the tax activities of the tax administration and local councils, the activities of the State Customs, the Office of Stamp Duties and even the economic activities of parties. The Austrian Audit Chamber is authorized to inspect not only the state economy of the Federation, but also to audit the finances of the federal lands, as well as financial activities related to charitable and other funds and institutions managed by the Federation bodies.

In some countries (Austria, the United States, Germany, Great Britain) the system of state and municipal financial control is built as a single system, which is based on unified principles and standards. Standardization acts as a factor in ensuring the systemic interaction of state financial control bodies in the world practice; Forms the organizational and methodological base of their specialization and cooperation, gives their system the properties of self-organization; Determines the synergistic effect in the system of state financial control; Carries out a professional integrative function that unites employees of state financial control bodies.

In the international practice, regional financial control bodies also operate, which exist in two main forms: a centralized system of financial control (in the form of a single structure), ie, regional financial and control institutions are directly subordinated to the supreme body of financial control of the state. The model of this type ensures the implementation of budgetary and financial control throughout the country according to a single system plan, on the basis of common criteria for analysis, ensuring the legal and appropriate management of all public finances. A decentralized system of financial control in the form of separately existing regional control and accounting chambers designed to monitor the budget of the state in its administrative territorial formation, including municipalities, without forming a single system of nationwide state financial control and not subordinate to higher financial State control authority [5].

The analysis shows, on the one hand, the existence of various forms of control (external and internal), and on the other - on the unity and commonality of the object and the content of forms and methods of implementing state financial control. In these conditions of control organization, the communicative function becomes the basis for the manifestation of the derivative functions of state financial control, namely, preventive and analytical. A critical analysis of foreign models of financial control allows one to draw a conclusion: first, about the existence of common tasks and general principles in the organization of the work of control bodies, taking into account national specifics, economic conditions and historical development; Secondly, the lack of a common and common approach to the problems of organizing control and auditing public finances in the world.

Conclusion. Thus, international practice shows that state financial control bodies can exist and operate quite efficiently on the basis of seemingly contradictory, mutually exclusive and conflicting principles and approaches. Summarizing all of the above, it can be concluded that the state financial control authorities, as a rule, play an important and active role in the management of public finances. Existing bodies of state financial control are mostly independent, and their activities are sufficiently effective. In addition, it should be noted that the adaptation of positive foreign experience in the functioning of the system of state financial control will give a chance to significantly improve the effectiveness of the control work, to create a more powerful tool for providing the state and society with high-quality, reliable, timely, independent information, effectiveness of public administration and the adoption of critical management decisions at all levels of government.

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Международный опыт осуществления государственного аудита

Аннотация. В статье исследован опыт зарубежных стран в сфере осуществления государственного аудита и определены возможности применения его элементов в современных условиях в Казахстане.

Основное назначение государственного аудита заключается в содействии успешной реализации экономической политики, эффективному использованию производственного потенциала страны, регионов, отраслей, сфер. Несмотря на различия в системах управления, независимые высшие органы финансового контроля (аудита) едины в своем устремлении – способствовать повышению прозрачности и эффективности использования ресурсов в пользу государства и населения страны.

В перспективе, с учетом международного опыта, развитие системы государственного аудита и финансового контроля предусматривает усиление потенциала служб внешнего и внутреннего аудита государственных органов.

Ключевые слова. Бюджет, государственный аудит и финансовый контроль, аудит эффективности, зарубежный опыт, контрольная работа, счетная палата, финансовая отчетность.

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Мемлекеттік аудиттің халықаралық тәжірибесі

Аннотация. Мақалада шет елдердің мемлекеттік аудит саласындағы тәжірибесі зерттеліп, оның элементтерін Қазақстанның қазіргі жағдайында пайдалану мүмкіндіктері анықталды.

Мемлекеттік аудиттің басты мақсаты экономикалық саясатты табысты жүзеге асыруға, өңірлердің, өндірістердің, салалардың, еліміздің өндірістік әлеуетін тиімді пайдалануында жатыр. Басқару жүйесіндегі айырмашылықтарға қарамастан, тәуелсіз жоғарғы қаржылық бақылау (аудиторлық) органдары мемлекеттің және елдің тұрғындарының пайдасына ресурстарды пайдаланудың ашықтығы мен тиімділігін көтермелеу үшін өзінің ұмтылысында олар біріктіріледі.

Болашақта халықаралық тәжірибені ескере отырып, мемлекеттік аудитті және қаржылық бақылау жүйесінің дамуы мемлекеттік органдардың сыртқы және ішкі аудит қызметтерінің әлеуетін күшейтуді көздейді.

Түйін сөздер. Бюджет, мемлекеттік аудит және қаржылық бақылау, аудит, шетелдік тәжірибе, бақылау жұмысы, Есеп палатасы, қаржылық есептілік.

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