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Foreign experience in auditing the effectiveness of inter-budgetary relation

Abstract. *This scientific article examines the foreign experience of auditing the effectiveness of inter-budgetary relations. A comparative analysis of the existing regulatory and methodological framework for conducting performance audit of inter-budgetary relations of the studied states reflected that the main principal approaches, principles, goals in the studied states seem, in general, oriented and comply with the ISSAI 300, 3000 and 3100 standards. Regulation of inter-budget relations is the main mechanism for their effectiveness. Financial alignment is the way to provide financial resources. An efficiency audit is characterized by an assessment of the final results of government expenditures, including administrative and organizational systems. A comparison of the practical aspects of auditing the effectiveness of inter-budgetary relations in different countries revealed differences in powers, organization and methods used. Any performance audit manual is not able to fully cover all possible approaches, methods and methods of such an audit, since in practice they may include any aspects of the social sciences. In addition to this, performance audit deals with a variety of issues and problems related to the entire field of public administration.*

Keywords: *Audit of the effectiveness of inter-budgetary relations; transfers; financial control; recommendations; final results; foreign experience.*

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Introduction

Today, in developed countries, most state financial control bodies widely use performance audit as one of the most important methods of conducting state budget control. International experience shows that regulatory bodies operate very effectively at various levels of government in the state, mainly in the budgetary financial sphere.

The term "performance audit" was first designated at the INTOSAI Congress, and in 1977 it was reflected in the Lima Declaration of Control Guidelines in article 4 defining the content of the performance audit. In this provision, along with the financial audit, the need for a different type of control is formulated, the task of which is to verify the economy, efficiency and effectiveness of the use of the resources of the audited organization when performing the tasks

assigned to it. Efficiency audit is also considered in the standards of the European (EUROSAI) and Asian (AZOSAI) organizations of the supreme state control bodies [1]. The purpose of the performance audit conducted by the internal audit services is the formation of an independent, competent and objective assessment of the areas of activity of the state audit object and the formation of recommendations for:

- assisting the object of state audit, state bodies, as well as other recipients of budgetary funds who are involved in the management and administration of the activity of this object of state audit and (or) the direction of state audit, in overcoming existing and (or) potential systemic problems, shortcomings and violations;
- increasing the efficiency, enhancing transparency and accountability of managing and administering the activities of the state audit facility and (or) in the corresponding direction of state audit.
- performance audit indicators - absolute, qualitative, quantitative, relative or dynamic indicators, which are criteria for assessing the achievement of goals or planned results in terms of efficiency, economy, productivity and

effectiveness. The performance audit is carried out by employees of the internal audit service, the level of professional knowledge, the skills and experience of which together correspond to the nature, scope and complexity of the state audit [2].

Methodology

World experience in the field of performance audit shows that the purpose of its conduct should be not only to determine how effectively federal and other resources are used by the objects of control to achieve the set goals, but to assess the real effect that society receives from the use of these resources. Often, the achievement of planned goals does not entail the qualitative change that was supposed to be obtained as a result of the implementation of certain measures [3]. Performance audit is a set of methods for evaluating and analyzing the efficiency, productivity and effectiveness of activities to achieve goals within a certain time frame and with a given quality [4]. Currently, there is no general concept in economics that reveals the theoretical and methodological foundations of

Table 1

The structure of INTOSAI International Standards

Level	Topic	ISSAI
Basic principles of the organization of state audit.	Lima Declaration of Audit Guidelines	1
Necessary conditions for the activities of the supreme audit institutions.	Independence, transparency and accountability, ethics, quality.	10-40
Basic principles of audit.	Standards	100-400
Audit guidelines.	Financial audit Performance audit Compliance audit Special guides Public administration	1000-2999 3000-3999 4000-4999 5000-5999 9000-9999
Note compiled by the author according to the source) [1, 5, 6, 7]		

the audit of the effectiveness of the use of state effectiveness of the use of budgetary funds is a new concept in the theory and practice of state financial control of the Republic of Kazakhstan. Therefore, both time and sufficient practical experience are needed to carry out an efficiency audit.

One of these documents is the Lima Declaration of Audit Guidelines, approved in 1977 at the IX INTOSAI Congress held in Lima (Republic of Peru).

As we can see from the table, the Supreme Financial Control Bodies carry out an efficiency audit in their activities, during which they apply the ISSAI 300, 3000, 3100 standards.

Discussion

It is important for the study to consider the foreign experience of auditing the effectiveness of inter-budgetary relations. In the field of public audit in Germany, parliamentary control is most significant. This means, first of all, the function of the state audit, which basically boils down to monitoring compliance with legislation. For these purposes, many lands have a special level of management, the so-called middle level, which allows, among other things, to exercise control in the field of inter-budgetary relations.

The positive side of this issue is that focusing on one of the defining functions of management allows you to make control real and effective, and the management process - effective. In the German scientific and political lexicon, the concept of "financial constitution" is widely used, which is the largest section of the Basic Law of the Federal Republic of Germany (the Constitution of the State). It enshrines fundamental provisions on inter-budgetary relations, including the provision of financial assistance, principles and rules governing relations between the federal center and federal lands, which ensures their stability, preventing undesirable effects of political conjuncture (for example, as a result of cabinet changes) [8]. The main idea of this section of the Basic Law is a clear delineation of financial competencies between the federation (center) and the lands. In

Germany, the relevant provisions of the German Basic Law are specified in the special Law on Financial Equalization (Finanzausgleichsgesetz), the Law on Scales (Maßstäbengesetz; hereinafter) and the Law on the Distribution of Tax Revenues (Zerlegungsgesetz).

When executing the budget, control over compliance with the budget and the effectiveness of economic management comes to the fore. The information obtained during the audits may lead to amendments to the state budget, and often to a reduction in budget expenditures, already in the current budget year. The Parliament largely approves the recommendations of the Federal Audit Office and thus makes them an emphasis. The Federal Accounting Chamber, relying on its audit experience, helps in drawing up the state budget, participates in departmental negotiations between the Ministry of Finance and branch ministries. The Bundesrechnungshof provides the Parliament with oral and written reports both on the results of preliminary discussions with developers from the budget commission and on the results of subsequent budget meetings [9].

The system of the state audit of Germany is presented by auditor institutions which book audit of financial management of Bundesrechnungshof and federal states (Courts of audit of states/ auditor courts), including property funds of Federation and states and also the federal enterprises. The audit of the effectiveness of inter-budgetary relations in Germany primarily begins with the audit of the federal financial administration, the execution and evaluation of the implementation of financial assistance programs [10]. When monitoring programs and other major projects within the framework of inter-budgetary relations, the question becomes whether the goal has actually been achieved (success control). An important role in Germany is assigned to the equalization of the tax potential of lands with the help of a system of horizontal transfers.

The peculiarity of the audit of the effectiveness of inter-budgetary relations in Germany is that profitability studies are a key condition for the economical use of budget funds to systematically determine whether the planned

Table 2

Features of the audit of the effectiveness of inter-budgetary relations in Germany

Features of the audit of the effectiveness of inter-budgetary relations in Germany			
The audit of the effectiveness of inter-budgetary relations in Germany primarily begins with the audit of the federal financial administration, the execution and evaluation of the implementation of financial assistance programs. When monitoring programs and other large projects in the framework of inter-budgetary relations.	The peculiarity of the audit of the effectiveness of inter-budgetary relations in Germany is that profitability studies are a key condition for the economical use of budgetary funds to systematically determine whether the planned measure effectively achieves a political or social goal, whether the resources used and the results are in the most favorable ratio and how low the use of funds is.	The highest state Audit Body of Germany in their activities carry out an audit of the effectiveness of inter-budgetary relations, during which they apply International Standards ISSAI 300, 3000, 3100, the Law on the Federal Accounting Chamber of Germany of 1985, the Basic Law of the Federal Republic of Germany Constitution, the largest section of the Basic Law of the Federal Republic of Germany "Financial Constitution", the Federal Budget Code of 1969, the Law "On Ensuring Economic	D e t e r m i n a t i o n of the economic efficiency of weakly structured regions and opportunities for independent and sustainable growth.
Regardless of national, legal specifics and experience, the audit of the effectiveness of inter-budgetary relations consists of the following interrelated stages: 1) Planning, preliminary study; 2) Execution; 3) Reporting; 4) Measures to implement the recommendations	The specifics of the audit of the effectiveness of inter-budgetary relations in Germany is the study of profitability, which is a key condition for the economical use of budget funds.	When executing the budget, control over compliance with the budget and the effectiveness of economic management comes to the fore. The information obtained during the audits may lead to amendments to the state budget, and often to a reduction in budget expenditures, already in the current budget year.	The Parliament largely approves the recommendations of the Federal Audit Office and thus makes them an emphasis.
Note – compiled by the authors based on the source [8-10]			

measure effectively achieves a political or social goal, whether the resources used and the results are in the most favorable ratio and how low the use of funds is. Another feature of the audit of the effectiveness of inter-budgetary relations in Germany is aimed at determining the economic efficiency of weakly structured regions and opportunities for independent and sustainable growth. The goal should be that each federal level is financially capable of fulfilling its tasks in the long term. At the very least, the federal government should be able to control the collection or use of its funds and, if necessary, return them. When executing the budget, control over compliance with the budget and the effectiveness

of economic management comes to the fore. The information obtained during the audits may lead to amendments to the state budget, and often to a reduction in budget expenditures, already in the current budget year. The Parliament largely approves the recommendations of the Federal Audit Office and thus makes them an emphasis.

The highest state audit Body of Germany in their activities carry out an audit of the effectiveness of inter-budgetary relations, during which they apply the International Standards ISSAI 300, 3000, 3100, the Law on the Federal Accounting Chamber of Germany of 1985, the Basic Law of the Federal Republic of Germany Constitution, the largest section of the Basic Law

Table 3

Participants of the budget cycle in Austria

Budget cycle participants	Participants of the budget cycle	Organizational structure of the budget	Budget control participants
Austrian Federal Ministry of Finance, Parliament, Line Ministries, Audit Court (Accounting Chamber)	Parliament, Audit Court (Accounting Chamber), Ministry of Finance, Austrian Institute of Economic Research, Budget Office, Federal Government, Fiscal Council, Line Ministries, Treasury, Austrian National Bank, Statistics Austria	Austrian Treasury, Fiscal Policy Advisory Council, Audit Court (Accounts Chamber), National Council (Parliament), Austrian Institute of Economic Research, Statistics Austria, Parliamentary Budget Office	Audit Court (Accounting Chamber), Federal Ministry of Finance of Austria
Systematized on the basis of data from the Federal Ministry of Finance of Austria [11]			

of the Federal Republic of Germany "Financial Constitution" Auditing Standards of the Institute of State Auditors, the Rules for auditing the SAIS of Germany

The federal country that I would like to draw attention to is the Parliamentary Republic of Austria (Republic of Austria). The Austrian public administration sector includes the federal Government, the governments of 9 states, the local governments of 2,359 municipalities and social security institutions (not included in the budget equalization system). According to the constitutional law, the federal Government and the governments of 9 lands are autonomous in terms of governance and legislation.

At the same time, it should be emphasized that the Austrian Federal Ministry of Finance and the Audit Court (Accounting Chamber) participate in all processes related to budgets, are participants in the budget cycle, financial process, organizational structure and control.

In 2009 and 2013, a serious constitutional reform was carried out in Austria, as a result of which national goals in the field of public finance were defined (macroeconomic stability, sustainable public finances and gender equality), as well as new budgetary principles (focusing on performance, efficiency, correct and accurate data presentation, transparency) and a new federal organic budget law was adopted.

New principles of the Organic Budget Law:

-the budget is focused on the final result,

efficiency, transparency, reliable and objective presentation;

-result-oriented management of administrative structures;

-performance-oriented budgeting;

-accounting and reporting by accrual methods;

-flexibility of line ministries;

-budget discipline and planning: mandatory medium-term expenditure forecast.

It should be noted that the new Austrian Budget Law meets all the criteria of the "3rd" efficiency audit (efficiency, efficiency, economy).

It is appropriate to note here that information on performance has led to increased transparency by providing information on results at all levels of the budget (global budget, detailed budget). It has also changed the nature of the budget, and now decisions are made not only about the allocation of resources (who gets how much?), but about the allocation of resources in the context of results (who gets how much and for what results?). Now the budget provides the Parliament and the public with information about resources, results and recommendations of the Audit Court (Accounting Chamber). There is an increase in transparency at all levels of the budget, the process of making budget decisions has improved, and the Parliament is taking a more active part in the budget process, which is more objective. At the same time, it should be emphasized that great attention is paid to ensuring effective equality between men and

Table 4

Canada's Main Federal Transfers

Federal support for provinces and territories (in millions of dollars)										
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Basic translations 1										
Canada Health Transfer 2	26952	28569	30283	32113	34026	36068	37150	38584	373	41870
Canada Social Transfer 3	11514	11859	12215	12582	12959	13348	13748	14161	14586	15023
Equalization	14659	15423	16105	16669	17341	17880	18254	18958	19837	20573
Offshore Offsets 4	787	443	350	196	125	44	36	-72	2	0
Territorial financing of formulas 5	2876	3111	3288	3469	3561	3603	3682	3785	3948	4180
General transmission protection 6	+952	680	56							
Total - Federal support	57739	60085	62297	65029	68013	70943	72870	75416	78746	81646
Distribution per capita (in dollars)	1683	1731	1774	+1832	+1900	+1959	+1997	2038	2098	2145

women (gender budgeting). The Federation, Lender and municipalities should strive to ensure the equal status of women and men in budgeting [12].

The legislative basis for the activities of the Office of the Auditor General is the Law on the Auditor General (1977) and the Law on Public Finance Management.

The efficiency audit (previously referred to as the audit of non-profit organizations or "value-for-money audit") is designed to answer the following questions:

How well are federal programs being implemented from the point of view of economics, efficiency and ecology?

1. Does the government have sufficient tools to analyze their effectiveness?

2. The auditor is faced with the task of determining how well the government programs are administered from the point of view of economics, efficiency, ecology, whether the evaluation systems of these programs are accurate and complete. An efficiency audit does not assess the correctness of government policy. Auditors check the management, control and reporting systems used by the Government, with particular attention paid to effectiveness. The efficiency audit is aimed at determining the correctness of the functions performed by state

bodies in providing equal opportunities and services to residents of regions, making decisions, identifying problems in a particular field of activity, analyzing the effectiveness of allocated funds, the mechanism used by the federal government to transfer funds to provinces and territories. The VA conducts an efficiency audit to determine how well the federal government has fulfilled its obligation for the funds it transfers to provinces and territories. The Canadian budget system is characterized by high decentralization. The basic principle of the Canadian budget system is that income is received by the level of government that provides appropriate services to the population.

3. The Auditor General prepares an audit program for several years ahead. The Management conducts a thorough risk analysis and defines the topics that are most important to the Parliament. The problems of availability of financial and human resources are also taken into account. The Auditor General of Canada's performance reports contain recommendations that can be used as a springboard for lasting and positive changes in public administration mechanisms. Subsequent control audits may be conducted to determine whether the Government has fully taken into account the recommendations of the Auditor General of Canada. The first and largest

includes four major transfers, which are repeated annually by law and are managed by Financial Canada: Canadian Health Transfers, Canadian Social Transfers, Equalization Program Transfers and Territorial Financing. The peculiarity of the Canadian system of distribution of conditional transfers is the absence of regulation of the expenditure of transfer funds within one direction.

5 Territorial funding payments under the Formula (TFF) include an additional US\$ 67 million to Yukon (US\$16 million), Northwest Territories (US\$24 million) and Nunavut (US\$26 million) in 2016-2017, resulting from legislative amendments aimed at improving the stability and predictability of the program.

TFF includes transitional payments to Yukon (1.3 million USD. USA) and the Northwest Territories (1.7 million USD. USA) for five years, starting from 2019-20.

6 Full translation protection was provided between 2010-11 and 2013-14. To ensure that the total volume of major transfers to the province for one of these years is not lower than in the previous year.

In order to calculate the total transfer protection, the total major transfers include the equation, the Canadian health transfer, the Canadian social transfer, and the previous year's total transfer.

The analysis of the table data shows that the dynamics of the allocation of transfers in Canada for the period from 2012 to 2020 is characterized by a tendency to increase (the amount for the specified 8-year period increased 1.4 times).

The central control body of the UK — the National Audit Office - is completely independent of the government. The Head of the National Audit Office (NCRU) is the State accountant-auditor. The National Audit Office is a member of INTOSAI and the European Organization of Supreme Audit Institutions (EUROSAI). The National Audit Office verifies more than 60% of public expenditures reflected in the reports of state institutions and management bodies. It also checks the subsidies of local authorities allocated to healthcare institutions, enterprises of nationalized industries and corporations with state participation [13]. The National Audit Office

regularly reports to the Parliament on the results of its activities. The State accountant-auditor has the right to check the economy, efficiency and effectiveness of the use of funds by state bodies, as well as information technology audit and environmental audit.

The conclusions of the state accountant-auditor are transmitted to the Parliament. The National Audit Office and the Committee for Control over the Expenditure of Public Funds (Committee of Public Accounts) of the House of Commons form the main link in the audit cycle of public funds, which looks like as follows.

- The National Audit Office conducts a financial audit and performance audits and publishes its reports.

- The Committee holds hearings based on the reports of the NCRU and submits recommendations based on the results of the hearings.

- The Government responds to the committee's report in special Treasury documents.

- The NCRU publishes responses to such documents and can participate in subsequent joint research of the NCRU and the committee. The NCRU State Accountant-Auditor also issues guidelines and instructions for auditors, for example, "General Guidelines for Conducting Audits at the local level", "Audit of the price-quality ratio", "Additional powers and responsibilities of auditors", "Planning of audit of local self-government bodies", "Audit reports", etc.⁹ The National Audit Office verifies the financial reports of all central government departments, agencies and other state bodies and reports the results to parliament. In addition, the NCRU produces materials on the audit methodology. These documents summarize the methodological approaches used by the NCRU in conducting expert analysis [14].

Results

A comparative analysis of the existing regulatory and methodological framework for conducting an audit of the effectiveness of inter-budgetary relations of the studied states reflected that the main principal approaches, principles, goals in the studied states seem, in general,

oriented and the effectiveness of the use of public funds.

The study showed that the basic fundamental approaches to the definition of performance audits, objectives, principles, in the countries studied are identical. In general, all standards and guidelines are oriented and comply with ISSAI standards 300, 3000 and 3100. With regard to the performance audit manuals, the practical recommendations are the same for the stages of performance auditing. At the same time, the available guides outline the main criteria for performance auditing - effectiveness, efficiency and productivity.

All researched foreign SAIs are guided by one goal - to evaluate and improve the functioning of the state programs, the government itself and the bodies connected with it [15].

Thus, examining the essence of the concept of "efficiency" and "performance audit" we can make certain conclusions:

1) Efficiency audit by its nature is wide-ranging and open to judgment and interpretation. It should have at its disposal a wide range of methods of examination and evaluation, and should be conducted on the basis of knowledge completely different from that used for traditional auditing. For this reason, performance audit procedures should not be overly standardized. Over-regulation can impede the flexibility, professional judgment, and high level of analytical skills that are needed in performance auditing.

2) The assessment of the state of inter-budget relations carried out as part of performance audit can be obtained normatively (on the basis of deviations from norms or criteria) mainly characterized by its impartial assessment of compliance with the required norms or criteria or analytically (based on analysis of the specific causes of problems).

The supreme audit institutions of the countries we have reviewed in their activities carry out performance audits, in which they essentially apply ISSAI standards 300, 3000, 3100.

The study of performance auditing in all of the states studied consists of the following interrelated stages:

- 1) Planning;
- 2) Execution;

3) Reporting;

4) Implementation activities.

A comparison of the practical aspects of intergovernmental performance audits in different countries revealed differences in terms of mandate, organization, and methods used. Any performance audit manual cannot fully cover all possible approaches, methods and techniques of such auditing, since in practice they may include any aspect of social sciences/sociology. In addition, performance audits deal with a multitude of issues and problems relating to the entire field of public administration, so that it is impossible to develop detailed standards and procedures that would work equally effectively in every situation. The study showed that the basic fundamental approaches to the definition of performance audit, objectives, principles, in the countries under study are identical.

Conclusion

In auditing the effectiveness of intergovernmental fiscal relations, emphasis should be placed on how to correctly identify the problems and potential of regions, as well as the impact of government programs on regional development. Usually, the audit starts with the signs of some kind of problems (deficiencies in service provision, poor quality of public services, complaints, increased costs, etc.). In the next phase, the auditors must correlate and link the various problems one to another and then define as precisely as possible the topic to be audited. Also, it would be advisable in the future to focus on the development of detailed recommendations, containing step-by-step descriptions of analytical methods and procedures used in the audit of the effectiveness of intergovernmental fiscal relations of foreign countries. The effectiveness audit is inherently complex and multifaceted, in the world practice the SAIs have the right to engage appropriate experts in a particular branch of knowledge for its implementation. In this case, according to ISSAI 3000 "the auditor must make sure that the expert is independent of the audited activity/program, must be aware of the conditions and the required ethical standards".

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Бюджетаралық қатынастардың тиімділік аудитінің шетелдік тәжірибесі

Аннотация. Бұл ғылыми мақалада бюджетаралық қатынастардың тиімділік аудит жүргізудің шетелдік тәжірибесі қарастырылады. Зерттелетін мемлекеттердің бюджетаралық қатынастарының тиімділік аудит жүргізу үшін қолданыстағы нормативтік-әдістемелік базаны салыстырмалы талдау зерттелетін мемлекеттердегі негізгі қағидаттық тәсілдер, қағидаттар, мақсаттар тұтастай бағдарланған болып көрінетінін және ISSAI 300, 3000 және 3100 стандарттарына сәйкес келетінін көрсетті. Бюджетаралық қатынастарды реттеу олардың тиімділігінің негізгі тетігі болып табылады. Қаржылық теңестіру-бұл қаржылық ресурстарды ұсыну тәсілі. Тиімділік аудиті әкімшілік және қаржылық шығыстарды қоса алғанда, мемлекеттік шығыстардың түпкілікті нәтижелерін бағалаумен сипатталады. Әр түрлі елдердегі бюджетаралық қатынастардың тиімділік аудитінің практикалық аспектілерін салыстыру өкілеттіктердегі, ұйымдастырудағы және қолданылатын әдістердегі айырмашылықтарды анықтады. Тиімділік аудиті бойынша кез-келген нұсқаулық мұндай аудиттің барлық мүмкін тәсілдерін мен әдістерін толық қамти алмайды, себебі іс жүзінде олар әлеуметтік ғылымдардың кез-келген аспектілерін қамтуы мүмкін. Сонымен қатар,

тіімділік аудиті мемлекеттік басқарудың барлық саласына қатысты көптеген мәселелер мен проблемалармен айналысады.

Түйін сөздер: бюджетаралық қатынастардың тиімділік аудиті; трансферттер; қаржылық бақылау; ұсыныстар; қорытынды нәтижелер; шетелдік тәжірибе.

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Аннотация. В данной научной статье рассматривается зарубежный опыт аудита эффективности межбюджетных отношений. Сравнительный анализ существующей нормативно-методической базы для проведения аудита эффективности межбюджетных отношений исследуемых государств показал, что основные принципиальные подходы, принципы, цели в исследуемых государствах в целом ориентированы и соответствуют стандартам ISSAI 300, 3000 и 3100. Регулирование межбюджетных отношений является основным механизмом их эффективности. Финансовое выравнивание - это способ предоставления финансовых ресурсов. Аудит эффективности характеризуется оценкой конечных результатов государственных расходов, включая административные и финансовые. Сравнение практических аспектов аудита эффективности межбюджетных отношений в различных странах выявило различия в полномочиях, организации и применяемых методах. Любое руководство по аудиту эффективности не в состоянии в полной мере охватить все возможные подходы, методы и способы такого аудита, так как на практике они могут включать в свой состав любые аспекты общественных наук. Дополнительно к этому, аудит эффективности имеет дело с множеством вопросов и проблем, относящихся ко всей области государственного управления, в силу чего разработка детальных стандартов и процедур.

Ключевые слова: аудит эффективности межбюджетных отношений; трансферты; финансовый контроль; рекомендации; конечные результаты; зарубежный опыт.

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