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Analysis of the state of the current state audit model in Kazakhstan at the present stage

Abstract. *At the present stage of the global development of inter-farm relations in the economy, Kazakhstan urgently needs to improve the mechanisms of influence of states on socio-economic issues. The implementation of a state audit that meets international standards and includes an audit of financial statements, compliance and effectiveness is also included in the Concept of the new budget policy of the Republic of Kazakhstan.*

The current model of a state audit in Kazakhstan began in 2015 with the adoption of the Law of the Republic of Kazakhstan "On State Audit and Financial Control".

The studies have examined rather deeply many of the problematic issues of state audit: the ways of introducing modern forms and types of audit and control, such as strategic audit, audit of the effectiveness of the use of budget funds, assessment of strategic plans of government agencies and the activities of the quasi-public sector and their impact on economic development.

In general, the state audit is seen as a holistic and independent assessment of the effectiveness of the audit facilities, covering not only financial issues, but also all areas of their activities with the provision of effective recommendations based on identified shortcomings and proposals for risk management.

This article discusses the theoretical foundations, models and types of state audits in the Republic of Kazakhstan, as well as the possibility of applying international experience in the development of the Kazakhstan model a state audit.

Keywords: *State audit, Republican budget, quasi-public sector.*

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Introduction. In Kazakhstan, the audit developed according to a non-evolutionary model, was introduced "from above" along with other elements of a market economy, and, despite being based on international experience, initially acquired its own specifics, due to the historical influence of state financial control in the Soviet period and socially-economic development in the early 90s of the twentieth century, in particular, the beginning of the formation of entrepreneurship, underdeveloped market mechanisms and the stock market and low investment activity [1].

The goal of the Kazakhstan state audit model is to develop recommendations to improve the management and use of state funds and state assets based on an assessment of the activities of state bodies and quasi-public sector entities in

the development of the economy or its individual sectors.

The introduction in our country of the current model of state audit provides for three stages.

During the first stage (2013-2014), the legislative and methodological base of the state audit was created. The result of the first stage is the achievement of compliance with our state audit with international audit standards [2].

In the second stage (2015-2017), the formation of the state audit system took place, namely:

- an authorized body for internal audit has been created;
- bodies of external state financial control are endowed with the functions of external state audit;
- Integrated a single information system of state audit and state financial control bodies

with the «electronic government» system and information databases of other state bodies;

- Internal audit services have been created in all central government bodies and akims of cities and regions;

- A system of certification of state auditors has been introduced.

The third stage is the development of state audit in accordance with international standards, the informatization of the entire audit system. Complete transition from audit of reports and compliance to the effectiveness of adopted state programs.

The current model of state audit in Kazakhstan is presented in Figure 1.

Performance audit should involve more analytical activities based on a risk management system with minimization of inspections directly at the facility.

The results of the performance audit conducted by the Accounts Committee and the authorized body for internal audit will be used in evaluating strategic and program documents, as well as the activities of government bodies, which will be conducted by the government body, determined by the President of the Republic of Kazakhstan.

The study is based on modeling as an experimental method for constructing a

digitalization system, aimed at studying the process of system formation and the results of such formation. The leading place in the work was also given to methods of system and comparative analysis, generalization, economic and mathematical methods and models, quantitative and qualitative methods of forecasting, methods of decision theory.

Also, during the study, general methods of scientific knowledge were used, such as observation, comparison. The deductive and inductive method, as well as argumentation, were actively used. To study the elements of the financial planning and control system, analysis and synthesis methods were used. The process of changing the financial planning system at Russian enterprises during the transition from a plan-regulated to a market economy was studied using the historical method.

Results. The Kazakhstan model of state audit began its formation in 2015 with the adoption of the Law of the Republic of Kazakhstan “About State Audit and Financial Control”.

Then in 2016 certification of state auditors was carried out.

Since 2017, state audit standards have been approved.

In 2018, amendments were made to the Law of the Republic of Kazakhstan “About State Audit and Financial Control”.

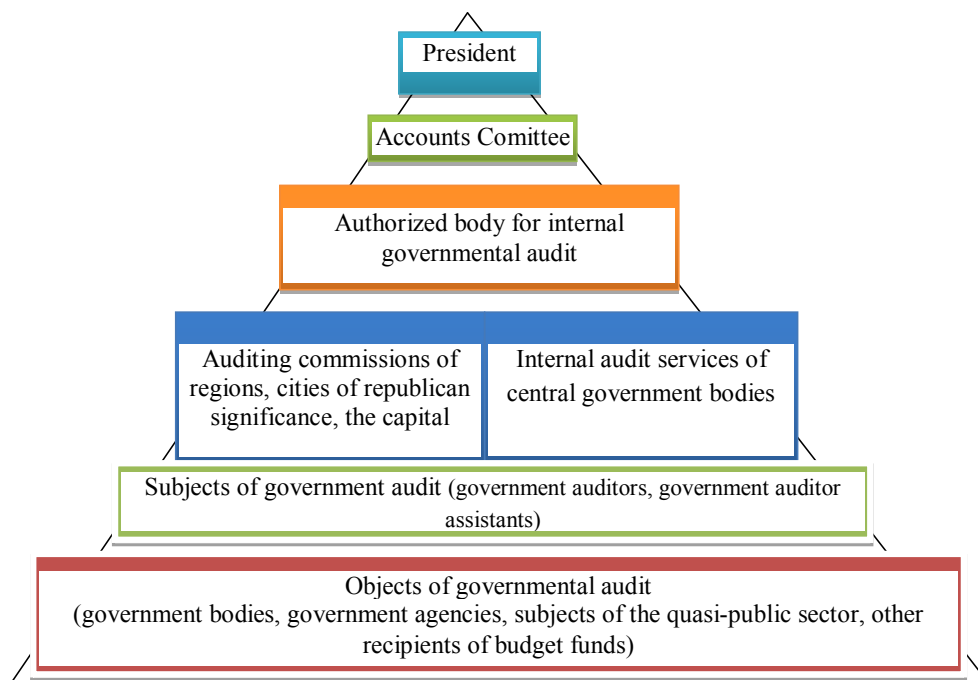


Figure 1 – Government audit model in Kazakhstan

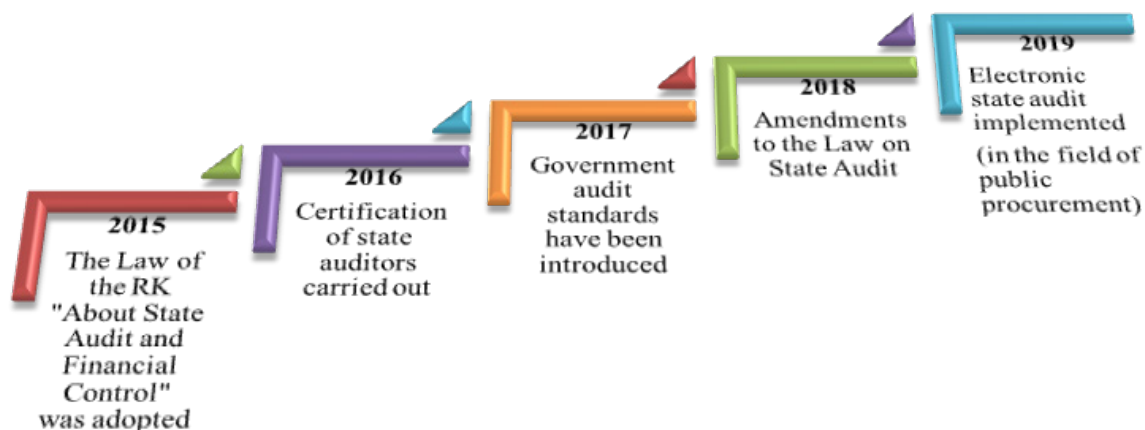


Figure 2. Formation of governmental audit

Since 2019, the introduction of electronic state audit in the field of public procurement has begun (Figure 2).

The current model of state audit is aimed at the efficient use of the state budget, both republican and local budgets.

As of January 1, 2019, the national budget deficit amounted to 729.2 billion tenge, which is 154.1 billion tenge lower than the planned figure.

The amount of ineffective used budget funds allocated to solve socio-economic problems in 2018 was recorded in the amount of 137.8 billion tenge (table 2).

Due to the effectiveness of the current Kazakhstan model of state audit, the national

budget deficit decreased by 2 times compared to 2017 and amounted to 729 billion tenge, or 1.2% of gross domestic product (GDP).

For the first time, a consolidated balance sheet has been prepared in pilot mode.

The budget received more revenues by 836 billion tenge than in 2017.

The volume of GDP increased by 4.1% compared to the previous year.

In the context of result-oriented budgeting, the achievement of target indicators and strategic plans of state bodies is important [3].

In 2018, a total of 375 target indicators were planned. Of these, in the reporting period managed to reach 80% (300). 28 indicators not

Table 2

Data on non-utilization and ineffective spending of the republican budget for 2018

Main characteristics	Amount, million tenge
TOTAL, incl:	137 768,5
Non-utilization of budget funds	1 489,8
Ineffective use, incl.	30 418,4
Violations incl.	105 860,3
violations of the principles of the budget system established:	
- By committee for Internal State Audit of the Ministry of Finance of the Republic of Kazakhstan and IAS	24 104,6
- By accounts Committee	11 263
- By audit commissions	44 104,7
financial violations established:	
- By accounts Committee	3 582,2
- By audit commissions	22 805,8

Note: Based on the data of the website of the Accounts Committee for Control over the Execution of the Republican Budget, www.esep.kz

Table 1

Results of audit activities by governmental audit bodies

№	The name of indicators	Units of measurement	2015	2016	2017	2018
1	Number of audit activities	unit	22	21	25	23
2	Number of captured objects	unit	303	316	354	179
3	Amount of funds covered by government audit	bln. tenge	2 871,4	3 736,4	8 737,1	5 195,8
4	Total violations found, including:	bln. tenge	1 501,2	1 057,9	911,2	429,2
	Financial irregularities	bln. tenge	1 301,8	160,0	307,3	138,0
	Procedural violations	bln. tenge	69,3	516,5	239,3	26,3
	violations in the subjects of the quasi-public sector	bln. tenge	-	0,11	281,5	100,9
	Inefficiently used budget funds	bln. tenge	130,1	381,8	83,1	164,1

Note: Based on the data of the website of the Accounts Committee for Control over the Execution of the Republican Budget, www.esep.kz

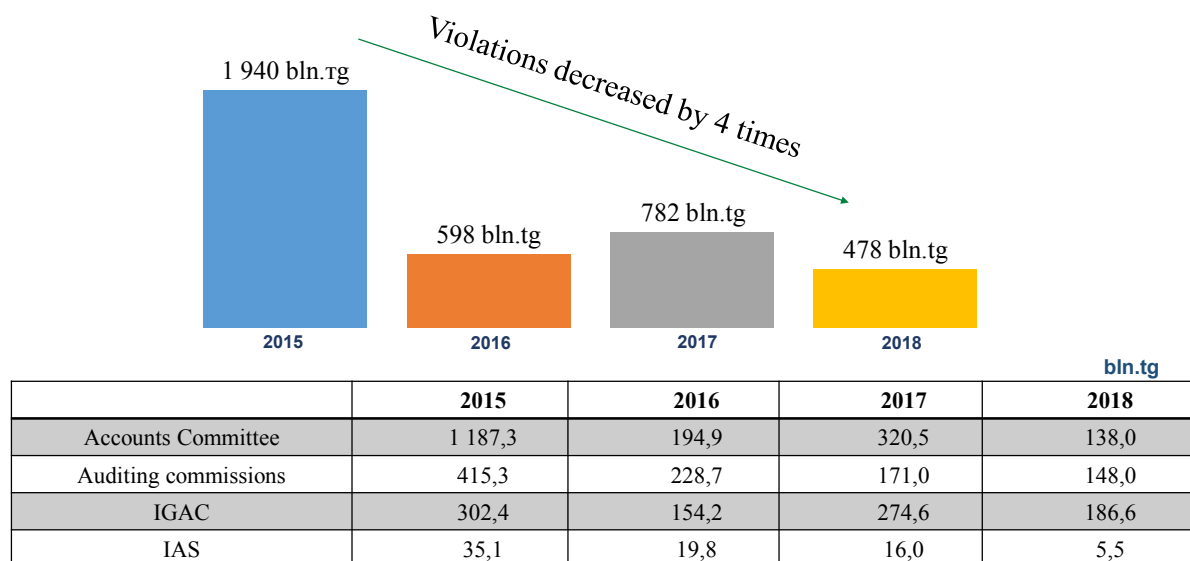
executed. 2.6 trillion tenge were allocated for the implementation of 12 state programs from various sources of financing.

The number of objects covered by the state audit decreases annually, in 2018 this indicator decreased by 40% compared to 2015, almost 2 times compared to 2017 (table 1).

The volume of identified financial irregularities decreased from 1.3 trillion tenge in 2015 to 138 billion tenge in 2018.

In 2018, 5.2 trillion tenge at 23 sites were audited. The amount of identified violations amounted to 429.2 billion tenge, of which 38% or 164.1 billion tenge - inefficient use of budget funds, 33% or 138 billion tenge - financial violations, 23% or 100.9 billion tenge - violations in the quasi-public sector and 6% or 26.3 billion tenge - procedural violations [4].

Violations of budget legislation are reduced annually. So, compared with 2015, the amount of



Until 2016, violations of financial discipline also included procedural violations that did not entail unjustified use of budget funds.

Figure3 – Results of audits by governmental audit bodies

Revealed financial violations for 2015-2018, million tenge

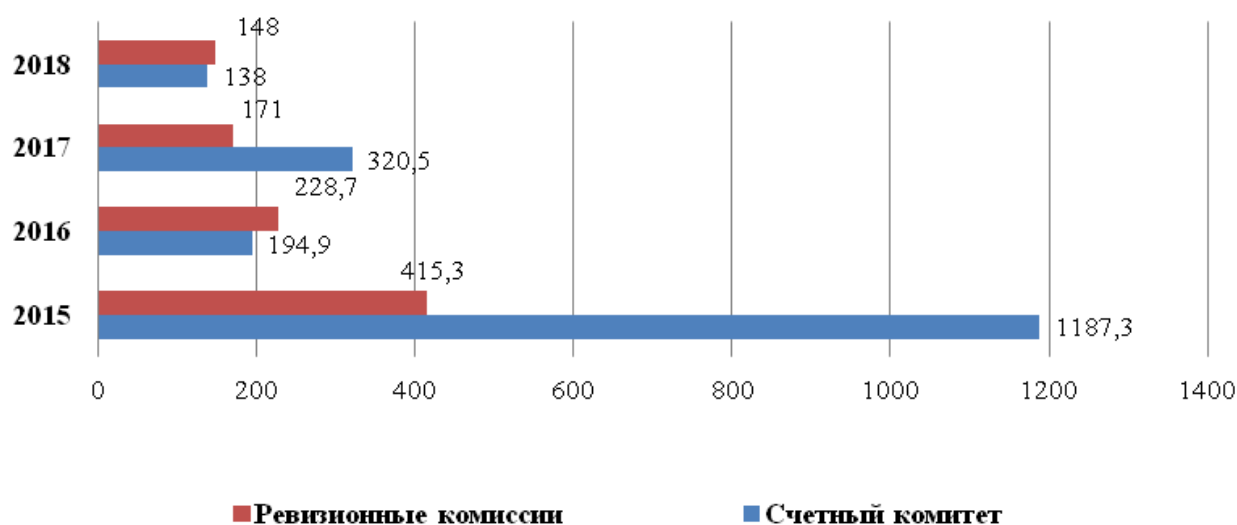


Figure 4. Financial violations revealed by external control bodies

identified financial irregularities decreased from 1940.0 billion tenge to 478.0 billion tenge, or 4 times (Figure 3).

For 2018, 362 recommendations and instructions were sent to the government and state bodies, the execution of which with the due date was 100% and 84%, respectively. Of the 20.6 billion tenge to be restored and reimbursed, 14.2 billion tenge, or 69%, have actually been restored (reimbursed) with the due date.

According to the results of audit and expert analysis by the external control bodies of all the established violations of the law, as well as acts of the quasi-public sector entities, committed using the republican budget in 2018, amounted to 286 billion tenge, of which the Counting Committee 138 billion tenge, the audit commissions 148 billion tenge, which is less than 2015, 1050 billion tenge and 377 billion tenge, respectively (Figure 4).

149 officials and 45 legal entities were brought to administrative responsibility, 233 officials to disciplinary. 39 materials of state audit were transferred to law enforcement bodies.

For all indicators of inefficient use of budget funds, a decrease is observed.

For example, balances on accounts of quasi-public sector entities decreased 2.2 times compared to the previous year and amounted to 20 billion tenge.

At the end of 2018, the external debt of the state amounted to 158.8 billion US dollars.

Compared to 2017, it decreased by 8.4 billion US dollars [5].

All measures have been taken to carry out point monitoring based on a risk management system using information systems. As a result, the administrative burden on audit objects has decreased.

As part of the Government's annual report, the consolidated financial statements were presented for the first time, which in 2018 was prepared in a pilot mode [6, 7].

In 2018, the process of absorbing budget expenditures was significantly accelerated. Since January 1, 2018, all levels of local budgets, including local government budgets, have been fully working in the Treasury - Client information system. Work continued to reduce administrative barriers in the budget process.

For example, in the process of budget execution, redistribution of savings between budget investment projects is allowed without consideration by the republican budget commission.

The administrators of budget programs have the right to redistribute the amount of savings from the current budget subprogram to the budget development subprogram within the budget program.

валовый внешний долг - \$158,8 млрд.






		2014	2015	2016	2017	2018
	внешний долг государства \$ млрд.	157,1	153	163,3	167,2	158,8
	внутренний долг Правительства млрд. тг	4 178	4 349,5	4 256,7	5 624,3	6 032,8
	внешний долг Правительства млрд. тг	1 435	4 316,2	4 620,6	4 569	5 641,3
	долг квазигоссектора млрд. тг	11 070,3	14 141,9	13 326,4	14 113,4	14 149,6
	долг МИО млрд. тг	233	310,9	439,6	572,1	717

Figure 5. Gross external debt of Kazakhstan

The main purpose of state audit is to facilitate the successful implementation of economic policy, the effective use of the production potential of the country, regions, industries, spheres, etc.

The modern development of the Republic of Kazakhstan in the search for new methods to increase the efficiency and effectiveness of the use of budgetary resources is impossible without the model and types of state audit, which is one of the main factors of economic growth.

Conclusion. The modernization of state audit models is due to the need to promote effective public administration, to facilitate the implementation of reforms in the public sector of the economy, including the budget process as a

whole. Taking into account these circumstances, the importance of models of state financial control is reduced not only to compliance with the lawful and targeted development of budgetary funds, but also to the identification of possible improvements in the efficiency and effectiveness of the use of budgetary funds, and the definition of a success-oriented management strategy vector.

In the Republic of Kazakhstan, the state audit model, which is widely used among the leading foreign countries, emphasizes, first of all, the effectiveness, cost-effectiveness and efficiency of budget utilization, and not the compliance of budget reporting with legislative and regulatory legal acts.

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Қазіргі кезеңдегі Қазақстанда мемлекеттік аудиттің қолданыстағы моделінің жай-күйін талдау

Аннотация. Шаруашылықаралық қатынастардың жаһандық дамуының қазіргі кезеңінде Қазақстан экономикасында мемлекеттердің әлеуметтік-экономикалық мәселелерге ықпал ету тетіктерін жетілдірудің өткір қажеттілігі пісіп-жетілді. Халықаралық стандарттарға сәйкес келетін және қаржылық есептіліктің, сәйкестік пен тиімділік аудитін қамтитын мемлекеттік аудитті жүзеге асыру да Қазақстан Республикасының жаңа бюджет саясатының тұжырымдамасына енгізілген.

Қазақстанда мемлекеттік аудиттің қолданыстағы моделі 2015 жылы «мемлекеттік аудит және қаржылық бақылау туралы «Қазақстан Республикасының Заңын қабылдаудан басталды.

Зерттеулерде мемлекеттік аудиттің көптеген проблемалық мәселелері: стратегиялық аудит, Бюджет қаражатын пайдалану тиімділігінің аудиті, мемлекеттік органдардың стратегиялық жоспарлары мен квазимемлекеттік сектор қызметін бағалау және олардың экономикалық дамуға әсері сияқты аудит пен бақылаудың қазіргі заманғы нысандары мен түрлерін енгізу жолдары жеткілікті түрде терең қаралды.

Тұтастай алғанда, мемлекеттік аудит қаржылық мәселелерді ғана емес, сондай-ақ анықталған кемшіліктер мен тәуекелдерді басқару бойынша ұсыныстар негізінде тиімді ұсынымдар бере отырып, олардың қызметінің барлық салаларын қамтитын аудиторлық ұйымдар қызметінің тиімділігін тұтас және тәуелсіз бағалау ретінде қарастырылады.

Бұл мақалада Қазақстан Республикасындағы мемлекеттік аудиттің теориялық негіздері, модельдері мен түрлері, сондай-ақ мемлекеттік аудиттің қазақстандық моделін әзірлеу кезінде халықаралық тәжірибені қолдану мүмкіндіктері қарастырылады.

Түйінді сөздер: мемлекеттік аудит, республикалық бюджет, квазимемлекеттік сектор.

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Анализ состояния действующей модели государственного аудита в Казахстане на современном этапе

Аннотация. На современном этапе глобального развития межхозяйственных отношений в экономике Казахстана назрела острая необходимость совершенствования механизмов влияния государств на социально-экономические вопросы. Осуществление государственного аудита, соответствующего международным стандартам и включающего аудит финансовой отчетности, соответствия и эффективности, также включено в концепцию новой бюджетной политики Республики Казахстан.

Действующая модель государственного аудита в Казахстане началась в 2015 году с принятия Закона Республики Казахстан “О государственном аудите и финансовом контроле”.

В исследованиях достаточно глубоко рассмотрены многие проблемные вопросы государственного аудита: пути внедрения современных форм и видов аудита и контроля, таких как стратегический аудит, аудит эффективности использования бюджетных средств, оценка стратегических планов государственных органов и деятельности квазигосударственного сектора и их влияние на экономическое развитие.

В целом государственный аудит рассматривается как целостная и независимая оценка эффективности деятельности аудиторских организаций, охватывающая не только финансовые вопросы, но и все сферы их деятельности с предоставлением эффективных рекомендаций на основе выявленных недостатков и предложений по управлению рисками.

В данной статье рассматриваются теоретические основы, модели и виды государственного аудита в Республике Казахстан, а также возможности применения международного опыта при разработке казахстанской модели государственного аудита.

Ключевые слова: государственный аудит, республиканский бюджет, квазигосударственный сектор

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