

7.2 Секция аталуы: ҚОҒАМНЫҢ ӨМІР СҮРУ ЖАҒДАЙЫ МЕН ЕЛДІҢ ҰЛТТЫҚ ҚАУІПСІЗДІГІ САПАСЫНЫҢ СЕРПІНДІ ӨСУІН ҚАМТАМАСЫЗ ЕТУ КОНТЕКСТІНДЕГІ МЕМЛЕКЕТТІК АУДИТТІҢ ҰЙЫМДАСТЫРУШЫЛЫҚ-ӘДІСНАМАЛЫҚ АСПЕКТІЛЕРІ

7.2 Название секции: ОРГАНИЗАЦИОННО-МЕТОДОЛОГИЧЕСКИЕ АСПЕКТЫ ГОСУДАРСТВЕННОГО АУДИТА В КОНТЕКСТЕ ОБЕСПЕЧЕНИЯ ДИНАМИЧНОГО РОСТА КАЧЕСТВА ЖИЗНЕННЫХ УСЛОВИЙ ОБЩЕСТВА И НАЦИОНАЛЬНОЙ БЕЗОПАСНОСТИ СТРАНЫ

7.2 Section name: ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF STATE AUDIT IN THE CONTEXT OF ENSURING DYNAMIC GROWTH OF THE QUALITY-OF-LIFE CONDITIONS OF SOCIETY AND NATIONAL SECURITY OF THE COUNTRY

УДК 336.02

THE NEED TO ASSESS THE OBJECTS OF GOVERNMENTAL AUDIT IN THE REPUBLIC OF KAZAKHSTAN

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The most important at the international socio-economic level is the assessment of the effectiveness of achieving the strategic objectives set before the state bodies and subjects of the quasi-public sector, the analysis of the correctness and rationality of the use of state property.

The degree of responsibility of the state apparatus to society for the decisions made in the budgetary sphere is increasing, which requires the introduction of the institution of state audit, which makes it possible to assess the existing mechanisms of management, to timely develop recommendations for increasing the efficiency of the organization of management and the use of material and financial resources of the state.

The assessment of the central state body in the Republic of Kazakhstan is carried out using performance audits. Assessment of the activities of central government bodies, as an object of government audit and financial control, is required to assess the effectiveness of activities and make decisions on the development of the scope of activities of a government body, using and managing budget funds.

The purpose of assessing the effectiveness of the activities of central government bodies and local government bodies is: to determine the effectiveness of the implementation of the tasks and functions assigned to the government body.

In the Republic of Kazakhstan, the process of assessing the activities of central and local state bodies is regulated by the Decree of the President of the Republic of Kazakhstan dated March 19, 2010 No. 954 "On the System of Annual Evaluation of the Performance of central State and local executive bodies of regions, a city of Republican significance, the Capital" and the Methodology for Assessment the effectiveness of achieving goals and indicators of budget programs dated December 30, 2016 No. 706.

According to the Decree of the President of the Republic of Kazakhstan dated March 19, 2010 No. 954 "On the System of Annual Evaluation of the Performance of Central State and Local Executive Bodies of Regions, a City of Republican Significance, the Capital", the following state bodies are provided for assessing the effectiveness of central state bodies and local state bodies: Administration of the President of the Republic of Kazakhstan, Office of the Prime Minister of the Republic of Kazakhstan, Ministry of Finance of the Republic of Kazakhstan, Ministry of National Economy of the Republic of Kazakhstan.

The powers of the above authorized bodies in assessing the effectiveness of the activities of state bodies:

The Administration of the President of the Republic of Kazakhstan evaluates the effectiveness of central state bodies directly subordinate and accountable to the President of the Republic of Kazakhstan.

The Office of the Prime Minister of the Republic of Kazakhstan evaluates the effectiveness of the authorized bodies for state planning, execution and management of the budget of the Republic of Kazakhstan.

The Ministry of Finance of the Republic of Kazakhstan evaluates the effectiveness of local government bodies in achieving indicators of budget programs, as well as rechecking the reporting information of central government bodies on the implementation of budget programs of the Republic of Kazakhstan.

The effectiveness of the activities of central government bodies and local government bodies is assessed based on a number of the following factors:

- programs for the development of the territories of local government bodies;
- budget programs;
- strategic plans of central government bodies;
- reports on the implementation of strategic plans;
- reports on the implementation of government programs;
- information on the relationship of goals, target indicators with state programs of central state bodies;
- information on the achievement of direct results of the assessed state programs;
- the results of the expert survey;
- statistical report of the authorized body for budget execution on budget execution of the assessed central state bodies and local state bodies;
- data from statistics and departments;
- international ratings.

Performance audit, assessments of central and local government bodies, have methodological criteria for assessing the effectiveness of activities: analytical criteria, directive and subjectively defined criteria. Analytical criteria are assessed by analyzing the use and management of budgetary funds, public financial resources and assets that are recorded for verification purposes. Directive criteria are used in accordance with the provisions of legislative and regulatory acts, documents and standards, and subjectively defined criteria are adopted by the subjects of governmental audit and financial control.

Evaluation of the effectiveness of the activities of central and local government bodies is carried out according to the criteria or parameters indicated in table.

Table 3. Evaluation of the effectiveness of the activities of central government bodies and local government bodies, according to the criteria and parameters.

For local government bodies

- Achieving the goals of the territory development program
- Absence of violations of budgetary and other legislation based on the results of audits of budgetary development programs by state audit and financial control bodies for the period assessed
- Achieving direct results of state development programs
- Efficiency of implementation of the state development program
- Expert survey results

For central government bodies

- Achieving the goals of the strategic plan and the effectiveness of the implementation of state programs
- Expert survey results

At the final stage of assessing the effectiveness of the activities of central government bodies and local government bodies, a conclusion is drawn up on the results of assessing the effectiveness of

achieving goals and indicators of budget programs. Conclusions are based on the assessment of central government bodies and local government bodies (Fig. 13)

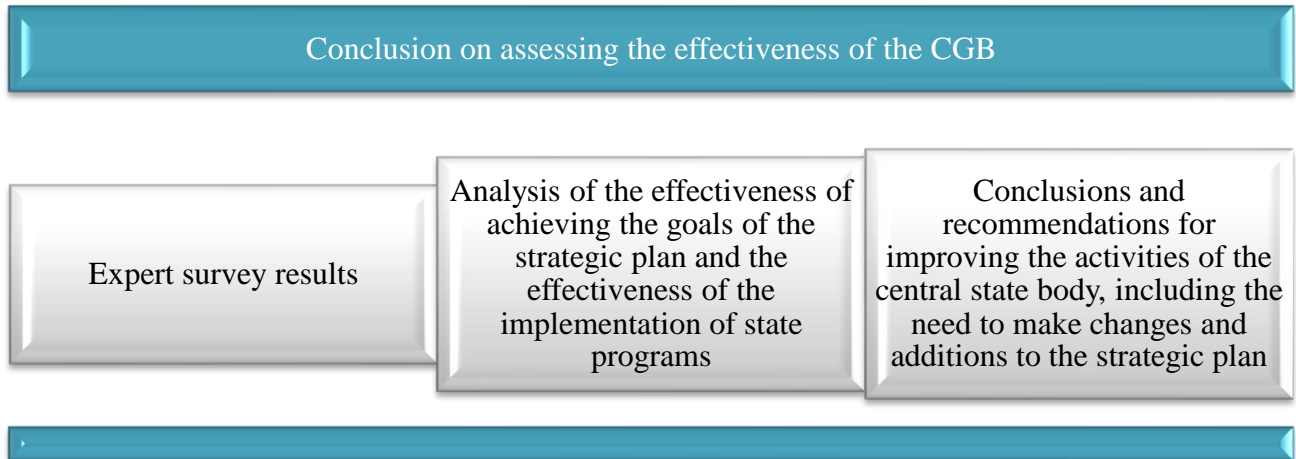


Fig.13 Conclusion on the assessment of the effectiveness of the central government bodies.

And the conclusion on assessing the effectiveness of the activities of local government bodies consists of the following sections:

- analysis of the effectiveness of achieving the goals of the territory development program;
- absence of violations of budgetary and other legislation based on the results of audits of budgetary development programs by state audit and financial control bodies;
- achievement of direct results of budgetary development programs;
- the effectiveness of the implementation of budgetary development programs;
- conclusions and recommendations for improving the activities of the local executive body, including the need to make changes and additions to the territorial development program.

Based on the results of assessing the activities of the state body, the degree of effectiveness is determined. The degree of assessment is expressed in quantitative characteristics. The highest grade is a score from 90 to 100 points, the average grade is estimated from 70 to 89.99 points and there is also a low grade from 50 to 69.99 points. The most ineffective assessment of the performance of a state body is 49.99 points.

Evaluation of the effectiveness of the activities of central state bodies and local executive bodies in best practice, built and organized at the legislative level, taking into account the performance indicators of the state body, revealing areas such as economics, demography, budget programs, health care, education, culture and sports, housing and utilities, housing stock of the population, land fund, transport and logistics system; criminality, labor activity of the population, the activity of business structures, fiscal activity, the number of government agencies, energy, local population assessment of the activities of government agencies.

In domestic practice, the activities of central state bodies and local state bodies are assessed solely in the direction of the implementation and achievement of the goals of state programs, using the national financial resources and assets of the Republic of Kazakhstan. We believe that the domestic institution for assessing the effectiveness of the activities of state bodies needs to introduce and apply the best practices of the Republic of Belarus. This means that the Kazakhstan model for assessing the effectiveness of the activities of government bodies should adopt the experience of assessing the activities of central government bodies and local government bodies, based on economic, budgetary, social, educational, health and transport and logistics indicators. Such an institution for assessing the effectiveness of the activities of state bodies, through the process of assessment using indicators, will allow analyzing the effectiveness of the activities of the bodies in relation to the local population. With the introduction of an indicative assessment of the effectiveness of the activities of state bodies, it is also necessary to introduce criteria for assessing the effectiveness of activities, which will be assessed in quantitative terms. The evaluation criteria should give a complete picture of the activities of state bodies. Such typical introduced changes would make it possible to assess the effect of the impact on the vital activity of the population from the activities of the central state bodies and local

state bodies of the Republic of Kazakhstan. At the moment, the lack of indicators of the socio-economic activity of state bodies is a lack of domestic experience in assessing the effectiveness of the activities of state bodies of the Republic of Kazakhstan. At the moment, the assessment of the effectiveness of the activities of central government bodies and local government bodies considers only the achievement and implementation of goals and objectives, budget programs.

The Institute for Evaluating the Performance of State Bodies of the Republic of Belarus is organized in such a way that, based on the performance of state bodies, the Government of Belarus and the entire population of the country can assess the whole picture of the activities of executive authorities and local self-government bodies of urban districts and municipal districts, and can also characterize socially -economic effect on the local population.

Thus, if we evaluate the possibilities of introducing advanced experience into the institution for assessing the effectiveness of the activities of state bodies of the Republic of Kazakhstan, then we can come to the conclusion that the introduction of advanced experience is possible at the legislative level. To introduce best practices, it is necessary to make legislative changes and organize a system for assessing the effectiveness of the activities of state bodies, which would affect the methodology for assessing the effectiveness of the activities of central government bodies and local government bodies and the performance indicators of government bodies of the Republic of Kazakhstan. Such changes would allow the authorized bodies carrying out budget planning to determine the amount of budget expenditures, the amount of tax and non-tax revenues to the budget in the planned year. That is, such typical changes will make it possible to implement the budgetary principles of "budget realistic" and "budget completeness" through budgetary regulation.

Evaluation of the effectiveness of the activities of state bodies is a system for evaluating the activities of state bodies, which contributes to the improvement of internal processes in them, organizational development and the growth of the effectiveness of the activities of state bodies.

In domestic practice, the activities of central state bodies and local state bodies are assessed solely in the direction of the implementation and achievement of the goals of state programs, using the national financial resources and assets of the Republic of Kazakhstan. We believe that the domestic institute for assessing the effectiveness of the activities of state bodies needs to introduce and apply the best practices of the countries of the Russian Federation and the Republic of Belarus. This means that the Kazakhstan model for assessing the effectiveness of the activities of government bodies should adopt the experience of assessing the activities of central government bodies and local government bodies, based on economic, budgetary, social, educational, health and transport and logistics indicators.

Thus, according to the work performed, it can be noted that we have achieved the goal of researching scientific work: we studied foreign models for assessing the effectiveness of the activities of state bodies and considered the possibility of introducing into Kazakhstani practice.

The set goal solved the following tasks:

- studied the assessment of the effectiveness of government agencies in world practice
- analyzed and assessed the peculiarities of organizing the assessment of the effectiveness of the activities of state bodies of foreign countries, such as the Republic of Belarus.
- determined the possibilities of introducing foreign models for assessing the effectiveness of the activities of state bodies in Kazakhstani practice.

With the introduction of an indicative assessment of the effectiveness of the activities of state bodies, it is also necessary to introduce criteria for assessing the effectiveness of activities, which will be assessed in quantitative terms. The evaluation criteria should give a complete picture of the activities of state bodies. Such typical introduced changes would make it possible to assess the effect of the impact on the vital activity of the population from the activities of the central state bodies and local state bodies of the Republic of Kazakhstan. At the moment, the lack of indicators of the socio-economic activity of state bodies is a lack of domestic experience in assessing the effectiveness of the activities of state bodies of the Republic of Kazakhstan. At the moment, the assessment of the effectiveness of the activities of central government bodies and local government bodies considers only the achievement and implementation of goals and objectives, budget programs.

Modern conditions for the development of our country make special requirements for the development of the system of state audit and financial control, which are implemented through the introduction of modern forms and types of audit and control, such as strategic audit, audit of the efficiency of the use of public resources, assessment of strategic plans of state bodies and the activities of the quasi-public sector and their influence on the development of the economy, which emphasizes the relevance of this study.

List of used literature

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УДК 336.02

МЕТОДОЛОГИЯ И ОРГАНИЗАЦИЯ ВНУТРЕННЕГО ГОСУДАРСТВЕННОГО АУДИТА РЕСПУБЛИКИ КАЗАХСТАН И РОССИЙСКОЙ ФЕДЕРАЦИИ

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Изучая научную литературу, законы, акты и статьи, законодательство двух стран и действующие международные стандарты, касающиеся государственное управление, выяснилось, что государственному аудиту посвящено множество исследований, но не все они рассматривают его как системное явление.

Рассматривая содержание закона, регулирующий порядок проведения аудита в Российской Федерации, является Федеральный закон от 30.12.2008 № 307-ФЗ “Об аудиторской деятельности” [1], мы пришли к пониманию, что в процессе аудирования и анализа результативности государственного аудита рассматриваются различные указы Правительства Российской Федерации, а также методология в области государственного управления.

Внутреннему аудиту как частью системы государственного управления также придается важное значение в научной литературе и публикациях. МСА 610 (ISA 610, 2013) содержит основные понятия, связанные со службой внутреннего аудита организации и применение итогов ее практики во внешнем аудите. Настоящий гост определяет, что служба внутреннего аудита — это подразделение, осуществляющее работу, связанную с предоставлением