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The collection includes reports of students, undergraduates, doctoral students and teaching staff on topical issues of state audit in the context of a new historical reality

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## **COMPLIANCE AUDIT WITH THE USE OF BUDGET FUNDS IN THE FIELD OF AGRICULTURE**

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Compliance audit, as a type of governmental audit, which is an integral part of financial control, which makes it possible to identify facts of infringement of the requirements of regulatory legal acts of the Republic of Kazakhstan. A particularly important part of audit compliance is ensuring the proper execution of budgetary funds by any government agency, including in all areas of the country. The relevance of the research topic lies in the importance of state support for agricultural producers. At the same time, state support for the agricultural sector of the economy is a comprehensive system of support, ranging from customs regulation of agricultural products imported into the country and ending with ensuring a minimum level of profitability for rural economic entities, as well as rational organization of the use of state support funds, proper control over compliance with their target use.

Аудит соответствия, как вид государственного аудита, представляющий собой неотъемлемую часть финансового контроля, что позволяет выявить факты нарушения требований нормативных правовых актов РК. Особенно важной частью комплаенса аудита является обеспечение надлежащего исполнения бюджетных средств любыми государственными органами, в том числе во всех сферах страны. Актуальность темы исследования, заключается в значимости государственной поддержки сельскохозяйственных товаропроизводителей. Вместе с тем, государственная поддержка аграрного сектора экономики представляет собой комплексную систему обеспечения, начиная от таможенного регулирования ввозимой в страну сельскохозяйственной продукции и заканчивая обеспечением минимального уровня рентабельности для сельских хозяйствующих субъектов, а также

рациональной организации использования средств государственной поддержки, надлежащего контроля за соблюдением их целевого использования.

Комплаенс-аудит, қаржылық бақылаудың ажырамас бөлігі болып табылатын, мемлекеттік аудиттің бір түрі ретінде, бұл Қазақстан Республикасының нормативтік құқықтық актілерінің талаптарын бұзу фактілерін анықтауға мүмкіндік береді. Аудиторлық сәйкестіктің айрықша маңызды бөлігі кез-келген мемлекеттік органның, оның ішінде елдің барлық салаларында бюджеттік қаражаттарды тиісті деңгейде орындауын қамтамасыз ету болып табылады. Зерттеу тақырыбының өзектілігі ауылшаруашылық тауар өндірушілерін мемлекеттік қолдаудың маңыздылығында. Сонымен қатар, экономиканың аграрлық секторын мемлекеттік қолдау - бұл елге әкелінетін ауылшаруашылық өнімдерін кедендік реттеуден бастап, ауыл шаруашылық субъектілері үшін минималды кірістілік деңгейін қамтамасыз етумен аяқталатын, сондай-ақ ұтымды қолдаудың кешенді жүйесі. мемлекеттік қолдау қорларын пайдалануды ұйымдастыру, олардың мақсатты болуын дұрыс бақылау.

**Key words:** compliance audit, agriculture, governmental support, loaning, subsidizing, budget funds, regulation, strategy, environmental audit.

Agricultural industry, without any doubt, is accepted as one of the most important field of our country's economy, which is known as the main aspect of the agro-industry. According to this, the message from the first President of the Republic of Kazakhstan to people, "Kazakhstan-2050", on December 16, 2013, focused on the developing it in the immediate future, as the key field, which by the way, explains the valuable role of government support in it [1].

Agriculture is separate field, in the Republic of Kazakhstan, which has its own systematic way of holding activity in this area, with various kinds of directions (fig.1).

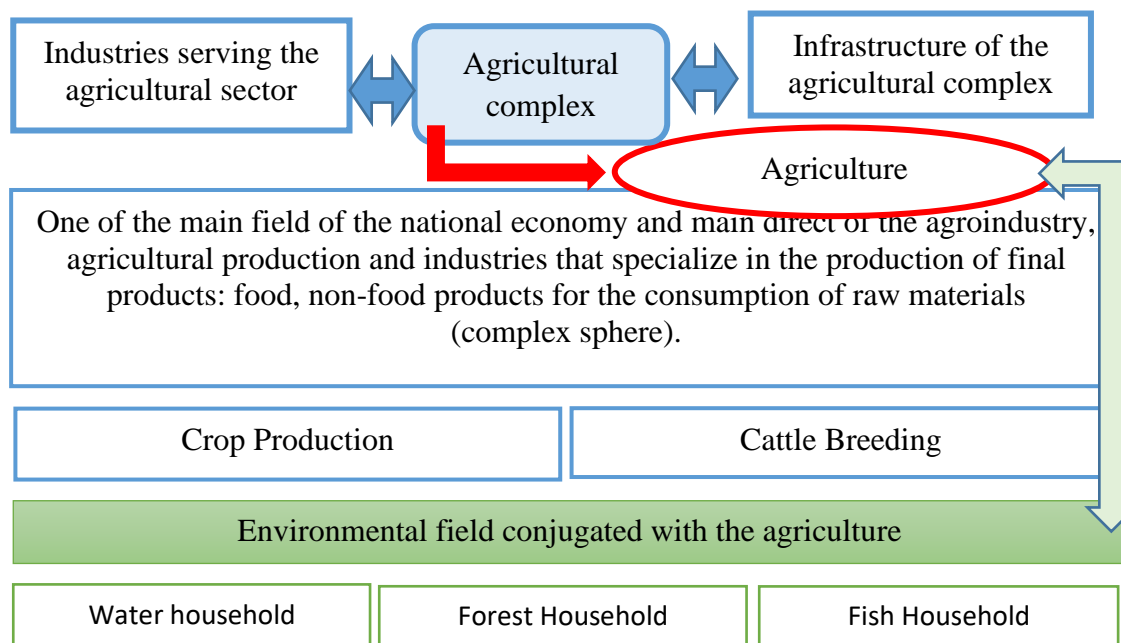


Figure 1. Directions of the agricultural complex system

The government and its support, which are budget funds, are provided much better due to the existence of a rationally organized state policy for its regulation and constant implementation of state assistance, based on the result of study. In the other words they are claimed as government grants, which are given as a form of budget funds, whether on the monetary or non-monetary forms, for implementing activity of the agriculture [2]. Furthermore, issues connected with the organization of government support for agriculture are the main resource in finding the right ways of the tasks for increasing the competitiveness of domestic products and improving the efficiency of agricultural business.

The state provides support to agricultural producers by allocating funds from the republican budget in the form of subsidies and loans. Budget subsidies are used to compensate for the cost of fuel and lubricants, spare parts, fertilizers, etc., and loans are provided to agricultural producers for the development of agricultural production (fig. 2).

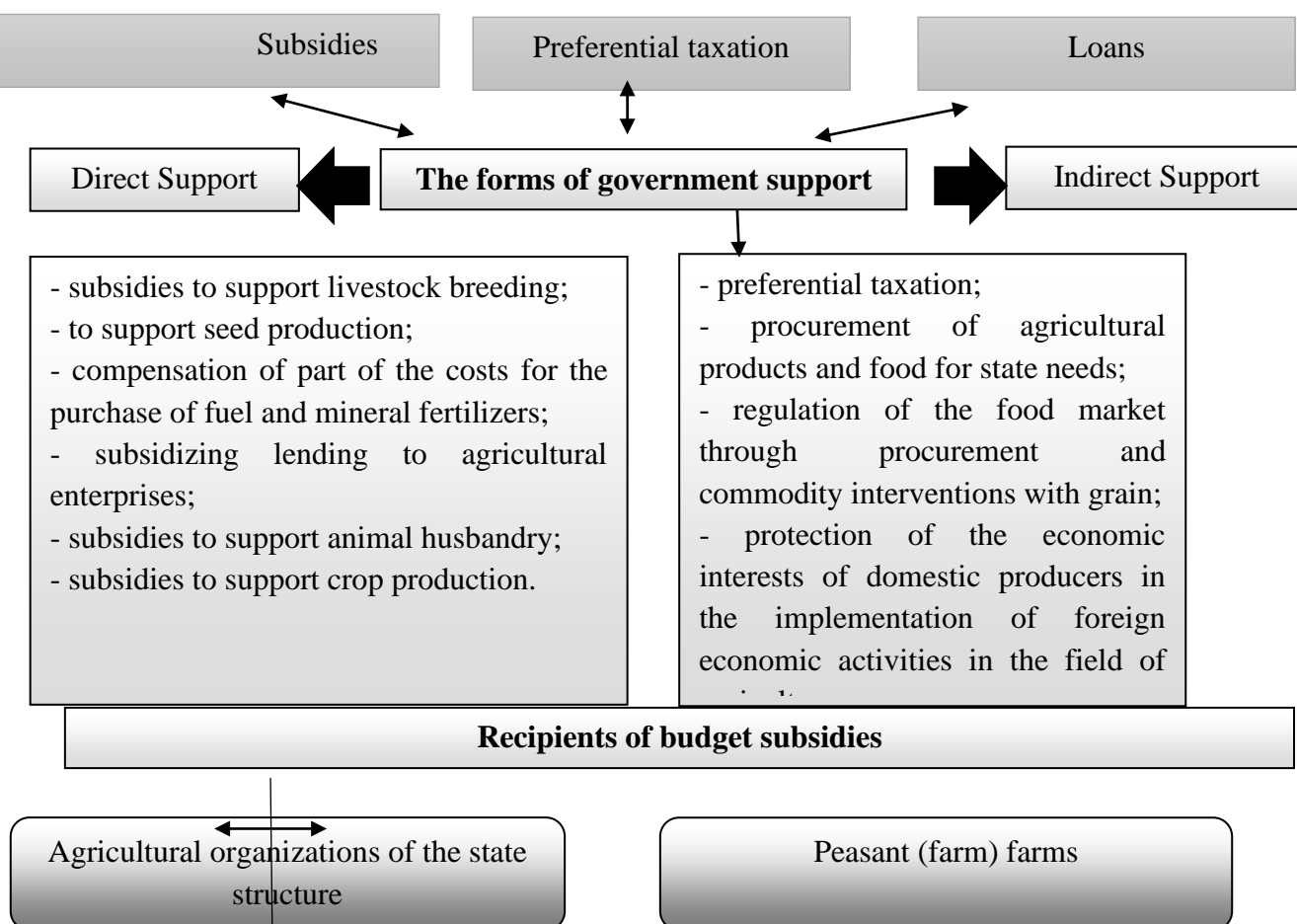


Figure 2. The main forms of state support by the types of management for agricultural producers [3]

To date, a multi-channel system of state support and its compliance audit for agriculture has developed (fig. 3).

Agricultural  
organizations of private-business  
structure

Subjects of household structure  
(personal subsidiary farms)

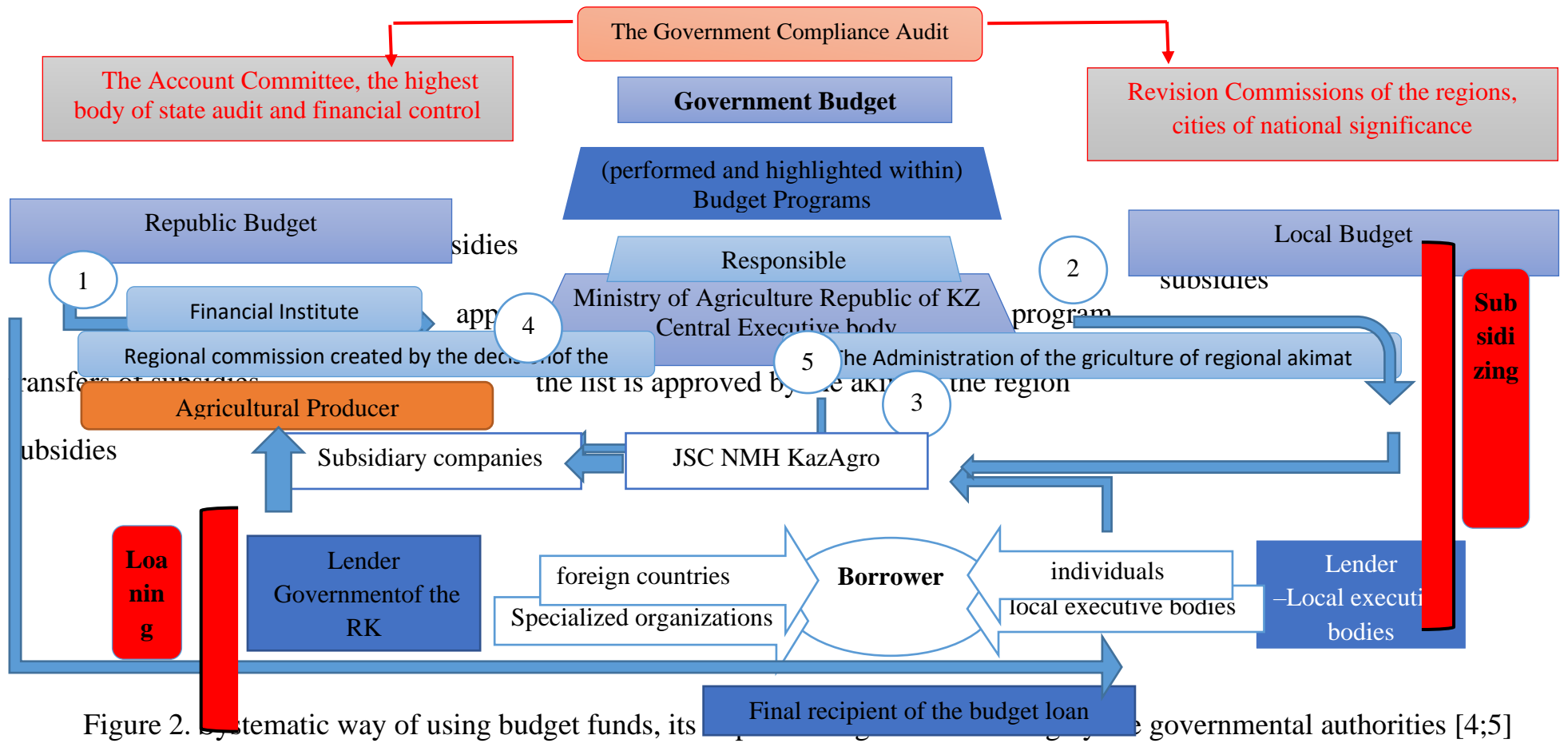


Figure 2. Systematic way of using budget funds, its distribution and the flow of loans by the governmental authorities [4;5]

Thus, summing up, it is important to note that the participation of the state in such an important industry as agriculture is undoubtedly a positive factor, since there is a question of the need to bring agriculture into compliance.

Every year, the republican budget provides for the provision of subsidies for state support of certain sectors of agricultural production in Kazakhstan. Subsidies are financed by the Ministry of Agriculture of the Republic of Kazakhstan through local executive authorities on the basis of agreements concluded with them in accordance with the established procedure. That was clearly observed in Figure 2.

In essence, state support for agriculture is a complex mechanism that includes measures to influence the income of agricultural producers, the structure and size of agricultural production, the agro-food market, and the social infrastructure of the village by allocating financial resources for these purposes from budgets of various levels. In this regard, budget support aimed at the integrated development of agriculture is a determining factor in the system of state support.

Above all factors, which were mentioned, due to the fact that agricultural results are continuously changed all year around, also as a sphere, in which the government takes the role of a pillar, it is essentially needed to provide an audit, especially government audit (table 1).

Table 1

Differentiated definitions of the concept government audit of budget funds

1	Government audit of budget funds	is generalized as an audit of supreme government and public sectors and activities which have taken government budget funds [6, P. 2].	Aleeva E.G and Sugaipova I.U
2		is also in general, accepted as the type of checking financial results by requiring documents according to the data economical subject by conducting internal audit [7, P. 18].	Yakhina L. T
3		is explained with the performance audit, like audits of the effectiveness of public expenditures are usually consistent with the priority goals of the implemented budget policy, which for the social spheres, including agriculture [8, P. 29].	Mezdrikov Y. V
4		is given as a system of measures to verify the legality expediency and effectiveness of actions for the formation distribution and use of financial resources that are at the disposal of the state governmental, regional and local authorities[9, P. 47].	Blikanov A.V

What is more, compliance audit in the case of it, arise as a vital dimension, by assuring on compliance with regulations and laws.



Up to now, there is a fairly wide debate about the views and positions of representatives of the scientific field of different countries on the definition of the term «compliance audit».

Table 2

Differentiated definitions of the concept of government compliance audit

№		Explanation	Authors
1	Government compliance audit	is understood as a procedure performed by authorized control bodies or employees of the business entity itself for compliance with legislation and regulatory acts [10, P. 8].	Valiev V. X
2		considered as an audit of accounting in accordance with the requirements of the country's legislation [11, P. 22].	Danilevsky Yu. A., Shapiguzov S. M.
3		is believed as one of the elements of audit of financial statements and is an element of internal control of the object [12, P. 316].	Malitskaya V. B
4		it is emphasized that compliance audit is one of the elements of financial audit, which is mainly aimed at independent audit of the financial statements of the object [13, P. 216].	Fedotova A. F
5		interpreted as verification of compliance by the object of state audit with legislative norms and rules established by state bodies [14, P. 4].	Alibekova B. A and Nurkhalieva D.

By summing up, compliance audit of budget funds in the field of agriculture, as a specific area, is an assessment and verification of compliance of the activities of the state audit object for the implementation of the functions, in form of government support, assigned to them by the state with the provisions of the current legislation of the Republic of Kazakhstan. So therefore, this type of compliance audit can facilitate compliance or give confidence about compliance with existing and approaching agriculture policy and legislation decrease the risks and costs associated with non-compliance with regulations and recognize responsibilities and risks.

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