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**« ХАЛЫҚТЫҢ ӨМІР СҮРУ САПАСЫ МЕН ҰЛТТЫҚ
ҚАУІПСІЗДІКТІ ҚАМТАМАСЫЗ ЕТУДЕГІ
МЕМЛЕКЕТТІК АУДИТ »**

**Халықаралық ғылыми-тәжірибелік
конференцияның
баяндамалар жинағы**

**Сборник докладов международной научно-
практической конференции**

**«ГОСУДАРСТВЕННЫЙ АУДИТ В ОБЕСПЕЧЕНИИ
ВЫСОКОГО КАЧЕСТВА ЖИЗНИ НАСЕЛЕНИЯ И
НАЦИОНАЛЬНОЙ БЕЗОПАСНОСТИ»**

**Collection of reports of the international scientific
and practical conference**

**«STATE AUDIT IN ENSURING THE HIGH QUALITY OF
LIFE OF THE POPULATION AND NATIONAL
SECURITY»**

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The collection includes reports of employees of state audit bodies, researchers, economists, specialists in the financial sector and state audit, faculty and students on topical issues of state audit in ensuring a high quality of life of the population and national security

В сборник вошли доклады работников органов государственного аудита, научных работников, ученых-экономистов, специалистов финансовой сферы и государственного аудита, профессорско-преподавательского состава и обучающихся по актуальным вопросам государственного аудита в обеспечении высокого качества жизни населения и национальной безопасности

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REMOTE STATE AUDIT THEORETICAL AND PRACTICAL ASPECTS

Shoinbaev.A.M

2nd year student of the "State Audit" education program
Eurasian National University named after L.N. Gumilev
Astana, Republic of Kazakhstan
E-mail: arturshoinbaev@mail.ru

Beisenova Lyazzat Ziyadenovna

Associate Professor, Candidate of Economic Sciences
Eurasian National University named after L.N. Gumilev
Astana, Republic of Kazakhstan

Abstract: Remote auditing is another tool that auditors can use instead of on-site auditing. Reasons for using remote auditing can range from security concerns to pandemics. The use of remote auditing must be justified and documented. Remote auditing may be appropriate for auditees who do not require a physical site audit and may be used in alternation with a physical audit for those auditees who have a good history of compliance and quality. Remote auditing existed long before the current pandemic. The process was not widespread, and when it was used, it was used at a convenient time for the company, usually to save money or resources.

Аннотация: Удаленный аудит - это еще один инструмент, который аудиторы могут использовать вместо аудита на месте. Причины использования удаленного аудита могут варьироваться от проблем безопасности до пандемий. Использование удаленного аудита должно быть обосновано и задокументировано. Удаленный аудит может быть уместен для аудиторов, которым не требуется аудит на физическом объекте, и может быть использован в качестве альтернативы физическому аудиту для тех аудиторов, которые имеют

хорошую историю соответствия и качества. Дистанционный аудит существовал задолго до нынешней пандемии. Этот процесс не был широко распространен, а когда он применялся, то использовался в удобное для компании время, обычно для экономии денег или ресурсов.

Аннотация: Қашықтан аудит - аудиторлар жергілікті аудиттің орнына пайдалана алатын басқа құрал. Қашықтан тексеруді қолданудың себептері қауіпсіздік мәселелерінен бастап пандемияға дейін болуы мүмкін. Қашықтықтан тексеруді қолдану негізделген және құжатталған болуы керек. Қашықтан тексеру физикалық сайтта аудитті қажет етпейтін аудиторлар үшін орынды болуы мүмкін және сәйкестік пен сапа бойынша жақсы тәжірибесі бар аудиторлар үшін физикалық аудитке балама ретінде пайдаланылуы мүмкін. Қашықтан тексеру қазіргі пандемиядан көп бұрын болған. Бұл процесс кеңінен қолданылмады және оны қолданған кезде ол компания үшін қолайлы уақытта, әдетте ақшаны немесе ресурстарды үнемдеу үшін пайдаланылды.

Key words: remote audit, pandemic, videoconferencing, Good Manufacturing Practice, assets.

Ключевые слова: удаленный аудит, пандемия, видеоконференции, надлежащая производственная практика, активы.

Кілттік сөздер: қашықтан аудит, пандемия, бейнеконференция, жақсы өндірістік тәжірибе, активтер.

In 2020, because of the impossibility of easy travel, remote auditing rose in the rankings as the best if not the only way to verify quality management and product compliance. As they say, necessity is the mother of invention, and the coronavirus pandemic spurred further development of existing remote auditing methods. Almost overnight, entirely new and redistributed technologies were born. Before the pandemic, remote auditing requirements were stringent to comply with existing interpretations of global Good Manufacturing Practice(GMP). Regulated companies had to meet regulatory requirements and expectations for remote auditing to GMP requirements.

During the use of remote auditing, many institutions have conducted numerous surveys to analyze the difference between expectation and reality regarding the use of remote auditing as an internal auditor tool. The results of the surveys themselves can be divided into three parts:

- expectations that matched,
- overestimated factors,
- underestimated factors.

Table 1: Main factors inherent in distant auditing

№	Matched factors:
1	Companies believed that the number of available and convenient sources of information during the audit would be greatly reduced.
2	Difficulties arise in determining the exact condition of assets. When auditing remotely, it is not always clear to the auditor what the condition of assets, such as construction equipment, is at the time of the audit.
3	Limitations on working with certain types of documentation. For example, design and construction documentation is often on the construction site in paper form.
№	Overestimated factors:
1	In terms of communication, the transition to video conference communication. It was assumed that this format of communication would be problematic and could significantly affect the work of internal auditors, especially during interviews
2	Technical limitations, problems associated with the remote use of information systems
3	Difficulties with confirming the physical presence of assets. In fact, it turned out to be not as difficult as the companies assumed. The inventory was conducted, in particular, with the help of video cameras, remote access, with the involvement of colleagues.
4	Lack of remote audit experience among audit team members.
5	Lack of remote control methods.
№	Underestimated factors:
1	Increased risk of collecting information that does not meet international professional standards in terms of reliability and objectivity.
2	Increasing the proportion of secondary information obtained from various types of reports.
3	Limitations related to the application of certain types of audit procedures. For example, control procedures in the field of construction.
4	The need to meet increased information security requirements.
Note: compiled by the author	

As you can see from the information above, remote auditing has many advantages, so it is not surprising that many companies keep this format in their arsenal even after the lifting of restrictions due to the coronavirus.

Today, the industry is in a very different situation. With the option to use existing remote auditing technology or not auditing at all, the decision has been made to use existing and recently developed technology with GMP compliance in mind. As the GMP-regulated industry has evolved, it has learned to be more flexible. Years ago, there was a huge emphasis on product quality testing and quality control. Now that has

evolved into process qualification and a risk-based approach. New ways of approaching remote auditing have been developed that work in step with distant auditing technologies. This includes creating appropriate processes, developing the necessary instructions and training, and creative ways to stay GMP compliant. It's up to each organization to decide if it will use distant auditing, and if so, which technology is best suited to its situation. Learning from the best practices of other organizations using remote audit technology will help make the transition more effective and efficient. Each auditor and audited organization should conduct a risk assessment to determine when it is appropriate to use the remote audit process.

As previously mentioned, the turning point in the use of remote auditing was in 2020 during the development of the international COVID-19 virus crisis, which made almost all travel nearly impossible. GMP-regulated industries still have to function, including conducting quality audits offsite. The concept of remote auditing has been brought to the forefront and has become a focal point for audits. The global pandemic did not spawn the remote audit concept, but nurtured it and accelerated its further development and growth. By the end of 2021 and early 2022, many organizations and companies were investigating the extent of change associated with auditing.

This section presented some of the findings from internal process security audits between January 2019 and May 30, 2021, as reflected in Figure 1. [1]

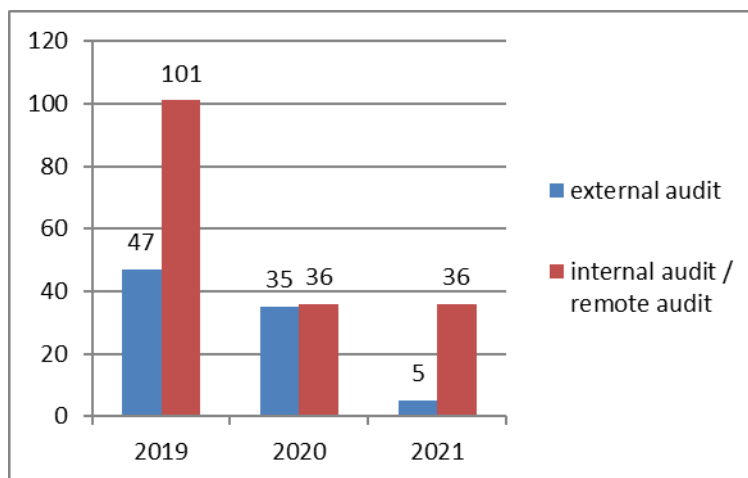


Figure - 1. Number of external audits conducted by ANP and number of internal audits conducted by the company under study

The number of internal process safety audits is always greater than the number of external audits. In 2019, it more than doubled. In 2020, due to the pandemic, the audits were postponed to the 2nd half of the year, without affecting the legal obligations of the company under study. This postponement was approved by the ANP, which approved the proposal for remote inspections by the company under study. In 2021, the audit schedule was maintained remotely in accordance with the same system guidelines established in 2020, due to pandemic persistence and maintenance of biosafety protocols.

On September 30, 2020 the head of the Risk Management Department of KVGA of the Ministry of Finance of Kazakhstan Nukaev Olzhas gave an interview on "electronic government audit", where the important issues are related to the work of remote audit in Kazakhstan.[2]

From the above-mentioned speech we can note 3 main questions:

- 1) How does remote audit work?
- 2) Are any special competencies required for remote audit?
- 3) Does the remote audit format meet quality requirements?

With regard to the questions written above, it can be noted that the module "Electronic Internal Government Audit" is designed to conduct electronic audits on the basis of the Single Automated Information System "e-Minfin". The facility is not visited at any stage of the audit activity - preparatory, main or final, including the assessment of any objections and the implementation of corrective actions. In the present scheme, a remote audit of public procurement practices has been conducted since November 2020. The electronic audit of the financial and economic activities of the audited objects, i.e. performance of recently concluded public procurement contracts, is being tested in a pilot mode.

The remote audit does not require special knowledge in the field of information technology. In addition, state auditors with professional experience have been trained in all system business operations and digital signatures required for its use. Officials at audited facilities are also provided with a URL to access the system and a user manual before the computerized audit begins. The only significant difference between traditional audit processes and electronic audit procedures in general is that the auditor and auditee communicate remotely, although the legal rights and responsibilities of both auditors and auditee officials remain intact.

Program, audit assignment, prescription of audit action, audit report, audit report, prescription and other documents on execution of audit action results are part of electronic state audit documents, created in the system.

By means of scheduled inspections and analyses of documents created by the state auditors for compliance with the Standards and Rules the quality of audit operations is also remotely ensured.

In accordance with the legislation of the Republic of Kazakhstan state auditors are subject to personal disciplinary action, administrative penalties and criminal prosecution for violation of the basic principles of public audit and financial management, known as the Standards.

In the absence of a clearly defined end to the pandemic, the industry has no choice but to continue to adapt and develop ways to ensure that remote auditing becomes a recognized and accepted way to ensure system quality and product compliance in the future. This will be accomplished by further developing remote auditing technologies based on good quality and regulatory practices, as well as a risk-based approach.

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AUDIT OF THE EFFECTIVENESS OF THE ORGANIC FARMING DEVELOPMENT IN EUROPEAN COUNTRIES

Nadiia Shmygol, D.Sc., Professor, Warsaw University of Technology, Poland

Władysława Łuczka, D.Sc., Professor, Poznan University of Life Sciences, Poland

Annotation

The article presents the results of the audit of the development of organic production in the EU countries using the example of Poland. It is noted that today Poland is significantly behind the average level in the European Union, where the share of organic land is 8.1%. It has been proven that in order to reach the level of other EU countries by the end of 2030, the average annual rate of growth of organic and transitional lands should be at least +11.2%, and the share of transitional lands in them should be 25.1%. It is noted that the strategic goal of the EU by 2030 is to convert a quarter of all agricultural land into organic. In this case, the average annual rate of growth of the corresponding areas in Poland should be +22.8%, and the share of transitional lands in them should be at least 40.6%. It is calculated that, given the relatively low level of productivity, Poland can achieve this level only through state support and the creation of additional financial incentives

Key words: development audit, organic farming, European Union, government support, financial incentives

Аннотация.

В статье представлены результаты аудита развития органического производства в странах Евросоюза на примере Польши. Отмечено, что на сегодняшний день Польша существенно отстает от среднего уровня по Европейскому Союзу, где доля органических угодий составляет 8,1%. Доказано, что для того чтобы достичь уровня других стран Евросоюза к концу 2030 г., среднегодовые темпы прироста органических и переходных угодий должны составлять не менее +11,2%, а доля переходных угодий в них – 25,1%. Отмечено,