



30



**«ЖАҢА ТАРИХИ ШЫНДЫҚ ЖАҒДАЙЫНДАҒЫ
МЕМЛЕКЕТТІК АУДИТ ЖҮЙЕСІ»**

**Халықаралық ғылыми-тәжірибелік конференцияның
баяндамалар жинағы**

**Сборник докладов международной научно-
практической конференции**

**«СИСТЕМА ГОСУДАРСТВЕННОГО АУДИТА В
УСЛОВИЯХ НОВОЙ ИСТОРИЧЕСКОЙ
РЕАЛЬНОСТИ»**

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

**“THE SYSTEM OF STATE AUDIT IN THE CONTEXT
OF A NEW REALITY”**

НҰР-СҰЛТАН 2021

УДК 657.6
ББК 65.053
С23

С23 Сборник докладов международной научно- практической конференции «Система государственного аудита в условиях новой исторической реальности» = Collection of reports of the international scientific and practical conference “The system of state audit in the context of a new reality” = «Жаңа тарихи шындық жағдайындағы мемлекеттік аудит жүйесі» Халықаралық ғылыми-тәжірибелік конференцияның баяндамалар жинағы. – Нұр-Сұлтан: - 549 б.

ISBN 978-601-337-598-4

Жинаққа жаңа тарихи шындық жағдайындағы мемлекеттік аудиттің өзекті мәселелері бойынша студенттердің, магистранттардың, докторанттардың және профессор-оқытушылар құрамының баяндамалары кірді

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

В сборник вошли доклады студентов, магистрантов, докторантов и профессорско-преподавательского состава по актуальным вопросам государственного аудита в условиях новой исторической реальности

ISBN 978-601-337-598-4

©Л.Н. Гумилев атындағы Еуразия
ұлттық университеті, 2021

СЕКЦИЯ 2. СОВРЕМЕННЫЕ АСПЕКТЫ ПОВЫШЕНИЯ РОЛИ ОРГАНОВ ВНЕШНЕГО ГОСУДАРСТВЕННОГО АУДИТА В ЭПОХУ ГЛОБАЛИЗАЦИИ И МОДЕРНИЗАЦИИ ЭКОНОМИКИ КАЗАХСТАНА

ORGANIZATION OF THE ACTIVITIES OF THE EXTERNAL STATE AUDIT BODIES OF THE REPUBLIC OF KAZAKHSTAN

B.A. Abzhalova

PhD student

L.N. Gumilyov Eurasian National University, Nur-Sultan, Kazakhstan

E-mail: bayan-abzhalova@mail.ru

Abstract. The article aims to consider the structure of the external state audit system in the Republic of Kazakhstan. To achieve this goal, the author considers the formation and activities of bodies that carry out state audit.

Keywords: external state audit, state financial control, Accounts Committee, revision commissions.

Currently, the system of state audit and financial control in the Republic of Kazakhstan is represented by the Accounts Committee, audit commissions at the local level and the authorized body for internal state audit (Figure 1).

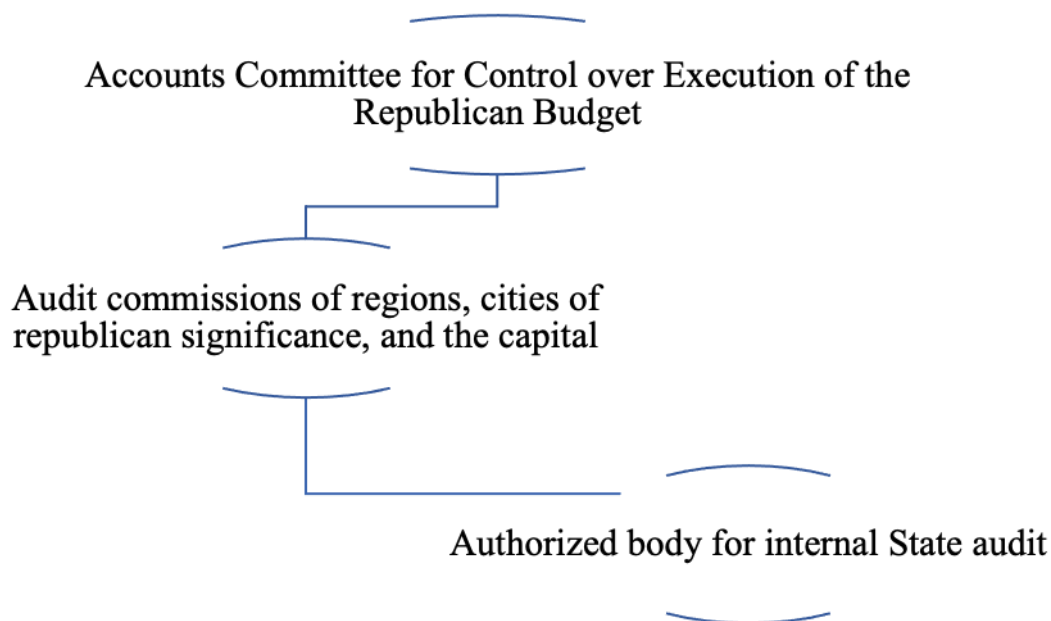


Figure 1. System of external state audit bodies

Note: compiled on the basis of data from the Accounts Committee of the RK [1].

The modern system of state audit and financial control should provide the President, the legislative and executive authorities of the Republic of Kazakhstan, as well as the public with objective and reliable information on the use of allocated

budget funds and state assets in accordance with the principles of legality, efficiency and economy, as well as the effectiveness of the activities of state bodies [2]. At the same time, the Accounts Committee for Control over the Execution of the Republican Budget carries out an external state audit of the expenditure of the republican budget and the National Fund. Along with this, the Accounts Committee, in terms of improving the efficiency of state assets management, ensures control over the completeness and timeliness of revenues to the republican budget and strengthening financial discipline [3].

The Accounts Committee for Control over the execution of the Republican Budget is the highest body of state audit and financial control, which, in accordance with the Law of the Republic of Kazakhstan dated November 12, 2015 "On State Audit and Financial Control", performs external state audit and financial control, directly subordinate and accountable to the President of the Republic of Kazakhstan [4].

The Accounting Committee carries out its activities in accordance with the Constitution of the Republic of Kazakhstan and the laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan, other regulatory legal acts of the Republic of Kazakhstan, as well as this Regulation.

The Accounting Committee is a legal entity in the organizational and legal form of a state institution, has seals and stamps with its name in the state language, forms of the established sample, its flag, logo, in accordance with the legislation of the Republic of Kazakhstan accounts in the treasury bodies.

The activities of the Accounts Committee are financed from the republican budget. If the Accounting Committee is granted the right to carry out income-generating activities by legislative acts of the Republic of Kazakhstan, the income received from such activities is directed to the income of the republican budget.

The mission of the Accounts Committee is to strengthen financial discipline, increase the efficiency of the use of public funds, state assets and quasi-public sector entities in order to ensure economic stability in the Republic of Kazakhstan.

The main tasks and functions of the Accounts Committee are:

- 1) control over the implementation of the laws of the Republic of Kazakhstan and other regulatory legal acts on the implementation of the republican budget;
- 2) execution of the instructions of the Head of State on issues related to the execution of the republican budget;
- 3) control over the completeness of the receipt of funds to the republican budget and the legality of their use;
- 4) control over the targeted use of the republican budget funds allocated for the implementation of state programs, Government programs and financing of state needs;
- 5) submission of the report on the implementation of the republican budget to the Parliament of the Republic of Kazakhstan for approval [1].

The structure of the Accounts Committee is formed by the Chairman of the Accounts Committee, the members and the staff of the Accounts Committee.

The management of the Accounts Committee is carried out by the Chairman of the Accounts Committee, who is personally responsible for the performance of the tasks assigned to the Accounts Committee and the performance of its functions, including for combating corruption in the Accounts Committee.

The Chairman of the Accounts Committee is appointed by the President of the Republic of Kazakhstan for a term of five years.

Members of the Accounts Committee are appointed for a term of five years, including two members of the Accounts Committee - by the President of the Republic of Kazakhstan, three members of the Accounts Committee - by each of the chambers of the Parliament independently, without the participation of the other Chamber.

To exercise their powers, the Chairman and members of the Accounts Committee accept documents based on the results of the state audit and expert-analytical activities.

Next, consider the organizational structure of the apparatus of the Accounts Committee of the Republic of Kazakhstan, which is shown in Figure 2.

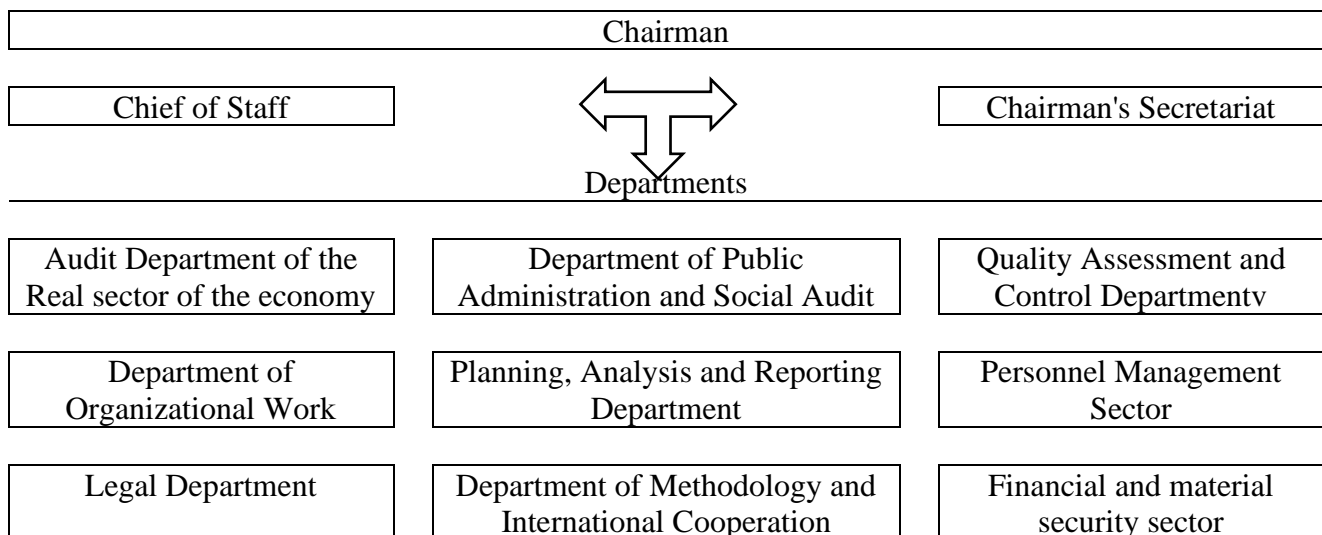


Figure 2. Structure of the office of the Accounts Committee of the RK.

Note: compiled on the basis of data from the Accounts Committee of the RK [1].

According to the Decree of the President of the Republic of Kazakhstan dated August 5, 2002 N 917 "on approval of the Regulations on the Accounting Committee for control over the execution of the Republican budget", the Accounts Committee performs:

- 1) performance audit;
- 2) compliance audit;
- 3) audit of consolidated financial statements [5].

The Audit Commission is a state body that performs external state audit and financial control over the implementation of the local budget.

The mission of the Audit Commission is to improve the efficiency of management and use of local budget funds, state assets and quasi-public sector

entities in order to strengthen financial discipline and ensure economic stability in the territory of the assigned region, cities of national significance, and the capital.

The main tasks of the Audit Commission:

1) implementation of external state audit and financial control at the local level over the execution of local budgets, the use of state assets and quasi-public sector entities;

2) control over compliance with the requirements of the budget legislation of the Republic of Kazakhstan, the legislation of the Republic of Kazakhstan on public procurement and other regulatory legal acts of the Republic of Kazakhstan in the field of execution of local budgets, use of budget funds, state assets and quasi-public sector entities;

3) analysis and evaluation of the implementation of local budgets, the implementation of territorial development programs and budget programs [6].

Thus, the external state audit bodies of the Republic of Kazakhstan are the Accounting Committee for Control over the Execution of the Republican Budget and the audit commissions of regions, cities of republican significance, and the capital.

References

1. Website of the Accounts Committee for Control over Execution of the Republican Budget www.esep.kz

2. Beisenova L.Z., Nurkhalieva D.M., Sembieva L.M. O sistemegosudarstvennogo audita i finansovogo kontrolya v Respublike Kazakhstan // Bulletin of Karaganda University, Economics Series, No. 1 (85). 2017, Pp. 181-187.

3. Alibekova B.A, Shakharova A.Y. Beisenova L.Z. Audit of effectiveness of state programs of the republic of Kazakhstan // Proceedings of the national Academy of Sciences of Kazakhstan, series of social and humanitarian Sciences, No. 2(318)2018 / ISSN 2224-5294, pp. 162-168

4. The Law of the Republic of Kazakhstan dated November 12, 2015 № 392-V «On state audit and financial control» <http://online.zakon.kz>

5. Decree of the President of the Republic of Kazakhstan dated August 5, 2002 N 917 "on approval of the Regulations on the Accounts Committee for Control over Execution of the Republican Budget". Access mode: <http://adilet.zan.kz/rus/docs/U020000917>

6. Information and legal system "Adilet" <http://adilet.zan.kz/ruys/docs/V1500012502>