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

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**«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”**

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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

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1) мемлекеттік аудит объектілерін алдын-ала зерделеуді және аудиторлық жоспарды, аудиторлық бағдарламаны, аудиторлық келісім мен бұйрықтарды дайындауды қамтитын жеке мемлекеттік аудитті жоспарлау;

2) аудиторлық іс-шараны жүргізудің, Аудиторлық есептерді, Аудиторлық есептерді құрудың және орындаудың ұйымдастырушылық негіздерін қамтитын жеке мемлекеттік аудит жүргізу;

3) аудиторлық есепте, қорытындыда қамтылған ұсыныстардың орындалуын бақылау [5].

Сәйкестік аудитінің негізгі аспектісі бағалау, сондай-ақ квазимемлекеттік сектор субъектісі болып табылатын сол немесе басқа мемлекеттік институттың заңнаманың нормалары мен стандарттарына сәйкестігін тексеруі болып табылады.

Қорытындылай келе, гуманизм, бостандық, демократия дәстүрлерін дұрыс насихаттау идеялары дамыған сайын мемлекеттің құрылымы мен басқару идеясы да өзгертінін атап өткен жөн. Жалпы елдің санасының өзгеруімен қатар айналамыздағы барлық процесс те өзгеріске ұшырайды. Қазақстандық қоғам халықтан алынатын салықтармен толтырылған мемлекеттік қазына бюджеті қандай мақсаттарға, қаншалықты тиімді және үнемді жұмсалатындығы туралы сенімді, заңды ақпарат алуға құқылы. Яғни, адам мен мемлекет арасындағы қатынастар жүйесінде өзгеріс бар. Бұл жерде жетекші элемент, басты тетік - бюджеттік ресурстарды мемлекеттік басқарудың құралы ретіндегі мемлекеттік аудит болып табылады.

Пайдаланылған әдебиеттер:

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THE CURRENT STATE OF THE ASSESSMENT OF OBJECTS OF GOVERNMENTAL AUDIT IN THE REPUBLIC OF KAZAKHSTAN AND THE POSSIBILITY OF APPLYING ADVANCED EXPERIENCE

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Аннотация. Бұл мақалада мемлекеттік аудит объектілерінің тиімділігін және оларды қазақстандық тәжірибеге енгізу мүмкіндігін бағалаудың шетелдік модельдерін зерттеуге арналған. Зерттеу объектісі мысалында, Беларусь Республикасының мемлекеттік органының қызметі көрсетілген.

Түйін сөздер: тиімділік аудиті, орталық және жергілікті басқару органдары, әдістемелік критерийлер, мемлекеттік органдар қызметінің тиімділігін бағалау жүйесі, бюджеттік реттеу, әлеуметтік-экономикалық қызметтің көрсеткіштері.

Аннотация. Данная статья посвящена исследованию зарубежных моделей оценки эффективности деятельности объектов государственного аудита и возможность внедрения в казахстанскую практику. На примере объектом исследования является деятельность государственного органа Республики Беларусь.

Ключевые слова: аудит эффективности, центральные и местные органы власти, методологические критерии, система оценки эффективности деятельности государственных органов, бюджетное регулирование, показатели социально-экономической деятельности.

Summary

This article is devoted to the study of foreign models for assessing the effectiveness of the objects of state audit and the possibility of introducing them into Kazakhstani practice. On the example of the object of the study is the activities of the state body of the Republic of Belarus.

Keywords: performance audit, central and local government bodies, methodological criteria, a system for assessing the effectiveness of the activities of state bodies, budgetary regulation, indicators of the socio-economic activity.

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 following criteria or parameters indicated in table.

Table 1. Evaluation of the effectiveness of the activities of central government bodies and local government bodies, according to the following criteria and parameters.

№	Criterion or parameter	For:
1	2	3
1)	Achieving the goals of the strategic plan and the effectiveness of the implementation of state programs	Central government bodies
2)	Achieving the goals of the territory development program	Local government bodies
3)	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	Local government bodies
4)	Achieving direct results of state development programs	Local government bodies
5)	Efficiency of implementation of the state development program	Local government bodies
6)	Experts survey results	Regardless

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. 1)

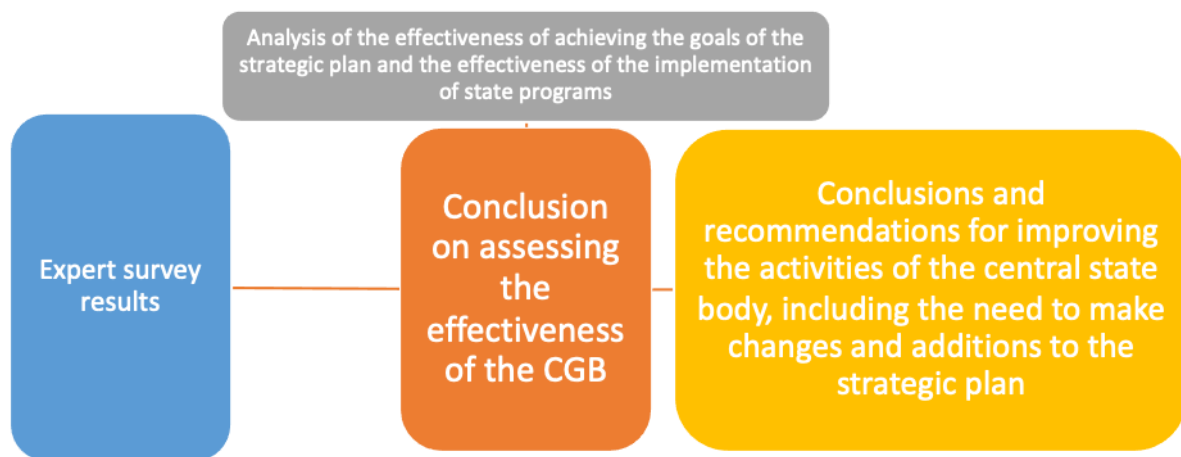


Fig.1 Conclusion on the assessment of the effectiveness of the central government bodies.

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.

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IMPROVING DESK AUDIT AS A PUBLIC GOVERNMENTAL AUDIT IN THE REPUBLIC OF KAZAKHSTAN

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Аннотация. Осы мақала тақырыбының өзектілігі Қазақстан Республикасында камералды бақылауды ұйымдастыруды зерттеудің жеткіліксіздігінде. Осыған байланысты мемлекет қабылдаған шешімдердің тиімділігін арттыру мақсатында мемлекеттік аудит құралын зерттеу және жетілдіру қажеттілігі туындайды.

Түйін сөздер: камералдық бақылау, мемлекеттік аудит, бақылау органы, заңнамалық акт, салықтық бақылау, мемлекеттік сатып алу мониторингі.

Аннотация. Актуальность тематики данной статьи заключается в не достаточности исследования организации камерального контроля в Республики Казахстан. В связи с чем, стоит необходимость изучения и совершенствования инструмента государственного аудита, с целью повышения эффективности принимаемых решений государством.

Ключевые слова: камеральный контроль, государственный аудит, контрольный орган, законодательный акт, налоговый контроль, мониторинг государственных закупок.

Summary

The relevance of the topic of this article lies in the lack of research on the organization of desk control in the Republic of Kazakhstan as one of the main tools of state audit. The need to study and improve it, in order to increase the effectiveness of decisions taken by the state.