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РЕАЛЬНОСТИ»**

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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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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 недостаточности 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.

Keywords: desk control, state audit, control body, legislative act, tax control, monitoring of public procurement.

Today, the state audit plays a huge role in the state regulation of the country, which is entrusted with the task of improving and improving the budget process and its control tools, one of which is desk control. Taking into account the current situation of COVID-19, the desk control proved to be the most adapted department during emergencies among other checks. Desk control is another form of control that performs this activity without visiting the object of state audit, based on the analysis and comparison of data from Internet resources.

Desk control in the state audit of Kazakhstan is carried out by the control body, in the field of internal state audit and its territorial divisions – departments. The powers of the control body to conduct the audit are established at the legislative level.

In 2015, the provisions of the fundamental legislative act "On State Audit and Financial Control" introduced in-house control in Kazakhstan.

Desk control is necessary in the state audit, as it performs not only the function of detecting violations, but also in helping the objects of control to comply with all the requirements and norms of legislation in the conduct of public procurement, by independently eliminating errors by the state bodies that participated in the tender. This, in turn, reduces the administrative burden and minimizes the contact time of the authorized body's employees with the representatives of the objects.

The main purpose of in-house control is the timely detection and prevention of violations, as well as providing an opportunity for the procurement organizer to independently eliminate the facts of non-compliance.

In general, the foundation of desk control in Kazakhstan was laid during the formation of the state audit.

Figure 1 shows the development of desk control in the state audit system of the Republic of Kazakhstan.

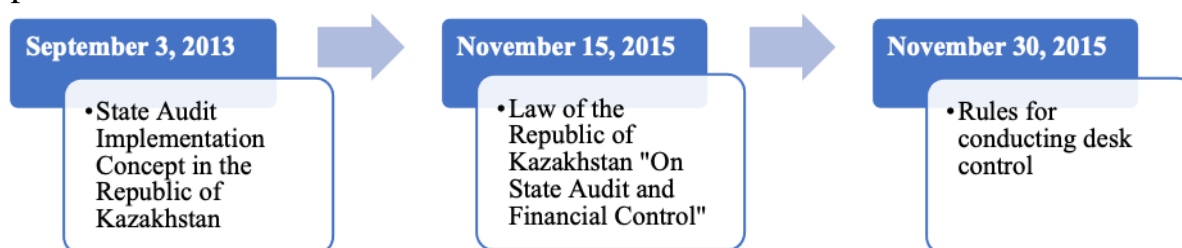


Figure 1. Development of desk control in the Republic of Kazakhstan

Further, after the approval of the legislative act, the Rules for conducting desk control were approved, which determine the methodological basis, algorithm and methods for conducting control measures. In these Rules, the concept of desk control is legally fixed. The process of in-house control is characterized as a remote verification of procurement procedures, through the analysis of information, materials and documents of the participants in the process.

In addition, the desk control in the state audit system was organized on the basis of the experience of the desk control of the tax administration system of the Republic of Kazakhstan. Tax control includes several methods of checking the object,

one of which is a desk check. Desk control acts as an instrument of state management of the procurement sphere, as a result of which the state implements the regulatory regulation that is necessary to determine the order, method and method of conducting control. The system of regulatory and legal regulation of desk control in the Republic of Kazakhstan is shown in Figure 2.



Figure 2. Regulatory regulation of desk control

The normative legal act regulating the competence of the Internal State Audit Committee is the fundamental legislative act regulating the state audit. Article 30 of the Law defines the response measures and the purpose of in-house control in cases of violations.

In foreign practice, desk control is the most important tool for regulating the relationship between the procurement organizer and the supplier. Let's consider the features of the organization of desk control in different countries, indicated in Table 1.

Table 1 World experience and features of the organization of desk control

№	Country	Control Authority	Features
1	USA	Ministry of Finance and Defense	Regulation of the procurement system, through the requirements of the principles of procurement policy.
2	Germany	Antimonopoly Authority	The structure of the control body includes the procurement court, which handles cases.
3	Canada	Ministry of Public Works and Public Services	Performs in-house control of purchases in accordance with the provisions of the Federal Law of Canada "On Financial Activities".
4	Austria	Federal Procurement Administration	The system of regulatory regulation of in-house procurement control, includes many legislative or regulatory acts of the country.
5	Spain	Antimonopoly Authority	With the exception of desk control, legal assessment is carried out
6	Italy	Ministry of Finance	Evaluation of the effectiveness of the implementation of the terms of procurement

			contracts
7	Portugal	Ministry of Finance	Generating reports on the results of purchases
8	Bulgaria	Ministry of Economy	The implementation of the procurement compliance audit is carried out by the National Audit Service, after conducting an in-house control by the State Procurement Agency.
9	Russian Federation	Ministry of Economic Development	Division of powers for conducting desk control between control bodies
10	Republic of Belarus	Ministry of Antimonopoly Regulation and Trade	The procedure of desk control is carried out on the basis of the considered complaints

Monitoring of public procurement in the United States is carried out by the Office of Federal Procurement Policy, which, based on the "Rules of Procurement for Federal Needs", monitors and controls. These rules define the principles of public procurement, as well as the requirements for the procurement procedure that all public authorities must follow when placing purchases.

In Germany, regulation and in-house control is carried out by the Antimonopoly Authority, which is also responsible for improving legislation. It should be noted that the federal governments have the authority of the authority at the local level. But at the same time, the structure of the territorial divisions of the authority includes several divisions (the Federal Department of Defense Technologies and Procurement, the Department of Procurement of the Federal Ministry of Internal Affairs, the Federal Institute for Research and Testing of Materials). The antimonopoly Agency includes procurement tribunals, which are necessary to review public procurement contracts, and procurement courts are independent bodies. Within two weeks, the decisions made by the procurement courts can be appealed, on the basis of the convocation of the Supreme Land Court.

The Ministry of Public Works and Public Services of Canada, carries out in-house procurement control in accordance with the provisions of the Federal Law of Canada "On Financial Activities", where the formation and regulation of public procurement policy in the country is carried out by the Treasury Board, which performs the above-mentioned functions in accordance with the reports on the activities of in-house control.

In Austria, desk control is carried out by the Federal Procurement Office. The Agency is the central body responsible for monitoring and coordinating public procurement procedures, and these powers were approved at the legislative level in 2001. The functions of the agency are defined by the Decree of the Ministry of Finance of the country of the Procedure for awarding contracts based on the provisions of the "Law on Public Procurement". Procurement audits are carried out by the agency on the basis of a system of legal regulation, including: the "Law on

Public Procurement", the European Union Directives of 2004 No. 17, 18, as well as many other acts regulating the conduct of procurement control procedures at the local level. During the audit of purchases, the agency uses a centralized electronic procurement portal - "BGGe-shop", which allows monitoring of procedures.

Monitoring, coordination and improvement of public procurement in Spain is carried out by the Antimonopoly Authority and its territorial divisions. The department's subordination includes an Advisory Bureau that performs legal assessment by drawing up a report and forming conclusions, forming a List of enterprises that are not eligible to participate in public procurement, as well as a similar list of enterprises of certified companies that are eligible to participate in tenders .

In Italy, the supervision and control of public procurement is carried out by the Office for the Supervision of Public Contracts. This supervisory authority oversees and coordinates procurement participants to ensure compliance with the principles of legality, openness and competition. The authority performs the above-mentioned functions at all levels of the administrative-territorial division of the country. The Agency, with the exception of checking purchases for compliance with the law, also evaluates the effectiveness of the execution of contract terms. In case of serious violations of the law, the agency reports to the Parliament and the Government of the country, as well as makes proposals and projects for improvement.

In Portugal, the Observatory of Public Works is the task of increasing transparency and creating ways to make effective decisions regarding public procurement management. The Observatory monitors the process of transferring contracts and fulfilling the terms of procurement contracts. The Observatory produces reports, statistics, and indicators of the transparency and publicity of public procurement. The database formed by the Observatory is usually formed on the basis of reports of the contest organizers.

In Bulgaria, desk control is carried out by the State Procurement Agency (PPA), which is under the leadership of the country's Minister of Economy, Energy and Tourism. Control of procurement procedures for compliance with the legislation is carried out by the above-mentioned agency. And the compliance audit of public procurement is carried out directly by the National Audit Service, which performs an on-site audit of compliance with the procurement legislation. It should be noted that the agency is authorized to make proposals for improving the country's legislation, developing various regulations and monitoring public procurement.

In the Russian Federation, the control over public procurement is carried out by an integral system of supervisory bodies. The system of control bodies regulates and controls the system of public procurement and the contract system of procurement of goods, works and services, as well as procurement items bearing state secrets. In the Russian practice, an audit is also carried out in the field of public procurement, in order to assess the validity, efficiency and effectiveness of planned purchases. The main issues of the audit of public procurement are the question of the timely fulfillment of contractual conditions, the quantitative and qualitative characteristics of

the subject of public procurement, the validity of the pricing of the subject of procurement .

In the Republic of Belarus, the office control is carried out directly by the Ministry of Antimonopoly Regulation and Trade. The authorized body carries out preventive control only for the consideration of certain complaints from legal entities or individuals. It should be noted that the complaint of the participant against the organizer of public procurement according to the law can be filed only once. The organizer, in turn, has the right to appeal the results of the in-house inspection no later than three working days from the date of publication of the in-house inspection report. If the in-house inspection did not reveal any significant violations, the Authorized Body draws up a certificate of in-house control and publishes it on the Internet resource of public procurement.

Thus, the world practice of organizing in-house control of purchases of control objects is of great interest to the Republic of Kazakhstan, since the control mechanism in domestic practice has many shortcomings that need to be eliminated in order to ensure the effectiveness of the regulation of the procurement institute.

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АУДИТ ЭФФЕКТИВНОСТИ В РЕСПУБЛИКЕ БЕЛАРУСЬ

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Согласно Стандартам аудита, принятым ИНТОСАИ, государственный аудит состоит из аудита правильности и аудит эффективности. Традиционной задачей высшего органа государственного аудита является проверка законности и правильности управления финансами и представления финансовой отчетности. В дополнение к этому типу аудита, важность которого неоспорима, имеется также иной равнозначный вид аудита – аудит эффективности, который направлен на проверку экономичности, эффективности и результативности государственного управления.