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Improving the Expert and Analytical Activities of the External State Audit Bodies: The Case of Foreign Experience in the Sphere of Tourism

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ABSTRACT

To ensure the efficient use of public funds and national resources, it is necessary to develop and improve the expert and analytical activities of external state audit bodies. Improving the financial management and fiscal responsibility of countries is particularly facilitated by increased transparency and accountability in the management of public finances. In order to strengthen the budget process, it is necessary to strengthen the state financial control and audit. In this context, the expert and analytical activities of external state audit bodies are of particular importance and require detailed consideration. It should be noted that in the scientific literature of Kazakhstan, the expert and analytical activities of external state audit bodies have not been sufficiently studied. It is also worth considering the practical aspect of using expert-analytical procedures when conducting a state audit. In addition, it is worth paying attention to foreign experience in conducting expert and analytical work using mathematical models, risk analysis. This paper discusses the practical aspect of the use of expert-analytical procedures in the conduct of state audit, as well as foreign experience in conducting expert-analytical work using mathematical models, risk analysis. The result of the study was the development of recommendations for improving the expert and analytical activities of external state audit bodies, taking into account foreign experience

INTRODUCTION

The Institute of State Audit of Kazakhstan arose not so long ago, its formation was presented with the signing of the Laws dated on the 12th of November 2015 “On State Audit and Financial Control” and “On Amendments and Additions to Some Legislative Acts on Issues of State Audit and Financial Control”. These laws were developed in order to implement the Concept for the implementation of state audit, taking into account international standards.

According to the Law “On State Audit and Financial Control”, depending on the subject, state audit is divided into external and internal, and is also divided into types such as performance audit, financial reporting audit and compliance audit. In general, the focus of public audit is shifted to performance audit, which means the assessment and analysis of the activities of the audited object in terms of efficiency, effectiveness, productivity and economy.

The state audit aims to improve the efficiency of management, as well as the use of budgetary funds, assets of the state and quasi-public sector entities, which include state enterprises, joint-stock companies, limited liability partnerships, national holdings and companies, as well as, in accordance with the legislative acts of the Republic of Kazakhstan, their subsidiaries, dependent and other legal entities affiliated with them, the participant, founder or shareholder of which is represented by the state.

1. LITERATURE REVIEW

Monitoring the efficiency of the use of budgetary funds includes monitoring the targeted use of budgetary funds and analyzing the effectiveness of the use of allocated funds. S. Rahayu et al. (2020) argue that the cumulative socio-economic impact of national programs achieved through structural changes in the economy can be used as a measure of performance, and at the same time, government spending can be considered as long-term investments. Government efficiency is influenced by economic development and the growth of new companies and new jobs (Ruzzene, 2016), GDP, poverty and economic independence, can be measured in various ways (Kitrar and Lipkind, 2021). Alternatively, results-based approaches such as value for money or efficiency, performance, economic and financial performance can also be used (Basri & Nabihah, 2014; Sutopo et al., 2017).

During the planning process, the auditor selects a result-oriented approach, problem or system, or a combination of both, to enhance the rationale of the audit plan. However, auditors need to focus on entities with high environmental, social, economic or political influence and visibility to identify areas, processes or systems that need improvement. V.A. Vuymo (2017) studies foreign experience of performance reviews and explains that currently in economically developed countries different terms are used in relation to the definition of performance reviews:

- In the UK and Canada, the term "value for money audit" is used;
- In Sweden and Norway "Performance audit" or "Management audit" (effectiveness audit);
- In the United States - "operational audit" (operational audit).

Analyzing the content of these terms, we can conclude that there are practically no significant differences between them, since they characterize the processes of control over the activities of state bodies. Compliance with the principle of responsibility for the effectiveness of meeting the needs of state and local authorities, as the goal of monitoring and auditing tenders, was considered by I.V. Iolanta (2018), who argues that these innovations occur as a result of the country's integration into the common European economic space, and as a result, there is a gradual convergence of legal norms in priority areas of life of the parties and relevant branches of law, among which the first place is given to corporate and entrepreneurial activity. Audit of the effectiveness of the use of public funds as a modern form of financial management that allows you to assess the feasibility and rationality of the use of budgetary funds (Sutopo et al., 2017). Evaluation of the effectiveness of the activities of state bodies within the framework of strategic management by Kapoguzova E.A., Suleimenova G.K. (2017). She analyzed the process of institutionalization of the system for evaluating the activities of state bodies, but it is not completed, but still gives its results. The performance evaluation system of the entire state contributes to the improvement of internal processes, organizational development and performance improvement. However, in the future it is

necessary to build a system of external assessment of the activities of state institutions by society and increase the transparency of the assessment results.

In recent decades, tourism has grown strongly and the need for efficient and reliable tourism services has increased, and performance auditing has played a key role. However, the issue of performance management in tourism and its role in improving the efficiency of tourism is practically not taken into account. The study emphasizes the importance of performance auditing in tourism and its management (Barisic & Vukovic, 2014). For example, as an environmental management tool, ecotourism environmental audit plays an important role in the implementation of sustainable tourism development. However, an environmental audit of ecotourism cannot be formed overnight. In this long process, we need to work hard to improve it (Jiang, 2021).

The results suggest that engagements affected by the restrictions resulted in lower audit quality, as measured by recalculations and discretionary accruals, compared to those completed prior to the COVID-19 travel restrictions/orders. stay at home. Further analysis shows that this decline in audit quality was associated with firms with high inventories relative to assets, high R&D spending relative to assets, and non-Big Four auditors (Gong, et al. 2022).

2. RESEARCH BACKGROUND AND METHODOLOGY

External state audit in Kazakhstan is represented by the Accounts Committee for Control over the Execution of the Republican Budget and audit commissions that analyze, evaluate the effectiveness of budget planning and execution, budget management and use, state assets (with the exception of assets of the National Fund of the Republic of Kazakhstan and the National Bank of the Republic of Kazakhstan) and industry entities.

Within the framework of the state audit, expert and analytical activities are envisaged.

The expert and analytical activities of the authorized bodies of external state audit and financial control of the Republic of Kazakhstan are carried out in the form of expert and analytical activities, as well as preliminary, current and subsequent budget estimates.

Table 1. The amount of state assignments JSC “NC “KazakhTourism”

<i>Indicator</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
The amount of state assignments JSC „NC „KazakhTourism“	162 mln. Tenge	1,8 billion tenge	2,8 billion tenge	1,5billion tenge	1,2billion tenge

Source: compiled by the authors according to data <https://stat.gov.kz/>

An analysis of all receipts in JSC “NC “KazakhTourism” shows that funding in the form of government assignments mainly prevails in Figure 1.

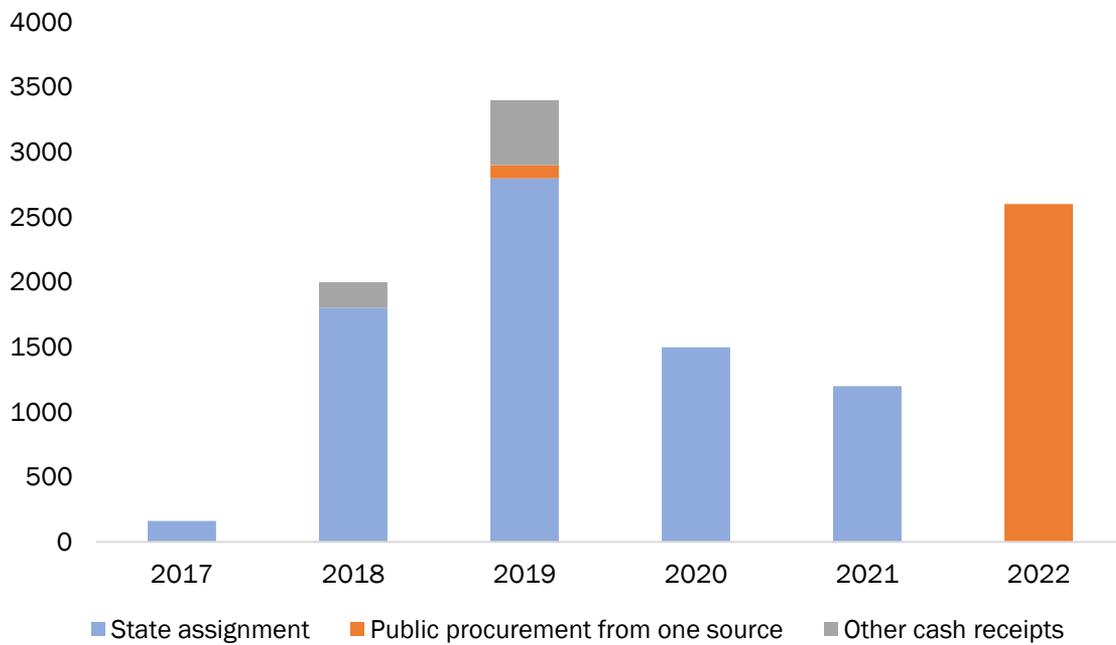


Figure 1. State assignments from the total number of receipts in JSC “NC “KazakhTourism”

Source: compiled by the authors according to data <https://stat.gov.kz/>

According to the audit for the period of activity of JSC NC KazakhTourism from 2017 to 2021, there was a negative balance of the tourism industry in the amount of 1.9 billion US dollars, this indicator indicates significant errors in the implementation of the tourism potential of Kazakhstan. Income from inbound tourism amounted to 7 billion dollars, a loss due to outbound tourism amounted to 8.9 billion dollars in Figure 2.

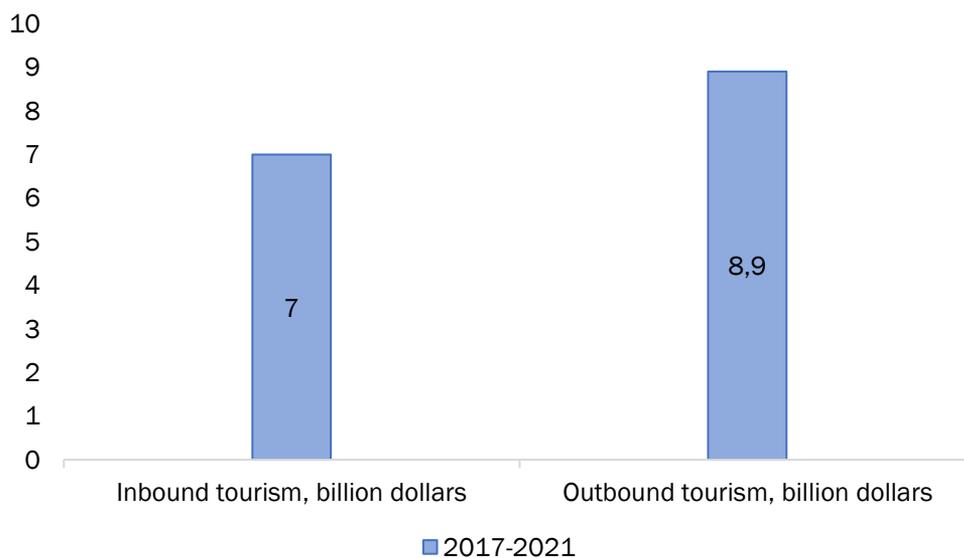


Figure 2. The structure of income and losses of the tourism industry of the Republic of Kazakhstan, for 2017-2021

Source: compiled by the authors according to data <https://stat.gov.kz/>

According to JSC NC KazakhTourism, excluding the “pandemic” year of 2020, the loss due to outbound tourists amounted to 8.9 billion US dollars, income from inbound tourism – 7 billion US dollars.

Strategic guidelines in this area are also significantly overestimated. Thus, in the draft Concept for the development of the tourism industry until 2026, the target markets are countries, the probability of arrival of tourists from most of which is unlikely (the countries of the Middle East and South-East Asia, as well as India, China, Iran).

The imperfection of the methodology for accounting for the number of tourists exacerbates the situation, distorting statistical data and preventing a reliable assessment of the contribution of tourism to the economy. This, in turn, is reflected in the adoption of poor-quality strategic decisions on the further development of this industry (Anreev, 2016; Perovic et al., 2021; Vasanicova et al., 2021; Debruyne and Meyer, 2022).

Financing of activities for the formation of the national product is carried out through JSC “NC “KazakhTourism”. On average, 30% of all funds allocated to the national company fall on its maintenance, including the expenses of project teams (wages, travel expenses, rent of premises, communication services). For individual events related to the holding of foreign roadshows and conferences, the share of expenses of project teams is about 50% of the budget of the entire event.

3. RESULTS

At the same time, approaches to calculating the need for funds aimed at remuneration of project teams have not been unified. Also, there is no dependence of payment for the services of JSC NC KazakhTourism as an operator on the number of applications and subsidies paid to subsidize air travel for underage passengers (KidsGoFree), while up to 85% of the costs are for labor costs. As a result, in the absence of approved amounts for subsidizing air travel in 2023, operator services are unreasonably provided for the provision of the subsidies themselves.

The mechanism for subsidizing children's air travel has not been sufficiently developed, which leads to the lack of demand for the program on the part of tour operators. With a plan for 2022 of 24 thousand applications from tour operators for a total of 357.8 million tenge, as of 2nd of September 2022, 380 applications in the amount of 40 million tenge (or 11%) were paid.

Annual duplication of the same events (analysis of tourism potential), as well as events with low (doubtful) efficiency (roadshows), the direct impact of which on the development of tourism potential is not traced, was noted.

Table 2. Results of the audit of JSC “NC “KazakhTourism”

<i>No</i>	<i>Identified violations</i>	<i>Recommendations after the audit</i>
1	During the period of activity of JSC “NC “KazakhTourism” from 2017 to 2021, there was a negative balance in the tourism industry	Conduct an analysis of the degree of influence of JSC “NC “KazakhTourism” on the development of the tourism industry
2	On average, 30% of all funds directed to KazakhTourism NC JSC fall on its maintenance, including the costs of project teams (wages, travel expenses, rental of premises, communication services). For individual events related to the holding of foreign roadshows and conferences, the share of expenses of project teams is about 50% of the budget of the entire event	Revise the financing mechanism of JSC “NC” KazakhTourism “in terms of optimizing administrative costs and payment for the services of project teams
3	Annual duplication of the same events (analysis of tourism potential), as well as events with low (doubtful) effectiveness (roadshow), the direct impact of which on the development of tourism potential cannot be traced	Reduce 737.7 million tenge for duplicate activities and activities with questionable effectiveness

4	Imperfection of the methodology for accounting for the number of tourists. Lack of reliable assessment of the contribution of tourism to the economy. Making poor-quality strategic decisions on the further development of the tourism industry	Reallocate 462.2 million tenge to other programs of the Ministry of Culture and Sports as inappropriate for the direction of spending on the formation of a national tourism product (administration of subsidies for KidsGoFree, analysis of tourism potential, development of the Online Academy)
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Source: compiled by the authors according to data <https://stat.gov.kz/>

Using the example of the North Kazakhstan region, let's consider the potential of the tourism industry in Kazakhstan.

Currently, the North Kazakhstan region has a real opportunity to present a competitive tourist product on the domestic market Kazakhstan. There is a good potential for this: an organic combination of natural and cultural and historical components in local tourist routes, the use of national color, attractive for sight-seeing of newly built socio-cultural facilities. The use of tourism potential in combination with the development of related industries (transport and communication infrastructure, service, culture, construction, insurance and others), stimulating investment activity, will ensure stable employment growth, increase the revenue side of the regional budget.

The following tour operators are available in the city of Petropavlovsk:

LLP Petrotur;
 LLP TF Tourist;
 LLP "Come with us";
 LLP Kazakhstan-Reisen;
 LLP Global Tur;
 LLP Tengri Tour.

In the course of the study, an analysis of the activities of the studied tour operators of Petropavlovsk was carried out, the results of which are presented in Table 3.

Table 3. Comparative analysis of tour operators of the city of Petropavlovsk

<i>Tour operators of Petropavlovsk</i>	<i>Domestic tourism destinations</i>	<i>Outbound tourism destinations</i>
Petrotour	Sightseeing tours of Petropavlovsk	Turkey, Egypt, Thailand, UAE, Spain, Greece, Canary Islands, Cuba, Dominican Republic, Maldives, Hainan Island, India.
TF Tourist Come with us	Excursions and tours in Petropavlovsk, North Kazakhstan region, Astana, Akmola region: Sandyktau, Imantau, Ayyrtau and Zerenda. Sightseeing tours of Petropavlovsk and Astana	- Thailand, Malaysia. Europe, UAE, Maldives, Dominicana - UAE, China, Turkey. Europe, Egypt, Thailand, Israel. Karlovy Vary, Russia
Kazakhstan-Reisen	-	USA, Canada
Global Tur	Kazakhstan	Turkey, Egypt, Thailand, UAE, Spain, Greece, Canary Islands, Cuba, Dominican Republic, Maldives
Tengri Tour	Group tours to Astana, excursions to Petropavlovsk	Turkey, Greece, Spain, Italy, France, UAE, Thailand, India (Goa), China (o. Hainan), Vietnam

Source: compiled by the authors according to data <https://stat.gov.kz/>

Analyzing the data on the city of Petropavlovsk, it is clear that not all firms are involved in domestic tourism, this is a problematic point that needs to be paid attention to. And it is also an opening opportunity, in conditions of restrictions in outbound tourism.

Also in the course of the study, an analysis of the tour operator activity of the city of Petropavlovsk was carried out (Table 4).

Table 4. A study of the tour operator activity of the city of Petropavlovsk

<i>Criteria</i>	<i>Petrotour</i>	<i>Tengri Tour</i>	<i>Come with us</i>	<i>Kazakhstan-Reisen</i>	<i>TF Tourist</i>	<i>Global Tour</i>
Number of clients served per month	10-20	10-20	20-30	10-20	10-20	10-20
The amount spent on the developed tours	From 2000\$	From 1000\$	More than 4000\$	From 3000\$	From 1000\$	От 1000\$
Booking programs	Amadeus	Amadeus	Cabriel, Amadeus, Abacus	Amadeus	Amadeus	Cabriel, Amadeus, Abacus
Directions of the company	Turkey, Egypt, Thailand	Turkey, Egypt, Thailand	Turkey, Egypt, Thailand	USA, Canada	Turkey, Egypt, Thailand	Turkey, Egypt, Thailand, UAE, Spain, Greece, Canary Islands, Cuba, Dominican Republic, Maldives
Airline services	Air Astana	Air Astana, SCAT	AirAstana, AircompanyMEGA, SCAT	Air Astana	Air Astana	Air Astana, Aircompany MEGA, SCAT

Source: compiled by the authors according to data <https://stat.gov.kz/>

According to the results of the analysis, it follows that the tour operators of the city of Petropavlovsk serve the total number of customers per month from 10-20 people, the average amount spent on tours is \$ 1000 and above. The leading booking program is Amadeus. Tour operators work in all directions: Turkey, Egypt, Thailand and other countries. The airline Air Astana and SCAT are more popular. Also, tour operators prefer to work with different hotels, and with hotels of the same network with individual hotels.

The North Kazakhstan region has a huge natural potential for the development of various tourism. A large number of travel agencies and tour operators work in the city and in the region, but outbound tourism is a priority in their activities. Today, most residents of the North Kazakhstan region prefer to rest outside of it. But based on the fact that foreign tourism may be closed due to restrictions, it is now necessary to offer and develop intraregional tourism.

A large number of investments are needed for the development of intraregional tourism. Although there are quite a lot of different medical sanatoriums and boarding houses in the region, this cannot be an indicator. For the full development of the regional tourism market, it is necessary to improve the conditions and legislative framework (Böhm, et al. 2013; Akbulaev and Salihova, 2020).

General problems of tourism industry development in the region:

- insufficient development of tourist and transport infrastructure (poor condition of highways to valuable and attractive sightseeing sites and picturesque landscapes, as a result of which many objects of the region are inaccessible for domestic mass multi-day tourism) (Fadeikina et al., 2012; Grabara et al., 2019);
- the material base of accommodation facilities, including hotels, boarding houses, houses and recreation centers, as well as sanatorium-resort institutions, is characterized by underdevelopment of the material and technical base, high cost, low quality of tourist products and services at tourist facilities (Skobara, et al., 2018; Vasanicova et al. 2020):

- low level of service in tourist recreation areas, due to a shortage of personnel in the service sector of tourism;
- shortage of qualified personnel in the service sector of the tourism industry (lack of guides, guides, instructors in the types of tourism who speak the state language);
- insufficient quantity and quality of service of roadside infrastructure facilities (Terekhov & Terekhov, 2019).

The modern tourism industry is one of the largest highly profitable and dynamically developing segments of international trade in services. Tourism generates about 10% of the world's total product, 30% of world exports of services, 7% of world investments, 10% of jobs and 5% of all tax revenues. Taking into account the rapid and continuous growth of tourism, which has been going on for the last ten years, as well as its significant impact on the economy and the standing of the community, developed and developing countries define the tourism industry as one of the economically priority.

According to the data of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan, the main indicators of tourist activity for January-September 2021 fell compared to the same period in 2018:

- by the outbound type of tourism by 70%
- by the inbound type of tourism by 86%
- by domestic type of tourism by 16% (Table 5).

Restrictions on the movement of foreign tourists associated with the Covid-19 pandemic have certainly had a negative impact on the incoming tourist flow Kazakhstan, but at the same time made it possible to reorient the outgoing tourist flow to domestic tourism, as well as to conduct an analysis of the activities of the industry, identify gaps in the effectiveness of tourism activities and direct the efforts of state regulatory authorities and private investors to solve the most acute problems and determine further priorities for the development of the tourism industry Kazakhstan.

Table 5. The main indicators of tourist activity

<i>Period</i>	<i>Number of visitors served by type of tourism, thousand people</i>		
	<i>Outbound</i>	<i>Inbound</i>	<i>Internal</i>
January-September 2018	8233,6	6808,0	4623,3
January-September 2019	8 222,5	6 440,6	5074,4
January-September 2020	2397,6	1 783,6	3 058,7
January-September 2021	2515,2	949,4	3 882,9

Source: compiled by the authors according to data <https://stat.gov.kz/>

According to the data, it is clear that the outbound and inbound type of tourism suffered the most. The tourism industry is an important source of formation of the revenue part of the budget of the republic, it is necessary to make every effort to return at least to the pre-pandemic indicators.

CONCLUSION

The analysis of the current situation shows that there is no integral system of tourism development in Kazakhstan. The development of Kazakhstan's domestic tourism is hindered by a number of negative factors, which leads to the orientation of the population to outbound tourism. Kazakhstan will now have prospects for the development of domestic tourism, but only when solving a complex of not only tourist-oriented, but also socio-economic problems of the population.

In general, the development of the tourism industry contributes to strengthening interstate ties and culture, increasing the inflow of foreign currency, increasing the balance of payments, stimulating exports

of goods and services, increasing employment, construction and reconstruction of infrastructure facilities, as well as accelerating the diversification of economic sectors.

Tourism, which has become a priority sector of the national economy, ensures sustainable growth of national income and employment, has a stimulating effect on a number of relevant sectors, and significantly increases the inflow of foreign capital and investment in the state and the national economy (Omarova et al., 2021).

Innovations in tourism make it possible to solve a number of problems related to both increasing the level of satisfaction of the cultural needs of the population and creating conditions for the development of innovative forms of small business and the involvement of young people in innovative activities, where digital skills are one of the critical factors of competitiveness, including in the tourism industry, which includes all forms of service infrastructure, capable of meeting the demand of society for recreation and entertainment (Dulatbekov, 2021).

In 2019, the share of tourism in Kazakhstan's GDP was 5.6%, while by 2025 it is planned to increase the figure to 8%. As a result, about 200 thousand will be created in Kazakhstan. new jobs, including 72 thousand. permanent, and the net profit from tourism activities for all interested parties – the state, business and employees – will increase to 200 billion tenge per year (at the moment, the profitability is about 118 billion tenge).

Tourism has an important socio-economic importance, since:

- increases income;
- creates new jobs;
- develops all sectors related to the production of tourist services;
- develops social and industrial infrastructure in tourist centers;
- activates the activities of the centers of folk crafts and the development of culture;
- provides an increase in the standard of living of the local population;
- increases foreign exchange earnings (Stepashin, et al. 2004).

The economic impact of tourism on the country's economy is manifested through indicators of cash flows sent from country to country, which are generated by tourist exports and import. Most of the income from the export of tourist services comes from arriving foreign tourists, as well as from the sale of tickets for domestic transport and other services in the host country. The country's tourist imports are the money spent by its citizens during foreign trips, the payment of transportation costs and other services in the host countries, as well as the payment of dividends to foreign investors in the tourism industry. The difference between the country's income from the export of tourist services and the cost of importing tourist services represents the tourist balance of payments, which can be negative (deficit) and positive.

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