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ASSESSMENT OF THE EFFECT OF INTERNAL GOVERNMENTAL AUDIT ON THE USE OF GOVERNMENTAL RESOURCES IN THE REPUBLIC OF KAZAKHSTAN

Abstract. According to the authors, an important aspect of state financial control is to ensure the legality, rationality and efficiency of the use of public financial and material resources, as well as the desire to establish effective management of the economy and to comply with the established norms of administrative activity. For what, first of all, it is necessary to assess the impact of the internal state audit on the use of public resources in the Republic of Kazakhstan. Since changes in the law, that is, the emergence of new approaches to conducting a state audit of the efficiency of resource use in the Republic is a necessary process of evolution, both for the economy and for state mechanisms as a whole. This impact can be assessed by auditors and analysts who will also help create an efficient and effective management mechanism that allows for rational use of national goods and resources.

Keywords: internal audit, state audit, methodological approaches, costs, resources, use.

INTRODUCTION

Audit forms of financial control are carried out by legal entities and auditors who are specifically certified. The object of audit control, above all, is entrepreneurial activity. First of all, of course, preliminary control is carried out. It affects the stage of consideration, drafting and approval of the financial plan of the enterprise, estimates of income and expenses of the organization, constituent documents, texts of contractual agreements, etc. The purpose of this control is to prevent the irrational and improper use of material, monetary and labor resources. The current control is carried out during the execution of plans (financial) to verify compliance with standards and norms for the use of financial assets and material and commodity values. Subsequent control is carried out at the end of the reporting period. It also determines how appropriately the state funds were spent in the process of executing budgets and the organization's financial plans. The types and forms of financial control can be classified and on some other grounds.

MAIN PART

For example, episodic, constant and discrete monitoring can be distinguished [7, p. 108]. Today, close attention in the Republic of Kazakhstan is paid to the problem of the formation of an effective mechanism in the field of state financial control. According to the Law of the Republic of Kazakhstan dated November 12, 2015 “On State Audit and Financial Control”, Kazakhstan provides for the creation of a system of state audit and financial control bodies. It includes: the counting committee, which is the highest body of state audit and financial control; revision commissions of regions, cities of republican significance, the capital; authorized body for internal state audit; the internal audit service of the central state bodies, with the exception of the internal audit service of the National Bank of Kazakhstan, local executive bodies of regions, cities of republican significance, the capital; the internal audit services of the central government agencies, established at the discretion of the first head within the prescribed staffing level.

According to the Law of the Republic of Kazakhstan dated November 12, 2015 No. 392-V “On State Audit and Financial Control”, the control task is to identify violations and take response measures. In this case, they mean the initiation of administrative proceedings, the urge to restore (eliminate) the damage, bringing to disciplinary responsibility, the transfer of materials to law enforcement agencies to make procedural decisions.

In the new law, an important role is assigned to internal audit services, which should become the tool of the first head to achieve the goals, help identify weaknesses and develop effective recommendations for increasing the effectiveness of the entire state body and its subordinate organizations.

In carrying out this work, services are not limited in their powers, and their main goal is to conduct a performance audit. The Ministry of Finance has developed a model regulation on internal audit services, which outlines their main functions.

In this regard, first of all, employees of the internal audit services of central state and local executive bodies should reorient their activities from detecting violations to analyzing and evaluating the functioning of all business processes of the state body and its departments to establish hidden potential, labor and financial resources.

Another innovation - in all government bodies to improve their activities in the framework of the internal state audit, a consultative and advisory body should be created - the Council on State Audit and Risks, headed by the first head of the state body.

Audit of efficiency, today is one of the most effective mechanisms of state influence and control over the functioning of the economy, and the legitimacy of domestic processes. The Republic of Kazakhstan today is experiencing significant difficulties. This is due to a significant crisis in international relations, as well as in the economic system, which greatly affects our state. In such conditions, the effectiveness of the use of domestic funds and resources acquires particular relevance. Thus, the audit of efficiency is a new promising form to ensure the expenditure of public finances. In this case, we are considering a change in the traditional system of state financial control, by introducing methods of state control over performance audit into the system. Thus, the emergence of new approaches to the performance audit in the Republic is a necessary process of evolution of both the economy and government mechanisms [4, p. 12]. Audit of efficiency, occupying sanctioned by the state, as well as self-government bodies, is a control aimed at determining the effectiveness of the use of budgetary funds, public property, in order to improve both quality and cost savings. For example, considering the sphere of construction, we can note that in this area, control is exercised only over ensuring the quality of the work on the project. As a result, not full control of efficiency is carried out, and the financial side falls out of control. In particular, difficulties arise with the choice of contractors, and an increase in the amount of construction to 2 or more times. Using traditional control methods? self-control is carried out only within the framework of the legislative acts on the project, as a result of which, there is a loss of data on the effectiveness and relevance of the funds spent to the result. Audit of efficiency in turn allows you to use the most efficiently the financial resources of the state, preventing them from inappropriate use. It aims to test how effectively and effectively government policies are implemented. Performance audit ensures the provision of objective, transparent and reliable information about the work of state bodies, and allows developing useful recommendations for them to improve the efficiency of public finance management. Financial control of the effectiveness and cost-effectiveness of using budgetary funds, in the form of performance audit, is an active factor in increasing the efficiency of financial management, contributing to the solution of state tasks. Audit of efficiency, today is one of the most effective mechanisms of state influence and control over the functioning of the economy, and the legitimacy of domestic processes. In general, performance audit is one of the methods of financial control, in the economic or social sphere. Its results are determined by checking the execution of the budget at the facilities. And its main goal consists of “economy, productivity and efficiency”, i.e. the resulting savings from the results achieved. Different authors consider the specifics of performance audit from different points of view, some view it as a check on the use of material and natural resources and the development of a system of measures to eliminate the revealed violations, shortcomings and problems, others believe that, first of all, performance audit is a method of financial control of state funds, which is carried out by checking the activities of public authorities, as well as other regulatory, or other persons involved in this process, namely the powers and functions assigned to them.

For the organization of this work and the achievement of the objectives of the state audit, a first-class professional staff of state auditors is needed, which will allow to carry out relevant work related to the prevention of violations and improving management efficiency.

CONCLUSION

Therefore, the law provides for certification of specialists in the National Commission, whose members will be representatives of the Presidential Administration, the Government, public organizations and deputies.

First, applicants for the title of state auditors need to successfully complete training in certain disciplines and prove their knowledge, and only then they will be required to have an interview at the National Commission and receive the title of state auditor.

I would also like to note the high personal responsibility borne by state auditors for violating the basic principles and standards of state audit and financial control enshrined at the legislative level.

As a result, the state should receive knowledgeable and competent auditors and analysts who will help create an effective and efficient management mechanism that allows for rational use of national goods and resources.

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ОЦЕНКА ВЛИЯНИЯ ВНУТРЕННЕГО ГОСУДАРСТВЕННОГО АУДИТА НА ИСПОЛЬЗОВАНИЕ ГОСУДАРСТВЕННЫХ РЕСУРСОВ В РЕСПУБЛИКЕ КАЗАХСТАН

Аннотация. Важным аспектом государственного финансового контроля являются по мнению авторов, это обеспечение законности, рациональности и эффективности использования государственных финансовых и материальных ресурсов, а также стремление наладить действенное управление экономикой, и соответствующей установленным нормам административной деятельности. Для чего, прежде всего необходимо, оценить влияние внутреннего государственного аудита на использование государственных ресурсов в республике Казахстан. Так как изменения закона, то есть появление новых подходов к проведению государственного аудита эффективности использования ресурсов в Республике

является необходимым процессом эволюции, как экономики, так и государственных механизмов, в целом. Оценить данное влияние могут аудиторы и аналитики, которые так же помогут создать действенный и эффективный механизм управления, позволяющий рационально использовать национальные блага и ресурсы.

Ключевые слова: внутренний аудит, государственный аудит, методологические подходы, расходы, ресурсы, использование.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДАҒЫ МЕМЛЕКЕТТІК РЕСУРСТАРДЫ ПАЙДАЛАНУҒА АРНАЛҒАН ІШКІ АУДИТТІҢ АУДИТІНДЕГІ НӘТИЖЕЛЕРДІ БАҒАЛАУ

Аннотация. Мемлекеттік қаржылық бақылау маңызды аспектісі авторлардың айтуынша, мемлекеттік қаржы және материалдық ресурстарды заңдылық, рационалдық және тиімділігін қамтамасыз ету, сондай-ақ тиімді экономикалық басқару, және әкімшілік іс-нормативтік сәйкестігін орнату ниеті болып табылады. Ең алдымен, ішкі мемлекеттік аудиттің Қазақстан Республикасында мемлекеттік ресурстарға қолданылуына әсерін бағалау қажет. Заңнаманың өзгеруі, яғни республикада ресурстарды пайдалану тиімділігіне мемлекеттік аудитті жүргізудің жаңа тәсілдерінің пайда болуы экономиканың да, тұтастай мемлекеттік механизмдердің де эволюциясының қажет процесі болып табылады. Бұл әсерді аудиторлар мен сарапшылар бағалай алады, олар сондай-ақ ұлттық тауарлар мен ресурстарды ұтымды пайдалануға мүмкіндік беретін тиімді және тиімді басқару механизмін құруға көмектеседі.

Түйін сөздер: ішкі аудит, мемлекеттік аудит, әдістемелік тәсілдер, шығындар, ресурстар, пайдалану.

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