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**SYSTEM OF INTERNAL GOVERNMENT AUDIT
IN THE REPUBLIC OF KAZAKHSTAN**

Abstract. The study presents the system of internal state audit of the Republic of Kazakhstan, discusses the problematic aspects of their implementation and the prospects for their resolution in the reform process. The system of financial control of Kazakhstan is undergoing a stage of radical reform. The transformation of the internal public audit system requires the reform of all elements of the existing control system. The creation of effective mechanisms for implementing the principles lays the foundation for the effective functioning of the state audit system in the financial management of state bodies. In order to create an effective state audit system, measures have been identified for its implementation, in particular, to improve the quality of control measures and ensure their compliance with international standards.

Keywords: audit, compliance, system, taxes, internal state audit.

INTRODUCTION

At present, the state financial resources management system is in the process of cardinal reform. The strategy "Kazakhstan - 2050" set the task of joining the thirty most developed countries in the world. The solution of this ambitious task in the first place requires a significant increase in the efficiency of management of public financial resources.

During 2013, as part of the implementation of the Strategy, three Concepts were adopted with the goal of reforming all stages of the management of public financial resources ranging from forecasting and planning to monitoring.

The concept of improving the system of state-oriented results. The purpose of the concept is to create a balanced system of strategic and budget planning, improving the implementation of strategic and program documents and the activities of government bodies [1].

MAIN PART

The concept of a new fiscal policy aims to ensure the stability of government finances, increase the effectiveness of budget spending, increase the efficiency of local executive bodies and create favorable conditions for sustainable economic growth [2].

The concept of introducing a state audit is aimed at reforming the state financial control system into a state audit system [3].

If we look at the experience of foreign countries in which the institute of state audit is most developed, such as the United States and the United Kingdom, it should be noted that in these countries there is no special system of certification of state auditors. The certification system for employees of the financial sector is the same for both private and public sector organizations, both for accountants and auditors, while certification is not carried out by government bodies. Certification of financial sector

workers in these countries is fully within the competence of self-regulatory, public organizations. The most recognized of these in the United States is the American Institute of Certified Public Accountants and Auditors (AICPA). This is a professional association of practicing accountants and auditors, which is the most authoritative non-governmental professional organization representing the accounting and auditing community in the United States. When applying for a job at state audit bodies, the presence of an auditor's certificate is not mandatory, but at the same time, preference is given to certified employees.

The budget at all levels plays a huge role in the development and prosperity of the state, the promotion of scientific and technological progress, and the development of the economy. State budget revenues to GDP in developed countries are: in Australia - 50.6%, in Norway - 55.2% and 39.8% in Canada [4].

The Budget Code of Kazakhstan does not fully specify the main components of state control, in particular, control over the formation and use of financial resources of national companies, holding companies, joint-stock companies with state participation, control over the formation and use of state extra-budgetary funds, state accumulative pension fund efficiency and evaluation of the provision of various tax benefits and preferences, etc.

We do not pretend to determine the full component of the state audit system, which requires a comprehensive scientific approach. But without defining the elements of this system, the problem of duplication arises, the desire to exercise financial control of each state body. In this regard, it is necessary to examine the main directions of state audit. After that, the bodies performing state audit should be identified.

An analysis of international experience shows that a country develops in a democratic way only when the activities and structure of the state meet the needs of civil society, the interests of every citizen. Under these conditions, it is necessary to establish a single legal order that is compulsory for all citizens and civil society institutions and to build an adequate system of state audit, which would focus on meeting the needs of the whole society, protecting the interests of citizens, including the delegation of (transfer) their property. That is why in developed countries special attention is paid to the organization of state audit.

To improve the quality of control measures and ensure their compliance with international standards, it is necessary to create an effective state audit system, in particular, to create a coordinated methodology for planning and conducting control measures, to solve the issue of centralized training and retraining of personnel, and to create a unified audit information base.

In the process of the internal control services, there are also difficulties with the full implementation of the principle of independence. In accordance with the current Rules for the implementation of internal control, it is stipulated that the Internal Control Service is organizationally and functionally independent of the activities of other structural divisions, at the same time, the boundaries and this independence and ways to ensure it were not fixed by law. In the new draft law, an attempt was made to eliminate this gap. A number of norms were included to ensure the independence of the Services, in particular, it was stipulated that the Internal Audit Service could not be involved in work related to the competence of other structural divisions of a state body, as well as in the preparation or execution of programs and projects not related to its powers. Moreover, the New Draft Law made an attempt to limit and regulate the interaction of the Internal Audit Services (IAS) directly with the head of the state body. It is assumed that the interaction of IAS with the head will be carried out only for the approval of the work plan, the decision to implement the recommendations of the audit results and to review the annual report on internal audit. The introduction of these restrictions, in our opinion, is superfluous, since it limits the potential potential of using CBA. Their activities are limited to audits, recommendations on the results of audits and reporting. We believe that closer interaction of NEA with the head of the state body at the stage of developing a strategic plan, forming a budget request, in the process of implementing current monitoring would help prevent violations and more effective work of government bodies.

At the same time, the draft law provides for an assessment of the effectiveness of the work of the internal audit services, on the part of the authorized state audit body. The need to assess the effectiveness

of one internal audit body, another internal audit body is questionable, since it initially contradicts the principle of independence. The ultimate goal of IAS is not to identify or even prevent violations, but to increase the efficiency of the state body, and to evaluate its work is necessary from the standpoint of the state body as a whole. We believe that it will be appropriate to conduct an assessment of the IAS by the external audit body as part of a comprehensive audit of the activities of a state body [5].

To create a state audit system, the following measures are proposed:

- improvement of the regulatory legal, methodological and information base of control over the execution of the republican and local budgets, including the creation of a unified database of objects of control, the introduction of methods of economic analysis, information and computer audit technologies;
- delineation of the functions and powers of state bodies conducting external and internal audits;
- strengthening the status of bodies performing external audit (the Accounts Committee and Audit Commissions) and taking the necessary measures to ensure their independence from the executive and the status of documents adopted as a result of ongoing monitoring activities;
- legislatively fixing the mechanisms of interaction and coordination of all controlling bodies in the field of public audit, in order to eliminate the existing elements of duplication in their activities;
- improvement of the mechanisms for implementing the decisions taken by the external audit bodies on the basis of control measures;
- implementation of the transition to international standards in the field of accounting, financial reporting and auditing, which will ensure transparency of the process of managing public resources, full mobilization of taxes, fees and other payments to the budget, increase the rationality and efficiency of spending state funds, as well as the quality of activity of state bodies themselves;
- completion of the informatization of the state audit system taking into account the introduction of budget programming methods;
- increasing public confidence in controllers and their professionalism by presenting the qualification requirements of employees of audit bodies;
- strengthening the capacity of the internal audit service.

CONCLUSION

The real implementation of the principle of publicity of financial control should be publicly available. Implementation of activities should not be too hasty. It is necessary to consistently make changes and additions to the regulatory legal acts and to carry out large joint work with all controlling and law enforcement agencies in the framework of the implementation of the new fiscal policy in the republic.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ ІШКІ ҮКІМЕТ АУДИТІНІҢ ЖҮЙЕСІ

Аннотация. Зерттеу Қазақстан Республикасының ішкі мемлекеттік аудит жүйесін ұсынады, оларды іске асырудың проблемалық аспектілерін және оларды реформалау процесінде оларды шешу перспективаларын талқылайды. Қазақстанның қаржылық бақылау жүйесі түбегейлі реформалар кезеңінен өтуде. Ішкі мемлекеттік аудит жүйесін трансформациялау қолданыстағы бақылау жүйесінің барлық элементтерін реформалауды талап етеді. Осы принциптерді енгізудің тиімді тетіктерін құру мемлекеттік органдардың қаржылық басқаруындағы мемлекеттік аудит жүйесінің тиімді жұмыс істеуіне негіз болады. Мемлекеттік аудиттің тиімді жүйесін құру үшін оны іске асыру бойынша, оның ішінде бақылау шараларының сапасын жақсарту және олардың халықаралық стандарттарға сәйкестігін қамтамасыз ету бойынша шаралар анықталды.

Түйін сөздер: аудит, сәйкестік, жүйе, салықтар, ішкі мемлекеттік аудит.

СИСТЕМА ВНУТРЕННЕГО ГОСУДАРСТВЕННОГО АУДИТА В РЕСПУБЛИКЕ КАЗАХСТАН

Аннотация. В исследовании представлена система внутреннего государственного аудита Республики Казахстан, рассмотрены проблемные аспекты их реализации и перспективы их разрешения в процессе реформирования. Система финансового контроля Казахстана проходит этап кардинального реформирования. Трансформация системы внутреннего государственного аудита требует реформирования всех элементов существующей системы контроля. Создание действенных механизмов реализации принципов закладывает основу эффективного функционирования системы государственного аудита в финансовом менеджменте государственных органов. Для создания эффективной системы государственного аудита выявлены мероприятия для его проведение, в частности, для повышения качества контрольных мероприятий и обеспечения их соответствия международным стандартам необходимо проводить оценку СВА органом внешнего аудита в рамках комплексного аудита деятельности государственного органа и другие мероприятия, которые освещены в данной статье.

Ключевые слова: аудит, соответствие, система, налоги, внутренний государственный аудит.

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