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**METHODS OF ORGANIZATION AND CONDUCTING INTERNAL
STATE AUDIT IN THE REPUBLIC OF KAZAKHSTAN**

Abstract. According to the authors, to improve the quality of control measures and ensure their compliance with international standards, it is necessary to create an effective supporting system of state audit, 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.

It is necessary to consistently make changes and amendments to the regulatory legal acts and to carry out a large joint work with all controlling and law enforcement agencies in the framework of the implementation of the new fiscal policy in the republic.

Keywords: internal audit, methodological approaches, taxes, state audit, compliance.

INTRODUCTION

The head of the Republic of Kazakhstan, Nursultan Nazarbayev, in the current crisis conditions continues to actively support political and economic stability, development of entrepreneurial activity in Kazakhstan, including auditing. The legislation of the Republic of Kazakhstan on auditing is based on the Constitution of the Republic of Kazakhstan and consists of this Law “On Auditing” No. 139-III ZRK and other regulatory legal acts [1]. If an international agreement ratified by the Republic of Kazakhstan establishes other rules than those contained in the legislation of the Republic of Kazakhstan on auditing, then the rules of the international agreement apply.

An integral function of public administration is financial control, ensuring the legality, expediency and efficiency of the formation, distribution and use of state financial resources [1]. The state delegates this management function to state financial control bodies that operate on the basis of established legal norms, the primary sources of which are the Constitution of the Republic of Kazakhstan, the Civil Code of the Republic of Kazakhstan, the Budget Code of the Republic of Kazakhstan, the Tax Code of the Republic of Kazakhstan and other legislative acts. The study of the development of financial control acquired particular relevance in the light of the entry into force of the Law of the Republic of Kazakhstan “On State Audit and Financial Control”, adopted on November 12, 2015 [2].

MAIN PART

This long-awaited document is aimed at introducing a state audit in the country in accordance with international standards. In the modern literature there are several forms of financial control. Financial state control passes within the entire state. It is aimed at objects that, without regard to their departmental subordination, are subject to control. National control is exercised by the legislative bodies when considering and approving the forecast for further social and economic development of the whole country, when designing budgets for all parts of the budget system and when creating reports on their execution. Control is conducted over the efficiency and legality of the use of state funds and the expediency of all expenses incurred [5, p. 68].

Departmental forms of financial control are carried out by ministries, departments and other government bodies over the activities of institutions and organizations within their system. This type of control is aimed only at subordinate institutions and enterprises and is carried out by independent control and auditing structural divisions.

Non-departmental control is carried out by financial and credit institutions: the Ministry of Finance, the National Bank, etc. The control of these bodies is regular, systematic, every day, and covers facilities without regard to their departmental affiliation. Financial on-farm control is carried out within the framework of certain organizations and institutions by their structural functional units and managers. In this case, the object of control is the financial and production activities of the organization itself and its structural divisions (branches, workshops, departments, sections). 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.

The control is carried out to determine the accuracy of the financial statements of economic entities and the compliance of perfect business and financial operations with regulatory acts. The forms of financial control may vary according to the time it is held. Allocate current, preliminary and consistent financial control [6, p. 144].

President of the Republic of Kazakhstan N.A. Nazarbayev noted that: "... we must arm ourselves with the new principle of fiscal policy - to spend only within our capabilities.

Based on this statement, it is possible to analyze the main parameters of the republican budget, which mainly show growth for 2013-2017.

Thus, the revenues of the republican budget increased from 5.18 trillion tenge (2013) to 7.66 trillion tenge (2016). In 2017, the revenue part of the budget was approved in the amount of 9.54 trillion tenge. During the same period, the expenses of the republican budget increased from 5.7 trillion tenge (2013) to 10.74 trillion tenge in 2017, which represents an increase in percentage of over 180%. The main part of the republican budget revenues is tax revenues: 2013. - 3.5 trillion tenge - 67.8%, 2014 - 3.66 trillion tenge - 62%, 2015 - 3.32 trillion tenge - 54.3%, 2016 - 4.28 trln. - 55.8% of all revenues of the republican budget (the share of tax revenues in the central budgets of developed countries is 80-90%). Despite the increase in the amount of tax revenues in 2017. (approved in the amount of 4.79 trillion tenge), the share ratio is reduced to 50.2%. This change is associated with an increase in transfers, the proportion of which amounted to: in 2013. - 30.1%, 2014 - 35.6%, 2015 - 42.9% in 2016 - 40.2%, and in 2017 - 48.74% of all revenues of the republican budget. Non-tax revenues constitute about 2% of the total amount of revenues of the republican budget, and proceeds from the sale of fixed capital, as a rule, not more than 0.3%.

Financial control is carried out by conducting cumulative actions to verify financial and related issues of the activities of business entities and management using certain forms and methods of its organization.

It is necessary to single out such components of GFK as budgetary financial control and financial and economic control.

Analysis of the implementation of revenue and expenditure parts of budgets, all levels of budget estimates of budgetary institutions is one of the most important methods of budgetary control in managing state finances of business entities, in regulating social and economic processes in society and their development. The budget and tax system and its impact on various aspects of society are being analyzed. On the basis of this analysis, the directions of the long-term state policy are being developed [7]. 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. To enhance the effective operation of the financial control system in the Republic of Kazakhstan, we can recommend a number of events:

1) With the transition to a state audit, the activities of the Accounts Committee should be further reoriented from finding violations to their prevention. Therefore, it is necessary to shift the emphasis towards strengthening expert-analytical activities, analyzing the causal factors of the identified deficiencies and violations. In other words, it is necessary not only to fix the problem, but to investigate and explain the essence and causes of its occurrence, and then give reasonable recommendations for its resolution.

2) It is necessary to carry out a preliminary assessment of the draft republican budget, since every year one of the main causes of the revealed violations is poor-quality planning. For this, representatives of the Accounts Committee need to participate as observers in the work of the Republican Budget Commission, analyze the draft budget, including through expert and analytical activities.

3) Organization of training of the Accounts Committee staff in the programs of foreign supreme audit institutions and organizations, as well as the signing of cooperation agreements with the financial control authorities of the advanced countries of the world.

4) interaction with public organizations is necessary in order to study the issues of the participation of their representatives in the process of improving the regulatory framework of the state audit and financial control system.

Financial control is carried out by conducting cumulative actions to verify financial and related issues of the activities of business entities and management using certain forms and methods of its organization.

It is necessary to single out such components of GFK as budgetary financial control and financial and economic control. Analysis of the implementation of revenue and expenditure parts of budgets, all levels of budget estimates of budgetary institutions is one of the most important methods of budgetary control in managing state finances of business entities, in regulating social and economic processes in society and their development. The budget and tax system and its impact on various aspects of society are being analyzed. On the basis of such an analysis, directions of long-term state policy are being developed [7].

The concept envisages the creation of a legislative and methodological base of state auditing in accordance with the guidelines of the Lima Declaration and international auditing standards, as well as the improvement of the legislative and methodological base of the current system of state financial control [2]. When developing and forming a regulatory and methodological framework for compliance auditing in Kazakhstan, it would be advisable to take the existing structure of standards and methodological guidelines as a basis. Thus, the transition to state audit requires the creation of a scientific and methodological framework for auditing, the development of procedural standards for conducting compliance audits, financial statements and performance audits, as well as the creation of a system for training, retraining and advanced training of employees of state control bodies. At the same time, it is necessary to work out the issue of creating a certification system for state auditors.

These measures can lead to the fact that control will become total, comprehensive, relevant and reliable, and the number of violations will decrease several times. These measures will have an effective impact on the system as a whole, and on the regional and local levels.

Thus, financial control is the most important stage in the management of the economic sphere of the country. Without proper careful analysis of financial control, all actions that were planned to be carried out may incur losses. In the modern economy of our country, the importance of financial control has increased dramatically, i.e. At that time, the economy was built on the "old" principles, and now in the modern world a lot has changed: Financial control is made up of a financial control function. Financial control is a specialized control environment of the competent authorities of the country. Based on this, you can make a definition of financial control. Financial control is the control of the authorized bodies of the country.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ ІШКІ АУДИТІН ҰЙЫМДАСТЫРУ ЖӘНЕ ӨТКІЗУ ӘДІСІ

Аннотация. Авторлардың пікірінше, бақылау шараларының сапасын жоғарылату және олардың халықаралық стандарттарға сәйкестігін қамтамасыз ету үшін мемлекеттік аудиттің тиімді қолдау жүйесін құру, атап айтқанда, бақылау шараларын жоспарлау және жүргізу, кадрларды орталықтандырылған оқыту мен қайта даярлау мәселесін шешу үшін үйлестірілген әдіснама құру және бірыңғай аудит ақпараттық базасын құру қажет.

Нормативтік құқықтық актілерге өзгертулер мен толықтырулар енгізуді және республикада жаңа салық-бюджет саясатын іске асыру шеңберінде барлық бақылаушы және құқық қорғау органдарының қатысуымен үлкен бірлескен жұмыс жүргізу қажет.

Түйін сөздер: ішкі аудит, әдістемелік тәсілдер, салықтар, мемлекеттік аудит, сәйкестік

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МЕТОДЫ ОРГАНИЗАЦИИ И ПРОВЕДЕНИЕ ВНУТРЕННЕГО ГОСУДАРСТВЕННОГО АУДИТА В РЕСПУБЛИКЕ КАЗАХСТАНА

Аннотация. По мнению авторов для повышения качества контрольных мероприятий и обеспечения их соответствия международным стандартам необходимо создать эффективную обеспечивающую систему государственного аудита, в частности создать согласованную методологию планирования и проведения контрольных мероприятий, решить вопрос централизованной подготовки и переподготовки кадров, а также создать единую информационную базу по аудиту.

Необходимо последовательно внести изменения и дополнения в нормативные правовые акты и проводить большую совместную работу со всеми контролирующими и правоохранительными органами в рамках реализации новой налогово-бюджетной политики в республике.

Ключевые слова: внутренний аудит, методологические подходы, налоги, государственный аудит, соответствия

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