

NEWS

OF THE NATIONAL ACADEMY OF SCIENCES OF THE REPUBLIC OF KAZAKHSTAN

SERIES OF SOCIAL AND HUMAN SCIENCES

ISSN 2224-5294

Volume 4, Number 320 (2018), 97 – 104

UDC 657.6

N. Syzdykova

L. N. Gumilyov Eurasian National University, Astana
e-mail: nazira_syzdykova@mail.ru

INSTITUTIONAL BASIS OF THE STATE AUDIT IN FOREIGN COUNTRIES AND KAZAKHSTAN

Abstract. The purpose of the article is to analyze the experience and capabilities of countries in the conceptual development of the system of state audit and financial control, as well as in its practical organization for the purpose of application in Kazakhstan. The article reviews the experience of the work of the supranational organization European Accounting Chamber in the field of state audit, the main methods and principles of auditing, experience in organizing and regulating state audit in the UK, Germany and the Russian Federation. Positive and negative sides are singled out. The main characteristics of the process of forming the system of state audit and financial control in Kazakhstan are considered. Preposition of the recommendation on the application of positive European experience in Kazakhstan.

Keywords: state audit, financial control, regulatory and methodological base, state audit system, state audit organization.

The state needs feedback to determine the effectiveness of measures taken in the social and economic life of society. Setting goals, assigning commands and allocating resources are not enough to get the result - you need information about the process of executing teams, the degree of achievement of the goal and the actual results obtained. Financial control and audit are the main tools for the timely receipt of such information. As the socio-economic life of society becomes more complex, it is necessary to improve this toolkit. In a market economy, the importance of tax regulation as the main source of budget revenues is increasing, and therefore the importance of state audit and financial control is also growing.

In Western countries, the importance of state audit was realized earlier than in the CIS due to historical development - these countries had earlier started to live in a market economy. Countries such as Great Britain, Germany, the United States, and France have accumulated a lot of experience in monitoring and evaluating the use of public resources. Therefore, it seems reasonable to analyze their methods of conducting state audit and financial control.

It is also impossible to avoid the experience of countries that are at a stage of economic development similar to Kazakhstan. As an example, we use the Russian Federation, with a similar approach to public administration and control in general, and also with budget management in particular.

Many scientists have studied the state audit and financial control: Korostelev DA, Stepashina S.V. and Ivanova E.I. put conceptual terminological bases of state audit, defined its matter, object and subjects. Shevchuk O.A. and Tolchinskaya M.N. used a systematic approach to analyze the interaction of state audit with other systems of state control. Buletova N.E. and Kim D.V. gave an analysis of the current state of the state audit system in Russia. Kari A. and Karybaev A.A-K. examined the problems and prospects for the formation of the system of state audit and financial control in Kazakhstan. Specialists of the European Court of Accounts worked out a common methodology for state audit throughout the European Union.

Russian-language sources mark the beginning of the scientific concept of state audit in the form of monographs by S.V. Stepashin "Constitutional audit" and "State audit and the economy of the future". In these works the author identifies three sides of the interpretation of the term "state audit":

1. The Institute is a system of norms, rules and mechanisms that regulate social relations.
2. Type of activity carried out by professional employees of a special body.

3. The process of independent evaluation of standardized information. This information is provided by the state authorities on the use of public resources. After the evaluation, conclusions are made on the reliability of the information provided, as well as on the compliance of the activities of the bodies with the specified criteria [1].

The criteria for such an assessment are legality, efficiency and effectiveness.

Economic studies in the field of state audit also took place. According to E. I. Ivanova, the state audit is an Institute, the purpose of which is to improve the efficiency of management of public financial and other resources of the public sector of the economy to improve the quality of social and economic development. It also defines the state audit as a systematic and constructive activity based on specific factors of its impact on the controlled object and the General principles of public administration in order to ensure the relationship of the interests of the state, economic entities and citizens of the country [2].

An excellent opinion is held by Izmodenov AK. - he believes that “external audit of the budget is a systematic process of obtaining and evaluating objective data on the quality of management of budget funds, the state of internal financial control, the reliability of financial reporting, the legality and efficiency of spending budget funds, carried out at all stages of the budget process by the monitoring bodies established by the customer of budget audit - by legislative (representative) bodies of state power, representative bodies of local self-government” [3].

D.A. Korostelev believes that the objects of the state audit are public resources intended for distribution and use on the grounds and in the manner provided by law. Subjects are legislative and representative bodies, control bodies, inspected objects. The subject is the Commission of the audited entities actions carried out in relation to public resources [4].

Let us consider examples of the Western system of state audit systems.

There is the European Court of Auditors, whose mission is to increase the effectiveness of financial management, improve transparency, and fulfill the functions of an independent financial auditor for European funds. The ECA is also involved in the development and implementation of the audit methodology.

The ECA annually submits the regulation on the guarantee (statement of assurance), which provides reports on the audits of the European Union accounts. As methods used testing random sample transactions, evaluation of Supervisory systems to determine the correctness of the calculations of income and expenses, assessed compliance with the regulatory framework and methods of calculation[5].

The ECA conducts performance audits to verify the application of reasonable account management principles. It includes the study of programs, operations, algorithms of financial management for efficiency. The audit examines the resources (financial, human, and material), short-term and long-term consequences of the European Fund managers.

ESP uses ISO standards-international standards for Supreme audit institutions (SAIs). They consist of four levels:

1. Guidelines.
2. The preconditions for the work of SAIs.
3. Fundamental principles of audit.
4. Methodological recommendations for audit.

In addition to the ISSAI, the CPA uses two audit guides: the Financial and Appropriate Audit Guide (FCAM) and the Performance Audit Guide (PAM)[6].

In the English system of state audit there is a complicated situation. The existing system of state audit is a mosaic of laws and acts adopted over the past 150 years. As a consequence, there is a wide range of goals and methods between state audit bodies. There are four national state audit agencies. Each of them has formed the organizational structure and methods of work, the most sensitive to the organizations that they need to monitor and to whom they must report. According to the idea, this approach creates an atmosphere of healthy competition and creative tension that improve the methodological basis. However, a similar division can lead to the insolvency and instability of the public audit service sector due to constant changes. To solve this problem, the Parliament of Great Britain in 2014 adopted the Law on Local Audit and Accountability Act 2014. It came into force on January 31, 2014. The first thing to do was dissolve the Audit Commission. The main purpose of the commission was to appoint auditors to local state bodies and establish standards for their work. Under the law, local authorities and health authorities

have the opportunity to hire and appoint their own auditors. The main idea is more freedom of local government when choosing an auditor. Also, any accredited private company can become an auditor. The law gives greater access to local residents for information related to state audit [7].

There is the National Audit Office of Great Britain (The National Audit Office). It controls public spending for the parliament. The NAO reviews the financial statements of all central government agencies, agencies and other bodies. Then the NAO presents the results to the parliament. In addition, the NAO is engaged in research on the price / quality ratio of public services, local auditing and the establishment of international relations with audit bodies of other countries. According to NAO reports for the year 2015, their activities resulted in savings of the state budget in the amount of 1.21 billion pounds sterling. This is the highest saving in the world in 2015 [8].

The main tasks of NAOs:

1. Ensuring an effective government center to improve the efficiency of public funds,
2. Maintaining a high level of quality of local services, taking into account financial constraints,
3. Increasing the accuracy and efficiency of public services of a large volume,
4. Improving the efficiency of the implementation of state programs and projects,
5. Strengthening the influence of market regulation to increase its effectiveness.

The responsibility of an NAO is as follows. Amyas Morse, General financial controller and auditor, heads the NAO and is a Member of the House of Commons. He and the NAO are independent of the government, are not public servants and are not reported to the Minister. Mr. Morse certifies the accountants of all governmental departments and some other public sector bodies. It has a legal authority to create and Submit to Parliament reports on the efficiency and cost-effectiveness of the use of public funds controlled by the authorities. In addition, the NAO took over the function of the audit Commission to prepare the code of audit practice. This code defines the principles and rules of auditors "work and conditions for the performance of their duties" [9].

Morse has the following authority:

1. make decisions on the nature of inspections,
2. determine the form of the reports to the parliament,
3. Access to documentation and personnel for obtaining the necessary information and explanations.

As a result, the positive characteristics of the British system of state audit are:

1. Delegation of auditor powers to accredited private firms, which leads to healthy competition and continuous improvement of audit methods and efficiency of spending resources. Acknowledging the effectiveness of approach is the world's first place to save budget funds from auditing in 2005.

2. The lack of control of audit departments of any state structure. Audit Department report to specific departments, respected impartiality and disinterest.

The disadvantages of the British system are:

1. Weak interaction between audit departments of different parts of the country, the difference between their approaches, the possibility of intervention and slowdown of one activity of another.

2. In the federal Republic of Germany, the Federal Audit Office (Federal Court of Auditors) regulates public relations between state auditors and audit firms. The status of this department is determined by the German Constitution, paragraph 2 of Article 114. [10]. Some aspects of the agency's activities are also regulated by the Law on Budgetary Principles, the Code of the Federal Budget, and the Law on the Federal Audit Office [11].

The law on budgetary principles, adopted on 19 August 1969, contains several articles regulating the authority of the Office with regard to enterprises whose shares are held by the state. In addition, the same law regulates the reporting of auditors. The budget code lists the powers of the Office with respect to federal agencies, the objects and purposes of auditing federal agencies, as well as certain non-federal structures. Algorithms and methods of audit are presented.

The law on audit rules regulates the principles and rules, according to which it is necessary to audit, including the state [12].

The law on the highest structure of the audit regulates all organizational, structural, and methodological issues, decision-making procedures, competence of officials, etc. [13].

Compared with the UK, the regulatory framework of the state audit of Germany is more intact, there are fewer intersections and fuzzy wording due to different laws.

The Agency has the highest Federal authority. It is subject only to the law. However, it does not have powers regarding the internal and foreign policy of the state. [14] The authority of the Office includes the resources of the Federal financial office, as well as social security institutions and the state's share in private enterprises, of which it is a shareholder. The objects of the audit are defense, infrastructure works, taxation, as well as the activities of the state as a shareholder of Deutsche Bahn AG (German railways), Post AG and Telecom AG (post and telecommunications respectively) [15].

The competence of the Office includes the development of recommendations based on information from previous audits. These recommendations are sent to the bodies under review, the parliament and the federal government. The recommendations concern improving the quality of public services, the potential for saving money and increasing incomes. It can be seen that, in comparison with the departments of Great Britain, the German government exists in a single person and is engaged in advising on more extensive topics. At the end of the year, the Office reports to both chambers of the German parliament, and also publishes a public, publicly available report. In addition to them, the Office may submit specialized reports at any time on issues of importance to the Parliament [15].

The basis of the approach of the Office to the case are the following principles:

1. Common mission - each element contributes to the implementation of one strategy.
2. Flexible response to the challenges of the Federal administration.
3. Identify opportunities to improve the work of the supervised structures, as well as the Management itself.
4. Continuous improvement of the methodology.

Noticeable differences from the British system:

1. One department under the control of the parliament and the federal government allows excluding the possibility of complicating the work of the system as a whole.
2. Unified legislative base in the sphere of state audit.
3. Auditing powers belong to the state structure, and are not delegated to private companies.

Noticeable differences from the British system:

The advantage of such a system is the same rules for all supervised structures, closer interaction between the state and auditors, and the absence of unfair competition.

The disadvantage of this approach is bureaucracy, less innovative activity, because there is no motivator in the form of competition.

In the Russian Federation, a system audit is implemented, consisting of several elements:

1. Financial audit, the main purpose of which is to verify the legality of spending budget funds.
2. Strategic audit, for which the goal is to assess the attainability of the target indicators for the development of the regions of the federation.
3. An audit of effectiveness, the purpose of which is to evaluate the effectiveness of the results of spending budget funds [16].

In Russian public law, the definition of state audit is not given, but the general definition of "audit" is applicable, including in relation to state and municipal finances, and therefore - with respect to the right of state bodies to audit. If we consider the definition in the regulatory legal acts of the Russian Federation, then there are two approaches.

The first approach states that state audit is state financial control. This definition is given in Article 270 of the RF Budget Code "Internal Financial Audit". According to this article, executive bodies have the right to establish internal financial audit units that develop and monitor compliance with internal standards and procedures for drawing up and executing the budget [17].

The second approach is that the state audit is the process of making an objective conclusion about the compliance of the activities of the Executive authorities in the field of public resources management with the criteria of efficiency and effectiveness (the so-called efficiency audit).

Thus, it is necessary to recognize the state audit at the level of the regulatory framework. Regulation of these issues are: the Concept of reforming the budget process in the Russian Federation in 2004-2006, which describes the budget reforms and the Order of the Government of the Russian Federation of August 8, 2009 №1123-p which describes the need to audit the effectiveness of entities with low management efficiency [18].

Authors Buletova N.E. and Kim D. V. describe the following positive characteristics of the Russian audit: implementation of management by results. Result-based management is a management method whereby an organization ensures that all its processes, products and services contribute to the achievement of the desired results. Such management is based on clearly defined responsibility for results and requires systematic monitoring, self-monitoring and reporting on progress.

Among the disadvantages, the same authors highlighted: the lack of a holistic approach, the prevalence of centralized top-down approaches, the delay in the implementation of advanced tools that link audit results and budget management [19].

In Kazakhstan, the state audit as a separate form of audit is fixed in the Concept of implementation of the state audit in the Republic of Kazakhstan. According to the concept, the formation of the state audit system is envisaged in the period from 2013 to 2017. In 2018, the system should begin full operation. Apparently, it took further development, as according to the head of the accounts Committee of Kazakhstan Omarkhan Oksikbayev, the Committee develops the Concept of the development of the system of state financial control. [20]

Kari A. pointed out in his work on certain shortcomings in the construction of the system of state audit and financial control:

1. Mixing and arbitrary interpretation of categories of state audit and financial control.
2. Lack of a systematic approach.
3. The combination of state audit and financial control in one system, which cannot equally effectively fulfill the goals of both. Because of this, their effectiveness is reduced.

The author shows that without the elimination of these conceptual problems, the construction of a system of state audit and financial control will prove difficult. [21]

In 2015, the Law of the Republic of Kazakhstan "On State Audit and Financial Control" was adopted. Article 1, paragraph 6, of Chapter 1 defines the state audit: "Analysis, evaluation and verification of the effectiveness of management and use of budgetary funds, state assets, public audit facilities, related grants, state and state guaranteed loans, as well as loans attracted by state guarantees, including other activities related to the implementation of the budget, based on the risk management system" [22].

The indicators of the state audit are named:

1. Efficiency-the ratio of results to planned, taking into account the resources used to achieve them.
2. Cost-effectiveness-minimizing the cost of resources allocated to achieve the estimated results of activities while maintaining the appropriate quality of these results
3. Productivity - obtaining the most useful results for the economy or a particular area of management using the allocated resources, taking into account the quantity, quality and timing
4. Performance - the degree of implementation of the planned tasks for each activity and the ratio of planned (direct, final) and actual results of the relevant activities;
5. Materiality - deviation of financial and business operations from the requirements of the legislation of the Republic of Kazakhstan, acts of subjects of the quasi-public sector adopted for their implementation, as well as other errors that affect the decisions made, the maximum allowable size of which is determined in accordance with the legislation of the Republic of Kazakhstan on state audit and financial control, depending on the specifics of the object of state audit and the category of indicators.
6. Prospects-compliance of the expenses with the goals and objectives set for the specified expected period [22].

Basic principles of state audit and financial control:

- 1) independence-prevention of interference that encroaches on the independence of the state audit and financial control bodies during the state audit and financial control;
- 2) objectivity - conducting state audit and financial control in accordance with the legislation of the Republic of Kazakhstan, the standards of state audit and financial control, application of an objective approach by the bodies of state audit and financial control and exclusion of conflict of interest in the conduct of state audit and financial control;
- 3) professional competence - the state auditors have the necessary knowledge and skills to ensure qualified and quality state audit and financial control, compliance with the standards of state audit and financial control, professional ethics, as well as the performance of professional duty;

4) confidentiality-the obligation of the state audit and financial control bodies on the safety of documents received or prepared by them during the state audit and financial control, without the right to transfer them to third parties or oral disclosure of the information contained in them, except as provided by the legislation of the Republic of Kazakhstan;

5) reliability-confirmation of the results of the state audit by audit evidence;

6) transparency-clarity of presentation of the results of the state audit and financial control;

7) publicity - publication in the media of the results of the state audit and financial control, taking into account the security regime, official, commercial or other secrets protected by law;

8) Mutual recognition of the results of the state audit - recognition by the state audit and financial control bodies of the results of the state audit of these bodies, subject to the standards of state audit and financial control.

A. Karybaev and E. Turlybekov studied the possibility of applying the standards of ISSAI in the system of state audit in Kazakhstan. They argued for their implementation:

1. Integration of Kazakhstan into the world community, which requires the unification of national standards of state audit and financial control.

2. The standards are constantly updated by an international team of specialists.

The authors cited the experience of developing countries – the Russian Federation, Georgia, the Republic of Lithuania, as they were in similar starting situations with Kazakhstan in the reform of public audit and financial control systems. The main features are the phasing in the implementation of international standards, development planning, and the creation of working groups. In the article, the author divided the recommendations into six groups:

1. The experience of the USA, Canada in building a unified system of state and municipal control.

2. Experience of Russia, Georgia and Sweden in the phased implementation of international standards, taking into account local specifics.

3. The need for in-depth study of the provisions of international standards. This will enable the identification of norms and requirements that are appropriate to national requirements.

4. The need to standardize the audit services market.

5. Paying more attention to the audit of efficiency and legality.

6. The need for international exchange of experience [23].

Based on all of the above, we can draw several conclusions:

1. The system of state audit should be consistent with the objectives of public financial and market management. The example of the UK shows that the use of private audit firms for public audit will shift the issues of cost reduction from the state to private hands. In addition, the improvement of the methodology will also take place through competition between firms. In addition, this approach will allow adapting the methods and requirements of the state audit to the conditions of local audit entities. This will increase its efficiency. On the example of Germany and the Russian Federation, we see a centralized system of state audit. A significant advantage is the full control of the state audit process, the development of methodology. This approach is possible in the absence of a developed market of audit services or based on the objectives of public administration. For Kazakhstan, as a unitary state with a developed bureaucracy, the second approach with the involvement of non-state experts in the development of methodology and active exchange of experience with foreign agencies is the most possible.

2. It is necessary to clearly define the terms of state audit and financial control, with a clear division of responsibilities of all participants. First of all, we need to develop a unified consistent concept of the system or systems of state audit and financial control. The example of the UK shows that inconsistencies in legislation and difficulties in relations between agencies lead to a slowdown in the system as a whole – the agencies of different regions used different interpretations. With all the diversity of performers, the conceptual framework must be unified; Germany can serve as an example.

3. After developing the concept of national public audit and financial control, it is necessary to analyze the existing experience – international standards for applicability to national conditions. The

experience of the European state audit shows that supranational bodies are more independent and provide greater impartiality in state audit. Such a supranational body can be created within the EAEU. This will further strengthen ties between countries through the harmonization of public audit standards.

4. The public audit system should ensure transparency in the management of public finances. The result can be achieved in different ways: in the case of the UK it is private responsibility for the results of the audit, departmental control, management of the result; in the case of Europe as a whole – through the ESP and the publication of the evaluation results.

At the present stage of state audit in the world, the most influential is the idea that the verification of the management of state resources should be carried out not only by the state itself, but also by independent structures, whose interest in the objective result is ensured by the rules of market competition.

REFERENCES

- [1] Stepashin S.V. (2006) *Konstitucionnyy audit*. M., P.15. (In Russian)
- [2] Ivanova I.E. (2007) *Formirovanie integrirovannoy sistemy informacionnogo obespecheniya gosudarstvennogo audita: Avtoref. Dis...k.je.n.* Ekaterinburg, P. 15. (In Russian)
- [3] Izmodenov A.K. (2007) *Razvitie vneshnego audita kak napravlenie optimizatsii byudzhethnogo processa v sub#ekte Rossijskoj Federacii: Avtoref. Dis...k.je.n.* Ekaterinburg, P.15 (In Russian)
- [4] D.A. Korostelev *Gosudarstvennyy audit: juridicheskaja priroda i normativnoe sodержanie (konstitucionno-pravovoj aspekt)*. URL: http://nbpublish.com/library_get_pdf.php?id=17615
- [5] European court of auditors Audit methodology. URL: <https://www.eca.europa.eu/en/Pages/AuditMethodology.aspx>
- [6] Organizacija vysshih organov finansovogo kontrolja Evropy Mezhdunarodnye standarty dlja vysshih organov finansovogo kontrolja (ISSAI). URL: <http://www.eurosa.org/ru/topMenu/ISSAI.html>
- [7] The National Archives of United Kingdom Local Audit and Accountability Act 2014. URL: <http://www.legislation.gov.uk/ukpga/2014/2/contents/enacted>
- [8] National Audit Office About us. URL: <https://www.nao.org.uk/about-us/>
- [9] National Audit Office History of the NAO. URL: <https://www.nao.org.uk/about-us/our-work/history-of-the-nao/>
- [10] Basic Law for the Federal Republic of Germany. URL: https://www.gesetze-im-internet.de/englisch_gg/index.html
- [11] The Bundesrechnungshof (Germany's Supreme Audit Institution) Legal Bases. URL: <https://www.bundesrechnungshof.de/en/bundesrechnungshof/rechtsgrundlagen>
- [12] Audit Rules of the Bundesrechnungshof (Germany's Supreme Audit Institution). URL: <https://www.bundesrechnungshof.de/en/bundesrechnungshof/rechtsgrundlagen/Audit%20Rules>
- [13] Standing Orders of the Bundesrechnungshof (Germany's Supreme Audit Institution) URL: <https://www.bundesrechnungshof.de/en/bundesrechnungshof/rechtsgrundlagen/standing-orders>
- [14] The Bundesrechnungshof (Germany's Supreme Audit Institution) Status. URL: <https://www.bundesrechnungshof.de/en/bundesrechnungshof/stellung>
- [15] The Bundesrechnungshof (Germany's Supreme Audit Institution) Auditing and Advisory Functions URL: <https://www.bundesrechnungshof.de/en/bundesrechnungshof/aufgaben>
- [16] Buletova N.E. Kim D.V. *Sistemnyy gosudarstvennyy audit: sodержanie i problemy razvitiya v RF. Molodoj uchenyj. №24 (104). 14.0.2.2015.* URL: <https://moluch.ru/archive/104/24261/>
- [17] *Bjuzhetnyy kodeks Rossijskoj Federacii ot 31.07.1998 N 145-FZ (red. ot 28.12.2017)*
- [18] D.A. Korostelev *Gosudarstvennyy audit: juridicheskaja priroda i normativnoe sodержanie (konstitucionno-pravovoj aspekt)* URL: http://nbpublish.com/library_get_pdf.php?id=17615
- [19] Buletova N.E. Kim D.V. *Sistemnyy gosudarstvennyy audit: sodержanie i problemy razvitiya v RF Molodoj uchenyj. №24 (104). 14.0.2.2015.* URL: <https://moluch.ru/archive/104/24261/>
- [20] *Schetnyy komitet RK razrabatyvaet Koncepciju razvitiya sistemy gosudarstvennogo finansovogo kontrolja O.Oksikbaev* URL: https://online.zakon.kz/Document/?doc_id=30824057#pos=1;-145
- [21] Kari A. *Ocenka processa formirovaniya kazahstanskoj modeli gosudarstvennogo audita* URL: <http://esa-conference.ru/wp-content/uploads/files/pdf/Kari-Anuarbek-Musulmanbekovich.pdf>
- [22] *Zakon Respubliki Kazahstan ot 12 nojabrja 2015 goda № 392-V «O gosudarstvennom audite i finansovom kontrole» (s izmenenijami ot 11.01.2018 g.)*
- [23] Turlybekov E. Karybaev A. (2015) *Vnedrenie mezhdunarodnyh standartov i rukovodstv vysshih organov audita (ISSAI) kak osnova uspešnogo perehoda na gosudarstvennyy audit. Gosudarstvennyy audit. №1 (26). P. 22-25.* (In Russian)

Н. Сыздыкова

Л.Н.Гумилев атындағы Еуразия ұлттық университеті

ШЕТ ЕЛДЕРДЕГІ ЖӘНЕ ҚАЗАҚСТАНДАҒЫ МЕМЛЕКЕТТІК АУДИТТІҢ ИНСТИТУЦИОНАЛДЫҚ НЕГІЗІ

Аннотация. Мақаланың мақсаты мемлекеттік аудит және қаржылық бақылау жүйесін тұжырымдамалық әзірлеудегі, сондай ақ оны тәжірибе жүзінде іске асырудағы дамыған және дамушы елдердің тәжірибесін Қазақстанда қолдану үшін талдау болып табылады. Мақалада Мемлекеттік аудит саласындағы Еуропалық есеп палатасының ұлттық ұйымының жұмыс тәжірибесі, Ұлыбритания, Германия, Ресей Федерациясы елдеріндегі мемлекеттік аудитті ұйымдастыру және реттеу тәжірибесі, аудиттің негізгі әдістері мен қағидалары қарастырылған. Олардың оңтайлы тұстары мен теріс жақтары белгіленген. Қазақстандағы мемлекеттік аудит және қаржылық бақылау жүйесінің қалыптасу процесінің негізгі сипаттамалары көрсетілген. Қазақстанда оңтайлы еуропалық тәжірибені қолдану бойынша рекомендациялар ұсынылған.

Түйін сөздер: мемлекеттік аудит, қаржылық бақылау, нормативтік-әдістемелік база, мемлекеттік аудит жүйесі, мемлекеттік аудитті ұйымдастыру.

Н. Сыздыкова

Евразийский национальный университет им. Л.Н. Гумилева

ИНСТИТУЦИОНАЛЬНАЯ ОСНОВА ГОСУДАРСТВЕННОГО АУДИТА В ЗАРУБЕЖНЫХ СТРАНАХ И КАЗАХСТАНЕ

Аннотация. Целью статьи является анализ опыта развитых и развивающихся стран в концептуальной разработке системы государственного аудита и финансового контроля, а также в практической ее организации с целью применения в Казахстане. В статье рассмотрен опыт работы наднациональной организации Европейская счетная палата в сфере государственного аудита, основные методы и принципы аудита, опыт организации и регулирования государственного аудита в Великобритании, Германии и Российской Федерации. Выделены положительные и отрицательные стороны. Рассмотрены основные характеристики процесса формирования системы государственного аудита и финансового контроля в Казахстане. Предложены рекомендации по применению положительного европейского опыта в Казахстане.

Ключевые слова: государственный аудит, финансовый контроль, нормативно-методологическая база, система государственного аудита, организация государственного аудита

Information about authors:

Syzdykova Nazira, L. N. Gumilyov Eurasian National University, Master's Degree student, e-mail: nazira_syzdykova@mail.ru