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**EXTERNAL STATE AUDIT AS A TOOL
OF EFFECTIVE PUBLIC ADMINISTRATION**

Abstract. Efficient use of budget funds is very relevant for Kazakhstan, since the effective implementation of management decisions related to the use of the budget in the implementation of various programs depends on the level of achievement of the set goals of the country's economic development and ensuring the stability of its financial system.

Today, a single approach is being introduced in the country to a qualitative external assessment of the implementation of state programs, taking into account both the specificity and uniqueness of each program, while there is no methodological basis for evaluating the effectiveness of their implementation, unequivocal assessment requirements in the areas of development in a particular area where the program is being implemented.

To determine the effectiveness and efficiency of programs, there is an urgent need to develop methodologies, criteria and principles for evaluating the use of public funds in their implementation, taking into account the specifics of other government programs. In this connection, the role of checking the effectiveness of the use of funds from the republican budget, as one of the most active devices of external state audit is increasing.

World experience shows that external government audit of the use of budgetary funds has a huge impact on the adoption and implementation by government bodies of management decisions related to the financial sector, contributes to increasing transparency and responsibility in their activities.

The institute of external state audit in modern conditions is not only an independent feedback system that provides the state and society with objective information regarding the real state of affairs, but above all a tool for the evolution of the economy that can effectively influence the processes of economic development due to its universal nature and particular public destination.

At the same time, the external state audit is a part of the general regulatory and legal system. This system is designed to expose deviations from accepted standards, principles of legality, efficiency, effectiveness and cost-effectiveness of financial management, use of measures to prevent or complicate the possibility of such violations in the future.

Key words: audit, budget, budgetary funds, external state audit, standards, financial control.

Introduction. An integral attribute of the financial activities of the state and a necessary condition for the normal functioning and growth of the economy is an external state audit. The independent function of economic management, external state audit acts as one of the stages of the management cycle, when the actual results of the impact on the management object are compared with the requirements of decisions and regulatory requirements, and in case of revealing their violation, necessary measures are taken to eliminate deviations.

Methodology. The methodological basis of this study was a systematic and comparative analysis of theoretical and practical data.

Results. The problem of the effectiveness of public administration at the present time, perhaps, is one of the most pressing for modern social sciences.

In order to be efficient and fully cope with the responsibilities assigned to it by the state to regulate the economy and manage the society and its maintenance, it must also be effective in terms of its internal organization and functioning. For this, it is necessary that it is rationally arranged, copes with regulatory

functions, has a highly professional body of civil servants. In addition, it should be noted that the modern state is increasingly aligned in accordance with the principles of subsidiarity, proportionality and economy of resources. These principles require that decisions are made at the lowest possible level of management, for the administration of state functions exactly as much time and resources are needed as needed, no more and no less, and the cost of services of the same quality is constantly decreasing [1, p. 7].

The term «effective state» appeared relatively recently. In a broad sense, an effective state is a system of state institutions, the functioning of which provides the best way, at optimal costs, provides services to the population and society as a whole in the area of functions assigned to the state. In the socio-economic field, the effectiveness of a state is assessed by the ability of its respective institutions to influence long-term economic growth in order to sustainably improve the well-being of the people [2, p.85].

Reforming public administration in many countries led to the transformation of state financial control into external state audit, which has become an integral part of an effective state. The external state audit is first of all different from the state financial control in that the emphasis shifts from the compliance audit to the audit of the effectiveness of the use of state financial resources and state property.

The appearance of efficiency audit as a new type of control was first recorded in the Lima Declaration of Control Guidelines adopted by the INTOSAI Congress (International Organization of Supreme Audit Institutions) in 1977. According to the INTOSAI audit standards, the state audit includes such concepts as «compliance audit» and «performance audit». Compliance audit includes the traditional financial audit, as well as the audit of internal control systems.

Performance audit is a system of independent assessment of the activities of the state and quasi-state sector in the use of material and financial resources.

Since independence, Kazakhstan has established a system of state financial control aimed at identifying violations and taking response measures [3, p.60].

In the Budget Code of the Republic of Kazakhstan, adopted in 2004, for the first time the foundations of the organization of financial control were identified, with the emphasis on integrated, thematic and counter-control.

Along with control over compliance and control of financial statements, they began to monitor performance, effectiveness, expediency and reasonableness.

At the legislative level, the powers of the Accounts Committee for Control over the execution of the republican budget (hereinafter referred to as the Accounts Committee), the audit commissions of maslikhats, central and local authorized internal control bodies were determined.

For the first time, in the central state bodies, internal control services were created that are organizationally and functionally independent from other structural divisions of the state body [4, p.504].

In modern Kazakhstan, work is constantly being improved on the creation of an effective external state audit system that meets generally accepted requirements in the world. The development of the external state audit is primarily closely linked to the development of the state audit bodies of the republic, among which the Accounts Committee is central [5, p.90]. The Accounts Committee was established in 1996 in accordance with the Constitution of the Republic of Kazakhstan, as a permanent state body, directly subordinate and accountable to the President of the Republic of Kazakhstan. In accordance with Decree No. 917 of the President of the Republic of Kazakhstan dated August 5, 2002, «On Approval of the Regulations on the Accounts Committee for Control over the Execution of the Republican Budget» control, exercising in accordance with the Law of the Republic of Kazakhstan dated November 12, 2015 «On State Audit and Financial Control» external state audit and financial control [6, p.147]. The activity of the Accounts Committee is constantly developing and has received a new impetus after the signing of the Law of the Republic of Kazakhstan «On State Audit and Financial Control». The prerequisite for adoption was the Message of the President of the Republic of Kazakhstan N. Nazarbayev to the people of Kazakhstan dated December 14, 2012 «Strategy» Kazakhstan 2050»: a new political course of the established state», which noted: «We need to create a comprehensive system of state audit based on the most advanced international experience» [7, p.164].

In accordance with the Message, approved by the Government of the Republic of Kazakhstan dated June 18, 2013 No. 609 «The Concept of Implementing a State Audit in the Republic of Kazakhstan». This Concept defines the main approaches to the phased reform of the GFK and the implementation of the state audit, with a further expansion of its functional areas [8, p.90].

As noted by Doctor of Economic Sciences, Professor A.B. Zeinelgabdin, the purpose of the Concept is to determine the main directions for reforming the current system of state financial control and conceptual approaches to the implementation of a state audit [9, p.60].

At the same time, the task is to harmoniously introduce into the state financial control the system of external state audit. It is aimed at assessing the management of the country's resources, state assets, the effectiveness of the implementation of state strategic documents and the performance of audit facilities. External state audit reveals reserves in the use and management of the material, labor and financial resources of the republic.

On May 2, 2011, the Decree of the President of the Republic of Kazakhstan «On the Improvement of the External State Financial Control Authorities in the Regions» entered into force, which became the starting point for the creation of an audit commission in the status of a state body [10, p.96].

From table 1 we see the development of the activities of the Audit Committee.

Table 1-Development of the Accounts Committee

Date	Developments
April 1996	Decree of the President of Kazakhstan «On approval of the regulation on the Accounts Committee for monitoring the execution of the republican budget»
June 1996	Decree of the President of Kazakhstan «On the issues of the Accounts Committee for monitoring the execution of the republican budget»
May 2000	Accounts Committee joined INTOSAI
October 2000	Accounts Committee joined ASOSAI
September 2001	«The concept of development of the system of control over the execution of the republican and local budgets in the Republic of Kazakhstan»
January 2002	Law of the Republic of Kazakhstan «On control over the execution of the republican and local budgets»
August 2002	Decree of the President of Kazakhstan «On approval of the regulation on the Accounts Committee for monitoring the execution of the republican budget»
August 2002	Standards of internal and external control over the execution of the republican and local budgets
28 October 2003	The Accounts Committee joined EUROSAI
October 2004	State financial control standards and rules for organizing and conducting external control over the execution of the republican budget and evaluating the effectiveness of programs
8 September 2006	The Accounts Committee approved the Rules for the external control over the execution of the republican budget, registered at the Ministry of Justice of the Republic of Kazakhstan on October 7, 2006
2 May 2011	Decree of the President of Kazakhstan dated May 2, 2011 No. 67 «On Improvement of the External State Financial Control Bodies in the Regions»
12 November 2015	The Head of State signed the Law of the Republic of Kazakhstan «On State Audit and Financial Control»
22 December 2017	A joint meeting of the Accounts Committee of the Republic of Kazakhstan, the National Audit Office of the PRC and the Accounts Chamber of the Republic of Kyrgyzstan was held in Astana at which the results of a parallel audit of health performance in these SCO member states
Note - compiled by the author	

The Audit Commission, as an external state audit at the regional level, monitors financial performance, implementation of local budgets, achieves indicators of strategic and political documents, controls the timeliness of revenues to the budget. Presents to the maslikhat the annual budget performance report, which is the conclusion of the annual report of the executive body on the budget execution [11, p.96].

In the course of implementing the areas of the Concept, on November 12, 2015, the Law «On State Audit and Financial Control» was adopted. At the same time, the law clearly distinguishes between state audit and financial control. State audit is a complete and independent assessment of the effectiveness of public and quasi-public sector funds, covering not only financial issues, but all of their activities, providing effective recommendations based on identified weaknesses and risk management proposals.

As a result of painstaking work, the foundations of a state audit in Kazakhstan were formulated, which include the development of recommendations for improving the efficiency of using national resources and state assets based on an assessment of the activities of bodies and subjects of the quasi-state sector in the development of the economy and its sectors [12, p.60].

The scope of the state audit will include an analysis of the activities of government organizations, an assessment of the effectiveness of the implementation of strategic goals, tasks, programs, the quality of government services, as well as the management of financial, human, natural and other resources, optimization of management processes, including the use of information technologies. When implementing auditing activities in the public sector, the principle of publicity in the Law on State Audit and Financial Control, which implies unhindered access to information related to budget execution, as well as unhindered access to decisions of representative bodies, was essential. The proclamation of the principle of publicity most directly affects the transparency of the activities of bodies, reduces the likelihood of possible violations and complies with the goals set by government auditing bodies [13, p.72].

State audit is aimed at improving the performance of the executive bodies.

It has a preventive nature aimed at identifying violations and taking response measures. State audit should both indicate certain discrepancies, and identify reserves and potential for managing public resources with great influence, efficiency, is not a punitive, but a warning.

The emphasis shifts from identifying and stating facts of violations to prevent them and eliminate the causes of their perpetration. It should be noted that the current regulatory framework and methodology for the implementation of an audit in the public sector is mainly aimed at monitoring implementation, which is contrary to the vision, reasoned characteristics of external audit in budgeting for efficiency [14, p.67]. In this regard, we consider it expedient that the external audit services, together with monitoring the implementation of follow-up measures, should conduct preliminary and ongoing monitoring, which will increase the efficiency of their work. In addition, it will meet the requirements of the International Institute of Auditors, which determines that an audit is an activity to provide independent guarantees aimed at improving the efficiency of the organization [15, p.227]. The role of the audit in accordance with international experience is to test the practices and procedures of the public authority in order to achieve results in accordance with the objectives of the organization.

In state bodies, an audit is carried out by an external expert body, which allows taking timely measures to prevent violations and shortcomings, increase efficiency, profitability and productivity. Auditing is part of managing the organization, and in accordance with quality standards, external audit must maintain independence, subordination and accountability directly to the governing body. Consider the activities of the Accounts Committee in table 1.

Table 1-The main results of the audit activity of the Accounts Committee for 2016-2018, billion tenge

Indicators	2016 r	2017 r	2018 r	Changes 2017/2016		Changes 2018/2017	
				Abs. million tenge	%	Abs. million tenge	%
Number of objects, units	303	316	354	13	4,3	38	12,03
Amount of funds covered by the audit	2 871,2	3 736,4	29 592,1	865,2	30,1	25855,7	691,99
Established financial irregularities	1 301,7	159,5	307,3	-1142,2	-87,7	147,8	92,66
Inefficiently used	130,1	381,8	281,5	251,7	93,5	-100,3	-27,27
The amount of funds to be restored	128,9	155,8	307,3	26,9	20,9	151,5	97,24
The recovered funds with the maturity	87,2	95,1	198,5	7,9	9,1	103,4	108,73
The ratio of recovered amounts to funds allocated for the maintenance of the Accounts Committee	74 : 1	71,1:1	108,1:1	-	-	-	-
NOTE - compiled by the author							

As table 1 shows, for the analyzed years 21 auditing events were held. The number of facilities in 2018 amounted to 354 units, this figure compared with 2017 increased by 38 million tenge or 12.03%. For this reason, the amount of funds covered by the audit has increased significantly.

The volume covered by the audit amounted to 29,592.1 billion tenge in 2018, compared with 2017, this figure increased by 147.8 billion tenge or 691.99%. The amount of violations in 2018 amounted to 307.3 billion tenge, compared with 2017, this amount increased by 147.8 billion tenge or 92.66%. Consider the dynamics of changes in violations of the results of Accounts Committee in Figure 1.

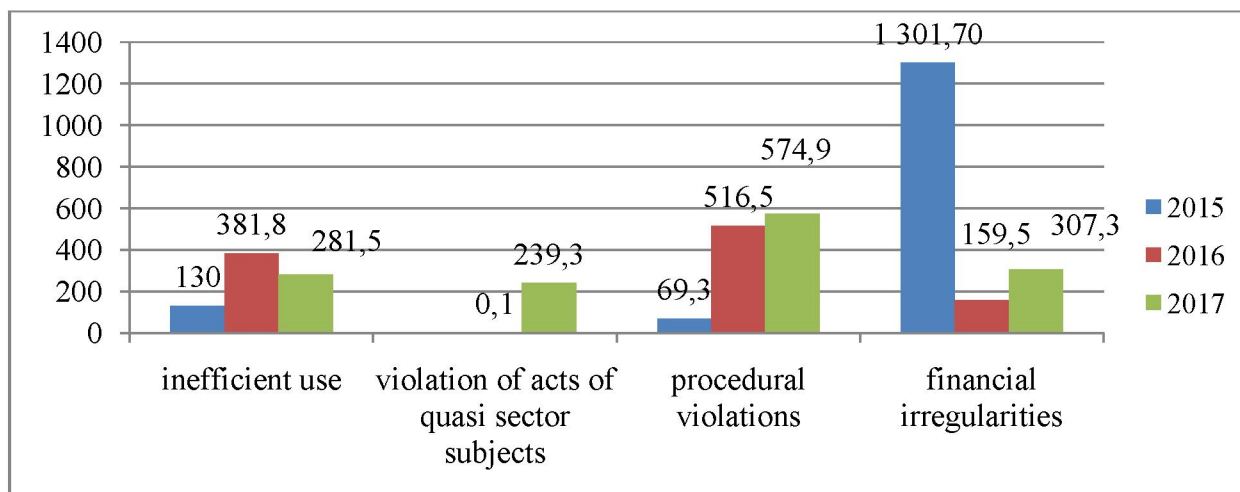


Figure 1 - Dynamics of change of violations according to the results of the activity of the Accounts Committee 2016-2018, billion tenge

The inefficient use of the budget in the amount of 281.5 billion tenge, violation of acts of subjects of the quasi-sector 239.3 billion tenge adopted for the implementation of the norms of the legislation of the Republic of Kazakhstan - by 7 billion tenge, 3,535 procedural violations were revealed. During the reporting period, the government and government agencies sent 88 recommendations and 335 instructions, the execution of which under the following conditions was 100% and 97%, respectively.

Types of violations found:

- 312 system deficiencies identified;
- 97 recommendations were sent on improving legislation and organizing activities of audited entities;
- 409 instructions were submitted to eliminate the violations and shortcomings;
- brought to administrative responsibility 183 persons, to the disciplinary - 253 persons.

Consider the structure of financial impairments in Figure 2.

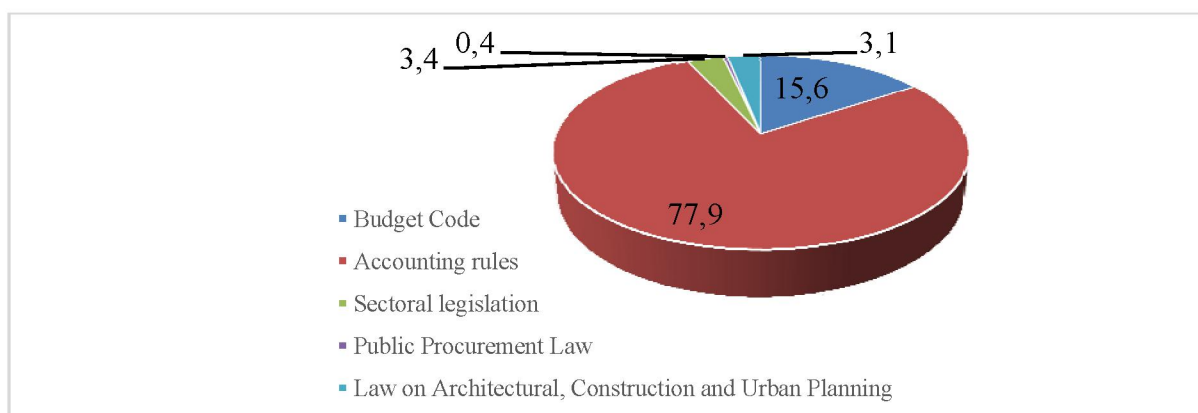


Figure 1 - Structure of financial violations, %

As Figure 2 shows, among the financial irregularities in 2018, the budget code and accounting account for 15.6% and 77.9%, respectively. The funds to be recovered in 2018 were 307.3 billion tenge,

compared with 2017, it increased by 151.5 billion tenge or 97.24%. Restored funds with the maturity in 2018, 198.5 billion tenge, compared to 151.5 billion tenge or 97.24%.

Consider the recovered and refunded amounts in Figure 3.

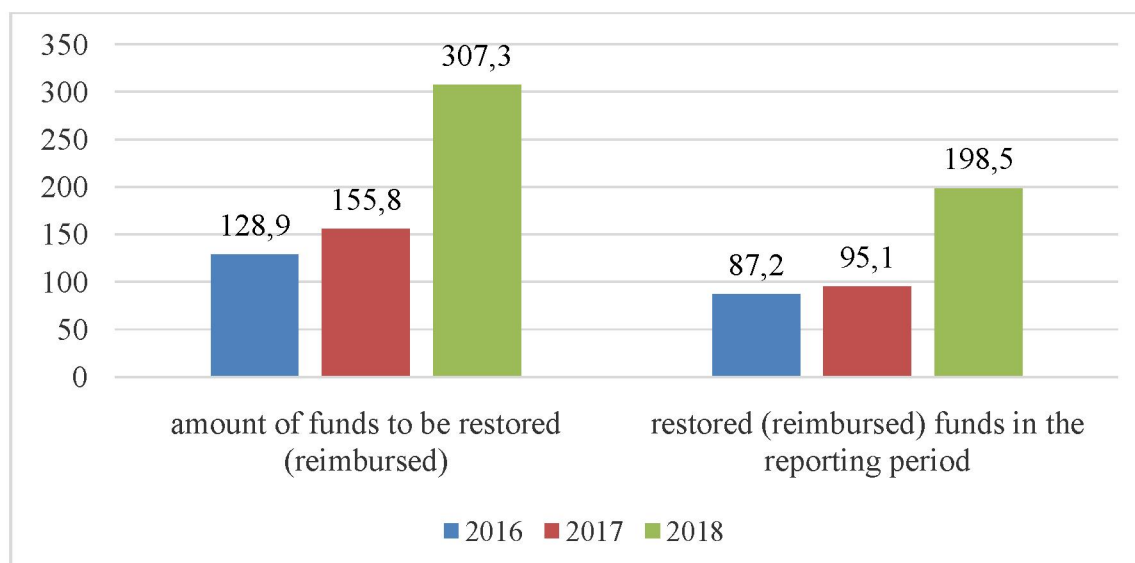


Figure 3 - Recovered and recovered amounts, billion tenge

The recovered funds with the maturity in 2018 amounted to 198.5 billion tenge in 2018 and compared to 2017 by 103.4 billion tenge or 108.73%. 149 officials and 45 legal entities were brought to administrative responsibility, 233 officials to disciplinary. 39 materials of the state audit were transferred to the law enforcement bodies. Consider the implementation of recommendations and instructions in Figure 4.



Figure 4 - Execution of recommendations and instructions, %

The execution of instructions and recommendations is noted at a high level; in 2016-2018, the execution of instructions amounted to 98.2-100%, and the implementation of recommendations 71-100% for the same period. The NurlyZhol program is aimed at supporting reforms in the economy, developing transit potential and integrating infrastructure into the international system. In this regard, it is important to ensure timely and effective execution.

External audit is one of the areas of organization management and is intended primarily to carry out work to determine that the components of the controls are functioning properly. For the external audit system, all employees and employees of the organization are involved, since each performs functional duties in the prescribed manner and at a specified time.

Summing up, it can be noted that the status of the participants in the budget process is fixed by law, taking into account the relevant powers, providing the audit function, inter alia, with the expert bodies. The authorities were able to form control bodies for auditing budget execution [16, p.58].

The presence of an effective audit system and the efficiency of state funds development allows the authorities and the public to compare the immediate social and other effects achieved at a certain point in time with the strategic guidelines for the country's socio-economic development as part of program implementation.

At the same time, to assess the effective use of the budget, specific parameters are used to measure the direct and indirect socio-economic consequences arising from the development of budget funds. Standards for external audit of the effectiveness of the international organization SAI (INTOSAI) allow monitoring activities related to verifying the effectiveness of budget use and drawing certain conclusions about the effectiveness of public spending only in the event of careful legislative fixing of legal aspects relating to this type of control and the concept of performance audit in particular.

The analysis of the institutional types of external audit in Kazakhstan, as well as the institutional aspects of the implementation of the audit effectiveness mechanism, allow us to draw conclusions [17, p.21].

Today, the majority of state audit bodies in Kazakhstan have a legislative framework formed at the legislative level for the implementation of control measures implemented in the form of testing the effectiveness of the development of national resources.

However, every body of control and accounting sooner or later faces difficulties in the implementation of these measures, since there is no sufficient legal framework to regulate this issue in Kazakhstan from the point of view of the mechanism for the implementation of performance audit in the state audit of Kazakhstan. The available legal basis for performance audit is very heterogeneous, as it is represented by a significant number of various legislative acts regulating this field of activity.

Summing up the above provisions, it should be noted that the difficulties of solving socio-economic problems of national projects associated with the tremendous use of public funds require the implementation of certain institutional transformations of public administration [18, p.5].

The state, represented by state audit bodies, traditionally checks the legality and accuracy of budget expenditures, but the state's responsibility to society is constantly expanding, also covering mechanisms for assessing the economic and efficient development of public resources and managing its property. Such an expansion of state responsibility to citizens, accompanied by the emergence of new types of control, inevitably transforms the institution of state audit [19, p.3].

The Institute of State Audit of Kazakhstan is characterized by the absence of a unified systemic legal regulation of aspects of this field of activity, which is compensated for by the presence of a wide range of unrelated legal acts, which leads to procedures related to the state audit, based on heterogeneous principles, methods, etc [20, p.425].

Conclusion. Based on the study, it can be concluded that currently in the Republic of Kazakhstan a system of state audit and financial control has been formed, consisting of external and internal state audit. At the same time, the external audit is represented by the Accounts Committee for Control over the execution of the republican budget and the internal state audit is represented by the Ministry of Finance of the Republic of Kazakhstan. Internal auditing helps an organization achieve its goals using a systematic and consistent approach to assessing and increasing the effectiveness of risk management, control and corporate governance processes. At the same time, for the effective functioning of an integral system of state audit and financial control in the Republic of Kazakhstan, it is necessary to adapt positive international experience to Kazakhstani practice. This will make it possible to create a more effective control tool to provide the state and society with high-quality, independent information necessary to increase the efficiency of state administration and make critical economic decisions at all levels of government. In general, the state audit for Kazakhstan is seen as a holistic and independent assessment of the performance of the audited entities, covering not only financial issues, but also all areas of their activities with the presentation of effective recommendations based on the identified deficiencies and risk management proposals.

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СЫРТҚЫ МЕМЛЕКЕТТІК АУДИТ ТИІМДІ МЕМЛЕКЕТТІК БАСҚАРУ ҚҰРАЛЫ РЕТІНДЕ

Аннотация. Бюджет қаражатын тиімді пайдалану Қазақстан үшін өте өзекті болып табылады, өйткені әртүрлі бағдарламаларды іске асыруда бюджетті пайдалану бойынша басқару шешімдерін тиімді іске асыру елдің экономикалық дамуының қойылған мақсаттарына жету деңгейіне және оның қаржы жүйесінің тұрақтылығын қамтамасыз етуге байланысты. Бүгінгі күні елімізде әр бағдарламаның ерекшелігі мен ерекшелігін ескере отырып, мемлекеттік бағдарламаларды іске асырудың сапалы сыртқы бағалауына бірыңғай көзқарас енгізуде, ал олардың орындалу тиімділігін бағалаудың әдіснамалық негізі жоқ, белгілі бір облыста даму саласындағы нақты бағалау талаптары жоқ, бағдарлама жүзеге асырылуда. Бағдарламалардың тиімділігі мен тиімділігін анықтау үшін басқа мемлекеттік бағдарламалардың ерекшелігін ескере отырып, оларды іске асыруда мемлекеттік қаражатты пайдалануды бағалау әдістемесін, критерийлерін және принциптерін әзірлеудің өзекті қажеттілігі бар. Осыған байланысты мемлекеттік аудиттің ең белсенді құралдарының бірі ретінде республикалық бюджеттен қаражаттарды пайдаланудың тиімділігін тексерудің рөлі артып келеді.

Әлемдік тәжірибе көрсеткендей, бюджет қаражатын пайдаланудың сыртқы мемлекеттік аудиті мемлекеттік органдардың қаржылық секторға қатысты басқару шешімдерін қабылдауға және енгізуге үлкен әсерін тигізеді және олардың қызметінің ашықтығы мен жауапкершілігін арттыруға ықпал етеді.

Заманауи жағдай сыртқы мемлекеттік аудит институты тек ғана кері байланыс жүйесі ғана емес, мемлекет пен қоғамға шынайы жағдай туралы шынайы ақпаратты береді, бірақ, ол ең алдымен, экономикалық даму үдерістеріне өзінің әмбебап табиғаты мен арнайы қоғамдық мақсаттағы құралы болып табылады.

Алайда сыртқы мемлекеттік аудит жалпы нормативтік-құқықтық жүйенің бөлігі болып табылады. Бұл жүйе қабылданған стандарттардан ауытқуларды, заңдылықтың, тиімділіктің, тиімділіктің және экономикалық тиімділіктің принциптерін, болашақта осындай бұзушылықтардың алдын алу немесе оны болдырмау жөніндегі шараларды қолдану үшін әзірленген.

Түйін сөздер: аудит, бюджет, бюджет қаражаты, сыртқы мемлекеттік аудит, стандарттар, қаржылық бақылау.

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ВНЕШНИЙ ГОСУДАРСТВЕННЫЙ АУДИТ КАК ИНСТРУМЕНТ ЭФФЕКТИВНОГО ГОСУДАРСТВЕННОГО УПРАВЛЕНИЯ

Аннотация. Эффективное использование бюджетных средств - очень актуальны для Казахстана, поскольку эффективное внедрение управленческих решений, связанных с использованием бюджета при осуществлении различных программ, зависит от уровня достижения поставленных целей экономического развития страны и обеспечивая стабильность его финансовой системы. На сегодняшний день в стране только внедряется единый подход к качественной внешней оценке реализации государственных программ с учетом как специфики, так и уникальности каждой программы, пока нет методологической основы для оценки эффективности их реализации, недвусмысленных требований к оценке в областях развития в конкретной области, где эта программа реализуется. Для определения эффективности и действенности программ существует настоятельная необходимость в разработке методологий, критериев и принципов оценки использования государственных средств в их осуществлении с учетом специфики других государственных программ. В связи с этим повышается роль проверки эффективности использования средств республиканского бюджета, как один из наиболее активных устройств государственного аудита.

Мировой опыт показывает, что внешний государственный аудит использования бюджетных средств оказывает огромное влияние на принятие и реализацию государственными органами управленческих решений, связанных с финансовым сектором, способствует повышению прозрачности и ответственности в их деятельности.

Институт внешнего государственного аудита в современных условиях — это не только система независимой обратной связи, которая дает государству и обществу объективную информацию относительно реального состояния дел, но прежде всего инструментом эволюции экономики, который может эффективно влиять на процессы экономического развития в силу своего универсального характера и особенного общественного назначения.

Вместе с тем, внешний государственный аудит является частью общей регулятивно-правовой системы. Эта система призвана разоблачать отступления от принятых стандартов, принципов законности, эффективности, результативности и экономичности финансового управления, употребление мероприятий для предупреждения или осложнения возможности реализации таких нарушений в дальнейшем.

Ключевые слова: аудит, бюджет, бюджетные средства, внешний государственный аудит, стандарты, финансовый контроль.

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