

## NEWS

OF THE NATIONAL ACADEMY OF SCIENCES OF THE REPUBLIC OF KAZAKHSTAN  
SERIES OF SOCIAL AND HUMAN SCIENCES

ISSN 2224-5294

<https://doi.org/10.32014/2019.2224-5294.178>

Volume 5, Number 327 (2019), 139 – 143

UDC 657.633.5

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## METHODS OF ORGANIZING INTERNAL AUDIT IN THE ORGANIZATION OF WATER SUPPLY

**Abstract.** An internal audit team will be able to evaluate the effectiveness of the system of internal control, but not to say that the implementation of the process is very productive and resource-intensive. A good overseas auditor evaluates SBCs for separate business processes or companies. Modern trends in the company's business relationships with the role and value of internal controllers for the company. Leading managers start their own business, which is why business can only be fully managed and managed by the internal control system.

**Keywords:** methodology, internal audit, financial reporting, analysis, water supply.

### INTRODUCTION

Internal control executed by credit organization (including bodies, subdivisions and service providers) and directed to the acquisition of funds. The system of internal controls is defined by the internal auditors and internal documents, as well as the subdivisions and responsibilities of executives operating within the frames of internal control. Succeeds in many methods of verification of functionality and the importance of internal control in auditing organizations. Any organization can be able to choose a method, for which it is possible to do, and it can also develop its own. The company is developing a documented formalized system of internal control, including the principles and procedures for controlling the process, as well as documenting all processes, providing the functionality of the internal control system.

### MAIN PART

It can be an internal standard or an auditing organization (such as rules, regulations, instructions, methodological recommendations) that are required by the auditor's organization to ensure that the reasonable assurance is in the principle that the principle and procedures are applied and practiced. From the standards of the internal standard, it is impossible to assess the control of the auditing organization.

Sufficiency in the methodology of internal control: The firm can choose to offer or propagate its own. I look at the two methods of controlling how often these are happening in science literacy, and in practice. The first methodology of "Methodology of verification of organization and effectiveness of functioning of systems of internal control", Yu.Hooked to the book "Audit in Control". Typewriting software is a standard of compliance and standardization, as well as auditing organizations pre-ordered, distributed in video surveys, and for internal control.

Only the following methods can be used to determine the underlying factors: The methodology does not examine the specific procedures for assessing the quality of the auditor's work in each aspect of the system internal audit; The methodology is included in the subjectivism. Controller in the control that this

person is able to handle the process and process, cannot objectively evaluate each requirement; The methodology does not specify any of the qualitative characteristics that can be attributed to the quality of the audit. The second methodology is the method of daily reporting. The wise methodology is the beginning of a medium-term analysis of middle-class managers of middle class. It is presumed that the auditor always compiles the report on the published work in the workplace and obliges it to make a profit. For example, a report is included in the report and the results can be summed up. For all organizational purposes, it is possible to solve the problem of the problem (for work), for the auditor, for the latest report, to use unified tariffs. This is the time to make a timely review of the report.

Looking at the minute method, it is possible to say, that: titrates the value of the time of the report, the number of hours, the weight of the flag or the process of inspections; detainees, fired or coincident with the day-to-day reports, as well as watching similar controls; For example, during the past week, months or months of testing, it is desirable to attain colossal time at reporting bureau; (or, for example, the manager of the Service Management), which is required to perform a separate work or service; slippery and piousness of the backbone plan-factual analysis, as well as the removal of the trafodatrata.

Privatized areas are also valid for the requirements of the auditor's standards and are not adequate to the extent that they are objectively and systematically evaluated as part of the audit of the auditing organization.

For more information, please contact the Audit Office of the International Auditing Office for Audit:

1. Auditing of internal audit systems in internal audit. The following is a list of requirements for using the "Control List for Testing Controls, Organization of Internal Controls in Audit Organization".

2. The function of the verification of the effectiveness of internal control in the audit. Certification Effectiveness is a system of internal control of the functionalization of auditors, implementation, real-time policy and concrete procedures, which ensure that the auditor organization in each of these systems is installed on an individual basis.

Only the following methods can be used to determine the underlying factors: The methodology does not examine the specific procedures for assessing the quality of the auditor's work in each aspect of the system internal audit; the methodology is included in the subjectivism. Controller in the control that this person is able to handle the process and process cannot objectively evaluate each requirement; The methodology does not specify any of the qualitative characteristics that can be attributed to the quality of the audit.

The second methodology is the method of daily reporting. The wise methodology is the beginning of a medium-term analysis of middle-class managers of middle class. It is presumed that the auditor always compiles the report on the published work in the workplace and obliges it to make a profit. Также в данном отчете можно последний работы на следующий день. For example, a report is included in the report and the results can be summed up. For all organizational purposes, it is possible to solve the problem of the problem (for work), for the auditor, for the latest report, to use unified tariffs. This is the time to make a timely review of the report. Also, the report is included in the plan for the next day on the work and the results, which are supposed to be by the plan.

Looking at the minute method, it is possible to say, that: ttrates the value of the time of the report, the number of hours, the weight of the flag or the process of inspections; detainees, fired or coincident with the day-to-day reports, as well as watching similar controls; For example, during the past week, months or months of testing, it is desirable to attain colossal time at reporting bureau; (or, for example, the manager of the Service Management), which is required to perform a separate work or service; slippery and porousness of the backbone plan-factual analysis, as well as the removal of the trafodatrata. Taksim, represented by the methodology of the day-to-day reporting, has significant impotence. However, it can be applied to smaller auditing firms with a small number of state auditors, whose task force is to be superseded by the immediate general director.

The cost-effectiveness of the report cannot be justified by the fact that most of the planning work in the majority of audit firms, but not for the implementation of the problem in the holding of a wedding or an in-house auditoria procedure. From the source, it is recommended to include the report, including the following items: list of active tasks (workspace) auditor (able to enforce priorities); task (работы), выполненныенанасегодняшнийдень; the tragedy, the burden of commitment (work); планпозадачам (работам) на следующий рабочий день.

Modern trends in the company's business relationships with the role and value of internal controllers for the company. Leading managers start their own business, which is why business can only be fully managed and managed by the internal control system.

Organization of internal quality control of sanitary-microbiological research of water "(hereinafter referred to as the Methodological Instructions) are intended for laboratories performing sanitary-microbiological research of water while ensuring state sanitary-epidemiological and production control of water quality: drinking, household water supply, water objects of recreation, sport and others. The internal quality control of microbiological research is a set of measures and procedures performed by the laboratory, The direction to ensure the stability and control desired conditions of the desired microorganism, as well as preventing adverse effects of factors arising during the preparation, performance and evaluation results of the analysis that may affect the accuracy of the result.

A feature of sanitary-microbiological studies of water is the need for a quantitative assessment of the result.

The specifics of the object of microbiological research, a living microorganism that has individual (generic, species, strain) properties and features of life in the aquatic environment, creates problems independent of the researcher in assessing the accuracy of the quantitative result and causes an error of microbiological methods reaching hundreds percent.

The most significant objective factors affecting the result of the analysis include the following:

- uneven distribution of microorganisms, causing data scatter in the analysis of two identical volumes of one water sample;
- the ability to absorb on suspended solids with the formation of complexes that are difficult to separate during agitation, which, when sown, can be recorded as one microorganism;
- the effect of concomitant antagonist microbes that inhibit the development of the desired microorganisms when they are present in the analyzed water sample;
- the possible presence in the test water of extraneous chemicals or the formation of their compounds with nutrient components that can inhibit (stimulate) the growth of the studied microorganisms, as well as affect the change of specific biochemical identification characteristics;
- the presence of a microorganism in a "stress" state under the influence of adverse conditions of the aquatic environment, as a result of which its ability to develop is inhibited.

Based on this, the main task of microbiological research is to create optimal conditions for the development of the allocated microorganism in order to obtain reliable, comparable quantitative results.

To eliminate the distortion of the thermometer due to the rapid temperature change in the thermostat when the door is opened, the thermometer is placed in a test tube with glycerin or with molten paraffin. After the paraffin has solidified, the prepared thermometer can be placed in a horizontal position.

To control sterilization regimes, it is necessary to use three types of control.

Table 1 – types of control

Type of control	Control ratio
Chemical	every sterilization cycle
Thermal	1 time in 2 weeks
Biological	2 times per year

Thermal and chemical control of the sterilization regime is carried out by the steam sterilizer operator, who has undergone special training in the safe operation of autoclaves.

The organization of internal quality control at all stages of the microbiological analysis of water is the basis for obtaining a qualitative result.

The main directions of the organization of internal quality control:

1. Monitoring compliance with the requirements for the analysis (laboratory facilities, air, temperature incubation and storage, disinfection and sterilization, etc.).
2. The implementation of regulated procedures for conducting test cultures.
3. Quality control of culture media.
4. Quality control of membrane filters.

5. Quality control of distilled water.

6. Evaluation of the reliability of a qualitative result by using obviously positive and negative controls.

7. Assessment of the confidence limits of the quantitative result.

8. A systematic analysis of the results of control procedures in order to improve the quality manual.

The structure of the organization of internal quality control, the frequency and frequency of procedures

Documentation of the results of the control procedures is carried out in an arbitrary form, convenient for the contractor and visual for other specialists involved in various commissions to verify the laboratory (for certification, accreditation, etc.). In this case, journal forms of accounting or forms of individual control sheets can be used, which are subsequently stitched for a certain period of time (month, quarter, and year) depending on the frequency and type of control.

Registration and storage of control results can be carried out on electronic media.

A mandatory section of internal quality control is the periodic, but at least 1 time per year, analysis of the results of the performed control procedures, taking into account which the quality manual of the testing laboratory is updated.

Ensuring the quality of the research performed is only possible with qualified personnel. Specialists with higher and secondary specialized medical / biological (microbiological) education who undergoes at least 1 time in five years a refresher course are allowed to work on the implementation of sanitary-microbiological water analyzes.

Biological control is carried out by the bacteriologist of the laboratory conducting sanitary-bacteriological studies of water, or by disinfection stations commissioned by the laboratory.

About all cases of unsatisfactory passage of any type of sterilization control, the responsible executor informs the head of the unit.

If the control is unsatisfactory, the use of the entire batch of materials is prohibited. The material requires re-processing. The sterilizer is not used until the reasons for the unsatisfactory operation are clarified.

## CONCLUSION

Thus, the following will be achieved: discipline of auditors, when performing the audit; time management and a clear presentation of the work plan for the next business day; competent formulation of the problems that arose during the course of the activity, and in the future, the search for solutions to these problems within the framework of not only an individual auditor, but also the whole company. The organization of quality control of audit work at the level of audit firms involves stimulating auditors to perform quality work. The cornerstone of audit quality control is the professionalism of the auditors themselves, therefore, examples of ways to ensure internal control on the main aspects of the internal audit quality control system should be considered, including from the standpoint of controlling the activities of auditors in the company.

УДК 657.633.5

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## МЕТОДИКА ОРГАНИЗАЦИИ ВНУТРЕННЕГО АУДИТА В ОРГАНИЗАЦИИ ВОДОСНАБЖЕНИЯ

**Аннотация.** Внутренний аудит ставит перед собой цель – оценить эффективность системы внутреннего контроля компании, но следует отметить, что реализация данной цели является очень трудоемким и ресурсозатратным процессом. Поэтому часто аудиторы оценивают СВК отдельных бизнес-процессов либо компаний. Современные тенденции в деятельности компании связаны с повышением роли и значимости



внутреннего контроля для достижения целей компании. Руководители крупных компаний начинают понимать, что успех в бизнесе возможен только при наличии четко выстроенной и эффективной системы внутреннего контроля.

**Ключевые слова:** методика, внутренний аудит, финансовая отчетность, анализ, водоснабжение.

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## СУМЕН ЖАБДЫҚТАУДЫ ҰЙЫМДАСТЫРУДА ІШКІ АУДИТТИ ҰЙЫМДАСТЫРУ ӘДІСТЕМЕСІ

**Аннотация.** Ішкі аудит компанияның ішкі бақылау жүйесінің тиімділігін бағалау мақсатын алдына қояды, бірақ бұл мақсатты іске асыру өте көп еңбекті қажет ететін және ресурс шығынды процесс болып табылатынын атап өткен жөн. Сондықтан аудиторлар жиі жеке бизнес-үдерістерді немесе компанияларды СВК бағалайды. Компания қызметіндегі заманауи үрдістер компанияның мақсаттарына қол жеткізу үшін ішкі бақылаудың рөлі мен маңыздылығын арттырумен байланысты. Ірі компаниялардың басшылары бизнестегі табыс ішкі бақылаудың нақты құрылған және тиімді жүйесі болған жағдайда ғана мүмкін екендігін түсінеді.

**Түйін сөздер:** әдістеме, ішкі аудит, қаржылық есеп, талдау, сумен жабдықтау.

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