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**INTERNAL STATE AUDIT
IN FINANCIAL MANAGEMENT OF STATE ORGANS**

Abstract. The authors of the article set a goal, which is the consideration of problematic aspects of the implementation of certain principles of financial control and the prospects for their solution in the process of reform, and in particular the internal state audit in the financial management of state bodies. The system of financial control of Kazakhstan is undergoing a stage of cardinal reform. Transformation of financial control into the state audit requires reforming all elements of the existing control system, starting from the principles and ending with the methodology. The creation of effective mechanisms for the implementation of the principles lays the foundation for the effective functioning of the state audit system in the financial management of state bodies.

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

Introduction. Currently, the system of public financial resources management is undergoing a stage of cardinal reform. The strategy "Kazakhstan - 2050" set the task of entering the top thirty of the most developed countries in the world. The solution of this ambitious task, first of all, requires a significant increase in the efficiency of management of public financial resources.

During 2013, within the framework of the Strategy, three Concepts were adopted, aimed at reforming all phases of public financial resources management, from forecasting and planning to control.

The concept of improving the system of state planning focused on the result. The aim of the concept is to create a balanced system of strategic and budgetary planning, to increase the effectiveness of the implementation of strategic and policy documents and the activities of government agencies [1].

The concept of the new budget policy is aimed at ensuring the stability of public finances, increasing the effectiveness of budget expenditures, improving the efficiency of local executive bodies and creating favorable conditions for sustainable economic growth [2].

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

Methods of research. The study of this topic was based on official materials of domestic and foreign publications. The methods of research were statistical analysis, the method of scientific abstraction and extrapolation, the method of induction and deduction. The author substantiated the theoretical situation on the basis of the application of such general scientific methods and techniques as systemic and complex approaches, the method of comparative analysis, analysis and synthesis, and others.

The discussion of the results. If we turn to the experience of foreign countries in which the institution of state audit is most developed, such as the United States and Great Britain, it should be noted that in these countries there is no special system for certification of state auditors. The certification system for financial workers is unified for both private and public sector organizations, both for accountants and auditors, and certification is not carried out by government agencies. Certification of financial sector workers in these countries is fully within the competence of self-regulating, public organizations. The most recognized of them in the United States is the American Institute of Certified Public Accountants and Auditors (AICPA). This is a professional association of practicing accountants and auditors, which is the

most authoritative non-governmental professional organization representing the accounting and auditing community in the United States. When hiring a government audit, the presence of an auditor's certificate is not mandatory, but at the same time preference is given to certified employees.

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

The Budget Code of Kazakhstan does not specify in full the main components of state control, in particular, control over the formation and use of financial resources of national companies, holdings, joint-stock companies with state participation, control over the formation and use of state off-budget funds, the state accumulative pension fund, control effectiveness and assessment of the provision of various tax incentives and preferences, etc.

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

An analysis of international experience shows that a country develops democratically only when the activities and structure of the state meet the needs of civil society, the interests of every citizen. In these conditions, it is required to establish a single and compulsory for all citizens and civil society institutions of a legal order and to build an adequate system of state audit that is oriented to meeting the needs of the whole society, protecting the interests of citizens, including with regard to the delegation (transfer) of the right to dispose of the property their property. That is why in the developed countries special attention is paid to the issues of state audit organization.

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

In the process of internal control services, there are also difficulties with the full implementation of the principle of independence. In accordance with the current Internal Control Rules, it is stipulated that the Internal Control Service is organizationally and functionally independent of the activities of other structural divisions, however, the borders and this independence and ways of securing it have not been legislated. The new draft law makes an attempt to eliminate this gap. A number of standards were introduced to ensure the independence of the services, in particular, it stipulates that the Internal Audit Service cannot be involved in activities that fall within the competence of other structural units of the state body, as well as in the preparation or execution of programs and projects not related to its authority. Moreover, the new draft law made an attempt to limit and regulate the interaction of the Internal Audit Service (SVA) directly with the head of the state body. It is assumed that the interaction of SVA with the head will be carried out only to approve the work plan, to decide on the implementation of recommendations based on the results of inspections and to consider the annual report on internal audit. The introduction of these restrictions, in our opinion, is redundant, as it limits the possible potential for the use of NEA. Their activities are limited to inspections, recommendations on the results of inspections and reporting. We believe that closer interaction of SVA with the head of the state body at the stage of developing a strategic plan, the formation of a budget application, in the process of ongoing monitoring would help prevent violations and more efficient work of state bodies.

- At the same time, the draft law provides for an assessment of the effectiveness of the internal audit services, on the part of the authorized body for a state audit. The need to assess the effectiveness of one internal audit body, another body of internal audit raises doubts since it initially contradicts the principle

of independence. The ultimate goal of the NEA is not to identify or even prevent violations, but to increase the effectiveness of the state body, and to assess its performance is necessary from the position of the state body as a whole. We believe that it will be advisable to assess the NEA by an external audit body within the framework of a comprehensive audit of the activities of the state body.

- To create a system of a state audit, the following measures are expected:
- Improvement of the regulatory legal, methodological and information base for monitoring the execution of the republican and local budgets, including the creation of a single database of control objects, the introduction of methods for economic analysis, information and technology of computer audit;
- delimitation of functions and powers of state bodies that carry out external and internal audit;
- Strengthening the status of external audit bodies (the Accounts Committee and Audit Commissions) and taking the necessary measures to ensure their independence from the executive branch and the status of documents adopted based on the results of the monitoring activities;
- Legislative consolidation of mechanisms for interaction and coordination of all supervisory bodies in the field of state audit, with a view to eliminating existing elements of duplication in their activities;
- improvement of mechanisms for implementing decisions made by external audit bodies following the results of control activities;
- implementation of the transition to international accounting, financial reporting and auditing standards, which will ensure transparency in the management of public resources, the full mobilization of taxes, fees and other payments to the budget, improve the rationality and efficiency of spending of the state's funds, as well as the quality of the state bodies themselves ;
- Completion of informatization of the state audit system, taking into account the introduction of budget programming methods;
- Increase public confidence in inspectors and their professionalism by presenting qualification requirements for employees of audit bodies;
- Strengthening the capacity of the internal audit service.

Conclusions. The real performance of the principle of publicity of financial control should be publicly available. In the course of writing this article, we examined the websites of almost all government agencies that are administrators of budget programs. On most of them, information on the results of financial control is absent or not publicly available. The implementation of events should not be too hasty. It is necessary to make changes and additions to normative legal acts consistently and to carry out a great deal of joint work with all controlling and law enforcement bodies within the framework of implementing the new fiscal policy in the republic.

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«Қаржыакадемиясы» АҚ

МЕМЛЕКЕТТІК ОРГАНДАРДЫ ҚАРЖЫЛЫҚ БАСҚАРУДАҒЫ ІШКІ АУДИТ

Аннотация. Мақаланың авторлары қаржылық бақылаудың жекелеген қағидаттарын іске асырудың проблемалық аспектілерін және оларды реформалау үдерісінде оларды шешу перспективаларын, атап айтқанда, мемлекеттік органдарды қаржылық басқарудағы ішкі мемлекеттік аудитті қарауды мақсат етіп қойды. Қазақстанның қаржылық бақылау жүйесі түбегейлі реформа кезеңінен өтуде. Қаржылық бақылауды мемлекеттік аудитке айналдыру қолданыстағы басқару жүйесіндегі барлық элементтерді реформалауды,

принциптерден бастап және әдістемелік аяқтауды талап етеді. Осы принциптерді іске асырудың тиімді тетіктерін құру мемлекеттік органдардың қаржылық басқаруындағы мемлекеттік аудит жүйесінің тиімді жұмыс істеуіне негіз болады.

Түйін сөздер: сәйкестік аудиті, әдістемелік тәсілдер, салықтар, мемлекеттік аудит.

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АО "Финансовая академия"

ВНУТРЕННИЙ ГОСУДАРСТВЕННЫЙ АУДИТ В ФИНАНСОВОМ МЕНЕДЖМЕНТЕ ГОСУДАРСТВЕННЫХ ОРГАНОВ

Аннотация. Авторами статьи была поставлена цель, которой является рассмотрение проблемных аспектов реализации некоторых принципов финансового контроля и перспектив их разрешения в процессе реформирования, а в частности внутреннего государственного аудита в финансовом менеджменте государственных органов. Система финансового контроля Казахстана проходит этап кардинального реформирования. Трансформация финансового контроля в государственный аудит требует реформирования всех элементов существующей системы контроля, начиная от принципов и заканчивая методологией. Создание действенных механизмов реализации принципов закладывает основу эффективного функционирования системы государственного аудита в финансовом менеджменте государственных органов.

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

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