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Eurasian National University named after L.N.Gumilyov

zarina_130590@mail.ru**SYSTEM OF INTERNAL GOVERNMENT AUDIT
IN THE REPUBLIC OF KAZAKHSTAN**

Abstract. The study presents the system of internal state audit of the Republic of Kazakhstan, discusses the problematic aspects of their implementation and the prospects for their resolution in the reform process. The system of financial control of Kazakhstan is undergoing a stage of radical reform. The transformation of the internal public audit system requires the reform of all elements of the existing control system. The creation of effective mechanisms for implementing the principles lays the foundation for the effective functioning of the state audit system in the financial management of state bodies. In order to create an effective state audit system, measures have been identified for its implementation, in particular, to improve the quality of control measures and ensure their compliance with international standards.

Keywords: audit, compliance, system, taxes, internal state audit.

INTRODUCTION

At present, the state financial resources management system is in the process of cardinal reform. The strategy "Kazakhstan - 2050" set the task of joining the thirty most developed countries in the world. The solution of this ambitious task in the first place requires a significant increase in the efficiency of management of public financial resources.

During 2013, as part of the implementation of the Strategy, three Concepts were adopted with the goal of reforming all stages of the management of public financial resources ranging from forecasting and planning to monitoring.

The concept of improving the system of state-oriented results. The purpose of the concept is to create a balanced system of strategic and budget planning, increase the effectiveness of the implementation of strategic and program documents and the activities of government bodies [1].

MAIN PART

The concept of a new fiscal policy aims to ensure the stability of public finances, increase the effectiveness of budget spending, increase the efficiency of local executive bodies and create favorable conditions for sustainable economic growth [2].

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

Types of Internal Audits

Internal auditing has historically been synonymous with the performance of financial audits, which seek to ensure an organization is using generally accepted accounting procedures (GAAP) to create and manage financial information through the review of financial statements. Businesses also recognize the need for other types of auditing that look beyond ledgers and balance sheets with respect to legal compliance, IT security, environmental, operational and performance oversight objectives:

Compliance Audits are used to evaluate an organization's compliance with applicable laws, regulations, policies and procedures. Legal and policy requirements may be created by federal or state statute. An organization's management or board of directors can also create compliance requirements internally.

Environmental Audits identify the impact of a company's activities on the environment and determine whether the company is complying with environmental laws and regulations.

Information Technology Audits evaluate information management systems and computer databases to ensure that confidential customer information and proprietary intellectual property is secure. Information technology audits ensure that only authorized users are able to gain access to privileged information and that the information itself is accurate.

Performance Audits assess whether an organization is meeting the goals and objectives set forth by the board of directors. If the organization is not meeting its stated goals, the internal auditor will identify process shortfalls and make suggestions for improvement to the board of directors.

Operational Audits assess the overall efficiency and reliability of an organization's control mechanisms. An essential component of operational auditing is the objective review of the way an organization allocates resources. If resources are not being used efficiently, the internal auditor will report these findings along with recommendations on how to reduce wasteful or inefficient resource allocation.

If we look at the experience of foreign countries in which the institute of state audit is most developed, such as the United States and the United Kingdom, it should be noted that in these countries there is no special system of certification of state auditors. The certification system for employees of the financial sector is the same for both private and public sector organizations, both for accountants and auditors, while certification is not carried out by government bodies. Certification of financial sector workers in these countries is fully within the competence of self-regulatory, public organizations. The most recognized of these 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 applying for a job at state audit bodies, 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 levels plays a huge role in the development and prosperity of the state, the promotion of scientific and technological progress, and 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 fully indicate the main components of state control, in particular, control over the formation and use of financial resources of national companies, holding companies, joint-stock companies with state participation, control over the formation and use of state extra budgetary funds, state accumulative pension fund, control efficiency and evaluation of the provision of various tax benefits and preferences, etc.

We do not pretend to determine the full component of the state audit system, which requires a comprehensive scientific approach. However, without defining the elements of this system, the problem of duplication arises, the desire to exercise financial control of each state body. In this regard, it is necessary to examine the main directions of state audit. After that, the bodies performing state audit should be identified.

An analysis of international experience shows that a country develops in a democratic way only when the activities and structure of the state meet the needs of civil society, the interests of every citizen. Under these conditions, it is necessary to establish a single legal order that is compulsory for all citizens and civil society institutions and to build an adequate system of state audit, which would focus on meeting the needs of the whole society, protecting the interests of citizens, including the delegation of their property. That is why in developed countries special attention is paid to the organization of state audit.

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

In the process of the internal control services, there are also difficulties with the full implementation of the principle of independence. In accordance with the current Rules for the implementation of internal control, it is stipulated that the Internal Control Service is organizationally and functionally independent of the activities of other structural divisions, at the same time, the boundaries and this independence and ways to ensure it were not fixed by law. In the new draft law, an attempt was made to eliminate this gap. A number of norms were included to ensure the independence of the Services, in particular, it was stipulated that the Internal Audit Service could not be involved in work related to the competence of other structural subdivisions of the state body, as well as in the preparation or execution of programs and projects not related to its powers. Moreover, the New Draft Law made an attempt to limit and regulate the

interaction of the Internal Audit Services (IAS) directly with the head of the state body. It is assumed that the interaction of IAS with the head will be carried out only for the approval of the work plan, the decision to implement the recommendations of the audit results and to review the annual report on internal audit. The introduction of these restrictions, in our opinion, is superfluous, since it limits the potential potential of using CBA. Their activities are limited to audits, recommendations on the results of audits and reporting. We believe that closer interaction of NEA with the head of the state body at the stage of developing a strategic plan, forming a budget request, in the process of implementing current monitoring would help prevent violations and more effective work of state bodies.

At the same time, the draft law provides for an assessment of the effectiveness of the work of the internal audit services, on the part of the authorized state audit body. The need to assess the effectiveness of one internal audit body, another internal audit body is questionable, since it initially contradicts the principle of independence. The ultimate goal of IAS is not to identify or even prevent violations, but to increase the efficiency of the state body, and to evaluate its work is necessary from the standpoint of the state body as a whole. We believe that it will be appropriate to conduct an assessment of the IAS by the external audit body as part of a comprehensive audit of the activities of a state body [5].

To create a public audit system, the following activities are proposed:

- improvement of the regulatory legal, methodological and information base of control over the execution of the republican and local budgets, including the creation of a unified database of objects of control, the introduction of methods of economic analysis, information and computer audit technologies;
- delineation of the functions and powers of state bodies conducting external and internal audits;
- Strengthening the status of bodies performing external audit (the Accounts Committee and Audit Commissions) and taking the necessary measures to ensure their independence from the executive and the status of documents adopted as a result of ongoing monitoring activities;
- legislatively fixing the mechanisms of interaction and coordination of all controlling bodies in the field of public audit, in order to eliminate the existing elements of duplication in their activities;
- improvement of the mechanisms for implementing the decisions taken by the external audit bodies on the basis of control measures;
- implementation of the transition to international standards in the field of accounting, financial reporting and auditing, which will ensure transparency of the process of managing public resources, full mobilization of taxes, fees and other payments to the budget, increase the rationality and efficiency of spending state funds, as well as the quality of activity of state bodies themselves ;
- completion of the informatization of the state audit system taking into account the introduction of budget programming methods;
- increasing public confidence in controllers and their professionalism by presenting the qualification requirements of employees of audit bodies;
- strengthening the capacity of the internal audit service.

CONCLUSION

GFOA makes the following recommendations regarding the internal audit function:

- Every government should consider the feasibility of establishing a formal internal audit function because such a function can play an important role in helping management to maintain a comprehensive framework of internal controls. As a rule, a formal internal audit function is particularly valuable for those activities involving a high degree of risk (e.g., complex accounting systems, contracts with outside parties, a rapidly changing environment). If it is not feasible to establish a separate internal audit function, a government is encouraged to consider either 1) assigning internal audit responsibilities to its regular employees or 2) obtaining the services of an accounting firm (other than the independent auditor) for this purpose;
- The internal audit function should be established formally by charter, enabling resolution, or other appropriate legal means;
- It is recommended that internal auditors of state and local governments conduct their work in accordance with the professional standards relevant to internal auditing contained in the U.S. General Accounting Office's publication Government Auditing Standards, including those applicable to the independence of internal auditors;

- At a minimum, the head of the internal audit function should possess a college degree and appropriate relevant experience. It also is highly desirable that the head of the internal audit function hold some appropriate form of professional certification (e.g., certified internal auditor, certified public accountant, certified information systems auditor); and

- All reports of internal auditors, as well as the annual internal audit work plan, should be made available to the government's audit committee or its equivalent.

The real implementation of the principle of publicity of financial control should be publicly available. Implementation of activities should not be too hasty. It is necessary to consistently make changes and additions to the regulatory legal acts and to carry out a large joint work with all controlling and law enforcement agencies in the framework of the implementation of the new fiscal policy in the republic.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ ІШКІ ҮКІМЕТ АУДИТІНІҢ ЖҮЙЕСІ

Аннотация. Зерттеу Қазақстан Республикасының ішкі мемлекеттік аудит жүйесін ұсынады, оларды іске асырудың проблемалық аспектілерін және оларды реформалау процесінде оларды шешу перспективаларын талқылайды. Қазақстандағы қаржылық бақылау жүйесі түбегейлі реформалар кезеңінен өтуде. Ішкі мемлекеттік аудит жүйесін трансформациялау қолданыстағы бақылау жүйесінің барлық элементтерін реформалауды талап етеді. Осы принциптерді енгізудің тиімді тетіктерін құру мемлекеттік органдардың қаржылық басқаруындағы мемлекеттік аудит жүйесінің тиімді жұмыс істеуіне негіз болады. Мемлекеттік аудиттің тиімді жүйесін құру үшін оны іске асыру бойынша, оның ішінде бақылау шараларының сапасын жақсарту және олардың халықаралық стандарттарға сәйкестігін қамтамасыз ету бойынша шаралар анықталды.

Түйін сөздер: аудит, сәйкестік, жүйе, салықтар, ішкі мемлекеттік аудит.

УДК 338.246

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СИСТЕМА ВНУТРЕННЕГО ГОСУДАРСТВЕННОГО АУДИТА В РЕСПУБЛИКЕ КАЗАХСТАН

Аннотация. В исследовании представлена система внутреннего государственного аудита Республики Казахстан, рассмотрены проблемные аспекты их реализации и перспективы их разрешения в процессе реформирования. Система финансового контроля Казахстана проходит этап кардинального реформирования. Трансформация системы внутреннего государственного аудита требует реформирования всех элементов существующей системы контроля. Создание действенных механизмов реализации принципов закладывает основу эффективного функционирования системы государственного аудита в финансовом менеджменте государственных органов. Для создания эффективной системы государственного аудита выявлены мероприятия для его проведение, в частности, для повышения качества контрольных мероприятий и обеспечения их соответствия международным стандартам необходимо проводить оценку СВА органом внешнего аудита в рамках комплексного аудита деятельности государственного органа и другие мероприятия, которые описаны в данной статье.

Ключевые слова: аудит, соответствие, система, налоги, внутренний государственный аудит.

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