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ВЕСТНИК

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1

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NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы "ҚР ҰҒА Хабаршысы" ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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HEALTH PERFORMANCE AUDIT

Abstract. The article discusses the directions and key issues of audit of efficiency in healthcare in foreign countries and in Russia. The analysis of the impact of the performance audit on the solution of socially important problems of maintaining public health is carried out.

The authors determined the purpose of the audit of efficiency in the health sector, which is to promote the financial interests of the state, to ensure public health needs, to support accountability and responsibility regarding the activities of healthcare institutions. The medical effectiveness of healthcare institutions is determined as the degree of achieved results in the diagnosis, treatment, prevention, rehabilitation of patients, which is expressed as a percentage (or shares) based on the ratio of the number of cases of achieved results to the total number of observations.

The absence of a specialized and legislatively fixed list of executive bodies endowed with control and supervisory powers in relation to healthcare institutions was noted. It was revealed that the requirement to exercise control related to the licensing functions of state supervision in Russia has not been established. Based on a study of foreign practice of financial control, it was found that performance audits represent a significant proportion of the control measures taken, and is the most progressive form of financial control.

The article systematizes the bodies for monitoring compliance with mandatory requirements for goods, works and services at the level of medical institutions. Their non-systematic work, lack of interconnection in the implementation of supervisory activities as a factor that reduces the effectiveness of their authority is revealed.

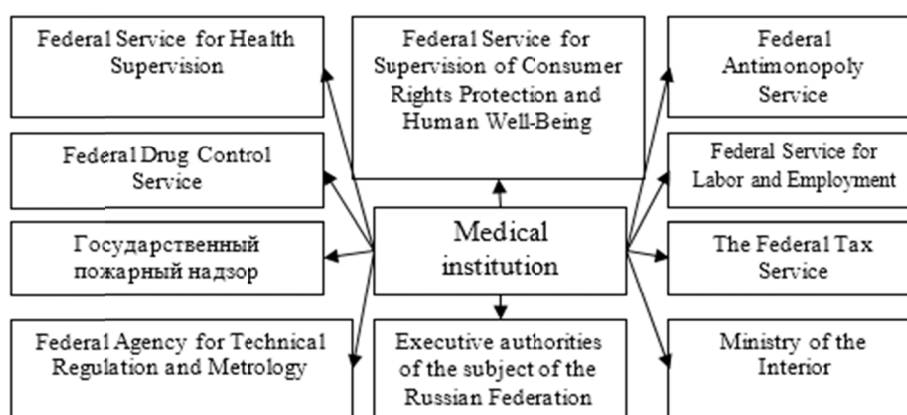
Keywords: audit, efficiency audit, health care, profitability, efficiency, effectiveness.

Introduction. This study is devoted to the disclosure of the internal structure of the relationships used to assess the status of the main areas of audit of the effectiveness of medical institutions. The healthcare sector in Russia has a rather extensive structure and is represented by many institutions that receive budgetary funds that are allocated for healthcare and need proper financial control. One of the problems of financing health care costs is the use of the program-targeted method in the budget process, as a result of which it is advisable to use performance audit methods in the health sector. Performance audit, as a special type of control, arose in the 70s. XX century. When in the Lima declaration of the guidelines for control the term “performance audit” was first used (1977). Consider the current definitions of the concept of performance audit (table 1).

It should be noted that the legislation of the Russian Federation does not establish requirements for the implementation of control related to the licensing functions of state supervision. In addition, there is no specialized and legislatively fixed list of executive authorities vested with control and oversight powers in relation to medical institutions. It has been established that at present, the system for monitoring compliance with mandatory requirements for goods, works, and services at the level of medical institutions includes many federal executive bodies with various powers, i.e. the implementation of activities in the health sector can be controlled by a number of independent, independent from each other controlling structures, the main of which are presented in picture 1.

Table 1 - The main approaches to determining the essence of performance audit

Source	Definition	Determinant
Lima Control Guidelines Declaration	A type of control that is distinctive from financial control, the task of which is to determine how efficiently and economically public funds are spent. Such control includes, in addition to the specific aspects of management, all management activities, including the "organizational and administrative systems".	Type of control
International Organization of Supreme Authorities public finance control (INTOSAI)	Performance audit is an audit of administrative activities that studies the efficiency of the use of labor and material resources in order to provide recommendations on how to achieve better results	Activity audit
Financial Control Standard 104 of the Accounts Chamber of Russia	The type of financial control carried out by means of a control measure, the purpose of which is to determine the effectiveness of the use of budgetary funds and state property received by the audited bodies and organizations to achieve the planned goals, solve social and economic tasks and fulfill their assigned functions	Type of financial control



Picture 1 – Audit bodies in healthcare.
Source: compiled by the authors.

Analysis of publications. The problems of auditing the effectiveness of healthcare are raised in the works of Russian and foreign authors [1-4]. An analysis of the presented scientific works allows us to conclude that at present there is an urgent need to improve the quality of audit of the effectiveness of medical institutions.

Based on the results of our analysis, we identified the main problems, the solution of which will allow us to create a capable mechanism for monitoring the quality of the audit of effectiveness of both medical institutions and authorized state authorities.

The results of a study of foreign practice of financial control show that it is the performance audit that represents a significant proportion of the control measures taken. In foreign countries, performance audit is a more progressive form of financial control. Performance audit uses the results of a financial audit, while there is no duplication of control due to a clear definition of the goals, objectives, functions and principles of the performance audit and financial audit [1].

As can be seen from table 2, the Russian audit of performance in the healthcare sector is significantly different from the content of the audit of performance in this area in the UK. If the main task of the Russian audit of efficiency is direct verification of the economic activities of medical institutions, the "British" version is aimed at increasing the effectiveness of such areas of activity as: studying and evaluating the quality of medical personnel management, checking the effectiveness of the use of medical devices and equipment of medical institutions.

The results of the research. The purpose of the performance audit in the field of healthcare, according to the authors, is to promote the financial interests of the state, to ensure public health needs, to support accountability and responsibility regarding the activities of healthcare institutions.

The implementation of a performance audit in the health sector should increase the medical, social and economic efficiency of the health system [2].

The medical effectiveness of health facilities can be represented as the degree of results achieved in the diagnosis, treatment, prevention, rehabilitation of patients, which is expressed as a percentage (or shares). It can be defined as the ratio of the number of cases of achieved results to the total number of observations.

Social efficiency reflects the state of population's health in dynamics: demographic indicators, indicators of average life expectancy, indicators of the general morbidity of the population, satisfaction of the population's demand for medical care and provision of sanitary and epidemiological services. It is manifested by a reduction in the disability of the population, a decrease in mortality, the negative dynamics of the general incidence for a certain period, etc.

In the healthcare sector, performance audit is quite common in foreign countries, the key areas and issues of which are given in table 2. For audit of efficiency in the health sector, in contrast to financial audit, the following two approaches can be called characteristic: 1) focus on results (on activity); 2) orientation to problems (to inaction).

Table 2 - Areas of audit of efficiency in the field of healthcare in a number of foreign countries and Russia

Country	Audit directions	Key Audit Issues
United Kingdom	Financial system	cost effective management; drug supply contract management
	Information Management and Technology	information flow management, application management, infrastructure
	Performance	activity and data quality
	Clinical quality	quality management structure, clinical audit and quality of metric certificates, ensuring patient safety
	Labor force (employees of medical institutions)	search and selection of personnel, study of compliance with the level of wages, planning and implementation of ongoing training
	Risk Management and Compliance	structure management, risk management by senior managers, management of medical institutions, compliance with legislation (reporting incidents and complaints)
USA	Pharmacy	purchase and receipt of medicines, control over the drafting of contracts by administrations of medical institutions for the supply of medicines, assessment of regulation of the circulation of medical substances and the safety of their safety in institutions
	Cash management	assessment of the internal control system in managing financial institutions (special attention is paid to cash)
	Patient Admission and Registration	assessment of the control system for compliance with the legality of registration and stay of patients in medical institutions, assessment of the security of personal data of patients
	Laboratory	assessment of compliance by health care institutions with procedures regarding the use of medical equipment, establishing compliance with the operation of equipment and the use of medicines as intended
Russia	Procurement management	quality of planning and execution of procurement of medicines, assessment of competitiveness in procurement and clarity of contract execution
	Property Management	efficient use of fixed assets of health facilities
	Personnel Management	assessment of the remuneration system in medical institutions, the correspondence of the qualifications of employees to their positions, advanced training, trainings
	Information disclosure	availability of plans for the financial and economic activities of health care institutions, placement of data in the media
	Non-budgetary revenues of medical institutions	study of extrabudgetary sources of revenue for medical institutions, the legality of such revenue and the effectiveness of the use

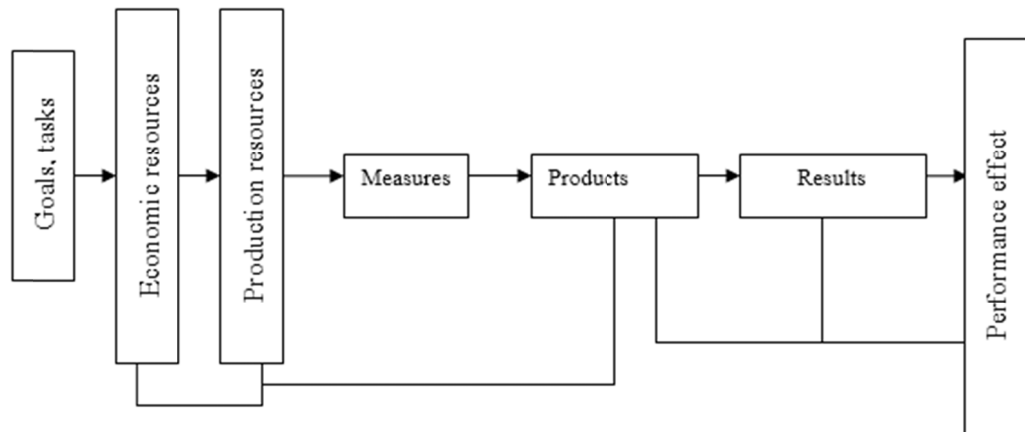
In practice, the performance of health facilities may be inadequate to the amount of money spent. Possible reasons for this are the incorrect definition of the most important target areas of expenditures, their insufficient funding; lack of incentives.

The activities of health care institutions are presented in the form of a model "resources - process - product - result / effectiveness". That is, the primary determining indicators in the audit of efficiency in

the healthcare sector are resources, processes, products, external factors, results, influences, and derivatives:

- profitability - achieving the maximum result/effect at the minimum cost;
- efficiency - achieving the maximum possible return on available resources;
- effectiveness - the compliance of the actual results with the planned ones, i.e. the desire for the health system to deliver the expected result.

Between these aspects of the performance audit, the authors established a relationship at the level of “goal - performance effect” (picture 2).



Picture 2 – Interconnection of key aspects of performance audit at the level of “goal - performance effect”.
Source: compiled by the authors.

The key element of an audit of performance in the healthcare sector is the impact, that is, the benefits it brings to society through quality reports and practical recommendations to reduce costs, rational use of funds, increase efficiency, achieve goals, accountability and responsibility in healthcare institutions. Thus, there are six main types of potential impacts of health audit performance:

1) cost-effectiveness (reducing costs by reducing the incidence rate; reducing the cost of treatment and patient retention by conducting disease prevention; reducing costs by saving the use of personnel and resources; introducing obligations and responsibilities where they did not exist; rationalizing the use of beds);

2) effectiveness (achievement of the possible improvement of the state of health using a given level of resources; support of a given level of health using the lowest possible level of resources; increasing the services provided with the same resources; eliminating duplication or deficiencies in coordination);

3) effectiveness (for healthcare institutions - operational mortality (for surgery), death by discharge (for therapeutic departments), re-admission rates to hospitals);

4) improving the quality of services (patient satisfaction with the services received; staff availability and friendliness; reducing waiting time in queues; reducing the time to receive a response to a request; fair distribution of benefits; improving access to information; improving the range and level of services; assistance to the state, customers, production and others; ensuring equitable access to programs);

5) improvement of planning, control and management (clear priorities and better definition of tasks; understanding of incentives; improvement of control and management of resources; strengthening of control; improvement of accounting and information protection systems; for healthcare institutions, the planning process is the setting of goals, the collection of information; the monitoring process - comparing real and planned results; the management process is collective responsibility, reporting, flexible planning, setting milestones, continuous improvement of the result/effect);

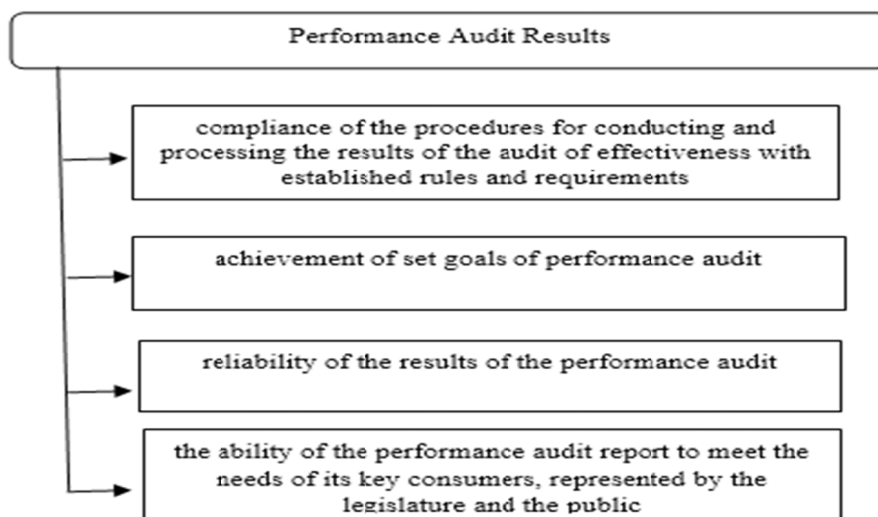
6) improvement of accountability / responsibility (regarding costs; improvement of accounting forms; definition of indicators of administrative activity; comparison with the practice of similar organizations; more understandable and informatively transparent activity).

The prospect of implementing an audit of efficiency in the health sector can be considered a study of the cost-effectiveness, efficiency, profitability of medical institutions in order to increase medical

efficiency, social efficiency, economic efficiency, quality and accessibility of services, achieving goals and planned tasks, further moving on to analyzing the ratio of “cost-quality”.

A modern direction in the development of performance audit in the field of healthcare is the quality control of performance audit [31-40].

The need to introduce quality control of performance audit in the health sector is due to the lack of unified standards for conducting performance audit by control entities, the need to strengthen control measures. The level of quality audit of efficiency, properties and characteristics of its results are shown in pic. 3.



Pic. 3. Expected performance audit results

According to the author, the quality control system for the audit of effectiveness should include the following elements: resources (ensuring the audit), strategy, planning, implementation and results, according to which detailed criteria for the quality of the audit of efficiency will be formed and which fully correspond to the stages of this type of audit, and also characterize the process approach to the quality of control measures.

Achieving and maintaining an appropriate level of quality of the performance audit requires that the audit firm has an approved quality policy, which consists of certain specific goals and approaches to their achievement, which will ensure high quality performance of the performance audit. In order to implement the approved quality policy, the audit firm must introduce appropriate changes in the organization of audit activities and the methodology for conducting an audit of performance in the healthcare sector.

Conclusion. The management of the audit firm should ensure the development of requirements for the quality system, their verification and implementation of measures to improve it, as well as distribute the functions and responsibilities for ensuring and monitoring the quality of the audit of performance in the healthcare sector among auditors. General principles, methods and procedures for quality assurance and quality control established by the audit firm should be brought to the attention of all employees of the audit firm. It is also necessary to ensure not only the implementation of these procedures during the performance audit, but also to achieve an understanding by the auditors of their own responsibility for the quality of the results of the audits. Quality control of the performance audit can be carried out by both external and internal controllers. External controllers are the auditors of other audit firms. Internal controllers may be: managers and auditors with special rights and obligations regarding the assessment of the quality of inspections; company auditors who did not participate in its conduct; Specialists of a separate department for quality control of performance audit.

It is advisable to conduct quality checks after the completion of each stage of the performance audit by the official responsible for its implementation or by the head of the relevant unit. Along with this, the quality control of the processes of planning, verification and preparation of a report on the results of an audit of effectiveness can be carried out by independent audits of the actions of groups that are verified by specially designed employees of other departments, but also using a list of relevant control criteria.

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ДЕНСАУЛЫҚ САЛАСЫНДАҒЫ ТИІМДІЛІК АУДИТІ

Аннотация. Мақалада шет елдерде және Ресейде денсаулық сақтау тиімділігі аудитінің бағыттары мен негізгі мәселелері талқыланады. Тиімділік аудитінің қоғамдық денсаулықты сақтаудың әлеуметтік маңызды мәселелерін шешуге тигізетін ықпалына талдау жасалды.

Авторлар денсаулық сақтау саласындағы тиімділік аудитінің мақсатын анықтады. Бұл мемлекеттің қаржылық мүдделерін алға жылжыту, денсаулық сақтау қажеттіліктерін қамтамасыз ету, денсаулық сақтау мекемелерінің қызметіне есеп беру мен жауапкершілікті қолдау болып саналады.

Денсаулық сақтау мекемелерінің медициналық тиімділігі науқастарды диагностикалау, емдеу, алдын алу, сауықтыруда қол жеткізген нәтиже дәрежесі ретінде анықталады, алынған нәтижелер жағдайының саны бақылаудың жалпы санына қатынасы негізінде пайызбен (немесе үлеспен) көрсетіледі.

Денсаулық сақтау мекемелеріне қатысты бақылау және қадағалау өкілеттіктері берілген атқарушы органдардың мамандандырылған және заңнамамен бекітілген тізімінің жоқтығы атап өтілді. Ресейде мемлекеттік қадағалаудың лицензиялау функциясына байланысты бақылауды жүзеге асыру талабы белгіленбегені анықталды. Қаржылық бақылау бойынша шетелдік тәжірибені зерделеу нәтижесінде тиімділік аудиті қабылданған бақылау шараларының едәуір бөлігін құрайтындығы және қаржылық бақылаудың ең прогрессивті түрі екендігі айқындалды.

Мақалада медициналық мекемелер деңгейінде тауар, жұмыс және қызметтерге қойылатын міндетті талаптардың сақталуын бақылау органдары жүйеленген. Олардың жүйесіз жұмысы, өкілеттіктерінің тиімділігін төмендететін фактор ретінде қадағалау қызметін жүзеге асыруда өзара байланыстың жоқтығы анықталды. Денсаулық сақтау саласындағы аудиттің негізгі, атап айтқанда, нәтижеге (белсенділікке) және мәселеге (әрекетсіздікке) көңіл бөлу тәсілдері анықталды.

Түйін сөздер: аудит, тиімділік аудиті, денсаулық сақтау, пайдалылық, тиімділік, нәтижелілік.

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АУДИТ ЭФФЕКТИВНОСТИ В СФЕРЕ ЗДРАВООХРАНЕНИЯ

Аннотация. В статье рассмотрены направления и ключевые вопросы аудита эффективности в сфере здравоохранения в зарубежных странах и в России. Проведен анализ влияния аудита эффективности на решение общественно важных проблем сохранения здоровья населения.

Авторами определена цель аудита эффективности в сфере здравоохранения, которая заключается в содействии финансовым интересам государства, обеспечении общественных нужд в здравоохранении, поддержке подотчетности и ответственности относительно деятельности учреждений здравоохранения. Определена медицинская эффективность учреждений здравоохранения как степень достигнутых результатов в диагностике, лечении, профилактике, реабилитации больных, которая выражена в процентах (или долях), исходя из отношения количества случаев достигнутых результатов к общему количеству наблюдений.

Отмечено отсутствие специализированный и законодательно закрепленный перечень органов исполнительной власти, наделенных контрольно-надзорными полномочиями в отношении учреждений здравоохранения. Выявлено, что требование к осуществлению контроля, связанного с разрешительными функциями государственного надзора в России, не установлено. На основе исследования зарубежной практики, осуществления финансового контроля установлено, что аудит эффективности представляет значительную

долю среди осуществляемых контрольных мер, и является наиболее прогрессивной формой финансового контроля.

В статье систематизированы органы надзора за соблюдением обязательных требований к товарам, работам и услугам на уровне медицинских учреждений. Выявлено их несистемная работа, отсутствие взаимосвязи при осуществлении надзорной деятельности как фактор, снижающий эффективность осуществляемых ими полномочий.

Ключевые слова: аудит, аудит эффективности, здравоохранение, экономичность, эффективность, результативность.

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