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M.K. Uspambaeva,¹ A.N. Rakaeva,² G.K. Amrenova³^{1,2,3} L.N.Gumilyev Eurasian State University, Astana, KazakhstanE-mail: omk2108@mail.ru , rakaeva@yandex.ru , Amrenova1969@mail.ru**STATE AUDIT IN THE SYSTEM OF ECONOMIC MANAGEMENT**

Abstract: The nature of modern management of structural economic transformations is that the problem of searching for effective economic methods, mechanisms and trajectories of managing the development of the country's potential comes to the fore. The system of public funds management, in which the state audit occupies a special place, as a strategic factor in the effective use of budget funds, as well as state property in general.

This article discusses the role of public audit in the management of the economy of Kazakhstan. The analysis of control of the main economic directions of the state audit is carried out. The bodies of state audit management in the Republic are defined. The refined definition of the concept of state audit is given. The nature of state audit is described, efficiency of use of public funds, criteria and indicators of efficiency of activity of public authorities and also features of the organization and functioning of effective system of state audit are considered. The role and place of efficiency audit in the system of state financial control are specified. It is concluded that the system of state audit is one of the main conditions for effective management of budgetary funds and national resources, a priority factor in ensuring the financial security of the state.

Key words: state audit system, external state audit, internal state audit, subjects and objects of audit, efficiency audit.

Introduction. The nature of modern management of structural economic transformations is that the problem of searching for effective economic methods, mechanisms and trajectories of managing the development of the country's potential comes to the fore. The system of public funds management, in which the state audit occupies a special place, as a strategic factor in the effective use of budget funds, as well as state property in general.

As part of the ongoing changes in the economy of the country, the current state audit has positive moments in improving the control of state assets, as well as, in particular, effective means of regulation in state users of state resources.

The functioning of an effective mechanism of state governance through the centralized accumulation of financial resources and the organization of the process of their redistribution involves the development of a clear system of state audit, which will be able to ensure the legality of the financial activities of the state and assess its feasibility and effectiveness. It should be noted that the problems of ensuring the unity of the state audit system in modern reality occupy a key place [1].

Methodology. The law "On state audit and financial control" provides the following definition of state audit: "State audit — analysis, evaluation and verification of the effectiveness of management and use of budgetary funds, assets of the state and quasi-public sector entities, related grants, state and state-guaranteed loans, as well as loans attracted under the guarantee of the state, including other related to the execution of the budget activities based on the risk management system [2].

The concept of the state audit nature is given by foreign and domestic scientists such as: Izmodenov A.K., Ivanova E.I., Shakhrai S. M., Kurmangaliyev B. O., Raimkulov A. S., Asylkhanov M. K.[3,4].

Stepashin S. V. in the monograph "State audit and Economics of the future" gives the following definition "State audit at this stage of development of the domestic economy is a powerful lever of influence on the activities of public authorities as users of budgetary funds. It combines, firstly, the external state audit carried out by special bodies of public administration in order to control the execution

of budgets. And, secondly, the control of the results in the field of politics, Economics, social development, ecology and spiritual sphere, obtained as a result of the activities of public authorities in the use of public resources, that is, in the field of powers of public authorities, defined by the legislation" [5].

Agreeing with the definition of S. V. Stepashin, it should be noted that his restrictive interpretation of the state audit reduces it to the type of special activities professionally carried out by employees of a special control body. A broad interpretation of the state audit is related to its understanding as a public audit of the activities of state bodies for the management of national resources.

State audit includes not only the audit of financial statements of state structures, but now its mission and main task is to ensure on behalf of the state and society independent objective public control of the activities of the authorities, to manage the public resources entrusted to them. In the implementation of the state audit, the main issues are not so much the definition of the target and legal nature of spending, but the expediency and effectiveness of management decisions taken in connection with the development and implementation of the strategic plan for regional development [6].

In the management of the national property, the accounts Committee for control over the execution of the Republican budget plays the role of one of the key elements of coordination of the real interests of society with the declared development goals and methods of their achievement. Note that the implementation of functions objectively depends on the immaculate definition of goals and means to achieve them in the field of operation of the object. The shift of emphasis to the target setting in determining the functions of the state audit is a kind of indicator of the close relationship of functions and objectives in the state audit. However, functions are not only in the process of achieving goals. They are also present at the stage of correlation with the goals, establishing possible options for managing the national heritage. The question of the effective use of public funds, in one form or another, although it has existed since the formation of States, but the mechanisms for monitoring their use did not allow to reliably assess the cost-effectiveness of the use of resources. Today, the concept of the state budget policy is focused on the transition from cost management to results management.

The complexity of the implementation of this approach in the fiscal policy of the state in comparison with the commercial sector is determined by the fact that in addition to economic efficiency, it is necessary to evaluate numerous social, scientific, environmental and other components of the efficiency of public spending. These problems flow smoothly into issues when monitoring the use of public funds. If earlier the organizations receiving funds from budgets of various levels were subjected to audit checks, today receptions and methods of control and audit work do not satisfy modern requirements of financial control. This led to the development of a new control tool –the state audit of the use of public funds.

From the above, the following definition follows: state audit – a system aimed at effective management of revenues and expenditures of state assets (funds), national resources, their assessment (public Finance and property, human resources, natural resources, intellectual capital, environment) on behalf of the state audit and financial control. In the interests of society, for the future generation with national heritage, in the field of economy, social development.

State audit at this stage of development of the domestic economy is a powerful lever of influence on the set of state audit bodies of the state audit management system in economic areas. (Figure 1.)

Taking into account foreign experience, the following economic directions are justified:

1. Audit of the use of public funds (Budget and extra-Budgetary Fund);
2. Audit of the use of state assets;
3. Problem-organizational performance audits;
4. Audit of receipt of funds in the budget;
5. Audit of assets by public and quasi-public sector entities.

As we can see, the state audit in economic areas is the core (basis) of this system, as it is one of the main elements of economic management. In any state, control over the formation and use of financial resources, assets and property of the state is an objective process.

Based on foreign experience, we can say that the audit of public authorities could be carried out using the following types of audit in accordance with functional responsibilities: performance audit, compliance audit and audit of financial statements. The audit of economic directions is carried out in accordance with the audit of the effectiveness of the use of budgetary funds and national resources.

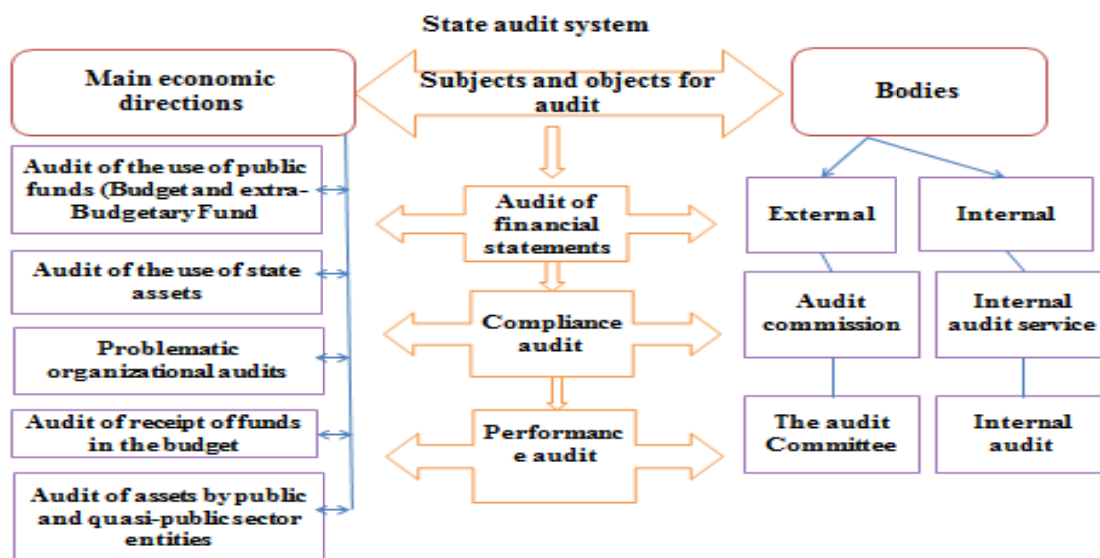


Figure 1 - The system of state audit in economic management

The state audit performs the functions of ensuring the effective management of the receipt and expenditure of state assets (funds), national resources (public Finance and property, human resources, natural resources, intellectual capital, environment), on behalf and in the interests of society, in the preservation of the national heritage, obtained as a result of the activities of public authorities, in the use of public resources.

The term "performance audit" was first defined at the INTOSAI Congress, and in 1977 was reflected in the Lima Declaration of control guidelines (The Lima Declaration of Guidelines on Auditing Precept) in article 4 defining the content of the performance audit. In this provision, along with the financial audit, the need for a different type of control is formulated, the task of which is to verify the efficiency, effectiveness and efficiency of the use of resources of the audited organization in the performance of its tasks. Performance audits are characterized by an assessment of the final results of government expenditure, including administrative and organizational systems.

Economic efficiency of use of public funds means the achievement of the auditee desired results with the least amount of costs.

This component is determined by comparing the money spent and financial resources with the same indicator of the previous period or with similar indicators of other organizations. A typical example of effective use of public funds is to ensure the reduction of budget expenditures for the purchase of goods and services through competitions[7].

Thus, the use of public funds will be effective in the event that the cost per unit of output and services rendered, or the volume of products and services per unit of cost, will be equal to or less than planned (if appropriate standards are available). If there are no such standards, then the actually obtained ratios between costs and results can be compared with similar ratios between costs and results in other economic entities engaged in such activities.

The adoption of all necessary by-laws and the preparation of a methodological framework for state audit and financial control in accordance with international standards will improve the transparency and efficiency of budget spending.

Government audit includes performance, compliance and financial statement audits. At the same time, the efficiency audit is understood as the assessment and analysis of the activity of the object of state audit for efficiency, efficiency, productivity and effectiveness.

The subject of the Law regulates public relations related to the state audit and financial control, defines the powers and organization of the activities of the state audit and financial control bodies. In the implementation of the law, the Accounts Committee has already developed and adopted 24 regulatory legal acts, in the period from 2016 to 2021 it is planned to develop more than 30 documents.

The system of state audit of the consensual law is presented as the main economic directions of audit and bodies of state audit and financial control. Depending on the subject, the state audit is divided into external and internal.

The system of external state audit and financial control bodies is represented by the accounts Committee and audit commissions, internal – by the financial control Committee of the Ministry of Finance, as an authorized body for internal audit by the Government, and internal audit services of Central state bodies and their departments, as well as akimats.

The authorized bodies of external state audit and financial control are the accounts Committee and audit commissions, and the bodies of internal state audit and financial control are the authorized body for internal state audit and internal audit services.

The main task of the external audit is to analyze, evaluate and verify the effective and legitimate management of national resources to ensure the quality of life of the population and national security of the country.

In accordance with the Law, the accounts Committee will audit efficiency in 14 directions. The audit of the efficiency of planning and use of the Republican budget funds is carried out on revenues, expenditures and budget deficit and sources of its financing, including the efficiency of tax and customs administration[2].

As well as the Committee will audit the effectiveness of the use of state assets and asset management of the quasi-public sector.

In addition, the Law provides for performance audits on certain issues and topics, in particular, pricing issues, the impact of the activities of quasi-public sector entities on the development of the economy or a particular sector of the economy, as well as in the field of environmental protection and information technology.

The audit commissions carry out performance audits in 12 directions, including planning and execution of local budgets, management and use of state assets, problem and thematic performance audits.

As practice shows, the state audit carried out in various subjects of the Republic of Kazakhstan, has its own characteristics, due to the mechanism of setting and implementing the goals of socio-economic development of the territory, the structure of the regional economy and the development of the social sphere.

Director of LLP "Center for audit and evaluation" PhD in Economics, auditor, B. K. Balatabayev said, "By a clear separation of functions between inspection bodies between them, eliminating duplication"[8].

However, the analysis of the Law on state audit" showed the duplication of the directions of efficiency audit between the state bodies, the Accounts Committee and the audit Commission. (Table 1).

Chart 1 - Directions of efficiency audit, duplicated by the state audit bodies in the following areas

Duplicate directions	Bodies	
Implementation of documents of the state planning System of the Republic of Kazakhstan in terms of execution of the Republican budget and the use of state assets, and on behalf of the President of the Republic of Kazakhstan in other areas;	The audit Committee	Audit commission
Use of related grants, budget investments, government and state-guaranteed loans, state-sponsored loans and state assets;	The audit Committee	Audit commission
In tax administration	The audit Committee	Audit commission
In asset management of quasi-public sector entities;	The audit Committee	Audit commission
The signing of contracts;	The audit Committee	Audit commission
Activities in the field of environmental protection	The audit Committee	Audit commission
Activities in the field of information technology	The audit Committee	Audit commission
The chart is made by the author, the information is taken from the law "On state audit and financial control"		

As can be seen from table 1, performance audits in 8 areas are duplicated by the Accounts Committee and the audit Commission.

We do not claim to determine the full component of the state audit system, which requires a comprehensive scientific approach. But without defining the elements of this system, there is a problem of duplication, the desire to carry out financial control of each state body.

In this regard, it is necessary to study the main directions of the state audit. After that, the bodies carrying out the state audit should be identified.

Here, the most important function of the state audit is to ensure the safety of state assets, national resources, not only in terms of fixed assets, but also intangible and non - produced assets. A public audit should be designed to ensure that the misuse or disposition of public wealth is prevented or detected.

The functions of the audit commissions include the audit of the effectiveness of planning and execution of the local budget in accordance with the principles of the budget system with the preparation of the report on the execution of the local budget for the financial year, which in its content is the conclusion to the relevant report of the local Executive body, as well as the audit of compliance with the reliability and correctness of the objects of the state audit of accounting and financial reporting.

In accordance with the law, the accounts Committee is additionally endowed with a number of new functions, such as auditing the effectiveness of planning the national budget, the activities of state audit objects, the implementation of development strategies and development plans of national holdings and national companies, the impact of the activities of quasi-public sector entities on the development of the economy or a single branch of the economy, social and other spheres of public administration, the formation and management of public debt.

The competence of the accounts Committee includes the audit of the efficiency of planning and execution of the Republican budget in accordance with the principles of the budget system of the Republic of Kazakhstan, with the preparation of the report on the execution of the Republican budget for the fiscal year, which in its content, is the conclusion to the relevant report of the Government and the audit of compliance of the objects of state audit on the use of the Republican budget and national resources.

One of the innovations of the legislation of the Republic of Kazakhstan are the provisions of the law establishing the Institute of audit of special purpose of quasi-public sector entities.

The purpose of the state audit is to improve the efficiency of management and use of budget funds, assets of the state and quasi-public sector entities.

The law is aimed at strengthening expert and analytical activities with a focus on performance audit.

In our opinion, a more difficult task and a complex procedure, but no less important, is to assess the social efficiency of the use of public funds associated with the determination of the final social effect for the society as a whole or a certain part of the population, resulting from the implementation of the audited economic entity assigned to it functions and tasks. This requires a set of specific and quantifiable indicators that reflect the performance of a function or task.

As a means of monitoring social development, there social indicators are used, which give an idea of the current state of society, its transformations, trends, crisis phenomena, as well as the quality of management decisions. Important areas of social development, measured by social indicators, are the functioning of the system of public administration, the adequacy of the institutional structure, the effectiveness of the use of public resources [9].

The main function of the state audit can be supplemented by the functions of evaluation, regulatory, prognostic and informational, which provide a complete analysis for making the right decision with the least risk.

The evaluation function of the state audit is implemented by determining the system of values underlying the subject of the state audit – management activities of state bodies. With this function, the accounts Committee gives a formal assessment of the actions of state bodies and their officials, reflects the degree of their social efficiency.

This function is in many ways critical, because it is to identify defects and shortcomings, to fix certain inconsistencies. However, it is also analytical, as it is expressed in the classification and commenting on management decisions.

At the same time, the state auditor not only assesses the relations between the various audited entities and the objects of the state audit in terms of the letter and spirit of the law, but also offers civilized legal methods for resolving emerging contradictions (develops recommendations for solving urgent problems), thereby carrying out a regulatory (organizational and applied) function.

The regulatory function is of primary importance and has a creative character. With this function, the state audit is designed to facilitate the adoption of the most valuable management decisions for the society and the state.

The prognostic function of the state audit is seen in the fact that it is able to prevent the negative consequences of erroneous decisions, minimize the risks of their occurrence, anticipate certain changes in reality, determine the trends in the development of its subject and put forward a hypothesis about its future.

The information function of the state audit affects the public consciousness and social life as the most important information factor.

The system of state audit reveals the potential of structural transformations of the economy in terms of making effective management decisions that ensure the rational consumption of investment resources, taking into account the technical and technological, organizational and economic level of development. The effectiveness of this approach is the development of complex economic processes due to structural modernization and changes in the economic paradigm of budget relations. From the point of view of the reproduction process, these areas are poorly explored, especially at the regional and territorial levels. It is the budget relations and budget policy with the wrong management approach that can ensure the economic feasibility of the investment management principles involved in the audit mechanism of the state control function.

As a means of monitoring social development, social indicators are used, which give an idea of the current state of society, its transformations, trends, crisis phenomena, as well as the quality of management decisions.

Important spheres of social development, measured by social indicators, are the functioning of the system of public administration, the adequacy of the institutional structure, the effectiveness of the use of public resources. The collection of such information and its provision to the society is included in the tasks of the state audit, the organization of which and the status in the system of state power are focused on the performance of this function [9].

In modern conditions of reforming the economy of Kazakhstan, improving the efficiency of the use of public resources, providing society with quality social services, achieving openness of the authorities and the public sector require a systematic approach to improving the tools of public audit. The development of the state audit in the Kazakhstan reality of a multi-layered market economy as a form of financial control, providing a comprehensive target assessment of the results of activities in the public sector, is one of the priorities in ensuring the financial security of the country and national security as a whole. In these circumstances, there is a need to optimize the economic mechanism of audit regulation as a necessary condition for effective public administration and its successful reform.

In order to optimize the economic mechanism of the state audit, there is a need to improve the system of indicators characterizing various aspects of its functioning. Particular attention should be paid to the so-called financial and non-financial indicators, which make it possible to assess not only the economic effect or efficiency of activities, but also the socio-economic, environmental and other consequences of the impact of organizations on the external environment. For example, the main groups of the system of indicators underlying the state audit include:

- economic indicators of the overall level of economic development (e.g. recession or recovery), interest rates and availability of available financial resources, inflation, devaluation or revaluation of the national currency, etc.;

- social indicators characterizing the current state of society, its transformation, trends, crisis phenomena, as well as the quality of management decisions, social development in general;

- legal indicators characterizing regulatory legal acts regulating activities in the industry, regulatory legal acts that significantly affect the activities of the audited entity, etc. ;

- industry indicators characterizing the features of the market of goods, works and services, production technologies related to the products of the audited entity, energy supply and the cost of energy resources, etc.

The main methods of measuring the efficiency of public spending should include:

- evaluation methods (comparison method, index method, benchmark testing);

- diagnostic methods (factor analysis, simulation, regression analysis);

- heuristic methods (methods of expert evaluation, score).

In General, it should be noted that the use of a single system of indicators to assess the effectiveness

of public spending will allow to assess the degree of achievement of the goals to improve the efficiency of use of resources using numerical criteria. The use of the proposed system will make it easier to compare the efficiency of public spending, both between individual budgetary institutions and between different municipalities and regions.

At the same time, it is impossible to ignore the fact that the current system of state audit is characterized by a number of problems, the resolution of which requires the development of criteria and indicators of the effectiveness of public authorities in the implementation of state audit. These criteria and indicators include:

– the performance of (identified the amount of funds used in contravention of the law; identified the amount of inefficiently used resources; identified the amount of funds used for the intended purpose; the number of trained views and prescriptions);

- efficiency (number of executed representations and instructions; volume of the means returned to the budget and to budget accounts of the organizations; number of structural transformations in economy, ministries, departments and at the enterprises; number of amendments to the current legislation);

- efficiency (the amount of money spent on financial control; the amount of money spent by the audited entity for the preparation of materials for the inspectors; the level of efficiency) [10].

In addition to the above criteria and their indicators assessing the activities of the control body, attention should also be paid to:

- the criterion of intensity of activity including indicators: number of control actions; volume of the checked means; number of the checked objects;

– the criterion of dynamic activities, including indicators: level of effectiveness of control measures; the level of effectiveness of control activities; the level of hardness control; the level of effectiveness of representations (regulations).

Thus, the development of the state audit system is one of the main conditions for effective management of budgetary funds and national resources, a priority factor in ensuring the financial security of the state.

At the same time, the development of adequate economic audit mechanisms to determine the degree of achievement of the planned socio-economic results and thus to assess the effectiveness of the use of public funds by the Executive authorities is currently one of the most important areas of its improvement.

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МЕМЛЕКЕТТІК АУДИТ ЭКОНОМИКАНЫ БАСҚАРУ ЖҮЙЕСІНДЕ

Аннотация: Құрылымдық экономикалық өзгерістердің қазіргі заманғы басқару сипаты болып елдің экономикалық әлеуетін дамытудың тиімді экономикалық әдістерін, механизмдерін және траекториясын іздеу мәселесі табылады. Мемлекет қаражатын басқару жүйесінде бюджет қаражатын, сондай-ақ жалпы мемлекет меншігін тиімді пайдаланудың стратегиялық факторы ретінде мемлекеттік аудиттің атқаратын рөлі зор.

Осы мақалада Қазақстандағы экономикалық басқару жүйесіндегі мемлекеттік аудиттің рөлі қарастырылады. Мемлекеттік аудиттің негізгі экономикалық бағыттарын бақылауды талдау жүргізілді. Республикадағы мемлекеттік аудиттің басқару органдары анықталды. Мемлекеттік аудит түсінігіне нақтыланған анықтама берілді. Мемлекеттік аудиттің сипаты жазылған, мемлекеттік қаражатты пайдаланудың тиімділігі, мемлекеттік органдардың қызметінің тиімділік көрсеткіштері мен критерийлері, сондай-ақ тиімді мемлекеттік аудит жүйесінің ұйымдастырылуы мен жұмыс істеу ерекшеліктері қарастырылған. Мемлекеттік қаржылық бақылау жүйесіндегі тиімділік аудитінің рөлі мен орны анықталды. Мемлекеттік аудит жүйесі мемлекеттің қаржылық қауіпсіздігін қамтамасыз етудің басты факторы, бюджет қаражатын және ұлттық ресурстарды тиімді басқарудың негізгі шарттарының бірі болып табылатындығы жөнінде қорытынды жасалды.

Түйін сөздер: мемлекеттік аудит жүйесі, сыртқы мемлекеттік аудит, ішкі мемлекеттік аудит, аудиттің субъектілері мен объектілері, тиімділік аудиті.

М. К. Успабаева, А. Н. Ракаева, Г. К. Амренова

ГОСУДАРСТВЕННЫЙ АУДИТ В СИСТЕМЕ УПРАВЛЕНИЯ ЭКОНОМИКОЙ

Аннотация: Природа современного управления структурными экономическими преобразованиями состоит в том, что на первый план выдвигается проблема поиска эффективных экономических методов, механизмов и траекторий управления развитием потенциала страны. Система управления государственными средствами, особое место в которой занимает государственный аудит, как стратегический фактор эффективного использования средств бюджета, а также государственной собственности в целом.

В настоящей статье рассматривается роль государственного аудита в системе управления экономикой Казахстана. Проведен анализ контроля основных экономических направлений государственного аудита. Определены органы управления государственного аудита в республике. Дано уточненное определение понятия государственного аудита. Описана природа государственного аудита, рассмотрены эффективность использования государственных средств, критерии и показатели эффективности деятельности государственных органов власти а так же особенности организации и функционирования эффективной системы государственного аудита. Уточнены роль и место аудита эффективности в системе государственного финансового контроля. Сделан вывод о том, что системы государственного аудита является одним из основных условий эффективного управления бюджетными средствами и национальными ресурсами, приоритетным фактором обеспечения финансовой безопасности государства.

Ключевые слова: система государственного аудита, внешний государственный аудита, внутренний государственный аудита, субъекты и объекты аудита, аудит эффективности.

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