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ИЗВЕСТИЯ

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6D052100 PhD student in the specialty "Public Audit";² Eurasian national university of L.N. Gumilev, Astana, Kazakhstan**ROLE AND PLACE OF THE STATE AUDIT IN THE MANAGEMENT
OF THE ECONOMY OF THE REPUBLIC OF KAZAKHSTAN**

Abstract: This article describes the role and place of state audit in the management of the economy, with the specification of their terminology: state audit, state financial control, supervision. The definition of these terms is considered from the international standard of supreme audit institutions, the Law "On State Audit and Financial Control" with a view to determining their differential functions. The article also examines the results of performance audit directly related to the assessment of the executive branch's activity in the management of public funds, where the legislature shows a certain interest in performance audit.

Keywords: state audit, effective financial system, audit of efficiency, the Supervisory functions, the management of the economy.

In the context of modern globalization, the development of the economy of the Republic of Kazakhstan determines the need to use different mechanisms to influence socio-economic processes, including state control.

In his Address to the People of Kazakhstan "Kazakhstan-2050 Strategy: New Political Course of the Established State", the Head of State set the task to the state financial control bodies to create a comprehensive system of a state audit on the basis of the best world practice [1].

The state always strives to create an effective system of financial management and effective system of financial control, since it depends on the further development of the state.

In this relation, it is necessary to determine the forms, methods, and approaches of the state audit of the economy. The study of any issue should begin with an explanation of the terminology, so it is well known that the separation of certain concepts, such as "public audit", "state financial control", "supervision", is at the forefront.

The distribution of their functions and responsibilities is due to the fact that the system of state control and supervision bodies is created. The lack of a definitive system for defining concepts leads to disagreements, as well as to the inefficient separation of control and supervision services between the government and regulators.

Definition of the term can be called only when it is legally enshrined. In legal and economic sciences there are many opinions about a definition of these concepts, there are published works on this issue, as well as a number of normative legal acts that regulate different aspects of public service.

In addition to the legal provision of the concept of public financial control, its theoretical description should be emphasized. The concept of the state financial control is studied by a few domestic scientists. A.I. Khudyakov in his works describes financial control as general legal education: "The legal basis of financial control is a gross financial and legal institution, which sets out the system and authority of state financial control bodies, as well as the procedure for conducting financial audit" [2].

Later domestic jurists began to consider financial control as a state. S.S. Kapsulyamova is one of such scientists. She says: "Financial control is one of the main conditions for the advancement of the society and the welfare of the state, the economic and social development. Financial control is also an element of state control, an element of all economic management and planning [3].

Financial control is one of the key management functions aimed at detecting the deviations in accordance with the legitimacy, validity and management effectiveness of the adopted state standards and timely correctional measures when such deviations are identified.

The development of the Kazakhstani society and the new format of responsibilities before the state apparatus require the development of a strong public administration system.

According to the world practice, developed countries are the leading form of independent control of auditors. Always there is a need for an institution that evaluates the current public finance management system and determines its future development strategies. Such role is carried out by the state audit in the world practice.

The integral part of the state's financial activities, the main condition for the normal functioning of the economy and the financial system is the state audit.

The state audit of Kazakhstan looks like a whole and independent assessment of the effectiveness of audited entities' operations, not only on financial issues but also on defining deficiencies and offering risk management, covering all aspects of its implementation.

The state audit is "the analysis of the effectiveness of the management and use of budgetary funds, state and quasi-public sector assets, associated grants, state and state-guaranteed loans, as well as other activities, based on government guarantees, including those based on the risk management system, evaluation and verification" [4].

The purpose of the state audit is to increase the efficiency of budgetary funds management and utilization of assets of state and quasi-public sector entities.

The concept of audit effectiveness was announced in 1977 for the first time by the International Organization of Higher Public Audit (INTOSAI). Adopted at the IX Congress of INTOSAI. The Lim Declaration outlines the guidelines for the control, according to which the effectiveness audit is aimed at checking the effectiveness and utilization of public funds. Such control involves not only the specific aspects of governance but also all management activities, including organizational and administrative systems" [5].

The world experience of audit shows the quality of decision-making and performance of executive authorities in the public finance system. Moreover, it shows their responsibilities, transparency, and accountability.

The effectiveness audit of the international financial supervision authority (The International Standards of Audit Institutions 3000) provides the following definition.

Performance auditing is an independent review of the effectiveness and effectiveness of utilization of economic resources by state-owned enterprises or organizations in order to improve the performance of audit facilities.

The Law "On State Audit and Financial Control" defines efficiency audit as a control of efficiency that is an assessment and analysis of the effectiveness, efficiency itself, productivity and effectiveness of the public audit object.

An effective public audit and financial control system should be used by the Head of State, the Parliament, the Government of Kazakhstan and the public in accordance with the principles of legality, efficiency and effectiveness of the funds and assets allocated from the budget, as well as providing objective and reliable information on the effectiveness of government agencies [4].

In accordance with the Law of the Republic of Kazakhstan of November 12, 2015, № 392-V «On State Audit and Financial Control», the Accounts Committee conducts an audit of effectiveness in the directions indicated in table 1.

Table 1 - Effect audit of the Accounts Committee

| | |
|--------------------------------------|---|
| Competence of the Accounts Committee | planning and execution of the republican budget in accordance with the principles of the budget system of the Republic of Kazakhstan with a report on the execution of the republican budget for the reporting fiscal year, which summarizes the relevant report of the Government of the Republic of Kazakhstan; |
| | activities of public audit facilities; |
| | implementation of the republican budget and use of the state assets, and implementation of the documents of the State Planning System of the Republic of Kazakhstan in other directions on the instructions of the President of the Republic of Kazakhstan; |
| | realization of development strategies and development plans of national managing holdings, national holdings, national companies, which are the shareholder state; |
| | the impact of quasi-public sector activities on the development of private sector of economy or economy, social and other public administration; |
| | state and state-guaranteed debt, the formation and management of debt under state guarantee; |
| | associated grants, budget investments, state-guaranteed and state-guaranteed loans, government borrowings and the use of state assets; |
| | the validity of the planning of public procurement and quasi-public sector entities procurement of goods, works, services, their effectiveness and effectiveness; |
| | pricing, including the assessment of the difference between the national financial resources allocated for purchased goods (works, services) and the market value of the purchased goods, works, services; |
| | quasi-public sector assets management; |
| | tax and customs administration; |
| | contracts; |
| | environmental protection; |
| | audits the efficiency of information technology. |
| Note: complied by the author | |

Efficiency audit is the main type of public audit in the use of public funds and includes the following elements:

- analysis of its activity to increase the efficiency of the use of budgetary funds;
- defining shortcomings;
- helping to solve deficiencies.

Efficiency audit analyzes public authorities, evaluates their economics, efficiency, and develops proposals to improve the methods used in the work.

In conducting public audits, it is necessary to avoid duplication in order to optimize management processes and provide a unified system of public audits and financial controls on the basis of information received from the "electronic government" and government information systems.

Since the effectiveness audit results are related to the evaluation of the executive management of public finance, the legislature has become more interested in the effectiveness audit.

In the current state audit, one of the key institutions of effective public asset management is the state audit. In this regard, the role of public audit in the economy is growing.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫ ЭКОНОМИКАСЫН БАСҚАРУДАҒЫ МЕМЛЕКЕТТІК АУДИТТІҢ РӨЛІ МЕН ОРНЫ

Аннотация. Бұл мақалада экономиканы басқарудағы мемлекеттік аудиттің: мемлекеттік аудит, мемлекеттік қаржылық бақылау, қадағалау сияқты терминологияларын нақтылай отырып, оның рөлі мен орны баяндалады. Берілген терминдердің анықтамасы олардың дифференциалды қызметтерін анықтау мақсатында жоғары қаржылық бақылау органдарының халықаралық стандарттарында, «Мемлекеттік аудит және қаржылық бақылау туралы» Заңында қарастырылған. Сондай-ақ мақалада заң шығарушы билік

тиімділік аудитіне белгілі бір қызығушылық танытатын мемлекеттік қаражаттарды басқару жөніндегі атқарушы билік қызметін бағалаумен тікелей байланысты тиімділік аудитінің нәтижелері зерттеледі.

Түйін сөздер: мемлекеттік аудит, тиімді қаржылық жүйе, тиімділік аудиті, бақылау-қадағалау қызметтері, экономиканы басқару.

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РОЛЬ И МЕСТО ПРОВЕДЕНИЯ ГОСУДАРСТВЕННОГО АУДИТА В УПРАВЛЕНИИ ЭКОНОМИКОЙ РЕСПУБЛИКИ КАЗАХСТАН

Аннотация. В настоящей статье описывается роль и место государственного аудита в управлении экономикой с уточнением их терминологий: государственный аудит, государственный финансовый контроль, надзор. Определение данных терминов рассматривается из международного стандарта высших органов финансового контроля, Закона «О государственном аудите и финансовом контроле» с целью определения их дифференциальных функций. Также в статье изучаются результаты аудита эффективности непосредственно связанные с оценкой деятельности исполнительной власти по управлению государственными средствами, где законодательная власть проявляет определенный интерес к аудиту эффективности.

Ключевые слова: государственный аудит, эффективная финансовая система, аудит эффективности, контрольно-надзорные функции, управление экономикой.

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