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Абай атындағы Қазақ ұлттық педагогикалық университетінің

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## ИЗВЕСТИЯ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
РЕСПУБЛИКИ КАЗАХСТАН  
Қазақстан Республикасының  
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## NEWS

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**PRACTICE OF CONDUCTING AUDIT OF CONSOLIDATED  
FINANCIAL REPORTING IN THE EUROPEAN UNION COUNTRIES**

**Abstract.** Since 2011, in our country, measures have been taken to reform the accounting system and financial reporting in the public sector, as a result of which all government agencies have adopted the accrual method in accordance with the regulatory acts based on the IPSAS. And from 2019, it is planned to prepare annual consolidated financial statements on the execution of the republican budget, which is submitted to the Government of the Republic of Kazakhstan, to the central authorized state planning body and to the state audit and financial control bodies. In this regard, it is necessary to study the best practices in the preparation of the annual consolidated financial statements on the execution of the state budget of the EU countries. Based on the analysis, it was found that in the EU countries a single consolidated financial report for the public sector is prepared based on the accrual method. There are differences in the names of financial statements: in some countries these are government accounts, in others - consolidated financial statements of the government.

**Key words:** audit of efficiency, state audit, state programs, Lima Declaration, audit of financial statements, compliance audit, public funds, budget program, external control.

**Introduction.** Since 2011, in our country, measures have been taken to reform the accounting system and financial reporting in the public sector, as a result of which all government agencies have adopted the accrual method in accordance with the regulatory acts based on the IPSAS. And from 2019, it is planned to prepare annual consolidated financial statements on the execution of the republican budget, which is submitted to the Government of the Republic of Kazakhstan, to the central authorized state planning body and to the state audit and financial control bodies. In this regard, it is necessary to study the best practices in the preparation of the annual consolidated financial statements on the execution of the state budget of the EU countries. Based on the analysis, it was found that in the EU countries a single consolidated financial report for the public sector is prepared based on the accrual method. There are differences in the names of financial statements: in some countries these are government accounts, in others - consolidated financial statements of the government.

**The United Kingdom of Great Britain and Northern Ireland** is a unitary state with parliamentary monarchy. Executive power is represented by the Prime Minister and Cabinet (central or British government), the governments of the autonomies of Scotland, Wales and Northern Ireland (decentralized government) and local governments. In the UK government there are three types of executive authorities: departments (identical to the notion of a ministry), agencies and non-departmental (independent) government organizations. Government finances are largely centralized: 95% of revenues are accumulated at the central government level and distributed by Her Majesty's Treasury (HM Treasury, hereinafter the Treasury), which by function is the Ministry of Finance and Economy.

The accounting principles for the budget and financial statements were introduced by the Government Resources and Accounts Act in 2000 [1]. According to Section 9 of the Act, the Treasury prepares a consolidated report for the entire UK public sector, called the Whole of Government Accounts (hereinafter referred to as the WGA or financial report).

The financial report consolidates a group of enterprises that are taken into account by the Treasury on the basis of the fact that they perform functions of a public nature, and are fully or substantially financed by public funds. Currently, this group includes central government departments, non-governmental

government bodies, public corporations, local governments, the National Health Service and autonomous administrations of Scotland, Wales and Northern Ireland.

In determining the form and content of accounts, the Treasury seeks to ensure that the accounts represent a true and fair view and are consistent with generally accepted accounting practices, taking into account the necessary adaptations. These are mainly International Financial Reporting Standards (IFRS), adapted and interpreted by the Financial Reporting Manual (FRM). Local governments follow the CIPFA Code of Practice for Local Government Accounting based on IFRS.

Financial performance and the public sector position in the UK is reflected in the statement of income and expenditure, the statement of comprehensive income and expenditure, the statement of financial position (balance sheet), the statement of changes in taxpayers' equity and the statement of cash flows, as well as related notes, containing additional details and analysis.

The UK experience is interesting in terms of approaches to the organization of a state audit of consolidated financial statements.

Comptroller and Auditor General (hereinafter referred to as C & AG) and the National Audit Office (hereinafter referred to as NAO) responsible for checking all public accounts (WGA) according to paragraph 2 of Article 11 of the Government Resources and Accounts Act 2000 (GRAA) [2], for checking all departmental accounts - in accordance with paragraph 1 of Article 6 of the above Act, for checking annual reports and accounts of trading funds - in accordance with paragraph 6 of Article 4 of the Government Trading Funds Act 1973.

At the same time, the organization and conduct of an audit of financial statements can be divided into two approaches:

1. Audit of financial statements prepared by individual government agencies and executive agencies conducted by NAO employees and / or professional audit firms engaged on a contractual basis (Reference: the NAO annually checks about 500 accounts);

2. Audit of financial statements prepared by the Treasury as a whole in the public sector (WGA), conducted only by C & AG and NAO employees (3 divisions distributed by economic sectors).

Local government bodies are subject to the Local Audit and Accountability Act 2014 and are audited by local auditors, for which C & AG is required to prepare an Audit Practice Code containing audit requirements.

Public corporations are audited by private sector auditors, but C & AG has the right to make such commitments (to be appointed as an auditor under a service agreement).

Thus, many of the bodies included in the WGA are not directly verified by C & AG.

According to GRAA, the Treasury sends departmental accounts to the General Controller and the Auditor no later than November 30 of the financial year following the year to which the accounts relate; The general controller and the auditor sends certified accounts and reports to the Treasury no later than January 15 of the fiscal year following the reporting one, and the Treasury must submit a report to the House of Commons no later than January 31 of the fiscal year following the reporting.

A consolidated financial statement for the entire public sector (WGA) is sent to the Comptroller General and Auditor by February 28 of the fiscal year following the year to which the accounts relate (that is, 11 months after the end of the fiscal year); The Comptroller General and Auditor sends certified accounts and reports to the Treasury by October 31 of the second financial year following the reporting one (i.e., 19 months after the end of the fiscal year), and the Treasury must submit a report to the House of Commons before December 31 of the second financial year following the reporting (ie, 21 months after the end of the fiscal year).

In fact, the financial report for 2015-2016 was audited and published 15 months after the end of the fiscal year.

According to the GRAA, the General Controller and the Auditor examine the accounts to ensure that they represent a true and fair opinion in accordance with the instructions of the FRM.

In the course of the 2015-2016 WGA audit, the General Controller and Auditor certified 368 accounts, reflecting more than 1.7 trillion. pounds sterling government revenue and expenses. Included in the WGA Certificate and Report of the Comptroller General and Auditor of 5 pages contains a qualified opinion. The basis for obtaining a qualified opinion was a disagreement related to the border consolidation and inconsistent accounting policies applied by the Treasury in the implementation of WGA consolidation, as well as qualifications in the base accounts (external auditors qualified their opinion on

the 10 accounts included in the consolidated report). The most significant of these qualifications relate to departmental accounts of the Ministry of Defense (incorrect application of the rental accounting standard) and the Department of Education (discrepancies due to incorrect data conversion at the end of March (temporary difference due to the fact that in educational institutions the financial year does not coincide with the academic, which ends in August)) [3].

**Spain** is a unitary state consisting of 17 autonomous regions, uniting 50 provinces. Also within Spain are two autonomous cities in Africa.

Spain is one of the few countries whose legislation defines the composition of the public sector (administrative, business (commercial) and fundamental (non-commercial) sectors). In general, public sector entities are state administration, autonomous bodies, public organizations, independent administrative bodies, state universities, state-owned companies and corporations, non-financial government corporations, and non-profit organizations. Appropriate accounting principles and standards have been developed for each sector.

The principles of accounting and reporting in the public sector are provided for by Act No. 47/2003 of November 26, 2003 “General Budget”, as well as by Order HAP / 1724/2015 of July 31, 2015 “Approval of the Rules for Preparing General State Accounts” [4].

According to Article 130.1 of the Act, the “General State Account” (Cuenta General del Estado) is formed by consolidating the annual accounts of entities belonging to the public sector, and includes a consolidated balance sheet, a consolidated economic statement of income and loss, a report on changes in consolidated capital, consolidated cash flow statement, consolidated budget performance report and summary report.

In accordance with Section 131.1 of the Law, the General State Account of each year is formed by the Comptroller General of the State Administration and submitted to the Government for forwarding it to the Court of Accounts (SAI of Spain) until October 31 of the year following the reporting.

External review and verification of general public accounts is entrusted to the Court of Accounts (Tribunal de Cuentas, hereinafter referred to TCU) in accordance with article 136 of the Spanish Constitution [5], providing for the following: The Court of Accounts is the supreme body that controls accounts, as well government and public sector management. State and public sector accounts are submitted to the Court of Accounts and are subject to verification, as a result of which an annual report is sent to the General Cortes.

Act 7/1988 of 5 April on the operation of the Court of Accounts (LFTCu) provides for the exercise of its audit and jurisdictional functions. According to Section 31 of the Act, the exercise of the audit function is carried out by reviewing and checking the general public account, as well as examining and checking the total and partial accounts of all bodies and institutions in the public sector and those who attract or receive assistance (for example, grants, loans or guarantees) from the same sector.

In general, according to the results of the review of the practice of forming the consolidated financial statements of the public sector and its audit in Spain, we can note the advanced level of accounting and reporting on the accrual basis, as well as the universality of approaches to conducting an audit. In this regard, the Procedural Guidelines for regular audit can be taken into account when developing a national methodology.

**Sweden** is a constitutional monarchy with a parliamentary form of government. The state administration of Sweden is organized at two levels: national and local, divided, in turn, into 21 län (analogue of the region) and 290 municipalities (communes). The bodies represented at the national level (Central Government) consist of ten ministries and hundreds of relatively independent central institutions.

Due to substantial decentralization, national and local governments have different legislation in the field of accounting, reporting and auditing.

The presentation of the Annual Report for the state (Årsredovisning för staten or Annual Report for the State) is provided for by Budget Law No. 2011: 203, which entered into force on April 1, 2011 (hereinafter referred to as the Budget Law) [6]. According to the Budget Law, accounting and reporting in the state should be carried out in accordance with generally accepted accounting principles. Accounts should give a true and fair view of the activities, financial results, status and management of state assets.

In accordance with sections 5 and 6 of part 10 of the Budget Law, the Annual Report for the State is submitted to the Riksdag (Parliament) no later than April 15 of the year following the financial year and must contain:

1. The subsequent decision of the Riksdag on the financial economy of the government (excessive goal), cost-cutting and other general fiscal policy objectives;
2. The results of budget revenues and allocations, as well as the needs of the government in loans;
3. Report on the use of permits obtained by the government for the adoption of economic obligations and lending in excess of the fiscal year;
4. Profit and loss account, balance sheet, financial report and notes;
5. Report on the development of central government debt;
6. Information on expected losses and significant risks in government loans and guarantees issued;
7. Summary of the measures taken by the government in response to the comments of the SAI,
8. The profit and loss statement and balance relating to EU funds, as well as the financial allocation report and income statement relating to deposits and payments in the EU;
9. The Government's statement that:
  - accounts were prepared in accordance with generally accepted accounting principles and give a true and fair presentation;
  - there are rules and systems that are aimed at creating internal control of the government and control over EU funds.

The annual report of Sweden does not fully comply with the principles of IPSAS. In particular, in the balance sheet there is no division of assets and liabilities into current and long-term; there is no separate report on changes in net assets / equity, there is no segment reporting, there is no disclosure of information on related parties. In the Annual Report for the state, fully and partially owned companies are consolidated in accordance with the equity method (as a result of which national pension funds are excluded from consolidation), while according to IPSAS all controlled objects should be fully consolidated in accordance with the acquisition method. The annual report of Sweden contains both financial and budget reports.

Consider how the above features of the consolidated financial statements have affected the approaches to conducting a financial audit.

The Swedish National Audit Office (Riksrevisionen, hereinafter SNAO) is an independent body headed by three independent General Auditors with equal powers, who are appointed by the Riksdag. The function of SNAO is to verify the activities carried out by the state through annual (financial) audits and performance audits. The annual audit is carried out by 4 departments of one of the seven divisions of SNAO.

The scope and focus of the audit are regulated by the Law on the Audit of State Activities (2002: 1022) [7] and the Law containing instructions for SNAO (2002: 1023) [8]. In accordance with section 3 of Law 2002: 1022, SNAO considers annual reports:

1. States;
2. Government departments and administrative bodies under the government, with the exception of pension funds;
3. The administrations of the Riksdag, Parliamentary Ombudsmen, Riksbank, and the Riksbank Jubilee Foundation
4. Administration of the palace and the Royal administration.

When auditing financial statements, SNAO follows international standards of supreme state audit bodies (ISSAI), according to which the basis of audit decisions is risk and materiality assessment. An audit involves obtaining audit evidence about the amounts and other information in consolidated accounts using various measures. The choice of actions is based on the auditor's assessment, including the risks of material misstatement in the consolidated financial statements, whether due to irregularities or errors. In assessing risk, the auditor takes into account those parts of internal control that are relevant to how the government prepares consolidated accounts. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of government estimates on the accounts, as well as evaluating the overall presentation of the financial statements.

Another feature of the Swedish methodology is the format of audit reports. In general, they correspond to the ISSAI and are divided into four categories: standard, with reservation, negative and rejection of opinion. There are five different variations of applications, the first three of which relate to the annual report:

- the annual report was prepared in accordance with the current rules;



- annual reports provide a true and fair view of financial components;
- the profit and loss statement is consistent with the annual report and supports the true and fair presentation in the annual report as a whole;
- the agency has used appropriations and revenues in accordance with the purpose and the relevant provisions adopted by the Riksdag;
- there was no evidence that management did not comply with internal control and management rules.

This approach to the audit report is explained by SNAO auditors because five separate statements instead of one means more precise statements.

**Conclusion.** Thus, an analysis of the practice of state reporting and auditing in Sweden showed similarities with Kazakhstan in terms of the formation of an annual report at the central government level, with the inclusion of information on budget execution and debt dynamics in the report. However, when compared with generally accepted principles (IPSAS), the annual report of the Swedish government lacks some components of the financial statements (in particular, it does not report on changes in net assets).

The analysis of the practice of forming the consolidated financial statements of the public sector in the European Union suggests the following conclusions:

- the practice of accounting in the studied countries is different, but the basic principles are the principle of accrual, continuity of activity, priority of content over form, reliability, and elements of financial reporting.

- the transition to the compilation of consolidated financial statements of the public sector is carried out in stages, over a number of years, with the evolution of recognition and assessment of elements of financial statements and the gradual expansion of the boundaries of consolidation.

- in the EU countries, two types of reporting are formed - budget and financial, the goals and principles of which are clearly delineated. Budget reports are prepared on a cash basis and reflect budget execution, and financial statements on an accrual basis, reflecting the financial position and financial results of the country.

- in all reviewed countries, a single consolidated financial report for the public sector is prepared on the basis of the accrual method. There are differences in the names of financial statements: in some countries these are government accounts, in others - consolidated financial statements of the government.

- in the countries we have reviewed, there is a practice of recording certain types of assets and liabilities (in particular, pension liabilities) in the consolidated financial statements of the government, which are currently not taken into account in Kazakhstan (the current accounting rules in public institutions govern pension expenditures, while there is no provision for the accrual of liabilities for pension payments).

- the forms, terms and methods of presenting consolidated financial statements are governed by national legislation, and the requirements for the procedure for preparing such statements and the list of organizations included in the consolidation differ from country to country.

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#### ЕУРОПАЛЫҚ ОДАҚ ЕЛДЕРІНДЕ ШОҒЫРЛАНДЫРЫЛҒАН ҚАРЖЫЛЫҚ ЕСЕПТІЛІККЕ АУДИТ ЖҮРГІЗУ ТӘЖІРИБЕСІ

**Аннотация.** 2011 жылдан бастап біздің елде мемлекеттік сектордағы бухгалтерлік есеп және қаржылық есептілік жүйесін реформалау бойынша шаралар өткізілді, нәтижесінде мемлекеттік мекемелер Қоғамдық сектордың қаржылық есептілігінің халықаралық стандарттарына негізделген нормативтік-құқықтық актілерге сәйкес есептеу әдісіне көшті. Ал 2019 жылдан бастап мемлекеттік аудит және қаржылық бақылау органдарына және мемлекеттік жоспарлау жөніндегі орталық уәкілетті органға, ҚР Үкіметіне ұсынылатын республикалық бюджеттің атқарылуы туралы жылдық шоғырландырылған қаржылық есептілікті құрастыру көзделген. Осы орайда, Еуропалық Одақ (ЕО) елдерінің мемлекеттік бюджетінің атқарылуы туралы жылдық шоғырландырылған қаржылық есептілікті жасау жөніндегі озық тәжірибені зерделеу қажеттілігі туындайды. Талдау негізінде, ЕО елдерінде қоғамдық сектор бойынша бірыңғай шоғырландырылған қаржылық есептілік есептеу әдісінің негізінде жасалатындығы анықталды. Қаржылық есептілік атауларында айырмашылықтар бар: бір елдерде бұл мемлекеттік шоттар, басқаларында – Үкіметтің шоғырландырылған қаржылық есептілігі.

**Түйін сөздер:** тиімділікті тексеру, мемлекеттік аудит, мемлекеттік бағдарламалар, Лима декларациясы, қаржылық есептілік аудиті, сәйкестік аудиті, мемлекеттік қаражат, бюджеттік бағдарлама, сыртқы бақылау.

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**ПРАКТИКА ПРОВЕДЕНИЯ АУДИТА КОНСОЛИДИРОВАННОЙ  
ФИНАНСОВОЙ ОТЧЕТНОСТИ В СТРАНАХ ЕВРОПЕЙСКОГО СОЮЗА**

**Аннотация.** С 2011 года в нашей стране были проведены мероприятия по реформированию системы бухгалтерского учета и финансовой отчетности в государственном секторе, в результате чего все государственные учреждения перешли на метод начисления в соответствии с нормативно-правовыми актами, основанными на МСФООС. А с 2019 года предусмотрено составление годовой консолидированной финансовой отчетности об исполнении республиканского бюджета, которая представляется в Правительство РК, в центральный уполномоченный орган по государственному планированию и в органы государственного аудита и финансового контроля. В этой связи возникает необходимость изучения передового опыта составления годовой консолидированной финансовой отчетности об исполнении государственного бюджета стран европейского союза (ЕС). На основе анализа было установлено, что в странах ЕС составляется единый консолидированный финансовый отчет по общественному сектору на основе метода начисления. Имеются различия в названиях финансовой отчетности: в одних странах это государственные счета, в других – консолидированная финансовая отчетность правительства.

**Ключевые слова:** аудит эффективности, государственный аудит, государственные программы, Лимская декларация, аудит финансовой отчетности, аудит соответствия, государственные средства, бюджетная программа, внешний контроль.

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