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# Х А Б А Р Л А Р Ы

## ИЗВЕСТИЯ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
РЕСПУБЛИКИ КАЗАХСТАН  
Қазақстан Республикасының  
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## NEWS

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**N.N. Nurmukhametov, A.B. Alibekova**

L.N. Gumilyov Eurasian National University, Nur-Sultan, Kazakhstan;

[nyrbahit73@mail.ru](mailto:nyrbahit73@mail.ru), [alibekovaaiga87@mail.ru](mailto:alibekovaaiga87@mail.ru)

**INTERNATIONAL EXPERIENCE OF RISK MANAGEMENT  
IN PUBLIC AUDIT AND PERFORMANCE AUDIT**

**Abstract.** In the article, the author analyzes the foreign experience of risk management in the state audit and risk-oriented regulation of financial organizations. Successful international practices are analyzed, and problems and difficulties in risk management are identified. The scope of state financial control has a complex structure, which over time is constantly changes, it is this that determines the desire of states for a high-quality organization of state audit. The experience of various countries will allow us to take into account all the positive and negative aspects in the activities of regulatory bodies, evaluate progress and problems in this area, and develop our own adapted standards for organizing the activities of government bodies that control the use of budget funds.

**Keywords:** risks, risk management, foreign experience, state audit, risk-based selection.

The system of risk management of state financial control and government audit, performance audit for Kazakhstan is seen by us as a holistic and independent assessment of the efficiency of audit objects, covering not only financial issues, but also all directions of their activities with submission of effective recommendations on the basis of identified shortcomings and proposals on risk management. It should be noted that the late response of SIDS to cyclical changes in the macroeconomics of the national economy or the absence of such a system leads to problems in the activity of the entity and the inability to solve them, and as a result to the non-competitive and non-viable nature of such entity. According to INTOSAI GOV 9130 international standards, the internal control system 9130 include new developments such as the SOSO Enterprise Risk Management Framework. The standard contains the following definitions, namely COSO Risk Management of the Organization: Integrated System "indicates that the risk management of an organization involves risks and opportunities that affect the increase or retention of benefits, namely: "Risk management of an organization is a process carried out by a board of directors, management or other employees with respect to the strategy of the organization and its activities as a whole, Aimed at identifying possible events that may affect the organization and at keeping the level of risk within acceptable limits in order to ensure appropriate guarantees for the achievement of the goals of the organization[1]. "For Kazakhstan, the study of the experience of foreign countries plays an important strategic importance, Since the quality of monitoring and auditing activities depends on the efficiency of the use of budgetary funds and assets. To date, the system of risk management in the sphere of public audit at the stage of reform, which should be more aimed at its improvement [2].

No doubt, risks can be caused both by external factors (for example, negative changes in the foreign exchange market, impact of the external environment) and internal factors (for example, failure of information systems, negligence of employees). Once identified, risks need to be assessed in terms of the likelihood of their occurrence and the consequences they may have.

The assessment of the probability and impact of a particular risk can be assessed on a qualitative or quantitative scale.

In a qualitative assessment, the risk can be assigned the following probability:

3 - high probability;

2 - average probability;

1 is a low probability.

Similarly, the consequences of risk can be assessed:

3 - high consequences;

2 - average effects;

1 - minor consequences.

Certain values should be used in the quantification of risks. For example, the probability may be estimated by a time interval and the consequences expressed in value:

3 - high probability - negative event will occur within the next year;

2 - average probability - negative event will occur within the next three years;

1 - low probability - event occurs every five years.

Similarly, the consequences of risk can be assessed:

3 - high consequences - losses of the organization will be at least 1 million US;

2 - average consequences - losses of the organization will amount to 500 thousand US;

1 - minor consequences - losses of the organization will not exceed 100 thousand. The probability and consequences of risks are determined by probabilistic or expert models. We will review foreign countries [3].

Australia emphasizes the development of an internal audit department business plan and its implementation. WOFC in Australia, referred to as the Australian Office of National Audit (ANAO), conducts audits in departments of the Federal Government (ministries), agencies and companies. In accordance with the Australian auditor standards, reasonable (reasonable confidence) is a high level of confidence, but it is not absolute confidence. Reasonable (reasonable) assurance is achieved when the auditor receives sufficient substantiated audit evidence to reduce the audit risk (i.e., the risk that the auditor expresses an inadequate opinion when the financial report contains material distortions) to an acceptable low. Number of comments per category A, B and C \* decreases from year to year

In the context of the topic, Australia and New Zealand were distinguished not only by the existence of national risk management standards, but also by the fact that those standards were common to the private and public sectors of those countries.

ANAO evaluates its audit comments on the risk scale. Audit comments that relate to risks in the area of large business or financial management are evaluated according to category "A." Comments that relate to mid-sized business or financial management risks are rated as B. Comments that relate to risks in small business or financial management are evaluated according to category "C." (2010-2011) 158 violations were identified during the interim audit phase (compared to the 188 violations identified in 2009-2010), of which 3 violations were classified as "A," 31 violations as "B" and 124 violations as "C"; Total - 158 violations) [4].

Therefore, Australia and New Zealand have begun to develop and implement principles and procedures for risk management in the public and public administration sectors before most countries. In Australia, emphasis has been placed on state and territory risk management, so many documents produced by state governments place considerable emphasis on linking risk management processes in individual government departments to state and territory risk management.

This document notes that risks can be classified according to the goals, objectives, or outcomes of an organization's corporate, strategic, or business plans. Thus, the risks of the highest order are risks that threaten the ability of the organization to carry out the tasks of public policy.

Risk management in this review refers to the systematic application of management principles, procedures and methods to the tasks of identification, analysis, assessment, management proper and risk monitoring.

The paper also refers to other legal and regulatory instruments that outline the essence and principles of risk management in Australia and New Zealand. First of all, it is Australian and New Zealand Standard AS/NZS 4360:1999 "Risk Management" and its accompanying guidance on the application of HB 143:1999 "Recommendations for Risk Management in the Public Sector in Australia and New Zealand". They are the detailed management for the organizations wishing to create risk management bases and call the organizations, whatever industry they treated, to formally structure risk management and to include economic risk in assessment of technical or financial risks. As noted in the review, many government agencies in Australia use risk management methods and procedures that have already gone beyond the purely financial sphere and, in fact, cover all areas of activity. A similar approach is used in a range of

documents produced by the National Audit Authority (ANAO) and Australia 's professional public auditors organisation (CPA) [5].

The system of the state audit of Germany is presented by auditor institutions which book audit of financial management of Bundesrechnungshof and federal states (Courts of audit of states / auditor courts), including property funds of Federation and states and also the federal enterprises. Bundesrechnungshof Audits federal budgets. It is an independent institution that is not part of the legislative, judicial and executive branches. This is a characteristic feature that distinguishes external audit bodies from internal audit bodies integrated into the structure of the various bodies and agencies in which they are to audit. Bundesrechnungshof carries out all three types of audit: audit on compliance, financial statements and efficiency and also preliminary (at a stage of development of programs), flowing (at a stage of implementation of projects) and the subsequent (upon completion of financial year) audits [6].

In accordance with the German Federal Budget Code (19 August 1969), WOFC carries out an inspection of the financial management of the Federation, including its individual property funds and enterprises. The Budget Principles Act includes a description of the auditing powers of Bundesrechnungshof and other auditing institutions in Germany with respect to private enterprises and bodies subject to public law. Bundesrechnungshof Act. The status of Bundesrechnungshof - the Supreme federal body and independent body of the state audit which submits only to the law is accurately stated in this law and within the functions provided by the law renders assistance in decision-making by Federal Parliament and the Federal Government of 25.

The study of the German experience shows that already at the planning stage all the bodies that will be involved in the application of the risk management system in the conduct of audits are identified, for example, regional offices, state audit courts, European Court of Auditors. During the year, members and auditors and its regional offices gather proposals for potential audit assignments that can be completed in the medium term. These proposals are used in the development of the annual plan[4].

Audit Planning:

- Audit planning purpose
- Plans of audits
- Choice of auditor tasks
- The description of auditor tasks in the Annual plan
- Subject and object of audit
- Audit types
- Audit with participation external and internals
- Procedure of annual planning
- Planning of intersectoral audits

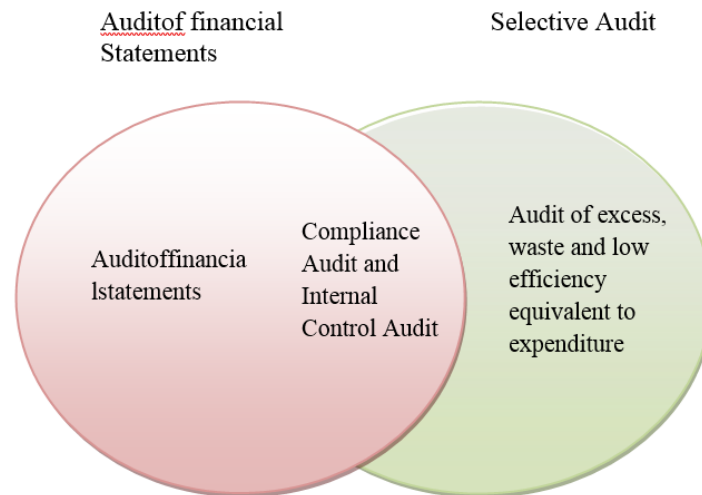
A systematic analysis of major government programmes that have significant financial impact or are exposed to high risks has been introduced and included in the German OFC work plan [7].

According to the current legislation of the Republic of Singapore, the fundamental legal framework for auditing is implemented by the Auditor-General's Office (OGA) is the Constitution, the Accounts Act (attached) and the Financial Procedure Act (attached). The UGA performs regular financial regulatory audit and selective audit. The scheme of the state audit is shown in. Regular financial audits include:

1. Independent examination of the financial activity of the economic entity for the purpose of drawing up an opinion on financial statements (Financial statements - Financial Statements audit);
2. Verification of compliance with laws, contracts, agreements, administrative rules and instructions that may affect revenues, expenses, assets and liabilities (Compliance audit);
3. Review the compliance of internal controls that management has put in place to protect its resources against costs, losses, and abuses (Internal Controls audit).

A sample audit is an independent, selective audit of the activities and operations of an economic entity performed in relation to accounts and includes:

1. Review of financial statements (not for opinion on financial statements);
2. Determine whether there has been an excess or inefficiency in the use of costs and whether measures have been taken to prevent them on the ground [8].



The audit results in the following:

1. Letters to management of companies audited;
2. Annual report of the Auditor General to the President, Parliament and the public.

Also, INTOSAI standards based on

The OGA carries out about 30 inspections annually within the framework of management audit in federal ministries and other entities of the state administration of the federal level. The Auditor General Act gives the OGA considerable discretion (i.e. discretion) in selecting the area of government activity to be subject to management audit. This can include both a specific government programme as a whole (e.g., Canada's agricultural development programme) and a separate government activity (e.g., pesticide management) [9].

Management audit audits are planned several years ahead. The CGA conducts a comprehensive risk analysis and draws up a list of those segments of the public sector that are of particular importance to Parliament. The list of objects on which the audit should be carried out as a matter of priority includes so-called high-risk objects. This refers to facilities whose funding is particularly expensive for Canadian taxpayers, as well as facilities that potentially pose a threat to the safety and health of citizens. The object can be included in the management audit plans also at the request of the deputies of the Parliament (for example, at the request of the parliamentary committee).

In addition, there are no generally accepted risk management standards in the UK. The UK can use its own approaches and methodologies to organize and implement the risk management process. Perhaps that is why the UK is almost the only country in the world where specific sectoral risk management methodologies (guidelines) have been developed at the central government level [10].

Following the launch in 1992 of the COSO report "Internal Controls - Integrated Approach" and INTOSAI's International Public Sector Internal Control Standards, individual UK government agencies have developed and implemented risk management procedures [11].

However, at the systemic level, the issue of risk management and linking risk to internal controls in the UK public administration sector was first addressed in a National Audit Service report for 2000. "Supporting Innovation - Managing Risk in Government Institutions." In 2001, the British Ministry of Finance issued a Regulation on Internal Control, clarifying the requirements of the previous edition with regard to the implementation of internal control standards in ministries and agencies. One of the main reasons for the changes was the adoption of the "Combined Code," a comprehensive document containing a list of rules and regulations binding on management of companies whose shares are listed on exchanges. Requirements for an internal control system include an integral part of the Joint Code, the Turnbull report (1999). The report indicates that the effectiveness of the internal control system depends to a large extent on a qualitative regular assessment of the risks to which the organization is exposed. The main purpose of internal control, according to the Report, is "to assist in managing risks rather than eliminating them." The successful implementation in the private sector of the principles and internal control requirements set out



in the Turnbull Report has led to the idea of best practices in the public administration sector. After the necessary adaptation, these requirements were set out in the Regulation on Internal Control. Initially, in the public administration sector, Turnbull 's principles applied only to financial reporting requirements, but by the mid-2000s were extended to the entire internal control system. Also, in 2001, the Ministry of Finance published the report "Risk Management - Strategic Review," which was later called the Orange Book[12]. The document outlined the general principles of risk management in government departments and provided practical recommendations for the development and implementation of procedures to ensure proper identification, assessment and management of risks. As stated in the second edition of the Orange Book, published in 2004, the main result of the report is the fact that in the three years since the first edition of the report, risk management procedures have been introduced in all UK government departments. The new version of the 2004 Orange Book, as well as the original version, provides general recommendations on the principles of risk management in government departments and, in addition, concludes on existing risk management practices in specific government departments [13].The Ministry of Finance recommended that the Orange Book be used along with recommendations from other central government bodies such as the Green Book, the Department of Public Trade's Risk Management, and the Department of Finance 's Risk Management Support Group's Risk Management Program recommendations. The following are excerpts from the Orange Book, which provide an overview of the British Government 's approaches to treating risk and organizing the risk management process in the country 's public administration sector. Analysis of the regulatory and methodological framework of foreign countries on SDS issues oriented to planning makes it possible to formulate the following proposals on the organization of this process in the public financial audit sector in the Republic of Kazakhstan.

1. To formulate the common (uniform) understanding risk - the focused process of management of risks

Risk-oriented selection of the control object is an administration system that ensures effective planning and control, based on the principles of selectivity, optimal allocation of resources in the highest priority areas of control activities. In practice, risk-oriented selection of control (audit) objects is seen primarily as a strategic resource that plays a key role in assessing and guaranteeing effective SIDS [14]. Often risk-oriented selection of objects of control (audit) is also connected with new opportunities, new directions of activity of state bodies. Proper planning of risk-oriented selection of control (audit) objects in the state department is necessary not only to minimize possible control (audit), but also to identify and analyze the feasibility of new directions and types of activities. In Canada, similar content is embedded in the notion of "integrated risk management." The essence of COSO ERM, or an integrated approach to risk management, is:

A) Linking risk-oriented selection of control (audit) of government agencies, budgetary institutions with their goals and objectives. Evaluation of risk-oriented selection of control (audit) objects necessarily includes indicators and indicators of Strategic Plans of state bodies and budgetary organizations;

B) Drawing up a profile (register) of risks at the level of state bodies, budgetary institutions in general. Risk-oriented selection profile (register) is formed after all risks are identified, evaluated and ranked; Key risks have been identified, relationships established, measures identified and actions taken in respect of them, Tools and procedures for monitoring the implementation of activities are available;

C) Adoption of the general cycle and main stages of the process of risk-oriented selection of control (audit) objects. State organizations in the sphere of state financial control (audit) should develop and implement a single cycle of risk management process, including stages, tools and methods of management;

D) Management of the control (audit) risk-oriented selection system is a continuous process. It includes continuous monitoring, control of execution of actions for risk management, periodic revision of the register (profile), identification and assessment of the new risks connected with new activities and opportunities for their development[15].

In conclusion, the study of foreign experience and the current approach to the risk management system in the republic will allow to develop an approach to the functioning of the risk management system in the state financial control bodies in the republic. At the same time, the system of risk management of state financial control bodies should include: risk management in the process of control over completeness and timeliness of revenue receipt to the budget and assessment of efficiency of tax administration; Define

budget expenditure control objects Identification of quasi-public sector entities subject to audit and financial control by State financial control bodies. At the same time, risk management on income in the republic is distinguished by the fact that fulfillment of tax and customs obligations of economic entities to the state is checked by the state committee on income and its structural subdivisions.

**Н. Н. Нұрмұхаметов, А. Б. Алибекова**

Л. Н. Гумилев атындағы Еуразия ұлттық университеті Л. Гумилев, Нұр-Сұлтан, Қазақстан

### МЕМЛЕКЕТТІК АУДИТ ЖӘНЕ ТИІМДІЛІК АУДИТІНДЕГІ ТӘУЕКЕЛДЕР МЕНЕДЖМЕНТІНІҢ ХАЛЫҚАРАЛЫҚ ТӘЖІРИБЕСІ

**Аннотация.** Мемлекеттік аудит, тиімділік аудит пен қаржы ұйымдарын тәуекелдерге бағытталған реттеу саласындағы тәуекелдерді басқарудың шетелдік тәжірибесіне талдау жасайды. Халықаралық тәжірибеге талдау жасалды, сондай-ақ тәуекелдерді басқарудағы мәселелер мен қиындықтары анықталды. Мемлекеттік қаржылық бақылаудың шеңбері уақыт өте келе үнемі өзгеріп отыратын күрделі құрылымға ие, бұл мемлекеттік аудитті жоғары деңгейде ұйымдастыруға деген ұмтылысын айқындайды. Өртүрлі елдердің тәжірибесі бізге реттеуші органдардың қызметіндегі барлық оң және теріс жақтарды ескеруге, осы саладағы мәселелерді бағалауға және бюджеттік қаражаттардың пайдаланылуын бақылайтын мемлекеттік органдардың қызметін ұйымдастырудың өзіндік бейімделген стандарттарын жасауға мүмкіндік береді. Қазақстан үшін шет елдердің тәжірибесін зерттеу маңызды стратегиялық маңызға ие, себебі жүргізілетін бақылау-тексеру іс-шараларының сапасына бюджет қаражаты мен активтерді пайдалану тиімділігі байланысты. Бүгінгі таңда реформалау кезеңінде мемлекеттік аудит саласындағы тәуекелдерді басқару жүйесі, көбінесе жетілдіруге бағытталуы тиіс. Бұл ретте мемлекеттік қаржылық бақылау органдарының тәуекелдерді басқару жүйесі: бюджетке кірістердің толық және уақтылы түсуін бақылау және салықтық әкімшілендірудің тиімділігін бағалау процесінде тәуекелдерді басқаруды; бюджет шығыстары бойынша бақылау объектілерін айқындауды; мемлекеттік қаржылық бақылау органдары тарапынан аудитке және қаржылық бақылауға жататын квазимемлекеттік сектор субъектілерін айқындауды қамтуға тиіс. Тәуекелге бағытталған іріктеу мемлекеттік аудит пен тиімділік аудитінде маңызды рөл атқарады. Практикада аудит объектілерін тәуекелге бағытталған іріктеу, ең алдымен, тиімді ТБЖ бағалауда және кепілдеуде басты рөл атқаратын стратегиялық ресурс ретінде қарастырылады. Аудит объектілерін тәуекелге бағытталған іріктеу мемлекеттік органдар қызметінің жаңа мүмкіндіктерімен, жаңа бағыттарымен де байланысты. Мемлекеттік мекемелерде аудитті бақылау объектілерін тәуекелге бағытталған іріктеуді дұрыс жоспарлау мүмкін болатын аудитті азайту үшін ғана емес, сондай-ақ қызметтің жаңа бағыттары мен түрлерінің орындылығын анықтау және талдау үшін де қажет.

Мақалада сондай-ақ шет елдерде тәуекелдерді басқару бойынша талдау жүргізілді. Яғни, тәуекелдерді басқару деп сәйкестендіру, талдау, бағалау, тәуекелдерді басқару және мониторинг жүргізу міндеттерін орындау үшін басқару қағидаттарын, рәсімдері мен әдістерін жүйелі түрде қолдану түсіндіреді. Жоспарлауға бағдарланған ТБЖ моделін қолдану, сондай-ақ тәуекелділік бақылау объектілерін іріктеу бойынша әдістерді қолдану ұзақ уақыт бойы тиімді қолданылатын Канада, Австралия, Германия және Ұлыбританияны қоса алғанда, ТБЖ қалыптастыру және қолдану саласындағы шетел ЖҚБО-ның нормативтік және әдіснамалық құжаттары мен тәжірибесін зерттеуге ерекше назар аударылды. Сондай-ақ, INTOSAI халықаралық стандарттары, атап айтқанда ISSAI 9130, FERMA стандарты және экономикалық ынтымақтастық және даму халықаралық ұйымдарының (ЭЫДҰ) тәжірибесі зерттелді. Сақталып отырған жаһандық тәуекелдер мен белгісіздіктің жоғары дәрежесі жағдайында ішкі бақылау мен тәуекелдерді басқарудың тиімді жүйесінің болуы кез келген экономикалық субъектіге қателер мен есептеулердің көпшілігінің алдын алуға, дағдарысқа қарсы немесе кез келген басқа шараларды іске асырудың тиімділігін бағалауға, неғұрлым жаһандық тәуекелдерді анықтауға мүмкіндік береді.

**Түйін сөздер:** тәуекелдер, тәуекелдерді басқару, шетелдік тәжірибе, мемлекеттік аудит, тиімділік аудиті, тәуекелдерге бағытталған реттеу саласы.

**Н.Н. Нурмухаметов, А.Б. Алибекова**

ЕНУ им. Л.Н. Гумилева, Нур-Сұлтан, Қазақстан

### МЕЖДУНАРОДНЫЙ ОПЫТ РИСК МЕНЕДЖМЕНТА В ГОСУДАРСТВЕННОМ АУДИТЕ И АУДИТЕ ЭФФЕКТИВНОСТИ

**Аннотация.** Проанализирован зарубежный опыт управления рисками в государственном аудите, аудите эффективности и риск-ориентированного регулирования финансовых организаций. Проанализированы успешные международные практики, а также обозначены проблемы и трудности по управлению рисками. Сфера государственного финансового контроля имеет сложную структуру, которая с течением времени постоянно изменяется, именно это обуславливает стремление государств к качественной организации государственного аудита. Опыт различных стран позволит учесть все положительные и отрицательные моменты в деятельности контролирующих органов, оценить прогресс и проблемы в этой области и разработать собственные адаптированные стандарты по организации деятельности государственных органов, контролирующих использование бюджетных средств. Для Казахстана изучение опыта зарубежных стран играет важное стратегическое значение, так как от качества проводимых контрольно-ревизионных мероприятий зависит эффективность использования бюджетных средств и активов. На сегодняшний момент система

управления рисками в сфере государственного аудита на этапе реформирования, который в большей степени должен быть направлен на его совершенствование. При этом система управления рисками государственных органов финансового контроля должна включать: управление рисками в процессе контроля за полнотой и своевременностью поступления доходов в бюджет и оценки эффективности налогового администрирования; определение объектов контроля по расходам бюджета; определение субъектов квазигосударственного сектора, подлежащих к аудиту и финансовому контролю со стороны государственных органов финансового контроля.

Риск-ориентированный отбор играет важную роль в государственном аудите и аудите эффективности. На практике риск-ориентированный отбор объектов аудита рассматривается, прежде всего, как стратегический ресурс, играющий ключевую роль в оценке и гарантировании эффективных СУР. Нередко риск-ориентированный отбор объектов аудита связаны и с новыми возможностями, новыми направлениями деятельности государственных органов. Правильное планирование риск-ориентированного отбора объектов контроля аудита в государственном ведомстве необходима не только для того, чтобы минимизировать возможный аудит, но и для того, чтобы выявить и проанализировать целесообразность новых направлений и видов деятельности.

В статье также проведен анализ по управлению рисками в зарубежных странах. Под управлением рисками в этом обзоре понимается систематическое применение принципов, процедур и методов управления для выполнения задач идентификации, анализа, оценки, собственно управления и мониторинга рисков. Особое внимание было уделено изучению нормативных и методологических документов и опыта ВОФК зарубежных стран в области формирования и применения СУР, включая Канаду, Австралию, Германию и Великобританию, по которым применение модели СУР, ориентированной на планирование, а также методы по отбору рисков объектов контроля, эффективно применяются на протяжении длительного времени. А также были исследованы международные стандарты INTOSAI, в частности стандарт ISSAI 9130, FERMA и опыт международных организаций экономического сотрудничества и развития (ОЭСР).

В условиях сохраняющихся глобальных рисков и высокой степени неопределенности наличие эффективной системы внутреннего контроля и управления рисками позволяет любому экономическому субъекту предотвратить большинство ошибок и просчетов, оценить эффективность реализации антикризисных или любых других мер, выявить наиболее узкие места в экономической и финансовой политике, сформировать правильную стратегию развития.

**Ключевые слова:** риски, управление рисками, зарубежный опыт, аудит эффективности, государственный аудит, риск-ориентированный отбор.

#### Information about authors:

Nurmukhametov Nurbakhyt Nurbopayevich - Candidate of Economic Sciences, Associate Professor, Acting Professor of the Department "Management" [nyrbahit73@mail.ru](mailto:nyrbahit73@mail.ru), <https://orcid.org/0000-0002-8551-0573>

Alibekova Aigul Baurzhanovna - Doctoral student of the first course of the educational program "State Audit", [alibekovaaiga87@mail.ru](mailto:alibekovaaiga87@mail.ru), <https://orcid.org/0000-0003-4001-1938>

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