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ESSENCE, CONTENT AND ROLE OF STATE AUDIT IN THE SYSTEM OF STATE FINANCIAL CONTROL

Abstract. State financial control as a complex category is, in the opinion of most scholars, an integral part of the concept of “governance”, which, in turn, derives from the essence of power and the state. Like any element of these categories, control has its place in public administration. The control allows to ensure the competence and concreteness of the management, i.e., management based on reliable information, having which you can timely notice the errors and obstacles to the goal, overcome them, adjusting the management, bringing it in line with objective changes, develop the most appropriate solutions to various general and special issues of public life. If we talk about financial control, it should be noted that financial control can be viewed as a function of management activities, but then in this understanding, control should be made at the end of the execution of a management decision in order to establish the correspondence between the decision made and its executed version.

Keywords: compliance audit, methodological approaches, taxes, state audit.

INTRODUCTION

Important, in our opinion and in the opinion of most scholars involved in financial control, a feature of state financial control is the fact that it is exercised by state authorities possessing authority with respect to objects of control, and, accordingly, all entities carrying out operations with controlled objects within the scope of state financial control are liable to assist in its control bodies within carrying out control measures against them.

With the help of control, management bodies receive information on the real state of affairs and, accordingly, have the opportunity to make timely adjustments in work in order to prevent financial losses and violations of financial legislation.

Thus, it can be concluded that control is one of the important and necessary legal means to ensure strict observance of legality in the activities of the state apparatus.

MAIN PART

From the foregoing, the following conclusion should be made that state financial control is a special type of financial activity carried out by state authorities and other authorized entities with authority to conduct control measures in respect of entities conducting operations with centralized funds state, using state property, in order to identify violations of financial legislation.

Reliability refers to the degree of accuracy of the financial (accounting) statements data, which allows the user of the financial statements to draw correct conclusions about the results of operations, financial and property position of the audited persons based on their data, and make informed decisions based on these findings.

Financial audit is designed to answer the question: whether the funds were used in accordance with the set goals, performance audit should answer the question: whether the funds were used efficiently, and the strategic audit should answer the question: whether the funds were used in accordance with the goals of socio-economic development.

Based on the analysis of the rules (standards) of auditing activities, which were discussed above, we can conclude and briefly describe the main directions of each of the above types of public audit.

Financial audit is used for the purpose of documentary checks of the reliability of financial operations, budget accounting, budget reporting, and targeted use of public resources. Performance audit is used to determine the effectiveness of the use of public resources. Audit activity has a certain institutional setting, it should be considered taking into account the influence of various social, legal, political, economic and other institutions. In theoretical terms, these institutions are a set of rules and regulations, formal (laws, regulations) and informal (voluntarily adopted ethical codes, standards, agreements), which determine the basic restrictions and forms of social activity.

There is also an opinion that the state financial audit includes:

- state financial audit of budgetary institutions;
- State financial audit of business entities of state and municipal ownership forms;
- audit of budget programs;
- audit of local budget execution

The development of Kazakhstani society and the obligations arising to the state apparatus require the functioning of the system of state administration of a new format. Turning to the experience of foreign countries, it can be noted that the leading form of independent control in countries with developed economies is auditing. In any economic structure, an institution is needed that will give an objective assessment of the existing system of public financial management and determine the directions for its further effective functioning. At this stage of development of our country's economy, new tasks are being set in the field of financial resources management and their use, which requires new approaches to the functioning of all elements of the financial system, in particular, the tax and budget systems. In this regard, modern approaches to fiscal policy are being developed, which has an impact on the direction of state audit.

In international practice, such a role is performed by the state audit. State audit allows:

- improve financial discipline, increase the transparency and efficiency of public financial resources management and state assets in the public interest;
- to promote the further increase of the economic potential of the state through quality control in accordance with international auditing standards and national legislation.

In the Message of the President of the Republic of Kazakhstan N.Nazarbayev to the people of Kazakhstan "Strategy" Kazakhstan-2050 ": a new political course of the established state" noted: "We need to create a comprehensive system of state audit based on the most advanced international experience" [1].

In accordance with this Message, the Government of the Republic of Kazakhstan dated June 18, 2013 No. 609 "The Concept of Implementing a State Audit in the Republic of Kazakhstan" was developed and approved. This Concept defines the vision and the main approaches to the phased reform of state financial control and the introduction of state audit, with further expansion of its functional areas [2]. In the course of implementing the priority areas of the Concept, on November 12, 2015, the Law "On State Audit and Financial Control" was adopted. At the same time, the law clearly distinguishes between the concepts of state audit and financial control. State audit is a holistic and independent assessment of the effectiveness of state audit objects, covering not only financial issues, but also all areas of their activities, with the presentation of effective recommendations based on the identified deficiencies and proposals for risk management [3].

As can be seen from the definition, the main purpose of the state audit, according to the law, is to contribute to the successful implementation of the economic policy, the effective use of the productive potential of the country, regions, industries, fields of activity, while the state financial control should be aimed at responding to the identified during the audit of violations - the initiation of administrative proceedings, the adoption of measures to repair damage, bringing to disciplinary responsibility, transfer of materials to law enforcement agencies for making procedural decisions, etc. [4].

In general, the state audit for Kazakhstan is seen as a holistic and independent assessment of the performance of audited entities, covering not only financial issues, but also all areas of their activities. At the same time, based on the identified deficiencies and risk management proposals, effective recommendations are presented.

Currently, the system of state audit and financial control in the Republic of Kazakhstan is represented by the Accounts Committee, audit committees at the local level and the authorized body for internal state audit. A modern system of state audit and financial control should provide the President, the legislative and executive authorities of the Republic of Kazakhstan, as well as the public, with objective and reliable information on the use of allocated budgetary funds and state assets in accordance with the principles of legality, effectiveness and efficiency, as well as the effectiveness of state bodies. At the same time, the Accounts Committee for Control over the Execution of the Republican Budget performs an external state audit on the expenditure of funds from the republican budget and the National Fund. Along with this, the Accounts Committee, in terms of improving the efficiency of state assets management, ensures control over the completeness and timeliness of revenues to the republican budget and strengthening financial discipline.

The Accounts Committee, as the highest body of state audit and financial control, within the scope of its activities, conducted auditing activities in the ministries of education and science, health and social development, defense, internal affairs of the Republic of Kazakhstan, as well as in 14 subordinate enterprises and organizations of these ministries to determine effectiveness state asset management. The Accounts Committee on the results of the audit activities in the above organizations revealed violations of budget and other legislation totaling 4.3 billion tenge, as well as inefficient use of funds from the republican budget and state assets in the amount of 10.9 billion tenge. At the same time, as a result of the check, 1.4 billion tenge was reimbursed to the republican budget, 1.3 billion tenge was restored, and accordingly three officials were brought to disciplinary responsibility [5].

At present, increased attention is paid to the education system: global targets are set and appropriate funding is allocated. The head of state N. Nazarbayev in his annual Address to the people of Kazakhstan focuses on the issues of expanding opportunities for young people, including for obtaining high-quality higher education. In this regard, the goal of the industrialization program was to form the material and technical base of ten higher educational institutions, on the basis of which science will be connected with economic sectors and training, sending up to 10 billion tenge for these purposes until 2017 [6].

It should be noted that adequate funding for higher education is not the only criterion for solving problems of ensuring targeted and efficient use of budget funds, since the systemic problems in the industry remain unresolved. First of all, this is due to the absence at the legislative level of the Republic of Kazakhstan of the norms for ensuring the employment of graduates of higher educational institutions. [five]. These data indicate an incomplete observance of the principles of effectiveness and efficiency of the use of budgetary funds to achieve the desired results in accordance with the goals and objectives set.

It should be noted that the Budget Code of the Republic of Kazakhstan provides for the responsibility of the first heads of state institutions for non-development of budget funds, resulting in failure to achieve results of the budget program, as well as for failure to achieve results of the budget program with full utilization of budget funds. budget investments through the state's participation in their share capital, It refers to the feasibility study, including the full development of the allocated budget. [6]

Therefore, according to the results of the audit, the Accounts Committee provided relevant recommendations to the Government of the Republic of Kazakhstan. Accordingly, the Ministry of Education and Science has been instructed to take measures to eliminate the identified shortcomings, causes and conditions conducive to them, to prosecute officials who committed violations of current legislation, as well as a number of other instructions [7].

Thus, according to the reporting data of the Accounts Committee, it can be seen that a number of problems are noted in the budget sphere of Kazakhstan, which create obstacles to its innovative and

investment development, the main of which are inappropriate and inefficient use of budget funds. Solving these problems requires increasing the efficiency of the state audit system. One of the mechanisms to achieve this goal is the creation of an internal audit service in the state bodies of the Republic of Kazakhstan.

Internal state audit is considered as an integral part of the overall management system, defined as an independent assessment of activities carried out within the organization. In this regard, the full implementation of the state audit becomes one of the important directions in improving the control of budgetary funds.

Consequently, according to the results of the audit conducted by the Accounts Committee, the internal audit service of the Ministry of Education and Science in accordance with the Law on State Audit and Financial Control should exercise internal control over the implementation of measures to eliminate the identified deficiencies in the work of the department. In turn, the Ministry of Finance, as the authorized body for internal state audit, will develop response measures within its authority.

At the same time, due to the insufficiently well-functioning functioning of an integral system of state audit and financial control, the tendency to increase the level of financial discipline and effectively organize activities for managing state funds and state assets in the country requires further development.

In this regard, the Accounts Committee plans to develop more than 50 regulatory legal acts, most of which have already been implemented. For example, common standards of state audit and financial control, procedural standards for individual audit activities and types of state audit and others [8] have been developed and implemented.

Appeal to the experience of foreign countries shows that the emergence of a new state audit format required certain transformations. Thus, the formation of the highest state audit body of Germany was accompanied by a change in its status, the expansion of its powers, as well as the introduction of new audit technologies. The status of the highest state audit body of Germany and its members, as well as its main functions are guaranteed by the country's constitution. The experience of Great Britain and Latvia in the functioning of the state audit and financial control system indicates the concentration of the activities of the internal state audit bodies within the specific state body where the internal audit service is established, as well as the organizations subordinate to and accountable to it. The superstructure existing above them in the form of a centralized body for internal state audit provides their coordination and methodological support exclusively. In this regard, the centralized body for internal state audit is small, has no branched territorial offices and is stationary [9].

The introduction of internal audit in state bodies is one of the large-scale innovations of world practice in the field of public audit and financial control.

CONCLUSION

Based on the study, it can be concluded that currently in the Republic of Kazakhstan a system of state audit and financial control has been formed, consisting of external and internal state audit. At the same time, the external audit is represented by the Accounts Committee for Control over the execution of the republican budget and the internal state audit is represented by the Ministry of Finance of the Republic of Kazakhstan. Internal auditing helps an organization achieve its goals using a systematic and consistent approach to assessing and increasing the effectiveness of risk management, control and corporate governance processes. At the same time, for the effective functioning of an integral system of state audit and financial control in the Republic of Kazakhstan, it is necessary to adapt positive international experience to Kazakhstani practice. This will make it possible to create a more effective control tool to provide the state and society with high-quality, independent information necessary to increase the efficiency of public administration and make critical economic decisions at all levels of government.

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МЕМЛЕКЕТТІҢ ҚАРЖЫЛЫҚ БАҚЫЛАУ ЖҮЙЕСІНДЕГІ МЕМЛЕКЕТТІК АУДИТТІҢ МӘНІ, МАЗМҰНЫ ЖӘНЕ РӨЛІ

Аннотация. Мемлекеттік қаржылық бақылау кешенді санат ретінде, көптеген ғалымдардың пікірі бойынша, «басқару» тұжырымдамасының ажырамас бөлігі болып табылады, бұл өз кезегінде билік пен мемлекеттің мәні болып табылады. Осы санаттардың кез-келген элементі сияқты басқару мемлекеттік басқаруда өз орнын алады. Бақылау менеджменттің құзыреттілігі мен нақтылығын, яғни сенімді ақпаратқа негізделген басқаруды қамтамасыз етуге мүмкіндік береді, оның мақсаты сіз қателіктер мен кедергілерді уақытында байқай аласыз, оларды жеңуге, басқаруды түзетуге, оны объективті өзгерістерге сәйкес келтіруге мүмкіндік береді қоғамдық өмірдің жалпы және арнайы мәселелері. Қаржылық бақылау туралы айтатын болсақ, қаржылық бақылауды басқару қызметінің функциясы ретінде қарастыруға болады, бірақ содан кейін бұл түсіністікпен қабылданған шешімді және оның орындалатын нұсқасы арасындағы сәйкестікті белгілеу үшін басқарушылық шешімнің орындалуын бақылау аяқталуы керек.

Түйін сөздер: сәйкестікті тексеру, әдістемелік тәсілдер, салықтар, мемлекеттік аудит.

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^{3,4}АО "Финансовая академия"

СУЩНОСТЬ, СОДЕРЖАНИЕ И РОЛЬ ГОСУДАРСТВЕННОГО АУДИТА В СИСТЕМЕ ГОСУДАРСТВЕННОГО ФИНАНСОВОГО КОНТРОЛЯ

Аннотация. Государственный финансовый контроль как сложная категория является, по мнению большинства ученых, составной частью понятия «управление», которое, в свою очередь, вытекает из сущности власти и государства. Как и всякий элемент этих категорий, контроль имеет свое место в государственном управлении. Контроль позволяет обеспечить компетентность и конкретность руководства, т. е. управление на основе достоверной информации, располагая которой можно своевременно заметить ошибки и препятствия на пути к цели, преодолеть их, скорректировав управление, приведя его в соответствие с объективными изменениями, выработать наиболее целесообразные решения различных общих и специальных вопросов государственной жизни. Если говорить о финансовом контроле, то следует отметить, что финансовый контроль можно рассматривать как функцию управленческой деятельности, но тогда в данном понимании контроль должен производиться по окончании исполнения управленческого решения в целях установления соответствия между принятым решением и его исполненным вариантом.

Ключевые слова: аудит соответствия, методологические подходы, налоги, государственный аудит.

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