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ASSESSMENT OF THE ORGANIZATIONAL AND LEGAL ASPECTS OF THE FUNCTIONING OF STATE AUDIT BODIES

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Abstract. *The increasing demands for transparency and efficient use of public resources determine the importance of the activities of public audit bodies as an essential element of the public administration system. In the context of the modernization of state control, special attention is paid to the analysis of the organizational and legal foundations of the functioning of control and audit bodies, on which the effectiveness of the entire financial supervision system largely depends. The purpose of the article is to analyze the current organizational and legal mechanisms of functioning of state audit bodies in the Republic of Kazakhstan, identify their shortcomings, and formulate proposals for their improvement. The research uses the methods of comparative legal analysis, the formal legal method, as well as the method of a systematic approach. The normative legal acts regulating the activities of the Accounts Chamber of the Republic of Kazakhstan, regional control and accounting bodies and other structures carrying out state audit are analyzed. As a result of the study, problems of legal uncertainty in regulating the status and powers of state audit bodies, as well as insufficient coordination between different levels of control bodies, were identified. The directions of optimizing legal regulation and strengthening the institutional independence of audit bodies are proposed, which will increase the efficiency of their activities and public confidence.*

Keywords: *assessment, external state audit bodies, state control, transparency, financial reporting, regulatory framework, audit effectiveness, legal regulation.*

Main provisions. The article is devoted to the study of the evolution and current state of the state audit system in the Republic of Kazakhstan in the context of the reform of state financial control. The analysis of the regulatory framework and the institutional structure of audit bodies is carried out, as well as the problems of their functioning and the directions of further development are considered. Special attention is paid to the introduction of a risk-based approach, ensuring transparency and improving the effectiveness of public audit. The authors substantiate the need to adapt the national audit model to international standards, taking into account the specifics of Kazakh practice.

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Introduction. The current stage of transformation of national processes is determined by large-scale reforms of the budget system and the need to review public resource management strategies. This leads to a radical renewal of approaches to public audit, including the formation of new priorities for its tasks and areas of development. However, at this stage, the institutional framework for auditing remains insufficiently formed. In the absence of a unified concept and standardized methodologies, external state audit bodies solve heterogeneous tasks using uncoordinated tools for monitoring the rational use of resources.

In the context of modernization, the key direction is the introduction of a systematic approach to the methodological support and management of the activities of external audit bodies based on modern IT technologies. The specifics of this type of audit are determined by its legal nature: it is formed by legislative bodies and performs control functions within its competence. The legislative function involves the examination of draft laws, while the representative function is the control over the expenditure of public funds. Consequently, improving the effectiveness of external public audit requires modernization of the institutional structure and methodology, as well as integration with modern management technologies.

The purpose of the study is to analyze the process of formation and development of public audit in the Republic of Kazakhstan, to identify its institutional and regulatory features, as well as to identify areas for improving the effectiveness of the state financial control system.

Research methods: methods of systematic and comparative analysis, historical, logical and institutional approaches, as well as an analysis of the regulatory framework and international experience are used.

The hypothesis of the study is that the formation of an effective public audit system in Kazakhstan is possible through the introduction of a risk-based approach, increased transparency and adaptation of international standards to national practice.

Results: an analysis of the formation and current state of public audit bodies in Kazakhstan has been carried out, key problems of institutional development and legal regulation have been identified, and shortcomings of existing financial control mechanisms have been identified. The necessity of introducing a risk-based approach and harmonization of the national system of state audit with international standards is substantiated. Proposals have been formulated to improve public auditing practices aimed at increasing transparency, accountability and effectiveness of public resource management.

Literature review. The work of state audit bodies is an integral part of the system of public administration and ensuring financial discipline. Due to the fact that external audit bodies play an important role in ensuring transparency of public spending and preventing financial violations, questions in this area are of interest to domestic and foreign researchers.

According to many authors, external state audit currently plays a key role in increasing the responsibility and transparency of the public sector (Cordery & Hay, 2019; Pollitt & Summa, 1997; Morin, 2011; Stapenhurst & Titsworth, 2002) [1-4]. To improve the transparency and responsibility of government agencies, it is necessary to clearly define what powers are available, what funds are spent on, and what benefits this brings to citizens (Ferry et al., 2022) [5]. In conditions of limited resources and increasing demand for government participation, the pursuit of financial results can lead to the infringement of non-financial results (Bracci et al., 2015) [6]. The conduct or absence of a state audit is important for establishing relations with society against a political background, when trust in democracy is becoming increasingly important (Mounk, 2018) [7].

Currently, studies are being conducted on the impact of public audit on the understanding of its goals and objectives [8], its impact on solving political problems [9] and its role in the formation of a modern state [10]. Such studies have expanded the understanding of external public audit, and some of them have begun to critically evaluate its impact on the



activities of various organizations, institutions and structures created in the interests of society. This allows auditors to be considered «agents of change» [11, 12]. The theory and methodology of external public audit in Kazakhstan are studied in the works of B.A. Alibekova, A.B. Zeinelgabdin, L.M. Sembieva, and others [13-15]. These studies also confirm the importance of external public audit in ensuring the legality and effective management of budgetary resources of government bodies.

Materials and methods. The study was conducted using a comprehensive approach, including various methods and techniques of analysis. An analysis of regulatory legal acts governing the activities of external state audit bodies was conducted in order to identify their legal basis, functions and powers, as well as to study the mechanisms of interaction with other government structures. Particular attention was paid to the case method, which allows identifying possible problems and obstacles based on the study of the results of practical activities of external state audit bodies, as well as suggesting ways to solve them within the framework of the current organizational and legal system. This also allows showing the influence of legal and organizational aspects on the results of audit activities in practice. Thus, the research methodology combines several approaches that allow an objective assessment of the organizational and legal aspects of the work of external state audit bodies and finding ways to improve their effectiveness.

Results and discussion. The principles that are the main condition for the work of state audit bodies in Kazakhstan during the state audit must be independent, autonomous and objective. In their activities, they are guided by legislative acts adopted by parliament, Decrees of the President and government regulations regulating the organization and conduct of external state audit. The main document on which the legislation on state audit and general financial control is based is the Constitution of the Republic of Kazakhstan. International experience also confirms that the Constitution is the main document determining the status of the supreme audit body. However, the Constitution of the Republic of Kazakhstan specifies only the procedure for the formation and terms of appointment to the positions of the chairman and members of the Supreme Audit Chamber. In accordance with Article 44 of the Constitution, the President appoints the Chairman and two members of the Supreme Audit Chamber for five years. In accordance with Article 53 of the Constitution, the Parliament approves the report of the Supreme Audit Chamber at a joint session of the chambers. In accordance with Article 57 of the Constitution, each chamber of Parliament independently appoints three members of the Supreme Audit Chamber for a term of five years without the participation of the other chamber. In accordance with Article 58 of the Constitution, the chairmen of the chambers of Parliament nominate candidates for appointment to the positions of members of the Supreme Audit Chamber. The main law that regulates the organization and conduct of external state audit is the Law of the Republic of Kazakhstan «On State Audit and Financial Control» dated November 12, 2015 No. 392-V (with amendments and additions) [16].

This law regulates public relations related to state audit and financial control, defines the powers and organization of the activities of state audit and financial control bodies. The law establishes that the supreme body of state audit and financial control is the Supreme Audit Chamber of the Republic of Kazakhstan.

The Supreme Audit Chamber is managed by the chairman, who is personally responsible for the implementation of the tasks assigned to the organization and the implementation of its functions. From 1996 to 2006, the President of the Republic of Kazakhstan appointed only the chairman of the Supreme Audit Chamber, and two members of the chambers of parliament and four more members of the Government of the Republic of Kazakhstan. However, after the constitutional reform of 2007, a different procedure for the



formation of the Supreme Audit Chamber was established without the participation of the government (figure 1) [17].

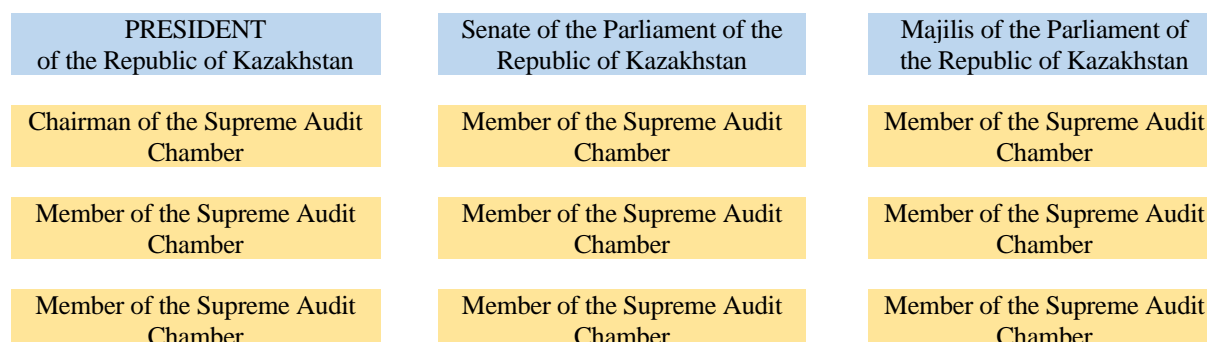


Figure 1 - The procedure for the formation of the Supreme Audit Chamber

Thus, the President of the Republic of Kazakhstan, the head of state and the guarantor of the Constitution, designed to ensure the protection of human and civil rights and freedoms, as well as the highest representative and legislative body, embodying the will of the people - the Parliament of the Republic of Kazakhstan, participates in the formation of the Supreme Audit Chamber as the highest body of external public audit.

It should also be noted that as a result of the referendum held in 2022, the President of the Republic of Kazakhstan is elected for a term of 7 years and cannot be re-elected. In 2011, the President of the Republic of Kazakhstan created audit commissions to improve financial control in the regions. Previously, these commissions were part of maslikhats, but are currently independent legal entities. Audit commissions of regions, cities of republican significance and the capital are an important and integral element of the state audit system at the local level.

Audit commissions have a status with defined rights and obligations. At the same time, they are not subordinate to local executive bodies. Audit commissions do not have a specific head and are not subordinate to the Code of Civil Procedure of the Republic of Kazakhstan, which gives them a special status. The Code of Civil Procedure of the Republic of Kazakhstan coordinates the activities of the established audit commissions, including the methodology, professional development and evaluation of their work.

Starting in 2023, audit commissions must report on their work to the Supreme Audit Chamber on a quarterly basis. The mission of audit commissions is to improve the efficiency of management and use of local budget funds, state and quasi-state sector assets in order to ensure financial discipline and economic stability in the relevant territory. The organization of the structure and activities of audit commissions is based on the principles of the work of the Supreme Audit Chamber (figure 2) [18].

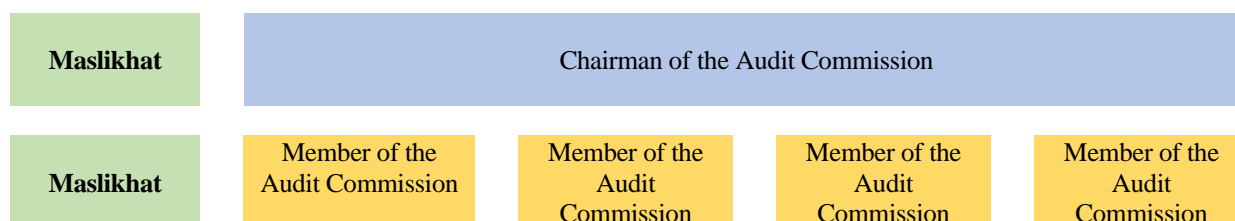


Figure 2- Organization of the Audit Commission



The Audit Commission consists of a Chairman, four members and staff. The limit on the number of Audit Commissions is established by the President of the Republic of Kazakhstan. The Chairman of the Audit Commission is appointed and dismissed by the Maslikhat for a term of 5 years upon the recommendation of the Supreme Audit Chamber and with the consent of the Administration of the President of the Republic of Kazakhstan. Members of the Audit Commission are appointed and dismissed by the Maslikhat for a term of 5 years in accordance with the legislation on civil service. The Audit Commissions have a sufficient number of employees who are provided with conditions for increasing their professional competence (courses, rotation, internships).

Work is still ongoing to improve the quality of the Audit Commissions and strengthen their institutional structure. A comparative analysis of the organization of the work of external state audit bodies is presented in table 1.

Table 1 – Comparative analysis of the organization of the work of external state audit bodies

Naming	Audit Commission of the Supreme Audit Chamber of the Republic of Kazakhstan	Revision commissions
Chairman		
It is appointed	President of the Republic of Kazakhstan	Advice on the representation of the Supreme Chamber of Auditors and coordination with the Administration of the President of the Republic of Kazakhstan
Term of office	5 years	5 years
Members		
It is appointed	2 members – by the President of the Republic of Kazakhstan 3 members – by the Senate of the Parliament of the Republic of Kazakhstan; 3 members of the Mazhilis of the Parliament of the Republic of Kazakhstan	4 members – Maslikhat in accordance with the legislation of the Republic of Kazakhstan on public service
Term of office	5 years	5 years
Reporting		
Reporting	The Mazhilis of the Parliament of the Republic of Kazakhstan hears the report of the Chairman of the Supreme Audit Chamber twice a year.	Every year, the Audit Commission prepares and submits for consideration a report on the implementation of the local budget for the reporting financial year
Note: compiled by the authors		

The Supreme Audit Chamber of the Republic of Kazakhstan is the main body of state audit and financial control, which carries out external audit and financial control. It is directly subordinate to and reports to the President of the Republic of Kazakhstan. It is important to note that the Supreme Audit Chamber is a separate subject of state power with a special status and special powers. There is no sense and sufficient justification for attributing it to any separate branch of power. Currently, the Supreme Audit Chamber performs important state tasks, and its powers are constantly expanding. The main purpose of the Supreme Audit Chamber is to study, evaluate and verify the effective and legitimate management of national resources (financial, natural, industrial, personnel, information) to ensure an improvement in the quality of life of the population and ensure the national security of the country.



Figure 3 shows the chronology of changes in regulatory legal acts aimed at expanding the powers of the Supreme Audit Chamber.

1996
• Creation of the Accounts Committee for Control over the Execution of the Republican Budget
2015
• Performance audit and compliance audit
2018
• From January 1, 2020, audit of consolidated financial statements of the republican budget, audit of financial statements of administrators of budget programs and government agencies
2019
• Preliminary assessment of the draft republican budget for the main areas of its expenditure
2019
• Evaluation of the effectiveness of the activities of central state and local executive bodies of regions, cities of republican significance, the capital
2022
• Transformation into the Supreme Audit Chamber
2023
• Audit of local budget funds, review of audit results of state audit bodies and others

Figure 3 -Chronology of the expansion of the powers of the Supreme Audit Chamber

With the adoption of the Law «On State Audit and Financial Control» in 2015, the powers of external state audit bodies have significantly increased. Since 2020, the Accounts Committee has acquired additional functions to assess the activities of state bodies at the central and local levels. As part of the implementation of the President's Address to the People of Kazakhstan dated September 1, 2020 "Kazakhstan in a new reality: time for action", it is also planned to strengthen the functionality of the Supreme Audit Chamber through a separate financing procedure through the relevant committees of the Parliament of the Republic of Kazakhstan, strengthen the staff and ensure access of state auditors to all information resources of government agencies and the quasi-public sector.

In November 2022, the President determined the functional responsibilities and powers of the Supreme Audit Chamber. In August 2023, Head of State Kassym-Jomart Tokayev signed a decree dated August 31, 2023, amending and supplementing the regulations on the Supreme Audit Chamber of the Republic of Kazakhstan. The main changes relate to the powers of the Chamber, in particular paragraph 13, which has now been supplemented with several subparagraphs. According to these changes, the Supreme Audit Chamber may audit local budget funds on behalf of the President of the Republic of Kazakhstan and his Administration, upon requests from government agencies, audit commissions, individuals and legal entities, as well as information from law enforcement agencies. The decision to conduct such an audit is made by a majority vote at a meeting of the Chamber with subsequent notification to the Administration of the President of the Republic of Kazakhstan. Also, on behalf of the President of the Republic of Kazakhstan and his Administration, as well as by decision of the Supreme Audit Chamber, the Chamber may review the audit results of state audit and financial control bodies, with the exception of audit materials for which judicial acts have entered into force. In addition, it can collect and store information on government audits and financial controls in a single database, with the exception of materials containing legally protected secrets that are conducted by the authorized body for regulating the financial market and financial organizations; provide quarterly information on the work of the Supreme Audit Chamber of the Presidential Administration of the Republic of Kazakhstan, including the results of the revision of the audit results of the state audit and financial control bodies. It is also necessary to obtain the consent or



instruction of the President of Kazakhstan for the use of assets of the National Bank of the Republic of Kazakhstan and the trust management of pension assets.

Let us examine the current issues of the SAI as a supreme audit institution and compare them at the global level. For a visual analysis of the organizational, legal and methodological features of the state audit in Kazakhstan, a comparative matrix of its development levels is presented. It reflects the differences between the current national model, the intermediate level (typical for the CIS and Eastern European countries) and advanced international practice (OECD, EU, USA) [15]. This visualization allows you to systematize key parameters such as legal status, publicity of reporting, the degree of harmonization of standards, the use of control tools and human resources.



Figure 4 – Comparative matrix of state audit development levels

Comparative analysis shows that Kazakhstan is at the initial stage of institutional and methodological transformation of the state audit system. To achieve an international level, it is necessary to strengthen the independence of audit bodies, ensure full harmonization with international standards (ISSAI), expand efficiency and digitalization audits, and modernize personnel policy. Thus, the presented matrix not only demonstrates the current positions of Kazakhstan, but also indicates the directions of further development.



In this regard, for a more comprehensive understanding of the current state and prospects for the development of the state audit system, it is advisable to turn to the analysis of the results of the activities of the Supreme Audit Chamber.

During the period from 2018 to 2023, the external state audit authorities conducted audit activities at 20,399 facilities, the results of which are shown in the graph below (figure 5) [17].

As shown by the data shown in Figure 5, the number of audit and expert-analytical activities for the analyzed period is generally stable.

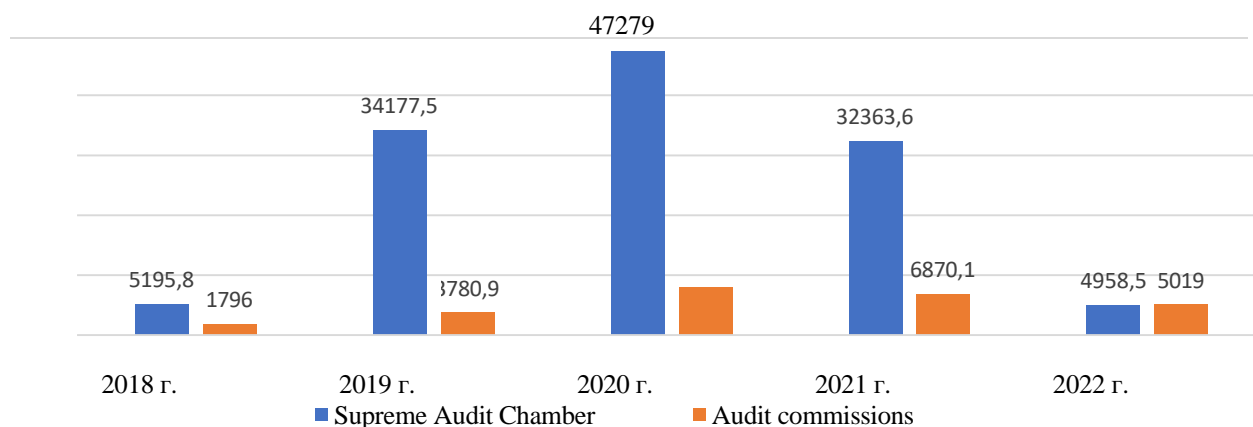


Figure 5 – Number of facilities audited by external state audit authorities for 2018-2023, units

In 2023, the SAC conducted 20 audit activities at 208 facilities covering about 19.5 trillion tenge of budget funds. At the same time, the volume of funds covered by the state audit during the analyzed period is steadily increasing (figure 6) [17].

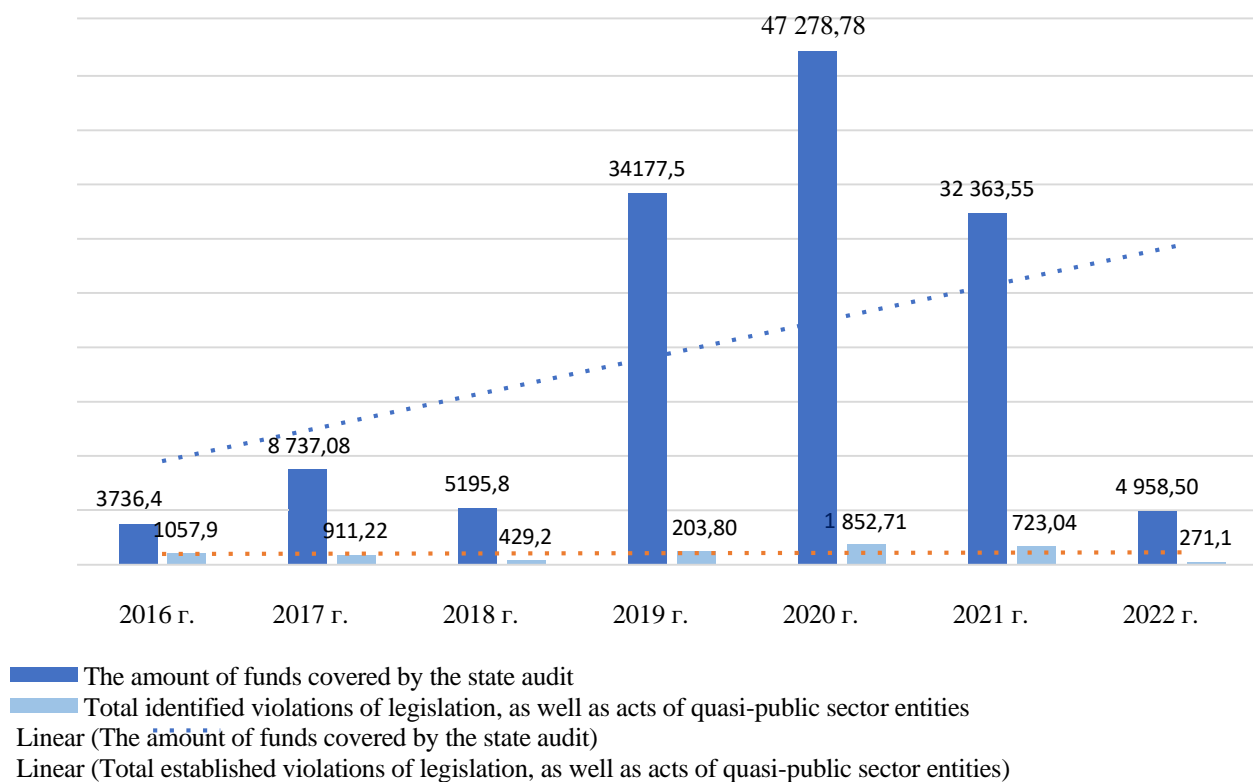


Figure 6 - The amount of funds covered by the state audit, million tenge



If 8,737.1 billion tenge was covered by the audit in 2017, then in 2021 it will be 32,363.5 billion tenge, which is 3.7 times more. The audit commissions checked 2,233 audit objects in 2022. The volume of funds covered by the audit amounted to 5,018.9 billion tenge, or 27% less than in 2021. In 2023, the VAP of the Republic of Kazakhstan conducted 20 audit activities at 208 facilities covering about 19.5 trillion tenge of budget funds.

The systemic problems and deficiencies identified in 2022 based on the results of audit activities are presented in table 2.

Table 2 – Systemic problems and shortcomings identified by the Ministry of Internal Affairs of the Republic of Kazakhstan in 2022

Name of the audit activity	Identified systemic problems and deficiencies
State audit of the effectiveness of the Ministry of Ecology and Natural Resources of the Republic of Kazakhstan and its subordinate organizations in certain areas	An effective waste management system has not been established, and government regulation of greenhouse gas emissions is not focused on reducing them The system of extended obligations of manufacturers and importers through the payment of recycling payments has not achieved its goal The mechanism of financing environmental projects through recycling payments is not transparent
State audit of the effectiveness of the joint-stock companies «Life Insurance Company», «State Annuity Company» and «Center for Workforce Development», as well as the use of funds from the republican budget allocated for the payment of pensions and benefits to the disabled on the example of the Akmola region	Imperfection and opacity of the bonus system The low level of pension insurance provision tends to transfer reinsurance contracts to other insurance companies Weak integration of information systems The current system for establishing disability for citizens of Kazakhstan does not meet the International classification of functioning, disability and health
State audit of the efficiency of management in the field of heat supply, the targeted use of attracted financial resources and the implementation of investment programs for thermal energy production and transmission facilities	The lack of a systematic approach and a joint action plan of all central and local government agencies in the development of the thermal energy sector The establishment of differentiated tariffs for different consumer groups The presence of a significant number of intermediaries in the energy and heat supply market and the lack of transparency in the procurement of private entities of natural monopolies Poor-quality design and implementation of investment projects Lack of qualified personnel
State audit of the effectiveness of tax and customs administration	Imperfect forecasting of tax revenues and its consequences Problems in setting target indicators in the development plan of the Ministry of Finance for 2020-2024
	Disadvantages in the development of information systems Disadvantages of tax administration Disadvantages of customs administration Discrepancies in the «mirror» statistics Disadvantages of government regulation in the field of rehabilitation and bankruptcy
State audit of the consolidated financial statements of the republican budget	Unreliability of the financial situation demonstrated by the consolidated financial statements of the republican budget The biased reflection of three key elements distorts the objective presentation of the financial situation by more than 13 trillion tenge Overstatement of revenues and expenses of the republican budget in the amount of more than 1.5 trillion tenge Reflection in the consolidated financial statements of the Republic of Belarus of assets that do not meet the recognition criteria
Note: compiled based on the source [19]	



Based on the audit results, the state audit bodies develop appropriate recommendations. For example, by the end of 2022, 76% of the recommendations of the SAC of the Republic of Kazakhstan have already been implemented or work is underway to introduce changes at the legislative level. At the same time, in order to clearly reflect the factors affecting the activities of external state audit bodies, table 3 provides an assessment of opportunities and threats based on the likelihood of their occurrence.

Table 3- SWOT analysis of the activities of external state audit bodies

<i>Strengths:</i>	<i>Weaknesses:</i>
<p>Independence of audit bodies: external state audit bodies are independent from the influence of the executive and legislative branches, which contributes to the objective conduct of audit examinations.</p> <p>Transparency: audit results are usually publicly published and accessible, which contributes to transparency in the management of public resources.</p> <p>Application of international standards: state auditors in Kazakhstan make sufficient use of international auditing standards, which contributes to the comparability of audit results and compliance with global practices.</p> <p>Availability of programs for certification of state auditors in accordance with International Standards and continuous professional training.</p>	<p>Low rating of the Supreme Audit Chamber of the Republic of Kazakhstan</p> <p>Lack of modern data analysis methods: Some audit bodies may not use modern data analysis methods, such as machine learning or big data analytics, which limits their ability to conduct in-depth analysis of information.</p> <p>Limited access to information: Limited access to information and documents may hinder the conduct of full audits.</p> <p>Ineffective use of recommendations: In some cases, the proposed recommendations may not be effectively implemented.</p>
<i>Opportunities:</i>	<i>Threats:</i>
<p>Developing the introduction of information technologies: The use of modern information technologies can improve the efficiency of audit inspections and data analysis.</p> <p>Public involvement: Greater public involvement in the audit process can contribute to increased transparency and accountability in the management of public resources.</p> <p>Improving the professional competence of public auditors.</p>	<p>Corruption and fraud: The potential for corruption and fraud can undermine the effectiveness of audits and threaten the proper use of public resources.</p> <p>Economic and financial crises: Economic and financial crises can lead to reduced funding for audit bodies and a decline in their performance.</p> <p>Technical risks and cybersecurity: Cybersecurity and risks associated with technical failures can negatively impact the security and confidentiality of data used in the audit process.</p>
Note: compiled by the authors	

In general, the SWOT analysis shows that the development of external state audit bodies does not fully comply with international standards. However, the Supreme Audit Chamber of the Republic of Kazakhstan has emerged as an independent supreme audit body implementing the strategic objectives of the state to improve the efficiency of management and use of state assets. A full-fledged state audit system has been formed, and the internal processes of the Supreme Audit Chamber have been reengineered according to the model of leading audit companies.

Despite the existence of a regulatory framework and a well-established organizational structure, problems remain in the activities of state audit bodies related to evaluating the effectiveness and real effectiveness of their work. The current indicators are mainly reduced to the number of inspections carried out and the amount of violations detected, which does not always reflect the qualitative side of the audit and its impact on the management of public resources. In this regard, it seems advisable to use a system of key performance indicators (KPIs), which will allow assessing not only the scope of the control carried out, but also the degree of implementation of recommendations, the economic impact and the level of transparency.



Table 4 - KPIs for the activities of state audit bodies

Direction	Indicator (KPI)	Content / measurement method
Effectiveness of inspections	Number of audit activities performed	How many inspections were completed in a year (in absolute numbers).
	The amount of revealed financial violations	The total amount of violations detected (billion tenge).
	The specific weight of violations in % of verified funds	The proportion of violations in the verified budget funds.
Effectiveness of elimination of violations	The proportion of violations eliminated	% of violations for which measures have been taken (compensation, accounting adjustments, etc.).
	Economic effect	The amount of funds actually returned/saved to the budget.
Quality of recommendations	The proportion of recommendations implemented by government agencies	% of the implemented recommendations of the SAC RK and the audit commissions.
	Repeatability of violations	How many violations were repeated based on the results of repeated inspections.
Organizational effectiveness	Average verification time	The period from the beginning to the end of the verification.
	The cost of one audit	The ratio of the budget of the state audit authority and the number of inspections.
Transparency and public trust	Report publication level	The proportion of reports posted in the public domain.
	Number of appeals from citizens/Parliament based on the audit results	It shows public interest in the results.
Note: compiled based on source [19]		

The proposed KPIs allow for a comprehensive assessment of the effectiveness of public audit bodies, combining quantitative and qualitative parameters. Their implementation will help to increase transparency and effectiveness of control over the use of public resources.

Thus, the introduction of the KPI system into the practice of public audit bodies will allow us to move from a formal assessment of the number of inspections to a comprehensive description of their effectiveness and impact on public administration. The use of these indicators will ensure transparency in the activities of audit bodies, increase public and parliamentary confidence, and strengthen the accountability of government agencies. This creates the basis for improving the quality of public audit in the Republic of Kazakhstan, taking into account international standards and best foreign practices.

Conclusion. The conducted research made it possible to identify the key features of the organizational and legal foundations of the functioning of state audit bodies in the Republic of Kazakhstan. The results of the analysis showed that at the present stage, the state audit in Kazakhstan is in the stage of institutional and methodological formation, characterized by partial adaptation of international standards and the search for an effective model for the organization of auditing activities. Despite the existence of a regulatory framework and an institutional structure in the form of the Supreme Audit Chamber and audit commissions, there are still some contradictions and uncertainties in the distribution of powers, which reduces the effectiveness of the system as a whole.

It has been established that the current model of state audit in Kazakhstan demonstrates a limited level of transparency, insufficient practice of applying a risk-based approach, as well



as limited effectiveness audit scope. In addition, the human resources of the state audit bodies do not yet fully meet the requirements of digitalization and modern challenges in the field of public finance management.

In order to further improve the state audit system of the Republic of Kazakhstan, it seems advisable to implement the following areas:

- Strengthening the institutional independence of public audit bodies by securing additional guarantees of their organizational and financial independence;
- Harmonization of the national methodological base with international ISSAI standards and development of professional training of auditors in accordance with international practice;
- Expanding the use of performance auditing, which makes it possible to assess not only the legality and targeted use of budget funds, but also the socio-economic effectiveness of government programs;
- Digitalization of auditing activities through the introduction of analytical platforms, big data technologies and automated monitoring tools;
- Increasing transparency by expanding the publication of final reports, analytical materials and information on the implementation of recommendations of the state audit bodies;
- modernization of personnel policy with an emphasis on the formation of competencies in the field of digital technologies, data analysis, project management and performance assessment.

Thus, the state audit in Kazakhstan has a significant potential for institutional development. Consistent implementation of the proposed measures will ensure increased public confidence in the audit results, strengthen the role of control institutions in the public administration system, and bring the national model closer to international standards and best international practices.

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МЕМЛЕКЕТТІК АУДИТ ОРГАНДАРЫНЫҢ ЖҰМЫС ІСТЕУІНІҢ ҰЙЫМДЫҚ-ҚҰҚЫҚТЫҚ АСПЕКТІЛЕРІН БАҒАЛАУ

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Түйін. Мемлекеттік ресурстардың ашықтығына және тиімді пайдаланылуына қойылатын талаптардың артуы мемлекеттік басқару жүйесінің маңызды элементі болып табылатын мемлекеттік аудит органдарының қызметінің маңыздылығын айқындайды. Мемлекеттік бақылауды жаңғырту жағдайында бақылау және аудит органдарының қызмет етуінің ұйымдастырушылық-құқықтық негіздерін талдауға ерекше назар аударылады, себебі бұл бүкіл қаржылық қадағалау жүйесінің нәтижелілігіне тікелей әсер етеді. Мақаланың мақсаты - Қазақстан Республикасындағы мемлекеттік аудит органдарының қолданыстағы ұйымдастырушылық-құқықтық тетіктерін талдау, олардың кемшіліктерін анықтау және оларды жетілдіру бойынша ұсыныстар әзірлеу. Зерттеуде салыстырмалы-құқықтық талдау әдісі, формалды-құқықтық әдіс және жүйелі тәсіл қолданылды. Есеп комитетінің, аймақтық тексеру комиссияларының және басқа да мемлекеттік аудит жүргізетін құрылымдардың қызметін реттейтін нормативтік құқықтық актілер талданды. Зерттеу нәтижесінде мемлекеттік аудит органдарының мәртебесі мен өкілеттіктерін реттеуде құқықтық айқынсыздықтың бар екендігі, сондай-ақ бақылау органдарының әртүрлі деңгейлері арасында үйлестірудің жеткіліксіздігі анықталды. Аудит органдарының құқықтық реттеуін оңтайландыру және институционалдық дербестігін күшейту бағыттары ұсынылды, бұл олардың қызметінің тиімділігін және қоғам тарапынан сенімділікті арттыруға мүмкіндік береді.

Түйін сөздер: бағалау, сыртқы мемлекеттік аудит органдары, мемлекеттік бақылау, ашықтық, қаржылық есептілік, нормативтік-құқықтық база, аудиттің тиімділігі, құқықтық реттеу.



ОЦЕНКА ОРГАНИЗАЦИОННО-ПРАВОВЫХ АСПЕКТОВ ФУНКЦИОНИРОВАНИЯ ОРГАНОВ ГОСУДАРСТВЕННОГО АУДИТА

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Резюме. Возрастающие требования к прозрачности и эффективному использованию государственных ресурсов предопределяют значимость деятельности органов государственного аудита как важнейшего элемента системы государственного управления. В условиях модернизации государственного контроля особое внимание уделяется анализу организационно-правовых основ функционирования контрольных и аудиторских органов, от которых во многом зависит результативность всей системы финансового надзора. Цель статьи заключается в анализе действующих организационно-правовых механизмов функционирования органов государственного аудита в Республике Казахстан, выявлении их недостатков, а также формулировании предложений по их совершенствованию. В исследовании использованы методы сравнительно-правового анализа, формально-юридический метод, а также метод системного подхода. Проанализированы нормативно-правовые акты, регулирующие деятельность Счётной палаты РК, региональных контрольно-счётных органов и иных структур, осуществляющих государственный аудит. В результате исследования выявлены проблемы правовой неопределённости в регулировании статуса и полномочий органов государственного аудита, а также недостаточная координация между различными уровнями контрольных органов. Предложены направления оптимизации правового регулирования и усиления институциональной самостоятельности органов аудита, что позволит повысить эффективность их деятельности и доверие со стороны общества.

Ключевые слова: оценка, органы внешнего государственного аудита, государственный контроль, прозрачность, финансовая отчетность, нормативно-правовая база, эффективность аудита, правовое регулирование.

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