ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

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NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы "ҚР ҰҒА Хабаршысы" ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources CitationIndex, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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# GROWTH FACTORS OF QUALITY AND PERFORMANCE OF THE STATE AUDIT

**Abstract.** The article analyzes the fundamentals of standardization in the field of state audit and its role in the activity of the supreme financial control bodies. The importance of standardization was confirmed in the preparation of proposals and recommendations, based on the results of control and expert-analytical activities by the supreme financial control bodies, with the aim of improving the management of public resources.

Expert-analytical activities significantly increase the efficiency of internal state auditors. It is one of the most important tools in the implementation of the functions and powers assigned to internal auditors under the Law. Today, there are many types and methods of audit and analytical procedures. In addition to them, computerized techniques were added, that help auditors to automate the analysis process and make it less costly and time-consuming.

Expert-analytical activities for bodies of internal state audit are not regulated by law. This means that the bodies of internal state audit do not conduct an expert-analytical event separately from the audit, as an independent event, in contrast to the bodies of external state audit. Expert-analytical activity for internal state audit bodies is one of the analysis tools for conducting audits, fixed in accordance with the functions of the state body under the Law.

**Key words:** state audit, analytical activity, internal state audit, state budget.

**Introduction.** Today, in the development of state audit in Kazakhstan, there is a tendency in the use of expert-analytical activities by internal state audit bodies. Expert and analytical procedures are actively and more often applied by the IAS of central state bodies and local executive bodies, which are part of the structure of internal state audit bodies.

This trend is explained by the fact that in recent years the state has been pursuing an active policy in the field of optimizing the costs of the state budget, in particular the costs of central government bodies and local executive bodies. In this regard, the internal audit services were required to expand the range and nature of their functions. In addition to the usual audit and control functions, an assessment of the effectiveness of the risk management system, the identification and investigation of fraud cases was added. But the size of the budget for internal audit either remained the same or was reduced at all. Under these conditions, the application and emphasis on expert-analytical activities are inevitable.

**Methods.** The methods used are general scientific and special, such as: a system analysis method; content analysis method; comparative analysis method; analysis and synthesis method; system approach method.

**Results.** Due to the fact that the expert-analytical activity of supreme state audit bodies in foreign countries is one of the main parts of the performance audit, and the authorized body of the internal state audit in the Republic of Kazakhstan does not conduct a full-fledged independent expert-analytical event, we decided to clearly demonstrate the use of expert-analytical activity on an example of performance audit of the activity of the Ministry of Education and Science of the Republic of Kazakhstan for 2018 [1].

Further, examples of the application of analytical procedures are calculated and shown, using the example of evaluating the effectiveness of budget programs.

1. The list of budget programs and their main indicators.

Budget program 002 "Training of specialists in technical and vocational organizations, after secondary education and the provision of social support to students".

Funds in the amount of 2 519 888,0 thousand tenge were provided for the implementation of the budget program, execution amounted to 2 519 887,8 thousand tenge, or 100% of the plan. Unused balance - 0,2 thousand tenge

Budget program outcome indicators

During the implementation of the program, conditions were created for the organization of the educational process in accordance with state education standards, social support was provided to college students by paying state scholarships and monetary compensation for travel during the vacation period.

Direct results of the budget program have been achieved fully: the actual average annual contingent of students who gain knowledge on a state grant amounted to 4,761 people (with a plan of 4,287 people); according to the plan, the admission of students under a state grant amounted to 1,743 people; the average annual number of students receiving a scholarship and studying in technical and vocational fields, 3,557 people; the number of students receiving monetary compensation for concessionary travel - 4,172 people.

Final results are also achieved. The actual number of graduates was 1,128 people (with a plan of 960 people). Exceeding the planned indicator is connected with a change in the periods of study in previous years, as well as with the movement of the student contingent between specialties. Scholarships and travel compensations to students are paid on time and in full.

Performance indicators of the budget program.

The average expense for the preparation of one student within the plan amounted to 417 thousand tenge. The size of the scholarships of college students was 80% of the size of the state scholarships of university students or 12 188 tenge [2].

The dynamics of costs over the past three years is represented by the following data: in 2016 – 1 935 480,1 thousand tenge, in 2017 – 2 256 209,0 thousand tenge, in 2018 – 2 519 887,8 thousand tenge.

There are no receivables and payables.

Budget program 005 "Construction and reconstruction of education and science facilities".

In 2018, funds in the amount of 8 873 003,0 thousand tenge were provided for the implementation of the budget program, execution amounted to 6 507 583,2 thousand tenge, or 73,3% of the plan. The unused balance of funds amounted to 2 365 419,8 thousand tenge, including: 9 532,2 thousand tenge as the amount of saved budget funds for public procurement; 2 355 887,6 thousand tenge - in connection with the lag behind the schedule of construction work, the failure of the contractors to submit documents confirming the validity of the payments, and litigation. Funds in the amount of 2,258,814,0 thousand tenge are planned to be used in 2019 due to the unpaid part of the registered obligations of 2018 in accordance with the Budget Code of the Republic of Kazakhstan.

Budget program outcome indicators

During the implementation of the budget program, the indicators of direct results were not achieved in full. Under the construction plan of 5 dormitories for universities, 2 dormitories were built and commissioned. On the construction of three dormitories, contractors have lagged behind construction schedules; objects are currently being accepted by working commissions.

The indicator has not been achieved on the creation and development of the educational and laboratory base of one university. On the construction of the educational and laboratory building of ENU named after L.N. Gumilyov contractor allowed a lag behind the schedule of construction and installation works.

Final results are also not fully achieved.

Provision of students with a place in the dormitory of the total number of students in need of it was 0,6% (with the plan of – 2,1%); the need of higher education institutions for the availability of a training and laboratory base is not provided (with the plan of – 14%). The deviation from the planned indicators is due to the lag of contractors behind the schedules for the construction of facilities.

The need for interregional professional centers for the training and retraining of technical and service workers for the oil and gas, manufacturing, fuel and energy and machine-building industries within the plan is 25% [3] .

No accounts payable.

Budget program 010 "Conducting republican school Olympiads, contests, extracurricular activities of national importance".

In 2018, funds in the amount of 565 393,0 thousand tenge were provided for the implementation of the budget program, execution amounted to 565 392,6 thousand tenge, or 100% of the plan. Unused balance - 0,4 thousand tenge.

Budget program outcome indicators

In the framework of the budget program, the direct result has been achieved in full. In accordance with the plan, 133 events were held, including international and national olympiads, contests, competitions, conferences, exhibitions, seminars, and sports events.

The final result indicator was also fully achieved: an increase in the coverage of children participating in extracurricular activities of republican significance amounted to 1,46% according to the plan.

Quality indicator of the budget program.

The necessary conditions are provided for the development of the intellectual abilities and talent of gifted children, the comprehensive preparation of youth for participation in solving social development problems. The prestige of Kazakhstani school education abroad was enhanced through the achievements of Kazakhstani children at international events.

Cost data for three years: 2016 - 432 756,0 thousand tenge, 2017 - 539 554,0 thousand tenge, 2018 - 565 392,6 thousand tenge.

There are no receivables and payables.

The above budget programs of the Ministry of Education and Science of the Republic of Kazakhstan have a direct impact on socially significant indicators; in this regard, the criterion of social effectiveness will be higher than other criteria.

2. The calculation of the degree of effectiveness of the state body on a scale.

Evaluation of the audit of performance is carried out according to the following 3 types of effective criteria:

1) criterion A "Budgetary effectiveness"

2) criterion B "Economic efficiency"

3) criterion C "Social efficiency"

At the same time, three types of criteria are evaluated on the basis of profitability, productivity and productivity. The performance of government bodies will vary depending on the function of the public administration sector.

Sources of information in assessing the audit of the performance of a state body are the Strategic Plans of government bodies and reports on their implementation, information on the results of evaluations of the implementation of the Strategic Plan of government bodies, a consolidated balance sheet; information on the results of achieving the performance of budget programs and other sources of information.

1) Assessment by criterion A - calculation of budget efficiency

Estimation of budget efficiency is calculated taking into account the weight value

$$Azgo = (0,3 \times B + 0,7 \times D) \times 100\% \qquad (9)$$

where B is an indicator characterizing how much qualitatively and in full the analysis of the strategic plan was carried out, the weight value is 0,3; D - An indicator characterizing whether the goals and objectives of the strategic plan have been achieved, the weight value is -0,7.

To calculate the coefficient of implementation of the objectives of the strategic plan, it is necessary to take into account:

1) indicators for direct results that do not have planned value for the reporting period;

2) if there is a problem with the lack of statistical data, it is necessary to use operational data;

3) if it is impossible to find operational data, direct results on the calculation of the coefficient of implementation of tasks are not allowed.

Table 1 – Summary information on the execution of the republican budget for 2018 on budget programs ( thousand tenge )

| No. | Budgetary Programme | Name | Plan for 2018 | Actually executed | Completion | Deviation (+, -) |
|---|---|---|---|---|---|---|
| 1 | 002 | Training specialists in technical and vocational, post-secondary education organizations and providing social support to students | 2519888,0 | 2519887,8 | 00 | -0,2 |
| 2 | 005 | Construction and reconstruction of objects of education and science | 8873003,0 | 6507583,2 | 73,3 | -2365419,8 |
| 3 | 010 | Holding republican school olympiads, contests, extracurricular activities of republican significance | 565393,0 | 565,392,6 | 100 | - 0,4 |
| | | Total: | 11958284,0 | 9592863,6 | 80,2 | -2365420,4 |
| Note: compiled by the author based on the source [1]. | | | | | | |

To calculate by the criterion the achievement of the goals and objectives of the strategic plan, it is necessary to know the characteristics of the dynamics (positive or negative) and the coefficient of achievement of the target indicator and direct result indicator.

$$Azgo = (0,3 \text{ x } B + 0,7 \text{ x } D) \text{ x} 100\% \tag{1}$$

where the value of B = 0,86; the value of D = 0,80.

Azgo = (0,3 × 0,86 + 0,7 × 0,80) × 100% = 0,818 ≈ 81,8% or 12 points.

Thus, criterion A = 12 points.

Determining the scope or direction in accordance with the strategic plan of the Ministry of Education and Science of the Republic of Kazakhstan.

Thus, the total amount Qi = (0,93 + 0,75 + 1 + 0,75) / 4 = 0,86

Table 2 – detailed calculation of the achievement of quality and completeness of the strategic plan

| No. | Scope (direction) | $q_1$ | $q_2$ | $Q_i$ |
|---|---|---|---|---|
| 1 | Education | 0,87 | 1,0 | 0, 93 |
| 2 | Preschool education | 1,0 | 1,0 | 1,0 |
| 3 | Secondary education | 1,0 | 1,0 | 1,0 |
| 4 | Technical or Professional | 0,5 | 1,0 | 0, 75 |
| 5 | Higher education | 1,0 | 1,0 | 1,0 |
| 6 | Scientific and scientific-technical activity | 0,5 | 1,0 | 0, 75 |
| 7 | Protecting the rights of children | 1,0 | 1,0 | 1,0 |
| 8 | Youth policy | 0,5 | 1,0 | 0, 75 |
| | Total | 0,72 | 1,0 | 0, 86 |

2) Evaluation by criterion B - calculation of economic efficiency

Assessment by the criterion of "Economic efficiency" is calculated as the ratio of the percentage of achievement of the direct result (ADR) and the percentage of the actual realizaton of the allocated funds (ARAF) for the corresponding financial year.

Economic efficiency is defined as follows:

$$\text{Econ. perf. b/p} = \frac{\%ADR}{\%ARAF} \times 100\% \tag{2}$$

1) according to the budget program 002
the average value (111,1 +100 +100 +100) /4=102,8% or 30 points.
2) according to the budget program 005
average value (0 + 54,6) / 2 = 27,3% for the budget program 27,3% or 5 points
3) according to the budget program 010
average value 100% or 30 points

The average value for budget programs (30 + 5 + 30) / 3 = 21,7 points

Thus, criterion B = 21,7 points.

3) Assessment by criterion C - calculation of social efficiency

Assessment by the criterion of "Social Efficiency" is characterized as the percentage of achievement of the final result (AFR) divided by the percentage of actual realization of allocated funds (ARAF) for the corresponding financial year.

Social performance is defined as follows:

$$\text{Soc.perf. b/p} = \frac{\%AFR}{\%ARAF} \times 100\% \tag{3}$$

the average value for 002 budget program is 108,7% or 40 points; the average value for 005 budget program (0 + 38,9 + 100) / 3 = 46,3% or 5 points; the average value for 010 budget program or 40 points.

The average social performance score for all budget programs is calculated as the sum of all points for each budget program and the ratio of the amount received to the total number of budget programs.

The average value (40 + 5 + 40) / 3 = 28,3 points.

Thus, the criterion C = 28,3 points.

Performance Audit Final Assessment

3) Calculation of the final assessment of the effectiveness of the state body

Efficiency can be assessed on a 100-point scale. To calculate the total audit of the effectiveness of the body to be assessed, it is necessary to summarize the points according to all criteria.

The final score is calculated by the formula:

$$Q = T1 + T2 + T3 \tag{4}$$

It is necessary to find the total value of all the criteria

$$Q = (A\ 12 + B\ 21,7 + C\ 28,3) = 62\ \text{points}$$

The assessment was carried out on the basis of available data provided by the Ministry of Education and Science of the Republic of Kazakhstan.

Thus, the audit of Ministry of Education, I and Science showed 62 points and the possibility of application of the state body's activities and identified deficiencies in the sector of the economy, as well as the degree of efficiency as a whole for the period 2018 expressed as the average degree of efficiency [4-6].

Has the basis of the foregoing illustrative examples of analytical procedures have come to the conclusion that the expert-analytical activity is one of the critical activities of the state audit. The use of expert and analytical procedures can significantly increase and improve the quality of the audit, reducing the time spent by state auditors on conducting the audit.

If you focus on areas where the risk of not detecting errors is high, the time spent on checking on areas with low error rates will be reduced.

**Discussion.** The tasks of state audit bodies are to carry out activities related to the analysis, assessment and verification of the management of state resources and assets in order to ensure a dynamic increase in the quality of living conditions and the country's security.

In this direction, an important place is given to the quality of state audit. A well-conducted state audit guarantees the effective functioning of the state and society. From this it follows that each stage of the audit and each type of audit activity is necessary to be carried out with a high level of quality and efficiency [7-11].

Foreign scientists Knechel (2012), Stephens (2011), Bobiketal (2012) believe that the main factors in improving the quality and effectiveness of auditing may be the knowledge and skills that auditors possess, that is, professionalism.

Factors affecting the quality and effectiveness of the audit are identical for expert analytical activities. Consequently, the high level of professionalism of the audit team and the level of specialization in the audit have become an important factor in the quality of the audit and expert analysis [12].

In 2008, the Financial Reporting Council (FRC) of England identified and presented the main factors of audit quality and expert analysis (figure) [13].

| 1) culture in an audit firm | 2) skills and personal qualities of partners and audit staff |
|---|---|
| 3) the effectiveness of the audit process | 4) the reliability and usefulness of audit reports |

| 5) factors independent of the auditors affecting the quality of the audit |
|---|
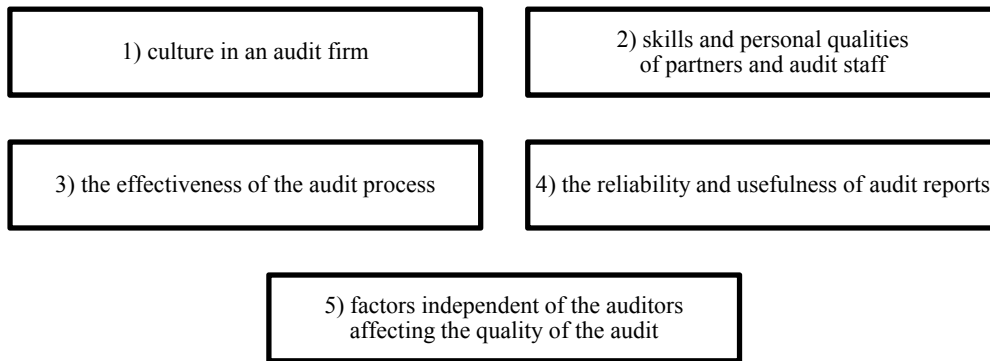
Factors of audit quality and expert-analytical activity in accordance with the Council of financial reporting of England. Note: compiled by the author based on the source [13]

In 2018, the Institute of Internal Auditors of Kazakhstan conducted a survey among state auditors in order to identify the level of professional development and self-efficacy of auditors. A total of 232 state auditors were interviewed [14].

According to the results of the survey, she conducted a correlation and regression analysis of the influence of each factor on the quality of the audit.

$Y$ - audit quality; $X_1$- motivation for learning; $X_2$- the possibility of training; $X_3$- organizational culture; $X_4$- profession and experience; $X_5$- confidence and effort; $X_6$- trend and performance.

To identify the tightness of the relationship between the variables, we conducted a correlation analysis using the analytical program GRETL (table 3).

Table 3 – The correlation matrix

| Audit quality | Learning motivation | Training opportunity | Organizational culture | Confidence and effort | Trend and Performance | |
|---|---|---|---|---|---|---|
| 1,0000 | 0,9510 | -0,9241 | 0,9213 | 0,9762 | 0,9663 | Audit quality |
| | 1,0000 | 0,9533 | 0,4184 | 0,7956 | -0,9091 | Learning motivation |
| | | 1,0000 | -0,4502 | 0,8441 | -0,9459 | Training opportunity |
| | | | 1,0000 | -0,5192 | 0,4241 | Organizational culture |
| | | | | 1,0000 | -0,8169 | Profession and experience |
| | | | | 1,0000 | 0,5137 | Confidence and effort |
| | | | | | 1,0000 | Trend and Performance |
| Note: compiled using the GRETL program based on data [15]. | | | | | | |

The matrix of correlation coefficients on the Chedokka scale shows that the highest correlation of audit quality is observed with the factor $X_4$- profession and experience (r = 0,97). Profession and experience are the basis for conducting a state audit.

The second no less strong correlating factor with the quality of the audit is the $X_1$- motivation for learning. The correlation value is 0,95. Since the relationship is direct, the quality of the audit will increase with the growth of training motivation.

Also, the quality of the audit correlates with the $X_6$- trend and performance factor, whose correlation coefficient is 0,96. The increase in audit quality is proportional to the growth of trend and productivity: the greater the productivity of the auditor, the greater the quality of the audit.

With the factor $X_3$ – organizational culture, the quality of the audit has a very close relationship. The correlation coefficient is 0,92. Such a high connection can be explained by the fact that the quality of the audit directly depends on the organizational culture of the audit event: the higher the level of organizational culture of the auditors, the greater the quality of the audit.

With the factor of $X_5$ – confidence and effort, the quality of the audit has a high connection, which is 0,92, with the factor the $X_2$ – possibility of training, the quality of the audit has the same high, but

feedback with a coefficient of -0,92. These two indicators depend on the personal qualities of the state auditor.

Hence, according to the source data, a functional relationship exists with all factors. Checking the data for normal distribution revealed that the null hypothesis is rejected.

High correlations can lead to multicollenarity in the model.

In order to avoid multicollenarity and bring the data to a stationary form, we transform the initial data by calculating the chain growth rate.

A new correlation matrix is constructed (table 4).

Table 4 – Correlation matrix

| Audit quality | Learning motivation | Training opportunity | Organizational culture | Confidence and effort | Trend and Performance | |
|---|---|---|---|---|---|---|
| 1,0000 | 0,5210 | -0,3441 | 0,4813 | 0,6162 | 0,2863 | Audit quality |
| | 1,0000 | 0,9533 | 0,4184 | 0,7956 | -0,9091 | Learning motivation |
| | | 1,0000 | -0,4502 | 0,8441 | -0,9459 | Training opportunity |
| | | | 1,0000 | -0,5192 | 0,4241 | Organizational culture |
| | | | | 1,0000 | -0,8169 | Profession and experience |
| | | | | 1,0000 | 0,5137 | Confidence and effort |
| | | | | | 1,0000 | Trend and Performance |
| Note: compiled using the GRETL program based on data [16]. | | | | | | |

The resulting converted data corresponds to the law of normal distribution. Highly correlated with the value (+, - 0,7) are absent. For conducting multiple regression analysis, all 6 factors were preserved.

The determination coefficient in the analysis is 0,678, that is, 82% of changes in the quality of the audit with variable attributes, and 18% are unaccounted factors. The total correlation coefficient R- squared is 0,67, indicating the presence of a close relationship between the productive and factor characteristics.

Check the regression equation for adequacy:

1) the actual Fisher test is 78,2, which exceeds the tabular value: $F_{actual} > F_{table}$ (2,93);

2) the actual student criterion exceeds the critical value, which indicates the significance of the model:

a) $t_{actual} = 15,07 > t_{table} = 0,0001$;
b) $t_{actual} = 22,13 > t_{table} = 0,0001$;

3) The Darbin - Votsan criterion is 2,04 above the critical value (the critical value is 1,34): $2,04 > 1,34$, no autocorrelation.

Table 5 – Multiple Regression Analysis

| Independent variable | β | t ( Stat ) | P- value | R-squared | Multi.R | R-square (speed) | F |
|---|---|---|---|---|---|---|---|
| Audit quality | 0,495 | | | | | | |
| Learning motivation | 0,254 | 4,153 | 0 | | | | |
| Training opportunity | -0,038 | -0,413 | 0,446 | | | | |
| Organizational culture | 0,095 | 2,726 | 0,273 | | | | |
| Profession and experience | 0,338 | 5,346 | 0 | 0,678 | 0,823 | 0,640 | 78,2 |
| Confidence and effort | 0,009 | 0,426 | 0,754 | | | | |
| Trend and Performance | 0,209 | 3,681 | 0 | | | | |
| Note: compiled using the GRETL program based on data [16]. | | | | | | | |

In all cases, the normal distribution of factors is confirmed, due to the fact that the Shapiro- Wilk criterion is greater than the p-value, the null hypothesis of the normal distribution is accepted.

**Conclusion.** Thus, the correlation - regression analysis confirmed the factors that most affect the quality of the audit. According to regression statistics, the significance of six factors was confirmed. According to the results of the analysis, the multiple regression equation was compiled:

$$Y = 0,495 + 0,254\ X_1 - 0,038\ X_2 + 0,095 X_3 + 0,338 X_4 + 0,009\ X_5 + 0,209 X_6$$

The quality of the audit will increase by 0,254 units with an increase in the motivation of training by 1 unit, while the remaining indicators remain unchanged. The quality of the audit will decrease by 0,038 units with an increase in the possibility of training by 1 unit while the remaining indicators remain unchanged. The quality of the audit will increase by 0,095 units with an increase in the culture of audit organization by 1 unit, while the remaining indicators remain unchanged. The quality of the audit will increase by 0,338 units with an increase in the level of professionalism and experience by 1 unit, while the remaining indicators remain unchanged. The quality of the audit will increase by 0,009 units with an increase in effort and confidence by 1 unit with the remaining indicators unchanged. The quality of the audit will increase by 0,209 units with an increase in the level of trends and labor productivity by 1 unit, while the remaining indicators remain unchanged.

Thus, from the correlation and regression analysis, it follows that the quality and effectiveness of expert analysis and audit as a whole are influenced by factors: motivation for training, the ability to learn, work culture, profession and experience, effort and confidence, trend and productivity.

To date, Kazakhstan has adopted all the main regulatory documents, laws, standards governing the activities of state audit and financial control bodies. But the issues of conducting an expert-analytical event are not yet fully understood [17-19].

In connection with the experience of foreign countries, where a state audit is formed as an institution in which expert and analytical work is carried out by audit bodies during the performance audit, we recommend to clearly distinguish between the types of expert and analytical activities used in the performance audit and in the course of a separate independent event .

In view of the fact that there is a problem with the openness of the state audit bodies, we propose allowing the members of the expert community, independent experts and rating agencies to discuss the results of the state audit and normatively fix this decision in the Law. If the above organizations take an active part in improving the system of state audit and financial control of the country, this will lead to the absence of the need for additional expert analytical work of state audit bodies.

Another problem in conducting an expert-analytical event is the lack of clear distinctions in terms of expert-analytical activity and expert-analytical event. We propose to distinguish between these concepts and fix them in the Law.

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**МЕМЛЕКЕТТІК АУДИТ САПАСЫ МЕН ТИІМДІЛІГІНІҢ ӨСУ ФАКТОРЛАРЫ**

**Аннотация.** Мақалада мемлекеттік аудит саласындағы стандарттау негіздері және оның жоғары қаржы бақылау органдарының қызметіндегі рөлі талданады. Мемлекеттік ресурстарды басқару жөніндегі қызметті жетілдіру мақсатында жоғары қаржы бақылау органдары бақылау және сараптамалық-талдау іс-шараларының нәтижелері бойынша ұсыныстар мен ұсынымдарды дайындаудағы стандарттау маңыздылығы расталды.

Сараптамалық-талдау қызметі Ішкі мемлекеттік аудиторлар қызметінің тиімділігін едәуір арттырады. Ол заң бойынша ішкі аудиторларға жүктелген функциялар мен өкілеттіктерді іске асыру кезінде маңызды құралдардың бірі болып саналады. Бүгінде аудиторлық және талдау процедураларының көптеген түрлері мен әдістері бар. Оларға қосымша компьютерленген техника да қосылды әрі бұл аудиторларға талдау үдерісін автоматтандыруға және аз шығын кетіріп, еңбектің қажеттілігін арттыруға көмектеседі.

Ішкі мемлекеттік аудит органдары үшін сараптамалық-талдау қызметі заңмен регламенттелмеген. Демек, ішкі мемлекеттік аудит органдарының сыртқы мемлекеттік аудит органдарынан айырмашылығы дербес іс-шара ретінде аудиттен бөлек сараптамалық-талдамалық шара өткізбейді. Ішкі мемлекеттік аудит

органдары үшін сараптамалық-талдау қызметі заң бойынша мемлекеттік орган функцияларына сәйкес бекітілген аудиттерді жүргізуде талдау құралдарының бірі болып саналады.

Зерттеу пәні – мемлекеттік аудиторлардың өзіндік тиімділігі мен кәсіби дамуының мемлекеттік аудит сапасына әсері. Зерттеу шеңберінде мемлекеттік аудит тиімділігін арттыру бойынша практикалық ұсыныс-тарды әзірлеу мақсатында аудиттің кәсіби дамуы, тиімділігі мен сапасы арасындағы өзара байланысты зерттеу міндетін алға қойдық. Аудит сапасы, аудиторлардың кәсіби дамуы мен өзіндік тиімділігі арасындағы өзара байланысты анықтау үшін Қазақстанның 20% мемлекеттік аудиторларының арасында сауалнама жүргізілді және алынған деректер негізінде дисперсиялық, регрессиялық, корреляциялық талдау жасалды. Авторлар мынадай гипотезаларды негізге алды: а) аудиторлардың жоғары тиімділігі аудит сапасына оң әсер етеді; б) ұйымдастыру мәдениеті аудиторлардың кәсіби дамуының негізгі факторы; в) кәсіби даму мен өзіндік тиімділігі арасында тікелей өзара байланыс бар; г) кәсіби даму аудит сапасына тікелей әсер етеді. Талдау нәтижелері аудит сапасына әсер ететін елеулі факторлар кәсіби даму (ұйымдастыру мәдениеті мен оқыту мүмкіндіктерін қоса алғанда) және өзіндік тиімділігі (мамандығы мен тәжірибесін, сондай-ақ жұмыс үрдістері мен нәтижелерін қоса алғанда) туралы қорытынды жасауға мүмкіндік берді.

**Түйін сөздер:** мемлекеттік аудит, талдау қызметі, ішкі мемлекеттік аудит, мемлекеттік бюджет.

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**ФАКТОРЫ РОСТА КАЧЕСТВА И ЭФФЕКТИВНОСТИ ГОСУДАРСТВЕННОГО АУДИТА**

**Аннотация.** В статье анализируются основы стандартизации в сфере государственного аудита и ее роль в деятельности высших органов финансового контроля. Подтверждена важность стандартизации при подго-товке предложений и рекомендаций, подготовленных по результатам контрольных и экспертно-аналити-ческих мероприятий высшими органами финансового контроля, в целях совершенствования деятельности по управлению государственными ресурсами.

Экспертно-аналитическая деятельность значительно повышает эффективность деятельности внутренних государственных аудиторов. Она является одним из важнейших инструментов при реализации функций и полномочий, возложенных на внутренних аудиторов по закону. На сегодняшний день существует множество видов и методов аудиторских и аналитических процедур. В дополнение к ним добавились и компьютери-зованные техники, которые помогают аудиторам автоматизировать процесс анализа и сделать его менее затратным и трудоемким.

Экспертно-аналитическая деятельность для органов внутреннего государственного аудита законом не регламентирована. Значит, органы внутреннего государственного аудита не проводят экспертно-аналитичес-кое мероприятие отдельно от аудита, в качестве самостоятельного мероприятия, в отличие от органов внеш-него государственного аудита. Экспертно-аналитическая деятельность для органов внутреннего государ-ственного аудита является одним из инструментов анализа при проведении аудитов, закрепленных согласно функциям государственного органа по Закону.

Предмет исследования – влияние самоэффективности и профессионального развития государственных аудиторов на качество государственного аудита. В рамках исследования нами ставилась задача изучить взаимосвязи между профессиональным развитием, самоэффективностью и качеством аудита с целью выра-ботки практических рекомендаций по повышению эффективности государственного аудита. Для выявления взаимосвязи между качеством аудита, профессиональным развитием и самоэффективностью аудиторов был проведен опрос среди 20% государственных аудиторов Казахстана и на основании полученных данных осуществлен дисперсионный, регрессионный, корреляционный анализ. Авторы исходили из следующих гипотез: а) высокая самоэффективность аудиторов положительно влияет на качество аудита; б) организа-ционная культура основной фактор профессионального развития аудиторов; в) имеется прямая взаимосвязь между профессиональным развитием и самоэффективностью и г) профессиональное развитие прямо влияет на качество аудита. Результаты анализа позволили сделать вывод о том, что существенными факторами, влияющими на качество аудита, являются профессиональное развитие (включая организационную культуру и возможности обучения) и самоэффективность (включая профессию и опыт, а также тенденции и резуль-таты работы).

**Ключевые слова:** государственный аудит, аналитическая деятельность, внутренний государственный аудит, государственный бюджет.

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