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THE EFFECT OF THE WORKING OF AUDIT COMMITTEES ON THE LOCAL GOVERNMENTS: COMPARING THE KAZAKHSTAN AND FOREIGN EXPERIENCE

Abstract. In this research we investigate different factors that influence the audit committees and local governments in Kazakhstan. Our main argument centers on the idea that even though the former's essential authority vests in putting the particular constraints on the actions of the latter, this paves the way for the overall long-run effectiveness of all government institutions. Based on similar administrative practices in foreign countries, we suggest that there is a certain type of works related to the procurement procedures on a local level toward which the audit committees should pay particular attention. We also attempt to derive the practical implications from some incentives which typically affect the local officials when interacting with the audit committees, like the likelihood of being re-appointed, so as to propose some plausible ways that can enhance the government accountability. These results hold true across studies that investigate similar effects in the context of other countries.

Keywords: government auditing, local governments, comparative analysis, government procurement, international economic experience.

INTRODUCTION

The endemic problem of many developing countries is that the local administrative appointees often abuse entrusted power via rent-seeking or re-directing public funds for private gains like national transfers for educational and infrastructure issues. However, in the scholarly studies few empirical attempts have been made to measure this negative effect directly by comparing case examination. As a way to address the existing scholarly gap, we constructed our main argument in this paper in two parts.

First, we propose a new measure of how the reports from the audit committees delivered to local officials can affect the implementation of budgets in the corresponding municipalities. We argue that some particular part of the governmental funds is more often associated with the diversion of resources, fraud in procurements procedures, and over-invoicing for goods and services than the other transfers. This would help to avoid misinterpreting the deficits in local budgets related to the irregularities in bureaucratic procedures. Other scholars constructed similar measures by using the examples of other countries: this in turn further enables us to compare how our argument could work in different institutional settings.

The second part of the argument is that the local officials either appointed or elected relatively recently tend to be more attentive to the results of auditing their municipalities. The established local officials serving more than 3-4 years become accustomed with the local practices of public funds' misappropriation, particularly if their municipality do not regularly receive the results of audit committees. We discover this peculiar tendency by combining the proposed measure with

the data on the regional performance obtained from several governmental agencies listed further in the text. Therefore, we could identify how auditing the local governments differentially affect the effectiveness of local budgets depending on the varied institutional settings.

Our main research hypothesis states that the municipalities with a recently appointed principal executive officer incur less financial issues related to a procurement process, particularly if these municipalities undergo the regular auditing. Or putting it the other way around, we hypothesize that municipalities with the experienced heads not regularly receiving audit results are responsible for the considerable financial losses. We also compare how these new findings differ from similar estimations in other countries.

Together, these results suggest that the recommendations of audit committees serve as a powerful mechanism to correct politicians' actions, deliver to them the fact of being scrutinized and thus enhance local accountability.

LITERATURE REVIEW

The generally accepted scholarly position in the fields of both economy and public administration stands that auditing services positively affect the local government accountability [1]. According to this approach just the presence of auditing services in the overall organizational system increases the levels of the public trust toward governmental institutions [2]. There is an established line of literature asserting the importance of examining and reporting upon the financial statements of different state agencies; investigating complaints against public entities and providing reports to the legislature [3]. Therefore, the main empirical techniques in this position involves discussing how the auditing services should be organized; or whether the countries where the superintending authority of the comptrollers is stated clearly in the constitutional framework have any organizational advantages comparing to countries which to some degree lack such normative distinction.

For example, in one of the exemplary studies in the Anglo-American economic literature, Ferdinand, Jeong-Bon and Qiu's "Ownership concentration", auditing services alleviate informational uncertainties between economic agents, like private firms and stock investors, as well as the public agencies, via providing reliable financial statements [3]. In our opinion, it can be agreed that auditing contributes to producing information which is strictly specifical to particular economic branches, thus it also leads to high production diversification, as this scholarly position maintains. However, in this regard it is still unclear why this firm-specific information does not appear universally in all organizational systems that employ the established standards of auditing services. There is a sort of a question why these services work effectively in one country, and stumble in the others.

In other words, it is still unclear whether the particular aspects of a political system lead to the variation in the mentioned causes. For example, another important theoretical position is that the local governments are more likely to refrain from meddling with public money in order to attempt to do so in a longer perspective [4]. The bulk of studies in the recent decade investigating the local governments around the globe has been devoted to the quantitative analysis of the hypothesis that countries where the auditors get elected tend to have higher levels of governmental accountability [5]. The primary distinction between two scholarly positions is that the first one argues for enhancing the scrutinizing authority of audit institutions; the second one maintains that political variables have a powerful causal influence here.

For instance, there is another influential study from the European-based literature, Abadie and Guido's "Large Sample Properties", where a considerable part is devoted to the analysis of these differences. The authors maintain that the distinction between two positions should be always taken into account regardless of whether we consider practical aspects of enhancing how auditing works, or the fundamental issues of political economy [6, pp. 235-239]. In this regard, we also uphold the view that this would be a mistake to ignore the interaction effect between political and economic variables. What we infer from the mentioned debates is that auditing does cause

government accountability; but we should be cautious of the potential confounding effect of how politics work in the system.

The interesting part of literature in the second approach has established that considerable institutional differences exist in the developing countries without any influential local officials being elected; as a result, this entails different levels in public trust among these countries [7]. It seems that insufficient information still exists on the separate mechanisms of how the causal link between state auditing and governmental accountability works. We see that if we supplant this approach with the additional evidences about audit institutions working differently even in the developing countries, we could contribute to resolving this theoretical puzzle between two positions: audit services increase public trust even if political variables differ to some degree.

METHODOLOGY

Local governments in Kazakhstan receive large sums of resources from a national government for the purposes of social services and the public goods deliverance, which often exceeds the amount of 100 billion tenge per year [8]. It is not unusual that the question of how effectively the local administrations implement their budgets has received particular attention from both high government officials and a civil society, particularly given the fact that corruption has become an overarching concern in a country [9]. The governmental agency tasked with controlling all monetary transfers to local communities in a country is the Supreme Audit Chamber, which also serves as a communicating vehicle between central and local authorities. The original agency started with a different name and program which initially included auditing just a random sample in every region (*oblast*); nowadays it includes auditing all 6500 municipalities, which is carried out by both regional offices and special commissions working directly in places where a local administration sits. The audit committees are authorized to request and inspect all papers related to the deliverance of public goods and services, the quality of communal constructions as well as to hear any complaints about the aforementioned works. It also necessarily organizes meetings with community members and a local press in order to declare and discuss the audition results to ensure fairness and transparency in its own working. A full report of all inconsistencies on how a local administration implements its budget gets revealed to a broad audience and sent to a central government. The commissions and agency regularly communicate with local prosecutors on these inconsistencies. All of those comprise the goals to foster civil participation and discourage misuse of public funds. Therefore, the working of local governments in Kazakhstan can be an ideal setting to study how having them accountable via regular auditions influence the effectiveness of local budgets.

Municipal governments in Kazakhstan get formed around rural (*aul*) or small urban (having the official status of a town, *qala*) communities. The principal executive officer in aul and qala responsible for the overall functioning of the local administration is *akim*. According to the reports from Supreme Audit Chamber [10], there are variety of ways to divert public funds, meddle with the procurement processes and induce over-invoicing for goods and services, and in all cases *akims* role turns out to be integral. All of those become incrementally associated with the poor effectiveness in the implementation of local budgets. For example, in order to simulate the bids calls and government officials' kickbacks, the practice of paying in full amount for the false receipts or incomplete public works (which are simply unfinished or undelivered goods and services, sometimes were even not intended to be completed), and the practice of creating phantom firms (present only on paper, but not in reality) are quite rampant. All these types of work are supposed to be supervised and proceeded by *akims* and their direct associates themselves, as the corresponding signatures are required for any processes related to the working of a local budget. Thus all malfeasances unavoidably become associated with how the administration came short of delivering public goods. Their authority to exercise direct influence even allows them to make procurement process to become non-competitive, in which private companies to some extent affiliated with the local administration consistently win similar or even varied biddings. In such

cases, companies actually do exist both in paper and reality, and they sometime engage in business activities not related to procurement, but their tied connections with the local administration often lead them to be included in bidding lots without even being aware of it (obviously, with a tacit approval of the companies' chief officers). Audit committees discover many of the names of such companies in receipts subsidizing the doubting public works (thus in essence the appropriation of the parts of local budgets), and these names turn out to be consistently the same across varied types of the allegedly carried out tasks.

The papers related to how the procurement bids were proceeded are also the other documents were the signs of malfeasance inevitably become clear. The bids where none of the participants took part often serve as a justification for a local administration to individually come to terms with some small companies, and thus use some of the bidding money; the names of similar companies also appear again and again in all types of such missed lots often regardless of what the public works were about, being a sign of doubtful procurement. Moreover, the bidding procedure allows the local administration to postpone opening date of a lot to a time when most of the companies are not ready enough to participate, which once again allows only few, affiliated firms to win the bid. The audit committees every year report almost hundreds of procurement bids where for many reasons only a few participants could take part [11]. Working through the related documents, the committees discover the numerous issues with the timing of the bids, the private companies' chief officers being involved with the direct negotiations with the administration prior to having them declared as winners, or even being in some way related to the associated officers themselves. Although not being as rampant and extensive as the previous described cases, other reported incidents include re-directing the parts of a local budget originally dedicated for one type of works toward increasing the administration officers' salaries, paying them some reward money, purchasing service cars and the related fuel and equipment, enlarging the office space where the administration sits.

It is these parts of the reports that we focus on when employing our methods of data analysis and constructing the measures of how the audit reports affect local budget's formation across the time. It is important to emphasize that this information gets usually categorized as the losses in a local budget due to false receipts, as such documents also unavoidably get involved in all the cases described above and they usually happen during the procurement process. We put forward the following reasons. They comprise a comparatively tremendous monetary part of all losses described in the reports; the second reason is that we think that these parts of losses are undoubtedly stem from the purposefully ill-fated actions of local officials, therefore battling these losses in the form of discouraging local officials not to use the questionable documents in budget formation can be more practically feasible.

Another part of reports usually referenced to as describing an important source of budget malfeasance is the one devoted to the monetary losses arising from untimely delivered goods and services or their poor quality, which necessitates the local administration to re-open the bidding lots. Though they indeed often comprise the noticeable portion of losses, we argue that the analysis of local government's performance should not be focused on that part of the reports. First, their monetary amount though noticeable, way smaller than those parts described in the preceding paragraphs. Second, the degree to which these losses were caused by the purposeful actions of the local officials is more difficult to discern. These losses are often associated with such shortcomings of the procurement procedures, as relatively low percentage of fines for late deliverance (three to five percentages of the total value of a bid), which might induce the private firms to participate in many lots but feel themselves comfortable with withdrawing from the won bid when any problems turn out.

We analyzed these data through the following steps and instruments. On the first phase, we identified necessary rows and columns from every table related to financial procedures with questionable receipts and statements from the reports we examine, and separated them into

individual tables. Here we opted to be careful so as not to include any losses of the untimely delivered or poor quality goods and services mentioned in the preceding paragraph. On the next phase, we calculated both mean and median values of the monetary sums and percentages given in the concluding sections of every table. We referred to both methods of calculating an expected average value, just to check whether the final outcomes would differ; while a mean is a typically reported expected value, in the tables below we reported only medians. Comparing to mean, it is usually more robust to outliers which are common in the financial data. We consider calculating median values as an important analytic instrument that allowed us to focus solely on typically expected values, which is the primary reason why we undertook the data analysis. In any case, the found discrepancies between the two expected values were negligible. In the third phase, we went through the values calculated from every individual table, and now averaged them altogether so as to produce one single median value. During the fourth phase, we repeated all the preceding phases to the data on the losses stemming from untimely delivered/poor quality goods and services. The final outcomes are reported in Figure 1.

RESULTS AND DISCUSSIONS

Hypothesis (a): the losses related to financial issues during a procurement process tend to be higher than any other typically reported types of the losses.

Below we provide a quantitative description of our categorization [10, 11].

Table 1. The categorization of monetary losses and found irregularities in the working of 1568 local municipalities in Kazakhstan in 2024

	The losses related to a procurement process	The losses related to late or ineffective deliverance of goods and services
monetary value in tenge	435 billion tenge	216 billion tenge
the number and percentage of found irregularities	2891 / 72%	1150 / 28%

The new found results include a considerable disparity in the financial losses which we were able to see via shifting attention toward false accounts and documents involved in the procurement process. The found disparity is the suggested estimation of how ineffectively the local governments worked with their budgets. It can be considered as more practically oriented measure, as via simple descriptive data analysis and one short table it summarized the differences in the sources of local government's failures. This Figure and its interpretation led us to suggest the following practical recommendations, depending on what the goals we pursue:

– if the goal of auditing is to detect the ineffective usage of public money in a municipality, it is better to focus on procurement procedures, particularly on financial statements and all related documentation. The likely losses are already usually reported in the auditing results, but are not averaged into a single category;

– the traditional categorizations in the Chamber's reports, like "losses during ineffective planning / ineffective implementing, etc.", can conceal the fact that most of the losses primarily stem from one (or a few) type of government's work, procurement procedures. We suggest that these traditional categorizations should be abandoned;

– if the goal is to enhance the government accountability, then the recommendation would be to attract more attention of civil society, like the press, or even public prosecutors, toward these types of losses, that is toward how a local municipality conducts procurement. This can force the administrations to be more attentive with public money.

The international experience of either auditing or running a municipality confirms these recommendations. In the last section, we once again return to discussing all the findings and their importance.

International context

These results are consistent with how audit services work in a worldwide experience. Similar measures are used in both developing and developed countries such as Brazil, Poland and Germany. Their official reports often do include the categorizations enabling prosecutors to trace the sources of found irregularities, like in the given estimation, and also consists of more traditional approaches of measuring budget deficits, such as miscalculations during implementations. For example, Ferraz and Finan find that the losses from misdemeanor in the procurement processes in Brazil entails monetary value of more than 100\$ million dollars annually alone [12]. According to Tommaso and Andrea the budget deficits rising from the irregularities in bureaucratic procedures in Poland are just half of what is estimated to be lost on national transfers for delivering social services in rural communities, which is again suggest that the usage of phantom or the personally-associated firms might be in practice here [13]. This is the reason why we attempted to analyze local government's effectiveness focusing primarily on the shortcomings of the procurement processes.

In foreign practice, beside from the official commissions the governmental agencies also hire independent auditors who endeavour to execute their services in different ways, and this is where the practice of re-classifying information actually stems from. In Brazil, for instance, till 1992 the official auditing reports did not include the found irregularities by personalized items, such as public constructions, social services, deliverances to educational institutions, etc. The auditing practices started changing when the South American Association for private auditors launched their network of offices across the continent, including Brazil (which in turn might be associated with the democratization process started in the country across the same time) [14]. Moreover, there are also some over-national agencies that are authorized with auditing local government's actions in a more than one country [15], all of which also employ different categorization including the ones dividing procurement irregularities from the others, as discussed here. Therefore, the current analyzes of the effect of auditing services on local government in our country seem to be gradually moving toward international standards; thus, institutional contexts seem no to be having any crucial differences in this regard.

Hypothesis (b): local heads which have been appointed/elected recently tend to react more acutely to the results of auditing their municipalities comparing to the senior heads.

With the suggested approach for estimating the deficits in the local-level budgets, we compare administrations where akims getting appointed or elected 3-4 years ago (at the so-called first term) with those akims more experienced in handling local affairs, what we dubbed as "senior officials". We analyze how the results of auditing their municipalities received from the commissions affect akims with different expertise on covering mismanagement. We borrow this idea from Barro [16], as a way to hold constant the institutional environment, as were done in the context of Brazil and Poland. The legal and cultural frameworks within which governmental employees work vary across different countries, and we further suggest that taking seniority as a control variable can yield the results different from those obtained from hypothesis (a). We suggest that analyzing the effect of audition via using variation in municipalities across the same regions and a country itself will even allow to control for any time effects, as these municipalities were supposed to be audited at the same time. By estimating the effects of audit recommendations and seniority on the working of local budgets at municipal level, we hope to open out further interesting trends. As said by Barro such an approach allows to overcome the problems of within-countries differences which are often plagued in the cross-country analysis [16].

We obtained the data on akims' seniority through several independent sources [17], [18], [19]; while not being complete, those can serve as a rough guideline about what the percentage of appointees have received their nominations relatively recently. We combine these data from the reports mentioned in the preceding sections and our own estimates to see if different akims reacted differently to their audition results.

Table 2. The categorization of municipalities according to how local executives reacted to the results of the audit committees, 2021-2024

	The municipalities where a principal executive officer was appointed less than 4 years ago	The municipalities where a principal executive officer was appointed more than 4 years
the number of received recommendations and prescripts	2702	3 491
the estimated sums that have been recovered because of received recommendations and prescripts	214 billion tenge	118 billion tenge

The new results include identifying the municipalities which reacted more acutely to provided recommendations and prescripts. Those turn out to be the ones where a local head hopes for a re-appointment in the near future, while the heads already having experience of running their municipalities treat the results of audit committees more indifferently. We see these findings as our contribution to a simple political agency model discussed in the literature review section [20], because the results show that it is primarily the senior heads who can be more lenient with audit committees via established local networks of clientelism. These results are practically important: keeping the local executives accountable even via the quick re-appointments makes them less willing to meddle with either procurement process or the deliverance of goods and services, and make them simply follow whatever recommendations they receive from the audition results. More specifically, from this discussion we inferred the following practical recommendations:

- auditing commissions can pay attention to the seniority of local executives exemplified in the years they served in the municipality: those can be as the first outward indicator of whether some malfeasance with public money (particularly those related to procurement) has taken place;
- the changes in the organizational structure of local governance should preferably include electing the local heads, as this can lead to more frequent shifts in local leadership;
- if for some reasons the preceding option is not available for the agencies tasked with supervising local governments, then they should urge for changing the heads of local municipalities more frequently, as this can lead to relatively low levels of malfeasance with public money.

International context.

The noteworthy implications of these findings are that the similar patterns can be observed in countries where the local officials mainly get appointed from above, as in Brazil and Indonesia, as well as where they become elected by the surrounding community members, like in Poland. For example, the empirical analysis shows that in Brazil, the town executives (mayors) in their first electoral terms, after receiving audit results, achieve a reduction in local budgets, by on average, 38 percent, comparing to lame-duck mayors, who openly express unwillingness to run again for an office [21]. The similar quantitative studies reveal that in Poland the effect of electing a local prosecutor alongside a mayor and also of having a local newspaper, cumulatively have influenced both the regional elections and the performance of local budgets to a significant degree [22].

Overall, the mainstream literature agrees that electing regional auditing commissions, as in the United States or Switzerland, rather than appointing them from above, as in France, puts more public pressure on both commission members and all local elected officers [23]. This is not unusual for these countries that together with such political offices as, a mayor or governor, many other important offices become filled via local elections: those include the regional treasurer, the agricultural commissioner, the heads of policing services. The expectations are that removing the regional leaders with a power to appoint all subordinates, the local people and governments have more leverages to execute political influence. Having faced the perspective of your actions being reviewed and discussed by the community board or mass media pushes the commission mem-

bers and town executives to perform their duties more diligently, to pay more attention on how the subordinate departments form and carries out the local budgets. This necessarily leads to the high public works performances, and the overall satisfaction of the surrounding community [24]. Cross-country analyses, as the ones mentioned above, show that having elected more than one key executive officer on sub-regional level across the varieties of both liberal states and developing countries leads to a comparatively high satisfaction of both local and national governance.

On the contrary, where the auditing services are bound by the actions of regional leaders themselves, as in Indonesia, the working of local government suffer from considerable shortcomings, and the budget deficits are tremendous. The very nature of political corruption gets linked with whether local officials can be re-appointed or re-elected in the near future, because the other way around, the auditing commissions simply become the tools of overall regional or national network of ill-natured politicians. Therefore, our expectations regarding the patters in Kazakhstan suit those of the international context. The important theoretical implication can be that not just auditing local officials, but also electing them on all levels of regional governance can enhance local accountability.

CONCLUSION

The effect of the working of audit committees on the local governments depend first, on how we define losses related to the shortcomings in making the municipal budgets; second, on what incentives influence both the officials and the audit committees' members [25]. The comparison with the foreign experience confirms these patterns. Interpreting all financial losses in local budgets as stemming from the purposeful malfeasance of the officials, hence as a source that can be easily rectified by the audit committees, conceals the fact that some types of losses weight considerably more than the others regardless of whether we measure them in a monetary value or as a number of directives issued by the commissions. We attempted to show that auditing services in foreign countries similarly categorize the probable reasons of deficits in local budgets into more than just 2-3 categories, but show them as coming from the variety of sources.

Local officials' meddling into the procurement process inevitably leaves some traces in the official documentation, and this is the actions that can easily be discovered by careful auditing. In the first argument, we attempted to show that these types of malfeasance should be categorized as a primary source of why local budgets suffer from deficits, and therefore this is where the rectifying actions of a policy-making should be directed to.

Whereas, the losses stemming from the irregularities in law, such as low fines for late delivery of goods and services should not be particularly emphasized by the audit committees, as their overall number and monetary weight is relatively unnoticeable. We base this conclusion on both practical reasoning and some statistical data, as well as compare how similar reports are made in foreign countries. Procurement process made on local government's level is the primary source of why local governments come short of the expected levels: there are substantive reasons for that, in the form of the possibility for officials to easily meddle with this process, but it leaves its traces on a paperwork, and we deduce that the correcting actions of the audit committees should start from there. Once again, the international experience of filling in the data on auditing results fully confirms these findings, and it can be said that describing how local budgets works in more than two-three ways help to illuminate the situation in municipalities. This is what continues to be re-emphasized even by the independent foreign auditing services, thus we conclude that audit results should be categorized into as many items as possible, so as to enable the readers to come to any practical conclusions on their own.

The other important implications that we discovered and argued for are that drawing a local community into controlling the implementation of budgets of their municipalities can have a plausible effect. We took a very crude estimate in the context of our country: the number of years served by local akims, with a hope that the less-experienced ones would have more incentives to be re-appointed. The information we derived from several sources confirmed these expectations.

We admit that the used measures only approximate the theoretical claims, but that was the argument that even such approximate estimations help to reveal that the effect of audit committees hold true even in our country when comparing it with international experience. Where various local officials, including auditing commissions, get elected in both regional and local levels, the local budgets seem to work more efficiently. Overall, we conclude that while there are different patterns in how auditing service and local governments work between our country and foreign experience, the movement trend proceeds in the similar direction.

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СРАВНИТЕЛЬНЫЙ АНАЛИЗ ВЛИЯНИЯ ДЕЯТЕЛЬНОСТИ ОРГАНОВ ГОСУДАРСТВЕННОГО АУДИТА НА ЭФФЕКТИВНОСТЬ МЕСТНОГО САМОУПРАВЛЕНИЯ: ОТЕЧЕСТВЕННЫЙ И ЗАРУБЕЖНЫЙ ОПЫТ

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Аннотация. В данной статье предпринята попытка анализа ряда аспектов влияющих на работу органов государственного аудита и местного самоуправления в Казахстане. Основная идея концентрируется на обширных полномочиях аудиторских органов проверять и корректировать действия органов местного самоуправления: несмотря на подобный некоторый ограничительный характер, исполнение данных полномочий оказывает значительный положительный эффект на долгосрочную эффективность работы всех государственных институтов. Далее, основываясь на сравнительный анализ, отдельными категориями выделяются некоторые возможные практические рекомендации которые могли бы улучшить эффективность работы органов как местного самоуправления, так и государственного аудита. Эти рекомендации истекают из ряда особенностей того, как отдельные органы региональной представительной и исполнительной власти проводят процедуры государственных закупок на местном уровне. Все аргументированные факторы и рекомендации сопоставляются в контексте международного опыта публичной администрации и управления.

Ключевые слова: государственный аудит, местное самоуправление, сравнительный анализ, государственные закупки, международный экономический опыт.

МЕМЛЕКЕТТІК АУДИТ ОРГАНДАРЫ ҚЫЗМЕТІНІҢ ЖЕРГІЛІКТІ ӨЗІН-ӨЗІ БАСҚАРУ ТИІМДІЛІГІНЕ ӘСЕРІН САЛЫСТЫРМАЛЫ ТАЛДАУ: ОТАНДЫҚ ЖӘНЕ ШЕТЕЛДІК ТӘЖІРИБЕ

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Андратпа. Берілген мақала Қазақстандағы жергілікті басқару және аудит органдарының жұмыстарына ықпал ететін факторлар зерттеуіне арналған. Берілген мақала Қазақстандағы жергілікті басқару және аудит органдарының жұмыстарына ықпал ететін факторлар зерттеуіне арналған. Мақаланың негізгі идеясы бойынша, өзге мемлекеттік органдардың жұмысын тексеру және қадағалау функцияларына қарамастан, аудит мекемелер қызметінің осындай шектеу және төркеме сипаттамасы барлық үкіметтік институттардың ұзақ-мерзімді және кешенді нәтижелігіне он ықпал етеді. Мақала аргументі берілген салыстарымалы талдаудан мемлекеттік аудит пен жергілікті басқару сапасын жақсартуға бағытталған практикалық ұсыныстарды аңықтауды қамтыйды. Бұл ұсыныстар бірқатар жергілікті атқарушы және өкілді органдардың өнір деңгейіндегі мемлекеттік сатып алу жұмыстарын үйімдастыру бойынша кейір ерекшеліктеріне негізделе отырып аңықталды. Барлық қарастырылған факторлар мен ұсыныстар мемлекеттік аудиттің халықаралық тәжірибесі контекстіде салыстырылады, демек аңықталған ұзақ-мерзімді он нәтижелер өзге мемлекеттердің даму жағдайларын есепке ала отырып өзекті болады.

Түйін сөздер: мемлекеттік аудит, жергілікті өзін-өзі басқару, салыстырмалы талдау, мемлекеттік сатып алуар, халықаралық экономикалық тәжірибе.