

Serikova M. A.*

Doctor PhD

L. N. Gumilyov Eurasian national university
Astana, Kazakhstan

e-mail: madina2281@mail.ru

ORCID: <https://orcid.org/0000-0002-9832-8885>

Maxim G. A.

Master's student

L. N. Gumilyov Eurasian national university
Astana, Kazakhstan

e-mail: maximgulnur11@gmail.com

Tedeev A. A.

Doctor of Law

Lomonosov Moscow State University
Moscow, Russian Federation

RESOURCE SUPPORT FOR THE QUALITY OF STATE AUDIT

Abstract: Kazakhstan is currently implementing a comprehensive set of measures aimed at enhancing the quality of its public audit system. Ensuring the transparent and effective use of public funds depends largely on the performance and integrity of the audit process. This necessitates the integration of advanced information technologies, the development of professional competencies among audit personnel, and the application of modern tools and methods in the audit cycle. Quality control over budget planning and execution remains one of the key elements of effective public administration. However, insufficient or inefficient resource allocation for public audit can undermine the quality of state oversight and jeopardize the economic stability of the country. Therefore, effective planning of audit-related resources, enhancement of financial control tools, and systematic analysis of factors impacting audit quality are vital tasks. This research provides a comprehensive examination of the relationship between resource provision and audit quality in Kazakhstan. It identifies the key influencing factors and outlines their practical significance. Strategic recommendations based on international experience are developed and proposed for adaptation within the national context. These recommendations are expected to improve transparency, accountability, and overall efficiency in Kazakhstan's public audit system and contribute to better public financial management and governance practices.

Keywords: state audit, resource support, technological resource, financial control, personnel support.

INTRODUCTION

The relevance of the topic is underscored by the increasing global emphasis on ensuring the quality of state audit. In many countries, issues such as the effective spending of budget funds, as well as the transparency and efficiency of state reporting systems, have attracted significant public interest. In the Republic of Kazakhstan, special attention is devoted to addressing these challenges, as the correct and efficient use of state treasury funds serves as a foundation for sustainable development and socio-economic improvement.

State audit is not merely about financial control or reporting—it plays a crucial role in ensuring transparency in the work of state bodies, overseeing a wide range of activities, verifying their performance, and enhancing accountability to society. In this context, the proper resource support of the state audit—through the effective organization of financial, human, and technological resources—is of paramount importance.

The scientific novelty of this research lies in the development of innovative methods and proposals aimed at enhancing the theoretical foundations and practical effectiveness of the resource support system for state audit. New methodological approaches have been formulated to better assess and optimize the allocation of financial, human, and technological resources in state audit practices.

The scientific novelty of this work lies in the development of a systematic model for assessing internal audit quality and the application of neural network methods to forecast the impact of

resource provision factors. Its practical value includes a comprehensive framework for evaluating audit institutions and guiding policy reforms.

The purpose of the research is to examine the theoretical and methodological bases of resource support in the state audit system and to propose concrete ways for its improvement. To achieve this objective, the study investigates the structure and functions of the state audit system, identifies trends in its development, and evaluates the adequacy of necessary resources — namely financial resources, personnel, and information technologies. In addition, the research examines the international experience in state audit resource support, reviews the existing regulatory framework, identifies current challenges, and develops methodological recommendations and strategic directions for increasing the efficiency of state audit.

LITERATURE REVIEW

The scientific and methodological basis of this study is formed by the works of both domestic scientists and practitioners, as well as those of foreign authors. In domestic literature, significant contributions have been made by Karybaev A. A., Sembayev D. K., Beksultanov A. A., Dulambayeva R. T., Ziyadin S., among others. In parallel, foreign scholars such as Michael Power, Karl Menninger, William F. Knechel, and Patricia Defond have provided valuable insights into improving financial control systems, enhancing the effectiveness of public audit, and developing modern methods for managing and controlling public finances.

While previous studies such as those by M. Power emphasize institutional independence, others like W.F. Knechel focus on the integration of information technologies into audit practices. These differing viewpoints highlight ongoing debates in the academic community regarding prioritization in audit resource support. This study aims to bridge such perspectives within the Kazakhstani context, emphasizing a holistic approach.

International experience plays a crucial role in the development of Kazakhstan's state audit system. Comparative studies of state audit methods and tools in European countries and the United States have been examined, and their practical impact on Kazakhstan's practices has been analyzed. Such comparative analyses contribute to the continuous improvement of the state audit system in Kazakhstan.

In our view, ensuring sufficient resource potential to improve audit quality is especially important in Kazakhstan. This entails strengthening human resources through the development of professional competencies, implementing modern technologies for analyzing and automating audit data, and increasing financial support for audit organizations. Additionally, creating a unified information infrastructure to provide access to up-to-date data and to enhance inspection efficiency is essential. Adapting international standards and practices to national conditions will not only improve audit procedures but also increase transparency, public confidence, and the overall efficiency of public resource management.

MATERIALS AND METHODS

The use of many methods in the course of scientific research allows for a comprehensive understanding of the topic. As sourced, they are:

- refinement and abstraction-definition and abstraction of concepts about the resource support of the state audit, its components (Finance, Personnel, Information Technology);
- retrospective analysis-obtaining and analyzing data on the resource support of the state audit system in previous periods;
- comparative analysis of resource support levels and effectiveness of state audit, comparison of international experience and the situation in Kazakhstan;
- descriptive method-study and analysis of foreign and domestic experience on the resource support of state audit;
- documentary Analysis-Analysis of regulatory legal acts related to the resource support of the state audit, reports on the implementation of programs;

– statistical methods (collection of facts from official data, systematization of data) - the use of target indicators and indicators to analyze the effectiveness of the state audit and the allocation of resources.

RESULTS AND DISCUSSION

Currently, improving the quality of the state audit system is one of the most important directions in ensuring the financial stability of the country and the effectiveness of Public Administration. The effectiveness and effectiveness of the state audit directly depends on the level of its resource support. The provision of personnel, technical, information and financial resources by structures carrying out audit activities is considered as one of the main factors affecting the quality of the audit.

Resource support allows the full and high – quality implementation of processes at all stages of the state audit-from planning to final reporting. In this regard, along with the adequacy of resources, the assessment of their effective and targeted use is an important prerequisite for optimizing the state audit system.

Assessment of the effectiveness of resource support and determination of optimization measures to improve the quality of state audit is one of the strategic tasks aimed at ensuring transparency and efficiency of public finances. In this research work, the impact of resource support on the quality of the audit is analyzed in detail and recommendations for its optimization are developed.

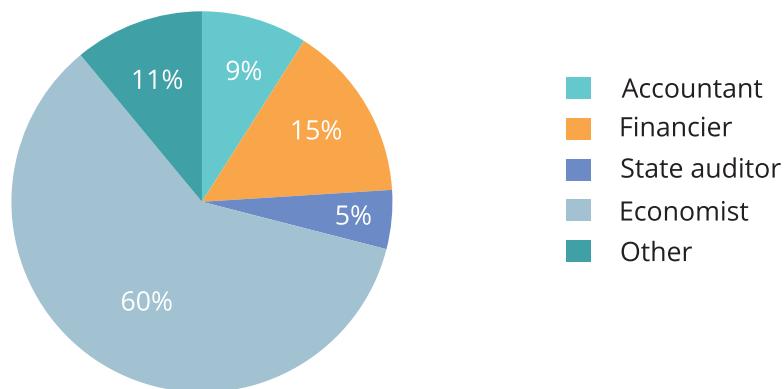


Figure 1. Distribution of specialized education among the surveyed auditors

Note: based on [8]

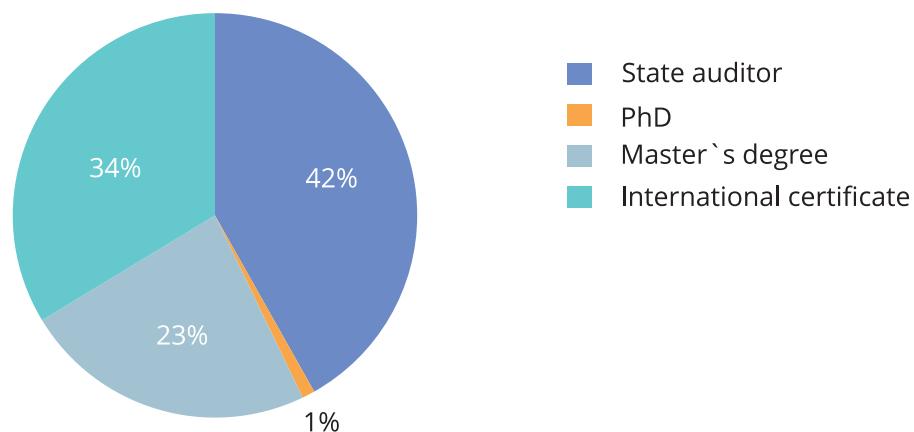


Figure 2. Quality personnel of the Ministry of Internal Affairs of the Republic of Kazakhstan

Note: based on [8]

A qualitative analysis of the current certification system—including the assignment of qualifications such as “state auditor” and “auditor of the highest category”—demonstrates that it is primarily oriented toward retraining specialists for compliance audits and financial reporting. However, this focus does not fully account for the sector-specific needs of the economy, such as financial audits. Therefore, it is necessary to develop a more comprehensive personnel retraining system tailored to economic sectors and audit types.

INTOSAI emphasizes that senior management of audit bodies must provide attractive working conditions that encourage the effective application of experienced specialists' knowledge and skills. Meeting the high expectations placed on the Accounts Committee by the President and Parliament of the Republic of Kazakhstan—especially in terms of timely, high-quality responses to economic developments—requires an adequately staffed and qualified workforce.

The Accounts Committee, after analyzing the core elements of an effective Human Resource Management Strategy, concluded that an assessment of the current personnel potential is essential. This assessment should also consider future functional requirements and anticipated developments in audit responsibilities.

The quality of public sector auditing is a cornerstone of public trust and effective state financial management. Key resource-related factors—such as human capital, strong methodological foundations, technological tools, and institutional independence—are crucial in ensuring this quality. In this context, the Australian National Audit Office (ANAO) serves as a noteworthy model. Its robust framework for independence and quality management significantly enhances the performance and credibility of its audit activities.

In addition to the Australian experience, relevant practices from the United Kingdom (NAO), Canada (OAG), and Finland provide valuable insights. The UK's NAO emphasizes KPI-based performance evaluation and public engagement, while Canada's OAG has implemented a real-time audit tracking system (e-Audit), contributing to higher transparency and efficiency.

ANAO places strong emphasis on the professional competence of its staff and the systematic organization of audit processes. These factors are essential for delivering high-quality audit results. Furthermore, the office's effective quality management structure ensures that the Auditor-General can present reliable conclusions and recommendations to Parliament, thereby strengthening transparency and accountability in public auditing.

Table 1. Audit quality indicator - material reproduction due to an earlier period error

Number and percentage of material restatements of financial statements as a result of previous period error

Benchmark	2022-23	2021-22
Number and % of significant recalculations: 0	2 out of 288 tasks (0.7%) Errors range from \$419,481 to \$12.99 million in personal financial statements	Of the 242 errors, 7 (2.9%) of the net impact on personal financial statements ranged from \$15510 million to \$320.6 million

Note: based on [9]

The amount of the financial statement scaling back was higher than the benchmark due to errors in the prior period, but lower than in the previous year. Most of the two recalculations were due to misclassification of the previous period of commonwealth funding as invested capital rather than grants. The second recalculation was related to the illegal recognition of software assets in the previous quarter. The ANAO believes its reputations are based on highly effective individuals. Employees must have confidence in their skills because they communicate successfully with others and contribute to a healthy and productive work environment. ANAO performance and career growth policies and processes are designed to guarantee high performance in ANAO, which in turn helps ANAO achieve business and quality goals while ensuring high audit quality.

Table 2. Indicators of strategic objectivity

Result indicator	Description
Result indicator 3.1.1.	reloading the personnel management system of the Supreme audit chamber of the Republic of Kazakhstan using elements of personnel planning and providing them on a systematic basis for assessing the needs of personnel resources;
Result indicator 3.1.2.	Development of special requirements for applicants entering the Suoreme audit chamber, except for those generally accepted by the agency of the Republic of Kazakhstan for Civil Service affairs upon entry into civil service;
Result indicator 3.1.3.	creation of a system for hiring multi-profile specialists with the appropriate qualifications and knowledge, which enables the formation of multi-disciplinary personnel
Result indicator 3.1.4.	creation of a database of external qualified specialists, consultants, experts, experts with technical knowledge, professional associations and other organizations to replenish internal personnel resources and skills as needed (development of a separate regulatory framework, determination of the list of requirements for each type of audit, following the example of international organizations);
Result indicator 3.1.5.	Study and further work out the mechanism for attracting outsourcing / private companies for joint inspections with the Supreme audit chamber and / or its employees;
Result indicator 3.1.6.	In order to ensure its attractiveness in the competitive labor market for top-performing professionals, improve the remuneration system and (or) create a separate remuneration scheme within the Supreme Audit Chamber;
Result indicator 3.1.7.	Improving the certification process, aimed at transparency in the organization and conduct of each stage and minimizing corruption risks, with amendments to the relevant regulatory acts.

Note: based on [11]

Improving the system of resource support for state audit is a key factor in enhancing its overall efficiency and reliability. Strategic improvements should focus on personnel training and retraining, the integration of modern technologies, the development of material and technical infrastructure, and the refinement of legal and regulatory frameworks.

Additionally, strengthening strategic planning, increasing the transparency of audit outcomes, and improving managerial processes are essential steps toward enhancing the performance and public credibility of state audit systems. These efforts will not only raise the effectiveness of audits but also boost public trust in governmental financial oversight mechanisms.

The development and reform of the public administration sector—given its central role in the national economy and its responsibility for implementing public policy on behalf of the Republic of Kazakhstan and its administrative units—have a direct impact on the audit system. Consequently, special attention should be given to strengthening resource provision to ensure audit quality.

The use of scientific and methodological approaches across various auditing structures supports the relevance of adopting the Total Quality Management (TQM) concept. TQM, as an integrated approach, enables more efficient resource management and supports comprehensive audit development. The combination of system-based and process-oriented approaches facilitates the effective use of budgetary funds, advanced data processing technologies, and the development of financial quality assessment systems.

To assess the effectiveness of resource support in improving state audit quality, the following key criteria have been identified:

- Regulatory support level – availability and adequacy of legal and methodological frameworks for state audit implementation;
- Audit standards quality – existence, relevance, and enforcement of national audit standards;
- Control and risk management systems – development and application of internal control, risk management, and internal audit structures based on process approaches;
- Methodological support level – adoption of result-oriented planning and project management tools;
- Personnel support level – competency and professional development of auditors and audit staff;
- Assessment and monitoring system – regular analysis of audit outcomes and the use of tools for quality evaluation;
- Motivation system – employee incentives and reward mechanisms based on audit performance;
- Information transparency – public access to audit results and transparency of implementation;
- Digitalization level – implementation of digital technologies in audit execution and data analysis.

These criteria represent core directions for enhancing audit quality through optimized resource support. Together, they provide a roadmap for advancing the effectiveness of state audit using strategic allocation and management of resources.

In the course of this research, structural and functional models of financial management were developed based on a systemic approach tailored to the public administration sector. These models are designed to improve institutional performance through system analysis technologies, enabling efficient execution of state functions and services.

A systematic approach is proposed as a key methodological tool for improving the state audit system. This approach addresses complex challenges within institutional operations, enhances audit effectiveness, and strengthens financial management across the public sector.

- Key tasks in improving public sector audit and financial management include:
- Ensuring budgetary stability in the face of external economic volatility;
- Enhancing the quality of public services;
- Improving the efficiency of budgetary expenditures;
- Optimizing state asset management;
- Selecting effective tools for attracting, deploying, and reallocating public funds.

System analysis technology serves as the primary practical instrument for addressing these tasks. It facilitates optimal alignment between goals, resources, and implementation methods.

Based on this methodology, a functional model of financial management within the public sector was developed. This model forms a foundation for improving state audit quality, streamlining planning and resource allocation, and enhancing control functions across all levels of public administration.

To support these efforts, a comprehensive methodological framework and structural models of resource provision were created. At the core of this initiative lies a fusion of systematic and process-based approaches, aimed at enabling sustainable development in all public sector domains and ensuring effective use of budget resources.

This framework allows for effective coordination among institutional bodies and supports the implementation of all stages of the budget cycle—planning, execution, reporting, control, and audit—with high quality and transparency.

Table 3. Subjects of management in the state audit quality assurance system

Control level	Management entities
Republican level	Government of Kazakhstan, central state bodies, national companies, state institutions
Regional level	Regional, city akimats and state institutions
Municipal level	District akimats, rural districts, institutions financed by the local budget

Note: based on [5]

The resource support system of state audit consists of several interrelated components, each playing a critical role in ensuring audit quality and efficiency. The main elements include:

– Personnel resources: The availability of professionally qualified specialists and the implementation of continuous training and development programs form the foundation for a competent and adaptive audit workforce.

– Financial resources: Adequate and timely allocation of budgetary funds is essential for the stable functioning and strategic development of audit institutions. This includes both operational financing and investment in modernization initiatives.

– Information resources: The integration of digital solutions, including automated accounting systems and access to analytical databases, enhances the accuracy, transparency, and responsiveness of audit processes.

– Material and technical base: The presence of modern equipment, up-to-date software, and necessary technical infrastructure is vital to support the daily operations and technological advancement of audit bodies.

Together, these components ensure the systemic and sustainable functioning of the state audit mechanism, contributing to improved oversight, transparency, and financial discipline in the public sector.

Table 4. Basic requirements of parties interested in the quality of public audit

Requirements of internal stakeholders	Requirements of external stakeholders
<ul style="list-style-type: none"> - Effective use of budget funds; - Transparency and accountability; - Stability of internal control systems 	<ul style="list-style-type: none"> - Accountability to the public; - Compliance with the requirements of security, justice and rule of law; - Compliance with international standards

Note: based on [5]

To enhance the effectiveness and reliability of the state audit system, it is essential to focus on several key quality dimensions. These directions serve as pillars for building a robust and transparent audit environment:

– Quality of financial management results

– This includes measurable indicators such as financial discipline, cost-effectiveness, and the overall efficiency of budgetary processes and public expenditures.

– Quality of organizational and legal structures

– The strength and coherence of the legal frameworks that govern executive bodies and public institutions significantly influence the effectiveness of audit procedures and their enforceability

– Quality of internal management systems

– Effective systems of risk management, internal control, and internal audit are critical to identifying vulnerabilities, preventing misuse of resources, and ensuring the integrity of financial processes.

As part of the ongoing reform and modernization efforts, a three-level system of methodological support for risk management and internal control has been established. This system provides a structured approach to strengthening internal audit practices and aligns audit operations with both national objectives and international standards.

LEVEL 1

Methodological guidelines of the Ministry of Finance of the Republic of Kazakhstan on resource support to ensure the quality of state audit; Methodological guidelines for state financial control bodies to analyze the implementation of IAS and IAS of the public administration sector.

LEVEL 2

Methodological instructions of state bodies, local self-government bodies on the organization of RMS and its IAS for subordinate organizations of the public administration sector.

LEVEL 3

Coordination of the activities of structural divisions (officials) engaged in coordinating the tasks assigned to organizations of the public administration sector, as well as the actions of managers and employees of subordinate organizations of the public administration sector to conduct IC and IAS.

Figure 3. Levels of methodical support for risk management and internal control systems

Note: based on [10]

Based on the developed three-level system of regulatory and methodological support, a set of measures has been proposed to improve the existing regulatory framework. These measures are aimed at enhancing the effectiveness of risk management and internal control systems in public administration. Their implementation will enable more efficient use of control tools and contribute to the establishment of reliable and transparent internal control mechanisms.

In the development of methodological approaches, particular emphasis is placed on the process approach, which is grounded in the detailed description and mapping of budgetary procedures. This approach enables the formation of comprehensive "budget process maps" that reflect the logical sequence and interconnections between various operations, facilitating better control and oversight.

The public administration sector is marked by complex interactions between the key concepts of processes, risks, control, and audits. These elements form a system of interdependent "input-output" relationships that characterize each stage of public financial management. Understanding and visualizing these relationships is essential for improving internal audit systems, enhancing risk identification, and increasing the overall accountability of government institutions.

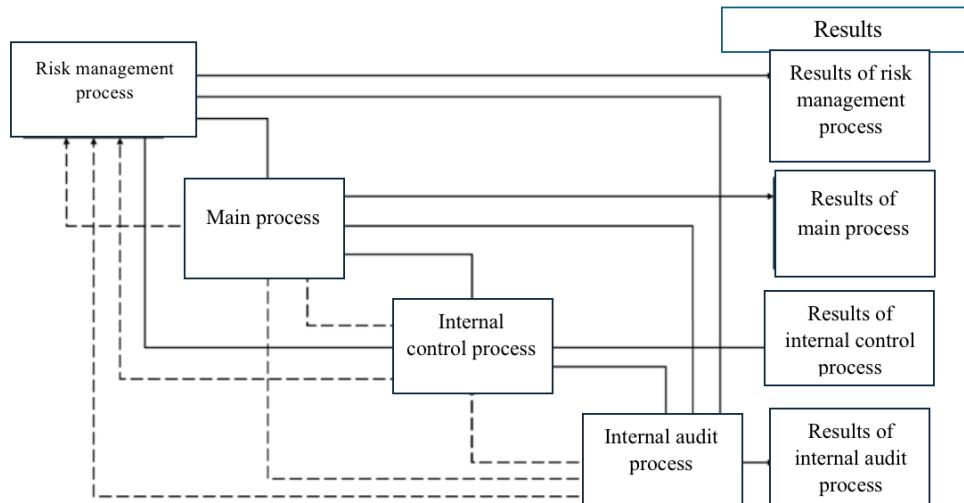


Figure 4. Mutual understanding of processes, risks, control, audit concepts

Note: based on [10]

In order to make management decisions based on the results of the internal audit, a map "Levels of maturity of internal control" was developed, consisting of 4 levels of primary, developing, stable, optimized, based on 10 basic characteristics of the internal control system, grouped into 4 blocks.

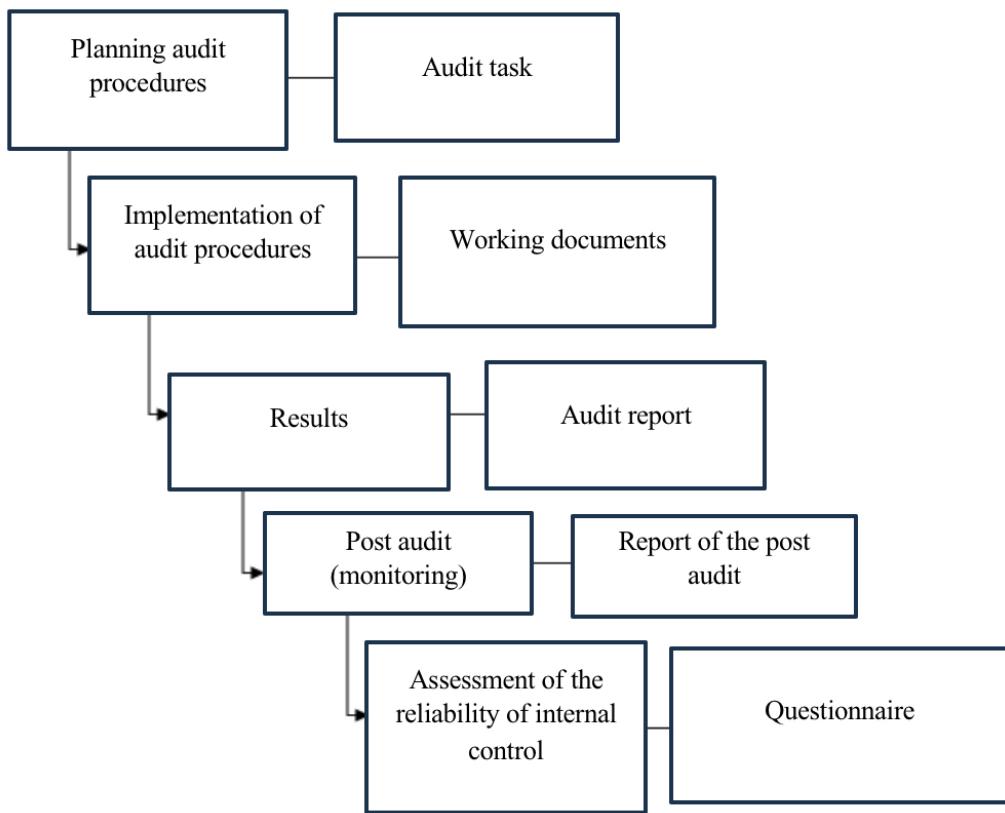


Figure 5. The procedure for conducting internal audits and assessment of the reliability of internal control in the field of public administration

Note: based on [10]

The measurement scales for unit indicators for the purposes of this study are taken with two values: "0", "1", which mean: "non-compliance", "compliance".

The complex quality indicator of internal audit for the i -th audit quality criterion (K_i) can be determined by the formula:

$$(1) \quad K_i = \frac{\sum_{j=1}^{J_i} K_{ij}}{J_i}$$

where i – index of the i -th audit quality criterion (K_i), $i = 1..l$,

j – index of the j -th parameter of the quality criterion, $j = 1..J_i$, $j \in J_i$,

J_i – number of parameters in the i -th criterion;

K_{ij} – calculated internal audit quality indicator for the i -th criterion and j -th parameter.

To assess the quality of internal audit, quality grading is used, which corresponds to the basic, satisfactory, good, excellent quality. The integral indicator of internal audit quality can be determined on the basis of summing up the assessment of the i -quality criteria for each j -th parameter.

As a result, the built and trained network Spreadsheet 00030 - 1 gave results that were quite acceptable for classification tasks, that is, the accuracy rate of the model's predictions was 88%.

The results of graphical quality analysis indicate the same constructed neural network (Figures 5-6). Thus, the lines on the winning card form a figure close to a right triangle, and the descending line on the lift chart is close to a straight line.

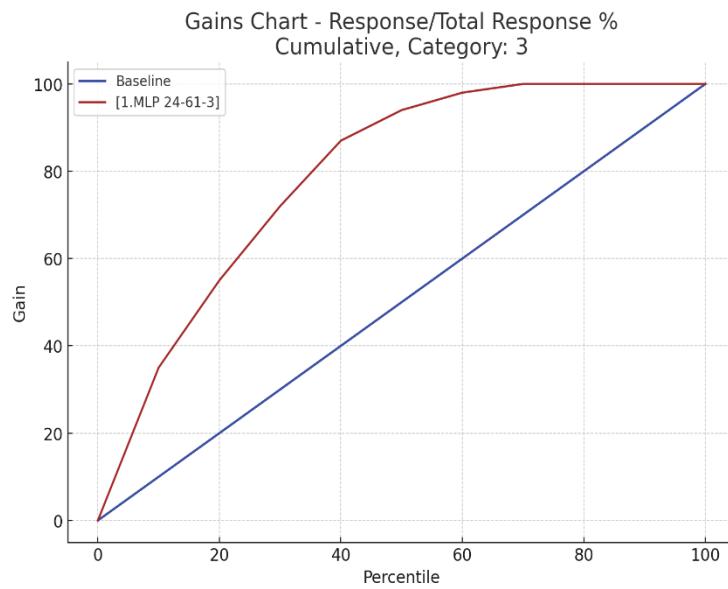


Figure 6. Gains chart

Note: based on [10]

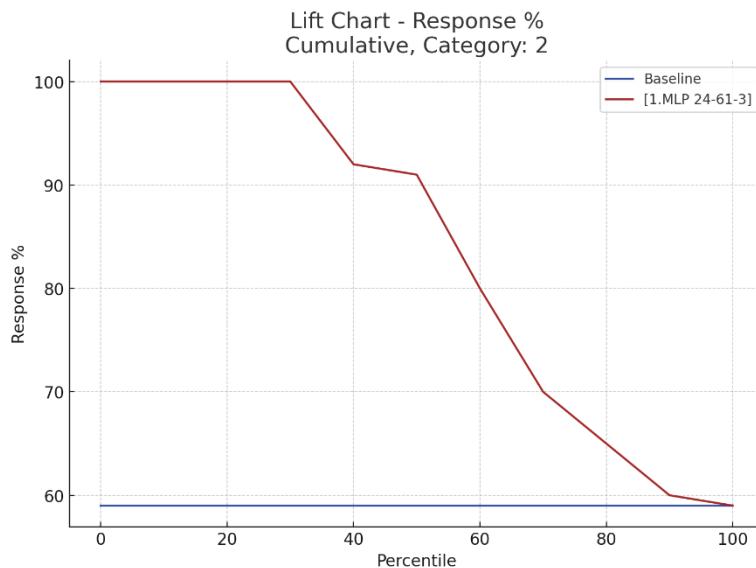


Figure 7. Lift chart

Note: based on [10]

The use of a trained neural network makes it possible to almost instantly obtain high-quality estimates of the simulated process with high reliability, as well as to analyze the impact of changes in one, several, or different combinations of input parameters on the quality vector being determined.

In 2024, Kazakhstan's public audit system demonstrated significant progress in improving financial oversight and transparency. The Supreme Audit Institution conducted numerous audit activities aimed at evaluating the efficiency and effectiveness of public resource management. The following key indicators summarize the outcomes of audit work carried out during the year.

Table 5. Key Indicators of Public Audit Results in 2024

Index	Description
Number of audit activities	27
Number of objects covered	214
Total verified funds	about 11 trillion tenge
Identified violations	862 billion tenge
- including financial irregularities	154 billion tenge
- inefficient use of funds and assets	475 billion tenge
- ineffective planning	233 billion tenge
Reimbursed to the state budget	more than 135 billion tenge (87.8%)
Number of recommendations and instructions	120 recommendations and 676 instructions

Note: based on [12]

The presented data reflect the proactive role of Kazakhstan's public audit bodies in ensuring effective financial control. The high level of identified and reimbursed violations demonstrates not only the scope of auditing efforts, but also the growing effectiveness of audit mechanisms. These results highlight the importance of continuous improvements in audit processes, personnel capacity, and technological tools for sustaining fiscal discipline and enhancing public trust.

CONCLUSION

The research provided a solid scientific foundation for recognizing the importance of strengthening resource provision as a critical factor in improving the quality of state audit. Within this framework, theoretical, methodological, and practical foundations were established for applying quality management principles in the public administration sector. As a result, specific methodological approaches were proposed to support the development and refinement of quality management systems across public institutions.

A range of structural and functional models for financial management were designed, including tools for ensuring financial quality and instruments for the systematic identification, control, and management of risks. Additionally, a three-level methodological support system was introduced to strengthen the internal management systems of state bodies.

From a practical perspective, a methodology was developed for assessing the reliability of internal audit and internal control systems. This methodology incorporates expert assessment tools, including regulatory and legal analysis, document review, employee feedback collection, and structured expert evaluations.

The proposed methodological framework is integrated with key evaluation criteria required for external quality assessments of internal audits. These include indicators related to management quality, personnel qualifications, infrastructure readiness, and operational performance. The model also employs digital tools to support comprehensive audit evaluations. Moreover, the integration of unified, composite, and integral performance indicators allows for a holistic and balanced assessment of both the quantitative and qualitative aspects of audit quality.

REFERENCES:

1. Memlekettik audit jäne qarjylyq baqlau turaly Qazaqstan Respublikasynyň Zaňy 2015 jylgy 12 qaraşadaǵy № 392-V QRZ <https://adilet.zan.kz/kaz/docs/Z1500000392>
2. Qazaqstan Respublikasy Joǵary auditorlyq palatasynyň keibir mäseleleri turaly Qazaqstan Respublikasynyň Prezidentiniň Jarlyǵy 2022 jylgy 26 qaraşadaǵy № 5 <https://adilet.zan.kz/kaz/docs/U2200000005>

3. Syrtqy memlekettik audittiň jäne qarjylyq baqylaudyň räsimdik standarttaryn bekitu turaly QR JAP Töraǵasynyň qaulysy 2016 jylgy 31 nauryzdaǵy № 5-NQ <https://adilet.zan.kz/kaz/docs/V1600013647>
4. Qazaqstan Respublikasynyň Joǵary auditorlyq palatasy – Resmi sayt <https://www.gov.kz/memlekет/entities/esep?lang=kk>
5. ISSAI 150 «Auditor qúzyreti» standarty <https://www.issai.org/wp-content/uploads/2022/11/ISSAI-150-Auditor-competence.pdf>
6. ISSAI 2000 – Application of the Financial Audit Standards <https://www.issai.org/wp-content/uploads/2021/01/ISSAI-2000.pdf>
7. ISSAI 5300 – Guidelines on IT Audit <https://www.issai.org/pronouncements/guidelines-on-it-audit/>
8. Razvitie sektora gosudarstvennogo upravlenija na osnove menedzhmenta kachestva (PDF-файл: d04zhukovaag.pdf – локальный документ)
9. Australian National Audit Office (ANAO) <https://www.anao.gov.au/>
10. National Audit Office (NAO), United Kingdom <https://www.nao.org.uk/>
11. QR JAP 2021–2025 jyldarǵa arnalǵan Damu strategiasy <https://www.gov.kz/memlekет/entities/esep/documents/details/139933?%20lang=kk>
12. <https://www.gov.kz/memlekет/entities/esep/press/news/details/910103?lang=ru>

МЕМЛЕКЕТТИК АУДИТ САПАСЫН РЕСУРСТЫҚ ҚАМТАМАСЫЗ ЕТУ

Серикова М. А.*

PhD докторы, доцент
Л. Н. Гумилев атындағы Еуразия ұлттық
университеті

Астана қ., Қазақстан Республикасы
e-mail: madina2281@mail.ru

ORCID: <https://orcid.org/0000-0002-9832-8885>

Максим Г. А.

Магистрант

Л. Н. Гумилев атындағы Еуразия ұлттық
университеті

Астана қ., Қазақстан Республикасы
e-mail: maximgulnur11@gmail.com

Тедеев А. А.

Құқық ғылымдарының докторы, профессор
Ломоносов атындағы Мәскеу мемлекеттік
университеті

Мәскеу қ., Ресей Федерациясы
e-mail: nauka@audit.msu.ru

ORCID: <https://orcid.org/0000-0002-8473-4700>

Андратпа. Қазіргі таңда Қазақстанда мемлекеттік аудит сапасын арттыру бағытында жүйелі және кешенді шаралар жүзеге асырылып жатыр. Мемлекеттік қаржыны тиімді және мақсатты пайдалану үшін аудит жүйесінің сапасы мен ашықтығы маңызды рөл атқарады. Бұл бағытта ақпараттық технологияларды енгізу, мамандардың кәсіби біліктілігін арттыру, аудит процесіне заманауи құралдар мен әдістерді қолдану өзекті мәселелердің бірі болып отыр. Бюджетті жоспарлау мен орындауға бақылау орнату – мемлекеттік басқарудың тиімділігін арттырудың негізгі құралдарының бірі. Алайда, мемлекеттік аудитке ресурстардың жеткілікісіз немесе тиімсіз бөлінуі мемлекеттік бақылаудың сапасына теріс әсер етіп, ел экономикасының тұрақтылығына қауіп төндіреді. Сондықтан мемлекеттік секторда ресурстарды дұрыс бөлу, қаржылық бақылау құралдарын жетілдіру және аудит сапасына әсер ететін факторларды жүйелі зерттеу – басты міндеттердің бірі. Аталған зерттеу аясында мемлекеттік аудит жүйесінің ресурстық қамтамасыз етілуі мен сапасының арасындағы байланыс жан-жақты қарастырылды. Аудит сапасына әсер ететін негізгі факторлар анықталып, олардың тәжірибелік мәні сипатталды. Сонымен қатар, халықаралық тәжірибе негізінде тиімді стратегиялар мен ұсыныстар әзірленіп, оларды Қазақстан жағдайына бейімдеу жолдары ұсынылды. Бұл ұсыныстар мемлекеттік аудит жүйесінің ашықтығы мен нәтижелілігін қамтамасыз етуге, сондай-ақ мемлекеттік қаржыны тиімді басқаруға ықпал етеді.

Түйін сөздер: мемлекеттік аудит, ресурстық қамтамасыз ету, технологиялық ресурстар, қаржылық бақылау, кадрлық қамтамасыз ету.

РЕСУРСНОЕ ОБЕСПЕЧЕНИЕ КАЧЕСТВА ГОСУДАРСТВЕННОГО АУДИТА

Серикова М. А.*

доктор PhD, доцент

Евразийский национальный университет им.

Л.Н. Гумилева

г. Астана, Республика Казахстан

e-mail: madina2281@mail.ru

ORCID: <https://orcid.org/0000-0002-9832-8885>

Максим Г. А.

Магистрант

Евразийский национальный университет им.

Л.Н. Гумилева

г. Астана, Қазақстан Республикасы

e-mail: maximgulnur11@gmail.com

ORCID: <https://orcid.org/0000-0002-8473-4700>

Тедеев А.А.

доктор юридических наук, профессор

Московский государственный университет

имени М.В. Ломоносова

г. Москва, Российская Федерация

e-mail: nauka@audit.msu.ru

ORCID: <https://orcid.org/0000-0002-8473-4700>

Аннотация: В Республике Казахстан последовательно реализуются комплексные меры по совершенствованию системы государственного аудита. Обеспечение прозрачности и эффективности использования бюджетных средств невозможно без качественной системы аудита. В этой связи внедряются информационные технологии, совершенствуются методы и инструменты аудита, а также повышается квалификация специалистов. Контроль за бюджетным планированием и исполнением играет ключевую роль в обеспечении эффективного государственного управления. Недостаточное или нецелевое распределение ресурсов на нужды аудита может привести к снижению качества государственного контроля и создать угрозу экономической стабильности страны. Поэтому важнейшими задачами остаются правильное распределение ресурсов, развитие инструментов финансового контроля и анализ факторов, влияющих на качество аудита. Настоящее исследование направлено на всесторонний анализ взаимосвязи между уровнем ресурсного обеспечения и качеством государственного аудита в Республике Казахстан. Выявлены ключевые факторы, влияющие на аудит, и предложены практические меры по их применению. Кроме того, обобщён международный опыт и предложены варианты адаптации эффективных зарубежных практик к национальной системе государственного аудита. Реализация этих предложений позволит повысить результативность аудита, обеспечить прозрачность и повысить доверие к системе управления государственными финансами.

Ключевые слова: государственный аудит, ресурсное обеспечение, технологический ресурс, финансовый контроль, кадровое обеспечение.