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## Problems and prospects of audit of the efficiency of state policy in the field of development of small and medium entrepreneurship in the Republic of Kazakhstan

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**Abstract.** This article discusses the regulatory and methodological support for the audit of the effectiveness of public policy in the field of small and medium business development, which plays a special role in the audits. The methodological basis of the article includes the methods of observation, generalization, comparison, synthesis, induction and deduction. The information basis of this study consists of the existing regulatory, legislative and methodological framework, as well as scientific data from international organizations and statistical agencies. The article identifies the main problems associated with the assessment of the qualitative development of SMEs, notes the need to take into account its contribution to replenishing the budget with taxes, creating jobs and paying wages to employees. Additionally, attention is paid to the formation of high-quality methodological support that will take into account the indicators of achieving the indicators of SME development programs as criteria for auditing the effectiveness of government support measures for small and medium-sized businesses. The materials of the article can be used in the preparation of lecture materials on the subject of the relevant discipline.

**Keywords:** audit, criteria, condition, effects, performance audit, state audit, economic development.

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## Introduction

The audit of the effectiveness of public policy measures for small and medium-sized businesses begins with an analysis of the availability of public policy documents in the field of entrepreneurship, plans and activities that meet its goals with the definition of responsible executors. The result of the audit of the effectiveness of public policy in the field of small and medium-sized businesses should be an assessment of the effectiveness of the use of funds, as well as obtaining confidence that the activities in the field of small and medium-sized businesses are carried out in accordance with legislation, standards and strategies, both at the national and international levels, as well as in ensuring the cost-effective, efficient and effective implementation of program documents. The complexity of conducting audit procedures and their planning, as well as ensuring the quality of the performance audit, require full regulatory and methodological support. At the same time, the regulatory and methodological framework requires periodic improvement, addition and change, taking into account the influence of various macroeconomic factors. It should be noted that to date, the degree of research in this area among Kazakhstani scientists does not find a sufficient level of study. In addition, among the published works there are no comprehensive provisions for the regulatory and methodological development of the audit of the effectiveness of public policy in the field of SMEs in Kazakhstan. Finding such important issues of development of audit of efficiency of state policy in the field of development of small and medium business actualizes the necessity of conducting corresponding researches.

## Purpose of the research

The purpose of the article is to reveal the problems and prospects of audit of efficiency of state policy in the field of development of small and medium business.

## Methodology

To conduct a deep and systematic study, general scientific and special research methods in the field of audit of the effectiveness of state policy for the development of SMEs were used. General scientific methods include data analysis and their synthesis, induction and deduction, generalization of the studied material and abstraction, comparison of various phenomena and objects. Within the framework of the study, a systematic approach was used, which provides for the study of many constituent aspects of the audit of the effectiveness of state policy for the development of SMEs of an object as a complex system. Special methods included content analysis, analysis of regulatory legal acts, economic analysis, and statistical research methods. The information base included national and foreign legislation, ISSAI standards, procedural standards, statistical data of the authorized body, Internet materials, and scientific publications.

## Findings

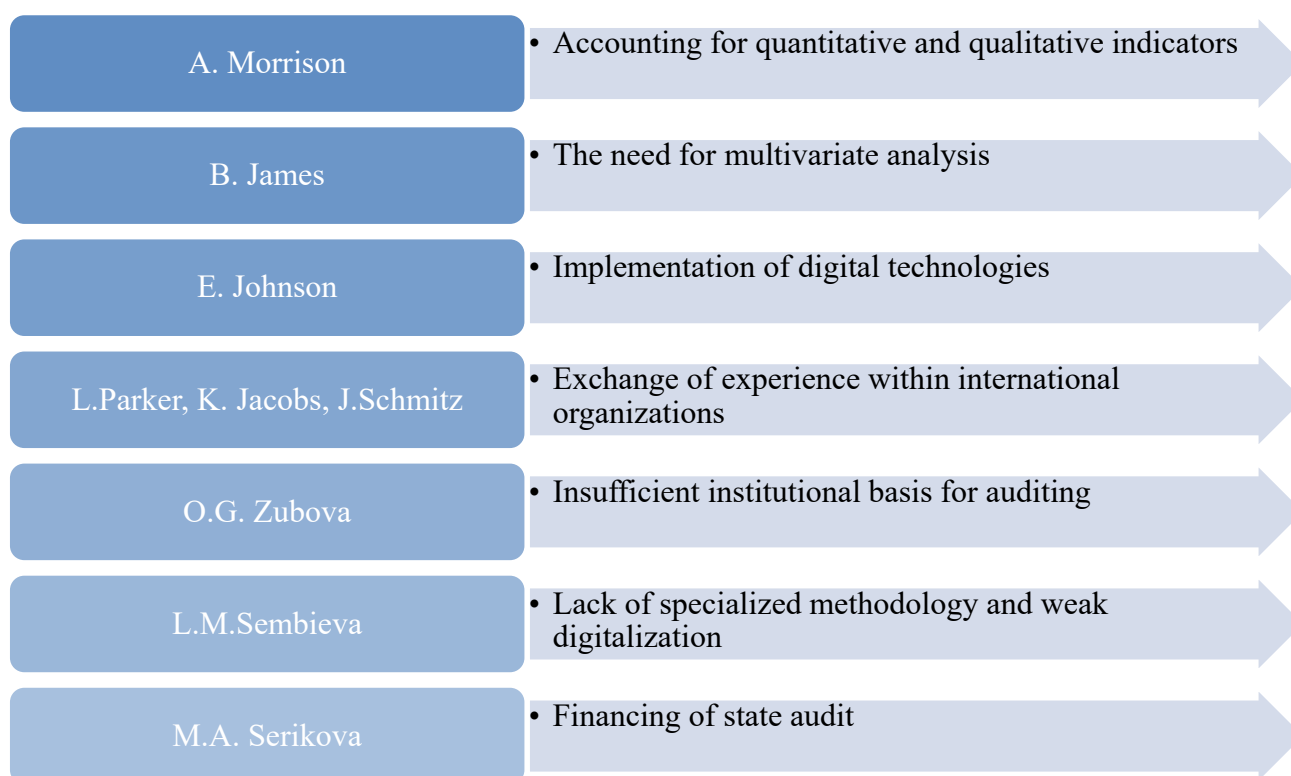
The issue of auditing the effectiveness of public policy in the field of SMEs is widely covered in the scientific literature. Authors analyze key aspects such as evaluation methods, factors

affecting the success of state support, and the role of audit in improving the effectiveness of programs.

International studies, such as the work of the OECD and INTOSAI, emphasize the importance of performance audit in the management of government programs. For example, OECD studies (OECD, 2021) note that systemic audit helps optimize the use of resources and increase public confidence in government initiatives.

The work of A. Morrison (2018) focuses on the need to combine quantitative indicators (e.g., growth in the number of enterprises, the share of SMEs in GDP) with qualitative ones (assessment of entrepreneurs' satisfaction). This provides a more comprehensive assessment of programs.

The scientific literature presents various approaches to assessing the effectiveness of government support. For example, the Cost-Benefit Analysis model is used to assess the economic return on investments in SME support programs [1]. Research by B. James (2023) shows that the use of multivariate analysis allows us to take into account the influence of economic, social and institutional factors on program outcomes (figure 1). [2].



**Figure 1. Key factors influencing the effectiveness of inspections according to various scientists**

Note – compiled by the author based on the source [1-6].

Numerous studies, including those by E. Johnson (2019), show that the introduction of digital technologies, such as automated monitoring systems, significantly improves the efficiency and accuracy of performance audits [3].

Literature, such as that by L.Parker, K. Jacobs, J.Schmitz (2020), highlights the importance of exchanging experiences with international organizations to adapt best practices and audit standards [4].

In the context of post-Soviet countries, studies such as those by O.G. Zubova (2019) focus on the inadequacy of the institutional framework for auditing. O.G. Zubova notes that assessment standards should be integrated with international practices to improve objectivity [5].

According to the research by L.M. Sembieva (2020), the development of audit in Kazakhstan is limited by a number of factors, including the lack of a specialized methodology and weak digitalization in the field of performance audit. Research by M.A. Serikova (2020) emphasizes that funding for state audit remains insufficient, which affects the quality of the activities carried out [6].

Based on the conducted literature review, it should be noted that the audit of the effectiveness of state policy in the field of SME development is influenced by many factors that should be taken into account when conducting it.

Research of problems and prospects of audit of the effectiveness of state policy in the field of SME development in the Republic of Kazakhstan requires a thorough study of foreign experience.

In the PRC, the supreme audit institution (CNAO) in its work focuses on conducting inspections in the field of compliance with laws, identifying significant violations in the field of violations of them. CNAO considers the analysis of the effectiveness of the financial management system, the identification of key risks, losses, and their possible problems to be an important aspect in the audit of effectiveness.

The recommendations have played an effective role in standardizing the financing mechanism of government agencies and preventing financial risks. In our opinion, this is a positive experience. Government support for SMEs in the United States is included in the High-Risk Program.

The performance audit conducted provides necessary information to improve public reporting, to facilitate decision-making by parties responsible for supervision (table 1).

**Table 1. Possibilities of using the experience of foreign countries in auditing the effectiveness of state policy in the field of small and medium business development**

Country	Best practice applicable in Kazakhstan
People's Republic of China CNAO	Audit issues include investment management; risk control and management; management and control over its subsidiaries; internal management of funds.
USA GAO - Supreme Audit Institution	The performance audit provided provides the necessary information to improve public reporting and facilitate decision-making by those responsible for oversight. High Risk Program
Canada Office of the Auditor General	A list of criteria that allows you to accurately determine the presence of problems and gaps during an efficiency audit. Auditors have full access to any information they need. Auditors decide for themselves where to conduct the audit.

Germany Federal Court of Audit Bundesrechnungshof	The Federal Budget Office has the right to audit the use of public funds regardless of the form of ownership of the recipients of the funds.
Finland Audit and Audit Office of the Valtiontalouden tarkastusvirasto n VTV	The audit determines the economic efficiency of processing SME support decisions and the database for calculations describing the efficiency.

Note - compiled by the author based on the source [7].

Canada's experience in conducting a broad-based audit is interesting. A developed list of criteria that allows you to accurately determine the presence of problems and gaps in the performance audit.

The effectiveness of government agencies in fulfilling their functions and tasks aimed at supporting SMEs. During an audit in Finland, the economic efficiency of processing decisions on SME support and a database for calculations describing the efficiency are determined.

The experience of Germany shows that the Bundesrechnungshof has the right to audit the use of public funds regardless of the form of ownership of the recipients of funds. A study of foreign experience in auditing the effectiveness of state support for small and medium-sized businesses allows us to determine its improvement in the Republic of Kazakhstan based on best practices.

Foreign practice has experience in applying the following assessment methods within the framework of auditing the effectiveness of state policy for the development of SMEs:

1. The cost-benefit analysis method (the authors of the methods are famous scientists such as M. Scriven, K. Weiss) includes accounting for all costs incurred, as well as obtaining a useful effect from the implementation of state policy in the field of economic development. Additionally, human capital in monetary form is taken into account, determining reserves for the possibility of saving costs.

2. The cost-effectiveness analysis method (M. Patton) determines that within the framework of the analysis of the main costs there is no need to take into account social effects. In the process of analysis, the cost of one unit of the result is considered as an indicator confirming the effectiveness.

Using the cost-effectiveness analysis method has difficulties due to the lack of a planned standard. However, this method can be used when developing a program document to determine the effective option.

3. The integrated assessment method (scientists M. Afanasyev, I. Krivogov) involves the distribution of coefficients taking into account the significance of each in the areas of implementation of the state program, which determine the requirements for its management and the quality of development.

The assessment is of an integral nature and takes into account important indicators, starting from goals and objectives and ending with management functions - planning, forecasting, control, monitoring. An integral assessment involves consideration of efficiency and effectiveness [7].

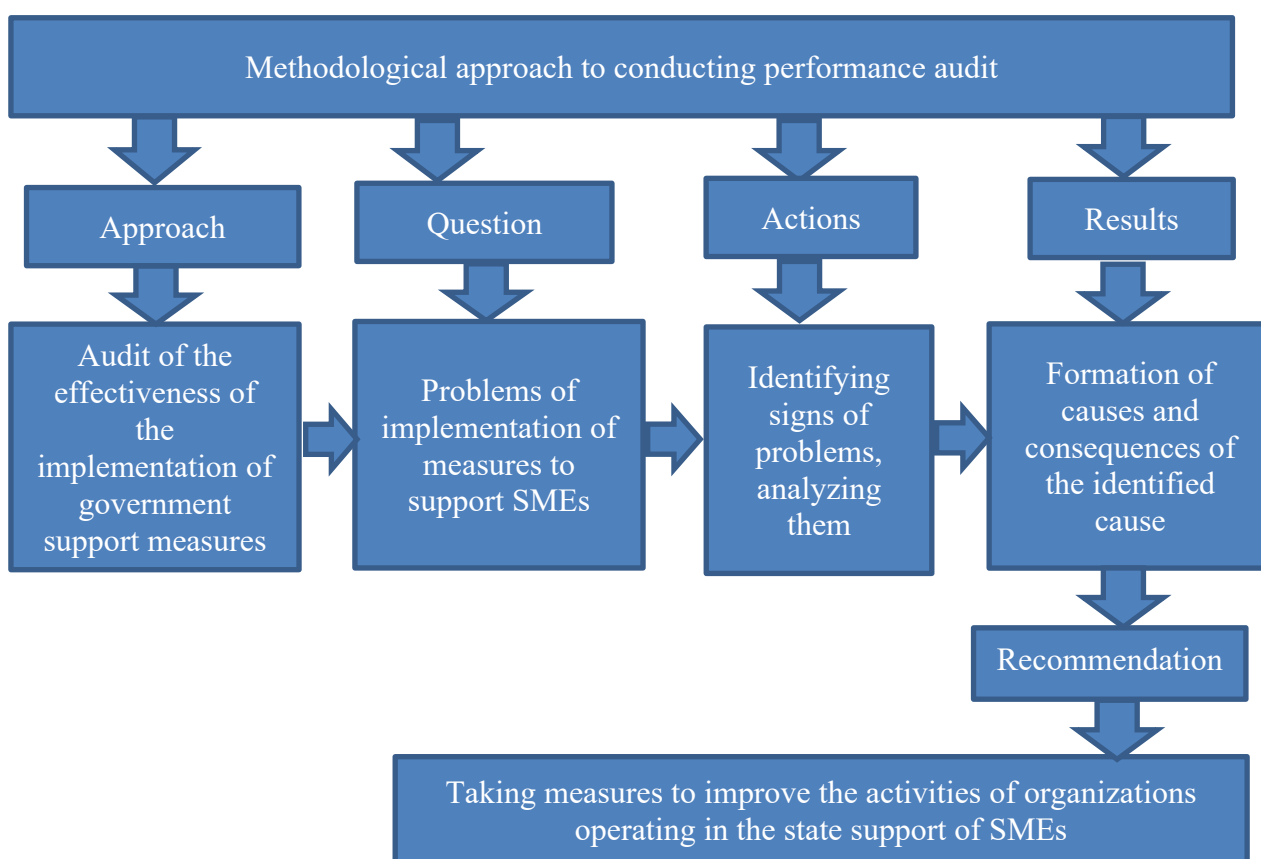
The methods we have considered make it possible to determine, in general, the general aspects of assessing and measuring the effectiveness of budgetary funds, but do not make it

possible to conduct this assessment in a comprehensive manner in order to take into account the influence of each element. SAIs conduct a comprehensive analysis of state aid to SMEs, monitor the process of adopting legislation at the national level, plan, conduct substantive audits, and develop recommendations for authorized bodies that promote the development of SMEs.

Digitalization and data analysis facilitate control over the implementation of enterprise support measures by SAIs. Digitalization and data analysis facilitate the control of the implementation of measures to support enterprises by SAIs. SAIs abroad have one key goal - this is a comprehensive audit, analysis, assessment, and also increasing the efficiency of the development of budget expenditures aimed at the development of SMEs.

At the present stage, audit should aim to "strengthen the rule of law, maintain the well-being of people, promote reforms and promote development" as the starting point and the final goal.

We propose to conduct an audit of the effectiveness of the implementation of state support measures for SMEs in Kazakhstan according to the scheme in figure 2. The audit must begin with a deep study of the state policy in the field of SME development, and then move on to identifying its problems. Problems must be grouped by their key characteristics: financial aspects, poor advisory assistance, complaints, etc.



**Figure 2. Proposed scheme for conducting an audit of the effectiveness of state policy of the Kazakh economy**

Note – compiled by the author based on the source [8].

Next, it is important for auditors to identify important signs of problems, as well as factors influencing the formation of these problems. It requires a deep analysis of the problems themselves. After that, it is important for the auditor to study the causes of the problems and give basic recommendations. Taking measures to improve the activities of organizations in this area is the final procedure during the audit [8]. Studying problematic aspects of implementing state policy in the area under consideration requires high professionalism and a creative approach. Based on competence, professional skepticism, auditors comprehensively study problems and compare different situations. The work includes data processing and comparison, with information requested from various sources, then it is generalized in order to build assumptions. The entire process is based on the relationship with important components of the audit, the formed assumptions are additionally checked by the head of the audit group, and then during quality control. Recommendations are based on significant problematic aspects and allow to significantly increase the effectiveness of the state policy for the development of SMEs using the example of the audited object of state audit [9].

The auditor's professional opinion is based on a clear understanding of all the problems, the evidence actually obtained, which allows confirming the existing assumptions. After forming the conclusions, recommendations are made for the object of state audit.

The result of the performance audit should be an assessment of the efficiency of the use of funds, as well as obtaining confidence that activities in the field of small and medium-sized businesses are carried out in accordance with legislation, standards and strategies, both at the national and international levels, as well as in ensuring the cost-effective, efficient and effective implementation of program documents.

The performance indicators are presented in table 2.

**Table 2. Key indicators of the development of SMEs in Kazakhstan for 2021-2023 yy.**

Name of indicators	Unit of measurement	2021 y.	2022 y.	2023 y.
Total number of SMEs, including by industry	thousand units	1 694,7	2 026,5	2 129,8
Number of SMEs per 1000 population	unit	88,9	105,0	110,5
The share of those employed in the SME sector in the total number of those employed in the economy of the country or region	%	39,0	43,8	44,5
Jobs created by SMEs	unit	60 000	70 000	75 000
Number of people employed in SMEs	person	3 630 551	4 109 741	4 152 081
The share of tax revenues from SMEs in the total amount of budget revenues	%	11,8	12,5	13,9
Average salary in SMEs	thousand tenge	250,3	309,6	364,3
Number of entrepreneurs who received government support	person	42 650	50 513	60 182

Note: according to the authorized statistical agency [8].

In Kazakhstan, state support for small and medium-sized businesses (SMEs) is provided through various programs and initiatives. According to the Ministry of National Economy, about 60,182 business projects were supported in 2023, including 40,000 ongoing and 20,182 new SME projects [8]. One of the positive aspects of financial support measures is the increased availability of financial services to SMEs, the provision of loan deferrals, the establishment of tax incentives, etc.

Non-financial measures have a positive social effect, are aimed at providing access to free first working qualifications, affect the reduction of unemployment, have a positive effect on socially vulnerable groups of the population: unproductively employed, citizens with disabilities, disabled people, youth and other categories of citizens who need comprehensive support from the state and society, explaining to business entities and the population about the possibilities of opening and expanding a business, receiving government support measures, allows attracting foreign specialists with successful work experience to consult directly at enterprises on the implementation of new management methods, production technologies, equipment and personnel training. It is proposed to continue the implementation of non-financial measures with an expansion of coverage. Key indicators of SMEs development in various countries in comparison with our country allow us to note that it is important to take into account the qualitative indicators of SME development, which are the foundation of economic development (table 3).

**Table 3. Key indicators of SMEs development in various countries, including Kazakhstan**

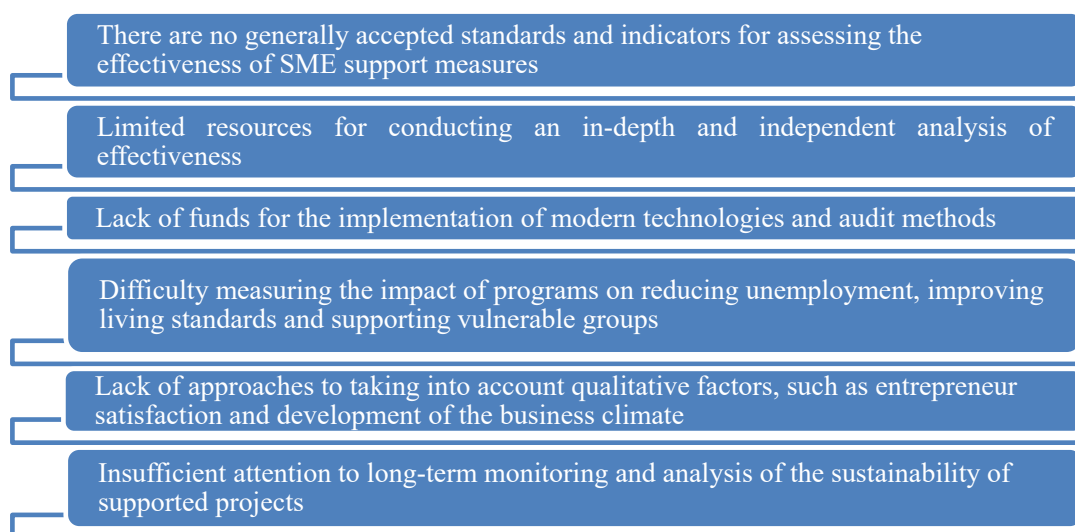
Country	Number of SMEs per 1000 inhabitants	Share of employed in SMEs (%)	Share of SMEs in GDP (%)	Share of SMEs in the total number of enterprises (%)
United Kingdom	27	35	50	99,5
Canada	33	47	27	98
South Africa	39	60	60	93,4
Czech Republic	85	51	35	99,8
USA	20	42	62	99,7
Japan	45	77	63	99,7
Russia	39	25	21	42
Kazakhstan	105	37	38,2	99,8

Note: according to the authorized statistical agency [8].

To assess the effectiveness of state support for SMEs, a systematic and objective approach is required that allows analyzing not only quantitative but also qualitative aspects.

The basis of this approach is an efficiency audit covering key areas of support and its impact on the economy and society. Problems of auditing the effectiveness of state policy in the field of SMEs development in Kazakhstan (figure 3).

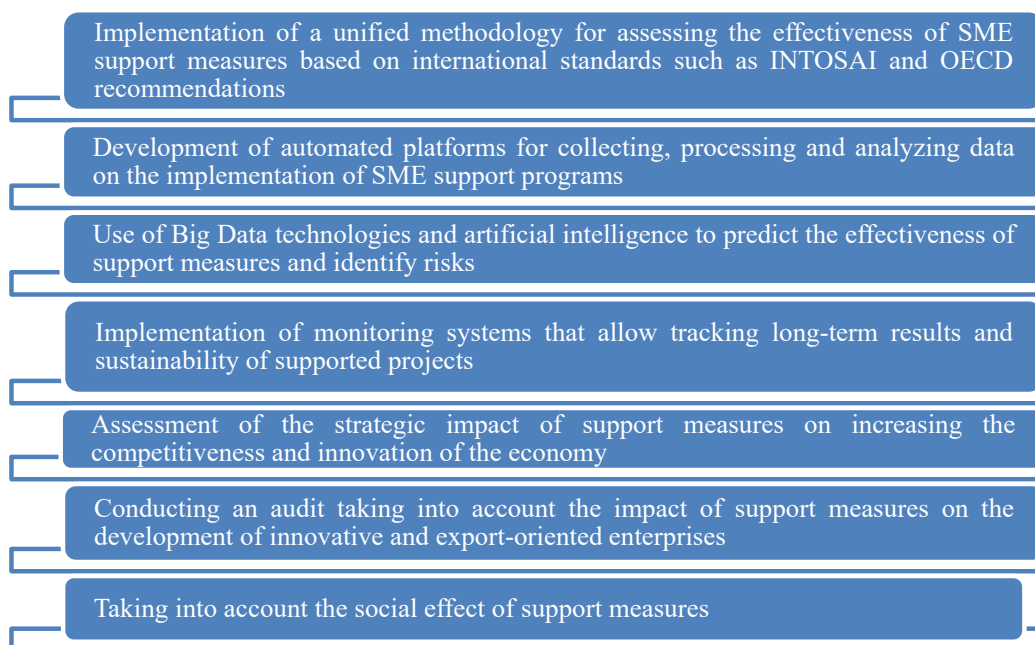




**Figure 3. Problems of auditing the effectiveness of state policy in the field of SMEs in Kazakhstan**

Note: according to the authorized statistical agency [9].

To solve these problems, it is necessary to modernize audit processes, implement modern technologies and unify assessment standards, which will ensure objectivity, transparency and effectiveness of the audit of state support for SMEs (figure 4.)



**Figure 4. Solution to the problem of auditing the effectiveness of state policy in the field of SMEs in Kazakhstan**

Note – Note: according to the authorized statistical agency [9].

The implementation of these recommendations will improve the quality and objectivity of the audit, strengthen the confidence of entrepreneurs and society in government support measures, and ensure the strategic development of small and medium-sized businesses in Kazakhstan.

Thus, the audit of the effectiveness of state policy in the field of small and medium-sized business development in Kazakhstan is an important tool for assessing the effectiveness of the measures and programs being implemented. Performance audit allows us to determine to what extent the allocated resources and implemented initiatives contribute to the development of entrepreneurship, economic growth and improvement of the quality of life of the population. To achieve maximum efficiency, it is important to take into account key aspects aimed at assessing the economic, social and managerial effectiveness of programs.

## **Conclusion**

Based on the studied material, the following conclusions should be made:

– When improving the audit of the effectiveness, it would be advisable to take as a basis the existing structure of documentation based on standards, guidelines, and INTOSAI publications. Additionally, it is necessary to use OECD reports and recommendations.

– To conduct an audit of the effectiveness of the implementation of state support measures for small and medium-sized businesses, it is necessary to develop a separate methodological toolkit regulating the process of conducting a state audit of measures taken by the state. A special standard will allow taking into account key aspects when conducting an audit of the effectiveness of public policy, which will allow for a more thorough identification of problem areas in the field of SMEs, its contribution to the development of important industries in Kazakhstan, employment support, etc.

\*The verification criteria may be indicators of achieving indicators in accordance with regulatory acts and programs, in particular the Business Roadmap - 2020 and 2025, as well as other programs of industrial and innovative development of the Republic of Kazakhstan for 2015-2019 and 2020-2025, which are important in the development of the economy of Kazakhstan.

– The audit program should include the main methods of its implementation, which make it possible to obtain significant evidence for the preparation of the report. The methods are based on a deep analysis of the methods of organizing the activities of the audited object, its results, study, assessment of various situations in the process of activity, analysis of information on the audit object, survey. The analysis should be creative, be intellectual, and also include important rational and irrational components. Auditors should have critical thinking, conduct discussions, use multiple approaches to the qualitative analysis of available information. Qualitative analysis methods can include content analysis, comparative data analysis, analysis with the involvement of experts.

– The assessment indicators should be divided into 4 main levels, among which the level of well-being of the population should be in the first place, the availability of government support in the second. Next comes the indicator of population satisfaction with services and in order to reflect the authorized bodies to perform their tasks, special criteria should be used, as well as their implementation.

In conclusion, it should be noted that the audit issues under consideration may be: high-quality resource planning, compliance of planned funding volumes with direct and final indicators of budget programs, justification for adjusting funding volumes, whether there are cases of restriction of entrepreneurs in receiving state support due to decisions taken, availability of program tools affecting the coverage of private entrepreneurship entities in the regions by state support measures, the presence of facts of SMEs restriction in participation in the procurement procedure carried out by government agencies and quasi-public sector entities, the impact of the provided state support on the industry, the region.

**Conflict of interest.** The authors declare no conflict of interest

**Authors' contribution.** **Mukushev T.B.** – theoretical substantiation, interpretation of results. **Alibekova B.A.** – data collection and processing, goal setting, literature review. **Syzdykova E.Zh.** – preparation of conclusions and final provisions

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### **Проблемы и перспективы аудита эффективности государственной политики в области развития малого и среднего предпринимательства в Республике Казахстан**

**Аннотация.** В данной статье рассматривается нормативное и методологическое обеспечение аудита эффективности государственной политики в области развития малого и среднего бизнеса, которое играет особую роль при проведении проверок. Методологическая основа статьи включает методы наблюдение, обобщение, сравнение синтез, индукция и дедукция. Информационная основа данного исследования состоит из имеющейся нормативной, законодательной и методологической базы, а также материалов научных данных международных организаций, статистических органов. В статье выявлены основные проблемы, связанные с оценкой качественного развития МСП, отмечается необходимость учета его вклада в пополнение бюджета налогами, создание рабочих мест и выплату заработной платы работникам. Дополнительно уделяется внимание формированию качественного методологического обеспечения, которое будет учитывать показатели достижения индикаторов программ развития МСП в качестве критериев аудита эффективности реализации мер государственной поддержки субъектов малого и среднего предпринимательства. Материалы статьи могут быть использованы при подготовке лекционных материалов по предмету по соответствующей дисциплине.

**Ключевые слова:** аудит, критерии, состояние, эффекты, аудит эффективности, государственный аудит, экономическое развитие.

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### **Шағын және орта кәсіпкерлікті дамыту саласындағы мемлекеттік саясатты іске асырудың тиімділік аудитінің мәселелері мен перспективалары**

**Андатпа.** Бұл мақалада шағын және орта кәсіпкерлікті дамыту саласындағы мемлекеттік саясатты іске асырудың тиімділік аудитінің мәселелері мен перспективалары қарастырылған. Мақаланың әдістемелік негізі бақылау, жалпылау, салыстыру, синтез, индукция және дедукция әдістерін қамтиды. Бұл зерттеудің ақпараттық негізін қолданыстағы нормативтік, заңнамалық және әдістемелік база, сондай-ақ халықаралық ұйымдар мен статистикалық органдардың ғылыми деректерінің материалдары құрайды. Мақалада ШОК-тің сапалы дамуын бағалауға байланысты негізгі проблемалары айқындалып, оның бюджетті салықпен толықтыруға, жұмыс орындарын құруға және қызметкерлерге еңбекақы төлеуге қосатын үлесін ескеру қажеттілігі атап өтілген. Сонымен қатар, шағын және орта кәсіпкерлікті мемлекеттік қолдау шараларын іске асыру тиімділігіне аудит критерийлері ретінде ШОБ дамыту бағдарламаларының

көрсеткіштеріне қол жеткізу мәліметтері ескерілетін жоғары сапалы әдістемелік қамтамасыз етуді қалыптастыруға назар аударылады. Мақаладағы материалдарды тиісті пән бойынша дәріс материалдарды дайындауда пайдалануға болады.

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