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## Application of International Experience in Enhancing Human Resource Management in the Field of State Audit

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**Abstract.** This article explores the application of international experience to improve human resource management (HRM) in Kazakhstan's state audit system. The study aims to identify best practices from OECD and INTOSAI countries and propose ways to adapt them to strengthen Kazakhstan's audit institutions. Emphasis is placed on developing standardized training, ensuring institutional independence, and reducing functional overlap among audit bodies. The research is scientifically significant in showing how strategic HRM reforms can enhance audit quality and public accountability. Methodologically, it uses comparative institutional analysis, document review, and descriptive statistics to evaluate Kazakhstan's current HRM framework against international models. The results highlight persistent staffing shortages, uneven certification rates, and insufficient incentives for auditors. Recommendations include implementing standardized certification aligned with international standards, reforming recruitment and retention policies, strengthening internal audit independence, and clarifying mandates to reduce duplication. The study's contribution lies in adapting proven international HRM strategies to Kazakhstan's context, offering a roadmap for building a more professional, stable, and effective state audit system. Practically, these reforms can improve transparency, reduce corruption risks, and ensure better stewardship of public resources.

**Keywords:** international experience, human resource management, state audit, efficiency improvement, personnel policy, public sector human resource management.

### Introduction

The contemporary landscape of public administration is characterized by complex global challenges, including rapid technological advances, environmental constraints, and intensifying

demands for efficiency, transparency, and accountability. These pressures, compounded by the global shift toward Environmental, Social, and Governance (ESG) standards, necessitate the profound transformation of traditional models of state audit and financial control. The imperative to ensure the quality of national resource and asset management in achieving developmental priorities, alongside requirements for strategic resilience, digitalization, openness, and performance-based management, underscores the urgency of rethinking the methodological and organizational foundations of state audit systems.

In Kazakhstan, these challenges are addressed within the framework of strategic documents such as the National Development Plan to 2029 and the “Kazakhstan-2050” Strategy, which call for integrating state audit functions into a modern governance architecture. Despite notable institutional progress – most prominently the adoption of the Law “On State Audit and Financial Control” (2015), which provided a comprehensive legal basis for the expansion of the Supreme Audit Institution’s (SAI) mandate – critical issues persist. Among these are the incomplete financial independence of the SAI, the unfinished institutionalization of a distinct professional status for state auditors, high staff turnover, and limitations in professional capacity. Further, the underdevelopment and restricted functional independence of internal audit units and supervisory bodies, coupled with insufficient integration of information systems, represent significant barriers to effectiveness.

This research is motivated by the recognition that human resource management (HRM) constitutes a foundational determinant of institutional capacity in the field of state audit. While Kazakhstan has made important strides – such as transitioning from fragmented control to a systematic approach grounded in international standards, introducing performance audits in priority areas, implementing risk-based planning, and developing professional certification systems – significant gaps remain in aligning HRM practices with leading international experience. International standards, such as those articulated by INTOSAI and ISSAI, as well as global commitments to the United Nations Sustainable Development Goals (SDGs) and the Strategy for Carbon Neutrality by 2060, set expectations for the modernization of public audit functions that Kazakhstan must meet to ensure sustainable development and good governance.

The object of this study is the national system of state audit in the Republic of Kazakhstan. The subject is human resource management within state audit institutions, with a focus on the adoption and adaptation of international experience. The aim of the research is to analyze existing institutional arrangements and propose evidence-based approaches for enhancing HRM practices in state audit, informed by international standards and best practices. The research tasks include: conducting an assessment of the current HRM framework in Kazakhstan’s state audit system; identifying institutional and organizational constraints; reviewing selected international models; and developing practical recommendations for reform.

The methodological approach combines comparative institutional analysis, policy analysis, and the study of international normative frameworks, including INTOSAI guidelines, ESG criteria, and the SDG agenda. The research hypothesis posits that systematic integration of international HRM practices will strengthen the professional capacity, stability, and effectiveness of Kazakhstan’s state audit system. The significance of this work lies in its potential to inform policy and practice aimed at advancing the institutional development of state audit, thereby contributing to improved public financial management, governance transparency, and the achievement of national development goals.

Through a critical examination of these issues, this research aspires to support the modernization of Kazakhstan's state audit institutions and to strengthen their role as essential instruments for ensuring accountability, strategic sustainability, and the effective use of national resources in alignment with global standards.

## **Literature Review**

The need to strengthen human resource management (HRM) in state audit institutions is increasingly recognized as critical to meeting the evolving expectations of governments and societies. As public administrations navigate technological disruption, sustainability imperatives, and demands for transparency, auditors are expected not only to ensure financial compliance but also to evaluate effectiveness, societal impact, and risk management. Grossi G., Hay D.C., Kuruppu C., and Neely D. [1] argue that conventional audit practices have struggled to keep pace with such demands, requiring a fundamental reorientation toward sustainability-focused, risk-aware approaches that can handle complex datasets and offer broader evaluative insights. Moreover, El Medaker Reda, Said Loukil, and Rachid Mchich (2025) [2] emphasize that digital transformation exposes public institutions to new data privacy risks while simultaneously creating public expectations for socially responsible, ethical use of technology. In this context, social audit emerges as an essential mechanism for evaluating how well government organizations safeguard data and promote inclusive, sustainable development. These challenges highlight the necessity for audit institutions to rethink accountability frameworks to ensure both regulatory rigor and ethical responsibility.

Garseth-Nesbakk L. and Kuruppu C. [3] observe that audit effectiveness is shaped not just by the technical content of reports but by the methods employed, the interactions with auditees, and the communication of findings to the public. Their research on the Pacific region illustrates that a sustainability-oriented audit paradigm demands participatory engagement, transparency, and meaningful stakeholder dialogue. Such a shift recognizes that fostering trust and continuous improvement depends on collaborative processes and strategic communication.

In addition to these macro-level insights, empirical studies have explored specific instruments that support more effective HRM in audit and government organizations. For example, Morales Castro J.L., Umana Alvarado A., and Cerdas Benavides M. [4] highlight the value of behavioral insights in shaping audit practices that better anticipate human responses and encourage constructive change. Yager L., de Alteriis M., and Maloney J. [5] demonstrate the benefits of involving stakeholders early in the audit process to secure buy-in and relevance, while Jaunzema I., Kalnins A. (2024) [6] show how digital monitoring platforms can enable continuous tracking of audit recommendations' implementation, reinforcing accountability.

This evolution in audit practice is not limited to financial or operational dimensions. Kooli C. and Abadli R. [7] argue that quality audits in higher education can directly enhance HRM by identifying structural weaknesses and promoting best practices, suggesting parallels for state audit bodies seeking to strengthen their own human resources systems. Supardi S. (2022) [8] further shows how management audits can serve as continuous improvement tools for government HR systems, ensuring alignment with strategic goals.

Attention to competencies is another critical factor. Gunawan A., Malik T., Amory J.D., and Yusriadi Y. (2021) [9] explore the interplay between soft and hard competencies in enhancing

internal auditor performance, highlighting that HRM strategies must address both technical and interpersonal skill development to achieve effectiveness. Additionally, Rane N. [10] notes that emerging technologies—including generative artificial intelligence—are reshaping HRM by enabling advanced data analytics, personalized learning, and proactive workforce planning. Such tools offer promise for audit institutions seeking to modernize HRM systems while maintaining ethical safeguards.

As the International Journal of Government Auditing emphasizes, these innovations in audit methodology and HRM are not merely technical adjustments but reflect a broader shift toward building public trust through transparency, inclusiveness, and strategic relevance. For Kazakhstan, these international perspectives point to the urgency of transitioning from narrow compliance-focused models to integrated approaches that prioritize the strategic management of human resources as a foundation for effective, resilient, and sustainable state audit.

Recent Kazakhstani scholarship highlights sustained efforts to modernize human resource management in the state audit system to meet governance priorities and align with international standards. Yelubayeva A., Cheslovas K. [11] examine the need to strengthen the human resources potential of audit bodies as a basis for improving audit effectiveness, emphasizing staff development and professional certification within Kazakhstan's legislative framework. Uspambayeva M., Zeinelgabdin A. et al. [12] analyze broader reforms in the state audit system's role in economic management, addressing institutional efficiency and the requirements of a legal and transparent state. Cheslovas K. focuses on evaluating the effectiveness of natural resource management through state audit mechanisms, linking strategic planning with improved audit methodologies. Junusbekova G.A., Kadyrova M., Zholdybalina A. et al. [13] explore aspects of personnel management in Kazakhstan's public sector in light of global HRM trends, offering recommendations for adapting best practices to local conditions. Sembayev D. [14] examines environmental and contextual factors affecting audit efficiency in Kazakhstan, identifying key areas for process improvement under increasing social and political expectations. Together, this body of literature demonstrates a clear shift toward integrated, competency-based, and strategically oriented approaches to reforming HRM in state audit institutions.

## Methodology

This study investigates the question of how international human resource management (HRM) practices can be effectively adapted to strengthen the capacity and performance of Kazakhstan's state audit institutions. The central hypothesis is that adopting and tailoring international HRM standards will improve professional competence, reduce turnover, and enhance the effectiveness of audit functions in line with strategic national priorities. The research draws on a varied set of materials, including Kazakhstan's legislative framework (notably the Law on State Audit and Financial Control), policy documents such as the National Development Plan to 2029, INTOSAI standards, and approximately 25 scholarly and institutional sources addressing HRM reforms in public audit globally. Quantitative data on staffing levels, certification rates, and turnover trends were used to provide context and highlight existing challenges, while qualitative materials offered insight into institutional barriers and opportunities. This broad evidence base ensures both depth and credibility, supporting a critical assessment of how international practices might be applied locally.

The study was conducted in four stages: first, a structured literature and document review was used to map international HRM approaches and audit standards relevant to sustainability, risk management, and performance evaluation. Next, a contextual analysis examined Kazakhstan's audit system, including training provisions, staff data, and functional independence of audit bodies. Comparative institutional analysis then identified gaps and adaptation opportunities by contrasting Kazakhstan's HRM practices with selected international models. Finally, findings were synthesized into recommendations tailored to Kazakhstan's institutional environment. Methods included document analysis to interpret legal and policy texts, descriptive statistics to illustrate HR trends, and content analysis to code themes from qualitative sources. This approach combines empirical evidence with critical comparative analysis to deliver practical, context-sensitive recommendations for reforming HRM in state audit institutions.

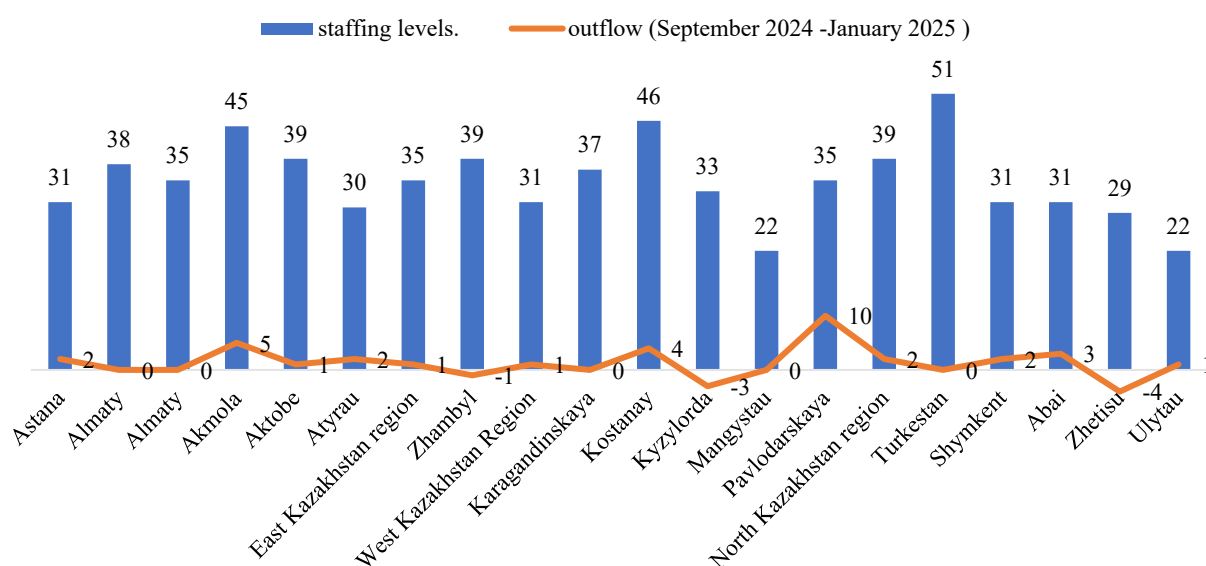
## **Findings and Discussion**

The human resources capacity of Kazakhstan's state audit system remains limited. Despite the establishment of a formal certification and qualification system, there is a persistent lack of motivation for professional development, coupled with a shortage of specialists skilled in performance analysis, digital literacy, and ESG competencies. These issues contribute to a decline in the overall professional quality of audits. Significant disparities in remuneration structures also persist. For example, at the Supreme Audit Chamber (SAC), salary bonuses are granted exclusively to state auditors, while at the Committee for Internal State Audit (CISA), these incentives extend to other staff categories. Revision commissions, however, lack such incentives entirely. International experience shows that renewing the talent pool and strengthening analytical training are vital drivers of audit effectiveness. In Kazakhstan, however, staff renewal remains slow and faces critical challenges. According to SAC data, staff turnover is high: between September 2024 and January 2025, 26 specialists left the system, with reductions in some regions despite already low staffing levels. The national average vacancy rate is 10.6%, peaking at 28.6% in Pavlodar region, 21.1% in Almaty, and 17.8% in Akmola region. Several regions face acute shortages of qualified reserve staff alongside heavy workloads, with an average auditor workload reaching 40 million tenge per year (40.8 million in Almaty, 24.4 million in Ulytau, 19.2 million in Akmola). International certification among auditors rarely exceeds 40% outside the main centers and is minimal in new regions (e.g., Ulytau – 0%). Moreover, there is almost no use of specialized financial and social incentive models—such as bonuses and guarantees – that are common in other priority public agencies or developed countries.

International comparisons underline the problem. According to the European Court of Auditors (2019), EU countries typically maintain a ratio of one auditor per 20,000 to 50,000 citizens, a benchmark also supported by INTOSAI and SIGMA/OECD. In Kazakhstan, this ratio averages 63,500 citizens per auditor, with budgetary oversight responsibility reaching up to 40 million tenge per person – well above international norms. This exacerbates management risks, reduces audit effectiveness, and undermines transparency. The analysis shows that growing vacancies and human resource shortages increase the burden on remaining auditors, lowering control quality and enabling conditions for errors and corruption risks. The workload and financial coverage per auditor exceed those of leading European countries by 2-3 times, fostering formalistic and superficial checks while reducing analytical depth. The highest aggregate

risks are concentrated in Pavlodar, Almaty, and Ulytau regions, demanding urgent staffing adjustments and strengthened professional rotation. Specialist outflow continues despite rising average salaries, reflecting the lack of comprehensive motivation systems and the low attractiveness of the profession. Addressing these issues requires not only filling vacancies but also redistributing workloads and budgets, undertaking regular staff optimization, instituting structured rotation, and introducing long-term professional and financial incentives.

Figure 1 illustrates staffing levels and staff outflow across regions of Kazakhstan between September 2024 and January 2025, highlighting critical challenges in maintaining stable human resources within regional revision commissions.

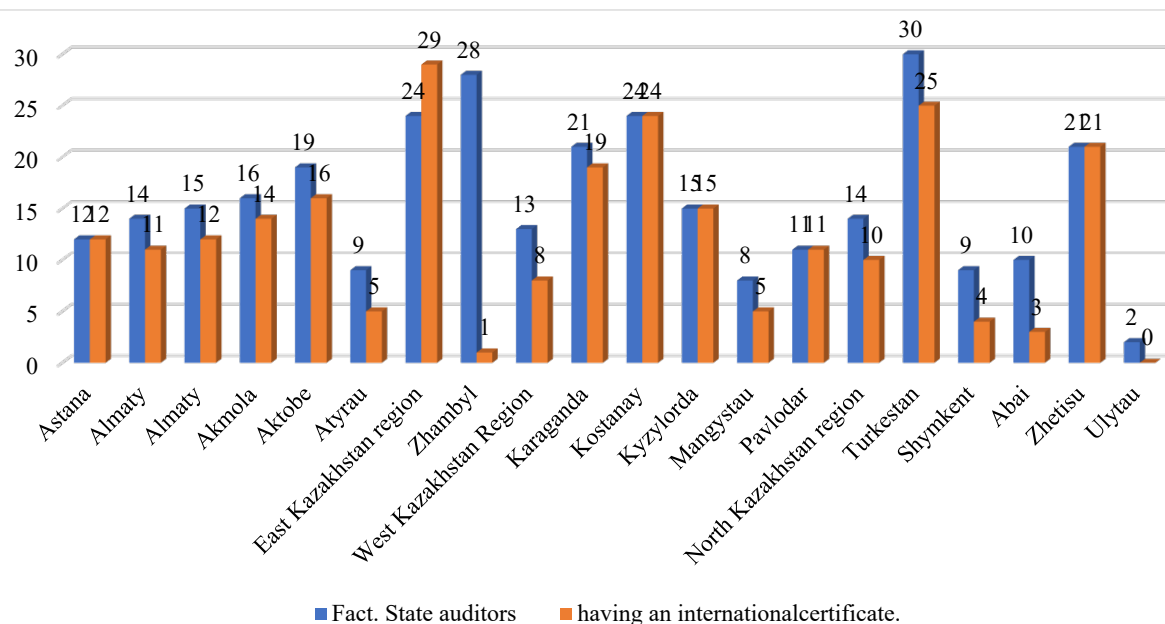


**Figure 1 Regional Staffing Levels and Staff Outflow in Revision Commissions (September 2024 – January 2025) in the Context of Expanded Audit Functions**

Note – Compiled based on data from regional revision commissions.

Transitioning to performance auditing, alongside building the required methodological framework, also demands the formation of a qualitatively new cadre of state auditors. Under the Law “On State Audit and Financial Control,” mandatory certification has been required since 2017; without it, auditors cannot conduct audit activities. Over the last three years, 1,529 candidates have been certified, although only 3.3% received training aligned with international standards. Continuous professional development is conducted for audit staff, including a full training pathway at L.N. Gumilyov Eurasian National University (from bachelor’s to doctoral level) in “State Audit,” and supported master’s programs at the Financial University under the Government of the Russian Federation. Despite these efforts, corruption risks remain high, and there is a continuing outflow of well-trained auditors to the quasi-public and private sectors due to uncompetitive pay and the burden of extensive business travel, which averages over 200 working days annually.

Figure 2 presents data on the number of certified state auditors across Kazakhstan’s regions and their possession of international certification, revealing notable disparities in professional qualifications that impact the overall capacity of the audit system.



**Figure 2 Number of State Auditors and Internationally Certified Auditors by Region**

Note – Compiled based on data from regional revision commissions.

Regions such as Kostanay, Kyzylorda, Astana, and Zhetisu show full alignment between actual auditors and those holding international certificates (e.g., 24 out of 24 in Kostanay, 12 out of 12 in Astana), indicating robust professional standards. In contrast, others exhibit marked gaps – for instance, Zhambyl has 28 auditors but only 1 with international certification, and Atyrau, Mangystau, Shymkent, and Abai also show significantly lower ratios. These variations suggest unequal access to training, inconsistent institutional support, and regional imbalances in meeting international audit standards. Such imbalances are critical given the expanded responsibilities of state audit bodies under Kazakhstan's new budget architecture and the need to ensure credibility and comparability of audit results.

International practices illustrate potential incentives. In Poland, civil servants receive length-of-service bonuses of up to 20% of monthly salary, additional paid leave of up to 12 working days, paid medical leave (twice for up to 6 months with full salary), one-time retirement or disability payments up to six times monthly salary, and guaranteed jubilee bonuses of up to 400% of monthly salary for long service. In Russia, additional paid leave can reach 15 calendar days, along with one-time housing subsidies determined by the Audit Chamber. In Kazakhstan, forming a highly professional corps of state auditors requires reclassifying them into a distinct category of civil servants. This would allow for special recruitment and service procedures on a three-year contract basis (similar to the former "A" corps), with heightened entry requirements such as mandatory system experience, appropriate education, certification including international credentials, and compulsory psychological and polygraph testing. Administrative status would remain for supporting staff (e.g., clerical, accounting, procurement, HR). Systematic certification on evolving laws and international standards should be institutionalized, while advanced training – including in strategic, contract, IT, environmental, and pricing audits – must be expanded. Structured rotation between regions and central offices should be implemented to

share best practices. Finally, salaries must rise to levels comparable to leading audit institutions and quasi-public sector employers, with auditor pay indexed, for example, to a fixed percentage of a minister's salary, to ensure the recruitment and retention of highly qualified professionals.

Despite significant reforms in Kazakhstan's public audit system, functional overlap persists among audit bodies, creating risks of redundant inspections of the same entities on identical issues. This problem is particularly acute given the legal framework that permits the Committee for State Audit (KSGA) to act as an internal control tool within the Government while retaining the authority to audit agencies directly subordinate and accountable to the Head of State—essentially duplicating the external audit role of the Supreme Audit Institution (SAI). The scope of the KSGA also covers both republican and local budget levels, where other equivalent bodies operate in parallel, leading to fragmented oversight and diluted accountability. Further complicating the landscape, internal audit units (IAUs) within ministries can launch unplanned inspections, including those initiated by law enforcement directives. This environment not only strains institutional resources but also undermines the clarity of audit mandates, raising questions about the effectiveness and impartiality of audit outcomes.

**Table 1. Functional Responsibilities for Performance, Compliance, and Financial Statement Audits Among Kazakhstan's State Audit Bodies**

Audit Body	Performance Audit	Compliance Audit	Financial Statement Audit
Supreme Audit Chamber, Revision Commissions	+	+	+
Committee for State Audit	-	+	+
Internal Audit Units	+	+	- (participate/contribute only)

Note – Compiled by authors

Additionally, the continued concentration of audit and control functions within the Ministry of Finance – through the Committee for State Audit as its subordinate agency—poses an inherent conflict of interest, as the same ministry is responsible for both budget planning and execution as well as auditing its own performance. The Committee for State Audit also fails to systematically deliver comprehensive audits of all balance-sheet-relevant elements of financial statements, despite being the only body formally authorized to do so, thereby limiting the reliability of financial reporting assessments used by other audit institutions for evaluating budget execution. Addressing these issues requires institutional, organizational, and personnel strengthening of IAUs to ensure independence, expand their mandate to include financial statement audits, and recognize their findings in the broader audit ecosystem. Over time, this would allow for a reorganization of the Committee for State Audit through territorial optimization and workforce reallocation aligned with ongoing administrative reforms aimed at streamlining the state apparatus and reducing duplicative control functions. Meanwhile, its core role in procurement, accounting, and financial reporting oversight could be maintained via



desk-based (cameral) controls without the need for direct site inspections, reducing overlap and enhancing overall audit system coherence.

International experience demonstrates that leading countries such as the United States, the Netherlands, Brazil, and China have eliminated duplication of audit functions across government levels by establishing clear, hierarchical responsibilities. Central Supreme Audit Institutions (SAIs) are tasked with strategic planning, standard-setting, and oversight of national policy implementation, while regional or sectoral audit bodies focus on operational-level audits within their own jurisdictions, with mandatory registration of findings at the central level. For example, China's National Audit Office (CNAO) maintains a strong vertical structure that extends across the entire territory and economic sectors, with standards and decisions developed and approved centrally. The CNAO operates through 18 regional offices and specialized industry divisions, ensuring consistent application of standards nationwide. In the United States and Brazil, a strict division of responsibilities also exists: federal bodies focus on strategy and standardization, while subnational entities carry out direct audits, supporting comprehensive oversight and reducing jurisdictional conflicts. This vertical coordination ensures unified standards, compatibility of reporting, and coherent responses to both national and local risks, creating a streamlined and effective public audit system.

Across OECD countries and INTOSAI members, particular emphasis is placed on guaranteeing the full institutional independence of SAIs at both federal and regional levels. In the United Kingdom (National Audit Office), Canada (Office of the Auditor General of Canada), the Netherlands (Algemene Rekenkamer), and France (Cour des comptes), SAIs are accountable solely to parliament, enjoying financial and procedural autonomy. Leadership and staff benefit from protected legal status, with budgets determined independently based on parliament-approved frameworks. According to the OECD's Public Governance Reviews: Supreme Audit Institutions and Good Governance, France's Cour des comptes plays a pivotal role in developing national internal audit standards, operating within an integrated system that aligns internal and external audit reporting. The U.S. Government Accountability Office (GAO) actively contributes to federal internal control standards (e.g., COSO "Green Book"), while Brazil's Tribunal de Contas da União (TCU) publishes detailed methodological guidance, evaluates internal control maturity, and regularly updates federal standards. The UK's NAO assesses governance structures through the "three lines of defence" model, coordinating closely with departmental audit committees and internal auditors to integrate external and internal audit into a unified public financial management system. Similarly, Canada's Auditor General reviews internal control and risk management systems across federal departments, while the Netherlands' SAI emphasizes coordination between internal and external audit to enhance overall system effectiveness. China's CNAO maintains a multi-level audit framework—central, regional, and municipal—employing over 10,000 staff nationwide to ensure centralized strategic audit planning. Such models demonstrate that SAIs in OECD and INTOSAI countries not only serve as independent external auditors but also act as catalysts for advancing internal control and risk management systems, standardizing practices, and improving the overall transparency and accountability of public sector governance.

## **Conclusion**

This study highlights that adopting international best practices in human resource management (HRM) is essential for enhancing the effectiveness and credibility of Kazakhstan's

state audit system. Analysis of leading models from OECD and INTOSAI countries demonstrates that professional auditor certification, institutional independence, and clear delineation of responsibilities are fundamental to a modern, reliable public audit function. In light of these findings, several targeted recommendations can be made.

First, Kazakhstan should develop and implement a standardized, nationwide training and certification system for state auditors aligned with international standards (e.g., INTOSAI ISSAI frameworks), ensuring consistent professional competence across regions. Second, internal audit units should be strengthened institutionally and legally to guarantee independence and authority to conduct comprehensive financial statement audits. Third, functional duplication between audit bodies should be systematically reduced by clarifying and legislatively defining mandates, thereby preventing overlapping inspections and improving coordination. Fourth, competitive recruitment and retention policies – including incentives, career development paths, and recognition of international qualifications – should be introduced to attract and maintain highly qualified auditors. By implementing these reforms, Kazakhstan can build a professional, independent, and well-coordinated state audit system capable of supporting transparent, accountable, and effective public financial management in line with national strategic goals.

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**Authors' contributions.** **Z.K. Zhanybayeva** conceptualized the research design, conducted the primary analysis of international HRM practices, and drafted the initial sections of the manuscript. **Z.R. Bashu** performed the comparative assessment of Kazakhstan's state audit HRM system, contributed to the literature review, and refined the methodological framework. **M. Petrova** provided critical revisions, ensured the integration of international standards and best practices, and contributed to the final editing and academic quality of the text. All authors read and approved the final version of the manuscript.

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### **Мемлекеттік аудит саласында адам ресурстарын басқаруды жақсартудағы халықаралық тәжірибені қолдану**

**Аңдатпа.** Мақалада Қазақстанның мемлекеттік аудит жүйесінде адам ресурстарын басқаруды (HRM) жетілдіру үшін халықаралық тәжірибені қолдану мәселесі қарастырылады. Зерттеудің мақсаты – ЭЫДҰ мен INTOSAI елдерінің озық тәжірибесін анықтап, оны Қазақстандағы аудит институттарын нығайтуға бейімдеу жолдарын ұсыну. Негізгі назар стандартталған оқыту бағдарламаларын әзірлеуге, институционалдық тәуелсіздікті қамтамасыз етуге және функциялардың қайталануын азайтуға аударылады. Зерттеудің ғылыми маңыздылығы – HRM стратегиялық реформалары аудит сапасы мен мемлекеттік есептілікті қалай арттыратынын дәлелдеуінде. Әдіснамасы – Қазақстандағы HRM жүйесін халықаралық модельдермен салыстыра отырып институционалдық талдау, құжаттарды саралау және сипаттамалық статистикаға негізделген. Нәтижелер кадр тапшылығының сақталуын, сертификаттау деңгейінің біркелкі еместігін және аудиторларға арналған жеткіліксіз ынталандыруларды көрсетеді. Ұсыныстарға халықаралық стандарттарға сай сертификаттауды енгізу, кадрларды жалдау және ұстау саясатын

реформалау, ішкі аудиттің тәуелсіздігін күшейту және өкілеттіліктерді заңнамалық тұрғыдан нақтылау кіреді. Зерттеудің үлесі – халықаралық HRM тәжірибесін Қазақстан жағдайына бейімдеу және тиімді мемлекеттік аудит жүйесін құруға жол картасын ұсыну. Практикалық мәні – ашықтықты арттыру, сыбайлас жемқорлық тәуекелдерін азайту және мемлекеттік ресурстарды тиімді басқаруды қамтамасыз ету.

**Түйін сөздер:** халықаралық тәжірибе, адам ресурстарын басқару, мемлекеттік аудит, тиімділікті арттыру, кадр саясаты, мемлекеттік сектордағы персоналды басқару.

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### **Применение международного опыта в улучшении управления человеческими ресурсами в сфере государственного аудита**

**Аннотация.** В статье рассматривается применение международного опыта для совершенствования управления человеческими ресурсами (HRM) в системе государственного аудита Казахстана. Цель исследования – выявить лучшие практики стран ОЭСР и INTOSAI и предложить пути их адаптации для укрепления национальных аудиторских институтов. Особое внимание уделено разработке стандартных программ подготовки, обеспечению институциональной независимости и сокращению функционального дублирования полномочий. Научная значимость работы заключается в обосновании того, как стратегические реформы HRM повышают качество аудита и подотчетность государства. Методология включает сравнительный институциональный анализ, изучение нормативных документов и описательную статистику для оценки существующей системы HRM Казахстана. Результаты показывают сохраняющийся кадровый дефицит, неравномерность сертификации и недостаточные стимулы для аудиторов. Предлагаются рекомендации по внедрению стандартной сертификации по международным требованиям, реформе найма и удержания кадров, укреплению независимости внутреннего аудита и законодательному разграничению полномочий. Вклад исследования – в адаптации международных HRM-подходов к казахстанскому контексту и формировании дорожной карты для построения профессиональной и эффективной системы госаудита. Практическая значимость – повышение прозрачности, снижение коррупционных рисков и более эффективное управление госресурсами.

**Ключевые слова:** международный опыт, управление человеческими ресурсами, государственный аудит, повышение эффективности, кадровая политика, управление персоналом в государственном секторе.

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