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ЕСЕП ЖӘНЕ АУДИТ  
УЧЕТ И АУДИТ  
ACCOUNTING AND AUDITING



МРНТИ 06.35.31

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### **A state audit in the context of a risk-based approach**

**Abstract.** The article considers the necessity of applying the risk management system in the state audit. The nature of the state audit is described; criteria and indicators of efficiency of activity of state authorities are considered. The role and place of a risk-oriented approach are specified in the system of state audit and financial control. Proposals are formulated for improvement of the state audit in the context of a risk-oriented approach.

**Keywords:** state audit, risk management system, risk-oriented approach, risk matrix.

**DOI:**<https://doi.org/10.32523/2079-620X-2020-2-165-169>

Currently, the issues related to the development and improvement of the state audit in the Republic of Kazakhstan is of particular relevance.

In modern realities, the more optimal structure of public Finance management is needed, which allows for rational formation and execution of the state budget, and this is impossible without strengthening the entire system of a state audit.

The analysis of international experience shows that the risk management system is one of the important elements of public audit in the vast majority of developed and some developing countries in the world. Risk assessment procedures and measures to minimize them are actively used in the framework of state control activities in the UK, Canada, the United States, and some EU member countries, South Africa, Ukraine, and Belarus.

It is necessary to government that the state audit at the present stage continues to be insufficiently effective, despite the elimination of shortcomings inherent in the whole system of a state audit on the part of both legislative and executive authorities. Thus, the Law of the Republic of Kazakhstan dated November 12, 2015 «On state audit and financial control» defines the budgetary powers of the state audit bodies, dividing the state audit into external and internal and thereby eliminating the duplication of powers of bodies in different areas of audit [1]. At the same time, the unsolved problem is still the lack of unified approaches to the selection of audit objects, as a result of which some state audit bodies are faced with the inability to understand the need for verification at a particular object. In addition, insufficient material and human resources do not allow to ensure and maintain the proper intensity of audit activities. One of the possible ways to solve the existing problems in the transition to a risk-oriented approach of planning audit activities.

There are many definitions of risk in the scientific literature. In Economics, it is interpreted as a lack of information about the possible achievement of one or more goals. The main elements

characterizing the essence of risk as an objective category are the possibility of deviations from the intended goal, the probability of achieving the desired result, as well as the possibility of material and other losses associated with the implementation of the chosen alternative under uncertainty [2].

The application of the risk management system is aimed at concentrating the attention of the state audit bodies on the most priority objects with a high level of risk.

The following types of risks are assessed:

- risks of distortion of budgetary reporting;
- risks of inappropriate and inefficient use of budget funds;
- risks of an internal control system.

According to the Unified principles and approaches to risk management applied by the public audit and financial control under the risk management system should mean a set of measures when forming the list of objects of state audit and audit activities of state audit, aimed at identifying, identification, assessment and analysis of risks and their factors on the basis of accounting and other data elaboration and adoption of response measures monitoring the effectiveness of measures taken [3].

Risk management systems used in the implementation of state audit and financial control consist of two main elements, the structure and quality characteristics of which vary depending on the type of audit.

The first element is the risk assessment system which in the most complete and effective execution should include:

- 1) The scale used to classify objects by risk level;
- 2) Multifactorial, clearly defined and easy-to-apply classification criteria based solely on the assessment of potential threats;
- 3) A detailed procedure for determining the level of risk;
- 4) The automated register of controlled objects containing results of risk assessment concerning each object;
- 5) Open and accessible to any interested person information on the results of the risk assessment of each object.

The second element is a system of measures to minimize risks, which in the most complete execution should include clearly regulated regimes of the beginning of the economic activity, audited mandatory requirements and procedures of the state audit, which are necessarily differentiated depending on the level of potential risk occurrence at the facility [4].

Prerequisites for introducing a risk-based approach in government auditing due to many years of practice, characterized by the excess number of auditees on the public audit agencies to audit them. In this situation, the authorized bodies are not able to assess the activities of the audited objects with due attention. The introduction of risk assessment methods into the planning of the audit procedure not only reduces the overall administrative obligation on the objects of state audit but also allows to optimize the expenditure of funds on the functioning of the state audit bodies by differentiating the activities carried out depending on the degree of risk, which ultimately contributes to a significant increase in the efficiency of the state audit bodies [5]. Risk-based audit planning involves the use of a specific set of criteria that show whether the audit entities have a high risk of violations. Such criteria include the number of violations detected during inspections of this facility in previous years, the number of budget funds used by the controlled facility, as well as the personnel potential of the organization [6].

Risk maps are an important tool for implementing a risk-based approach in a state audit and financial control. The risk map contains a list of the most significant risks grouped according to the relevant areas of activity. In addition, the impact and likelihood of these risks are assessed and responses to each identified risk are reflected.

For risk assessment, a log of risks and their criteria is created. The risk log reflects the name, impact, probability, level of risk and other indicators of risk assessment.

To determine the level of risks, a risk matrix is formed (figure 1) according to a typical system with a classification of risks according to the degree of importance: high, medium, low [7].

Risk assessment is carried out by assessing the objects and subjects of a state audit in accordance with certain risk criteria.

		Impact				
		Very Low	Low	Medium	High	Very High
Likelihood	Very High					
	High					
	Medium					
	Low					
	Very Low					

Figure 1. Risk matrix

Source: IPS Adilet <http://adilet.zan.kz/rus/docs/V1500012502> [7]

For correct application of risk-oriented methods in the state audit and financial control the following measures can be proposed:

- further improvement of the unified Classifier of financial violations for external and internal state audit and financial control bodies;
- coordination of action plans between internal and external state audit and financial control bodies in order to avoid duplication and parallelism;
- optimization of the structure of regional bodies of state audit and financial control;
- organization of exchange of information on the results of expert-analytical activities at all levels;
- Development of the system of prevention of violations in the financial and budgetary sphere.

Thus, the implementation of these measures in the state audit and financial control will ensure a reasonable selection of audit objects, more economically spend material, time and labor resources of the state audit bodies, apply preventive measures to ensure compliance with budget discipline, and will contribute to the achievement of the main objectives of the state audit and financial control and overall increase

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### **Тәуекелге бағдарланған тәсіл контекстіндегі сыртқы мемлекеттік аудит**

**Аңдатпа.** Мақалада мемлекеттік аудиттегі тәуекелді басқару жүйесін қолдану қажеттілігі қарастырылады. Мемлекеттік аудиттің табиғаты сипатталып, мемлекеттік билік органдарының қызметі тиімділігінің өлшемдері мен көрсеткіштері қаралды. Мемлекеттік аудит және қаржылық бақылау жүйесіндегі тәуекелге бағдарланған тәсілдің рөлі мен орны нақтыланды. Тәуекелге бағдарланған тәсіл контекстінде мемлекеттік аудитті жетілдіру бойынша ұсыныстар жасалды.

**Түйін сөздер:** мемлекеттік аудит, тәуекелдерді басқару жүйесі, тәуекелге бағытталған тәсіл, тәуекел матрицасы.

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### **Государственный аудит в контексте риск-ориентированного подхода**

**Аннотация.** В статье рассматривается необходимость применения системы управления риска в государственном аудите. Описана природа государственного аудита, рассмотрены критерии и показатели эффективности деятельности государственных органов власти. Уточнены роль и место риск-ориентированного подхода в системе государственного аудита и финансового контроля. Сформулированы предложения по совершенствованию государственного аудита в контексте риск-ориентированного подхода.

**Ключевые слова:** государственный аудит, система управления рисками, риск-ориентированный подход, матрица рисков.

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