

E.Zh. Syzdykova¹, A.N. Lambekova^{2*}, D.I. Syzdykova³, G.A. Shakenova⁴

^{1, 2, 3, 4}*Karaganda University of the name of academician E.A. Buketov, Kazakhstan*

¹*elmira5as@mail.ru, ²aygerim.lambekova@mail.ru, ³nochochek@mail.ru, ⁴guli_w.a@mail.ru*

¹<https://orcid.org/0000-0001-6273-9968>, ²<https://orcid.org/0000-0001-6818-3665>,

³<http://orcid.org/0000-0001-6547-9639>, ⁴<http://orcid.org/0000-0002-4796-1584>

¹*Scopus Author ID: 57201672842, ²Scopus Author ID: 57204244683, ³Scopus Author ID: 1598245623139*

⁴*ResearcherID: A AG-1701-2020*

Audit Activities of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan: Analysis and Evaluation of Key Indicators

Abstract

Object: To analyze and evaluate key indicators of audit activities of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan.

Methods: Statistical methods of analysis and correlation and regression method.

Results: By examining key indicators of audit activities of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan, we revealed the dependence of the number of established violations of the law on the amount of funds covered by the state audit, on the number of objects covered by the state audit, and the number of audit and expert-analytical activities. Authors put forward hypotheses on the presence and direction of the relationship between indicators: Number of Established Violations of the Law, Amount of Funds Covered by the State Audit, Number of Objects Covered by the State Audit and Number of Audit and Expert-Analytical Activities. Correlation and regression analysis was carried out to prove or refute these hypotheses. This analysis confirmed one of the three hypotheses: negative relationship between the number of violations of the law and the number of audit and expert-analytical activities.

Conclusions: Key indicators of audit activities of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan studied on the basis of confirmed hypothesis showed that analysis, evaluation and verification of the effectiveness of management and use of budgetary funds, state assets, and objects of state audit are carried out successfully. This conclusion confirms the purpose of the state audit, which consists in making recommendations to eliminate detected shortcomings. As a result of the state audit, conclusion reflects the shortcomings found and the advice on their correction. Concurrently, effective recommendations are presented based on the identified shortcomings and proposals for risk management.

Keywords: state audit, Accounting Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan, audit activities, expert-analytical activities, violations of the law, amount of funds covered by the state audit.

Introduction

Conditions of the national economy's functioning and the main results of its current activities actualize the issues of current trends and problems on the way to improving the effectiveness of state audit. One of the sources of economic growth for the state is the effective management of resources, which allows state audit.

State audit is an activity for carrying out independent assessment of the effectiveness of the audited objects that covers not only financial issues but all areas of their activities and presents effective recommendations based on identified deficiencies and proposals for risk management.

One of the tasks of the state audit is to identify inconsistencies. This, in turn, allows identification of reserves and potential for the use of resources and a more effective management of public funds.

Relevance of the topic under study lies in the fact that a significant number of detected violations is due to inefficient planning and use of budget funds and state assets.

Along with this, the supreme audit body of Kazakhstan, the Accounts Committee, needs to promote the activities of the Government as the most effective manager of national resources that is accountable to society and the Head of State.

* Corresponding author: E-mail address: aygerim.lambekova@mail.ru

The main task of the supreme audit body of Kazakhstan is the implementation of audit and expert-analytical activities important in the socio-economic development of the country that allow identification of violations of the law.

Accordingly, we need to consider the dependence of one of the main Accounts Committee activity indicators, the number of established violations of the law.

The main objectives of the study are as follows: to identify the dependence of the number of established violations of the law on the amount of funds covered by the state audit, the number of objects covered by the state audit, and the number of audit and expert-analytical activities.

Authors put forward the following hypotheses: the greater the amount of funds covered by the state audit, the greater the number of violations of the law; the greater the number of objects covered by the state audit, the greater the number of violations of the law; the greater the number of audit and expert-analytical activities, the fewer the number of violations of the law.

Literature review

Mihret D.G. & Yismaw A.W. argue that the effectiveness of the audit is a result of the interplay among four factors: internal audit quality; management support; organizational setting; and attributes of the auditee. High effectiveness of the audit requires management support, provision of resources, and implementation of internal audit recommendations. In addition, an organizational environment, an internal organization, policies and procedures applicable to each audit object are needed. Authors believe that these factors should lead to useful audit results. They also focus on whether management's interest in recommendations of audit services will help improve the quality of the audit (Mihret & Yismaw, 2007).

Klimanov V.V., Kazakova S.M., Mikhailova A.A., Yagovkina V.A. discovered that a number of countries, such as Greece, the USA, Russia, China, etc. focus on auditing national programs and implementing recommendations, as well as on the perspective aspect of the advisory function as one of the main directions as part of improving public administration. Based on execution of the recommendations sent, the implementation of many projects was accelerated and the administration and delegation of authority in a large number of institutions were optimized. Proposals are being put forward to minimize risks, improve systems and deepen reforms, while almost all proposals are being executed. The processes of planning and drawing up an audit program within the framework are based on determining the risk index using various criteria for analysis, prioritization and selection of subjects and objects for control. Audits included in the annual audit work program are considered strategic, since they are carried out using the risk analysis methodology (Klimanov et al., 2020).

Dittenhofer M. proposes performance indicators to determine aspects of economic efficiency and immediate improvement of the internal audit process. The first time-tested indicators of the internal audit results should be replaced by the internal audit effectiveness indicators (Dittenhofer, 2001).

The results of research show that more effective audit committees and well-resourced internal audit units are usually positively associated with the assessment of internal auditors of their contribution to external audit (Zain, Subramaniam, & Stewart, 2006).

Abdullah R., Ismail Z., & Smith M. link the quality of internal audit with the number and nature of recommendations made by auditors to improve various aspects of corporate governance. The results show that the high efficiency of the audit is associated with a large number of recommendations for improving aspects of corporate governance. The results also indicate that specific checks by audit committees affect the quality of the audit or its overall effectiveness, and the quality of various stages of internal audit, especially audit planning (Abdullah, Ismail, & Smith, 2018).

Methods

This study involved using the following methods: deconstruction, axiomatic, apperception, statistical observation, summary and grouping of statistical observation materials, absolute and relative statistical quantities, variation series; sampling, correlation and regression analysis, dynamics series.

Results

The analysis, assessment and verification of the effective and legitimate management of national (financial, natural, industrial, personnel, information) resources to ensure a dynamic growth in the quality of life and the national security of the country are the tasks of the Accounts Committee.

The Accounts Committee systematically analyzes the results of the state audit and financial control, summarizes and examines the causes and consequences of the identified violations and deficiencies in the budget execution process, the use of state assets and quasi-public sector entities.

Violations are acts that contradict the legislation of the Republic of Kazakhstan and the acts of state audit adopted for their implementation.

There are two types of violations of the law in the state audit: financial violations and violations of a procedural nature.

State audit is conducted based on the Accounting Committee's list of objects of the state audit for the corresponding year.

An audit event is a set of actions for preparing, conducting, and executing audit reports and opinions based on the state audit results.

The objects of state audit and financial control are state bodies, state institutions, quasi-public sector entities, as well as recipients of budget funds.

Expert-analytical activity is a form of implementation of expert-analytical activities of external state audit and financial control bodies for analyzing and evaluating the effectiveness of budget planning and execution, management and use of budget funds, state assets (except for assets of the National Fund of the Republic of Kazakhstan and the National Bank of the Republic of Kazakhstan) and quasi-public sector entities, implementation of documents State planning systems in the Republic of Kazakhstan, as well as studies of their impact on the development of the economy (or a separate branch of the economy), the social sphere, based on a risk management system.

Expert-analytical activity is executed by the bodies of external state audit and financial control without entering the object of the expert-analytical activity by notifying them no later than two working days before the start of the activity.

An expert-analytical activity is held in two variants:

- As an independent activity (based on the results of an expert opinion) or
- As part of the performance audit (its results are reflected in the analytical part of the audit report and/or the audit report).

The purpose of the expert-analytical activity is to form a reliable and objective assessment of the current situation on the subject and to determine the following:

- The main influencing factors,
- Goals, motives, reasons for making certain decisions on the subject of an expert-analytical activity,
- Further development of the situation, all other things being equal, or modeling the situation under the influence of external and/or internal factors, and
- Systemic conclusions and recommendations.

Determination of the main influencing factors, goals, motives, reasons for making certain decisions on the subject of an expert-analytical activity should provide an opportunity to form a holistic picture of its development and a system of cause-and-effect relationships that affected its indicators characterizing the dynamics of changes in the subject of an expert-analytical activity.

With sufficient data, on the basis of the constructed integral system of cause-and-effect relationships a forecast of the further development of the situation on the subject of the expert-analytical activity is built, appropriate system conclusions and recommendations are suggested.

The expert-analytical activity consists of the following main stages:

- Planning,
- Collection, systematization and study of data on the subject,
- Analysis using available economic methods, and
- Formation of an expert opinion reflecting systemic conclusions and recommendations.

The bodies of external state audit and financial control engage in a discussion with the object of the expert-analytical activity its results, the decision on which is advisory.

The results of the expert-analytical activity are used for audit activities; preliminary, current and subsequent assessments.

The key indicators of audit activities of the Accounting Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan are as follows:

- Total established violations of the law (million tenge),
- Amount of funds covered by the state audit (million tenge),

- Number of objects covered by the state audit (units), and
- Number of audit and expert-analytical activities (units).

Table 1 presents the key indicators of audit activities of the Accounting Committee for the Control of the Execution of the Republican Budget of the Republic of Kazakhstan for the period between 2015 and 2021.

Table 1. Key indicators of the Accounts Committee's audit activities

Years	Total established violations of the law (million tenge)	Amount of funds covered by the state audit (million tenge)	Number of objects covered by the state audit (units)	Number of audit and expert-analytical activities (units)
2015	1,501,200.0	2,871,400.0	303	22
2016	1,057,900.0	3,736,400.0	316	21
2017	911,223.0	8,737,083.9	354	25
2018	429,249.7	5,195,843.8	179	23
2019	1,203,862.8	34,177,491.3	207	20
2020	1,852,710.3	47,278,781.2	117	18
2021	1,723,035.6	32,363,548.8	155	21

Note: Compiled by the authors based on the CIS Internet Portal data <http://www.e-cis.info>

The number of established violations of the law from 2015 to 2018 would decrease by an average of 30% annually. 2019 saw a sharp jump in this indicator (almost trifold). For 2021, this indicator is almost equal to the value of 2015. The indicator reached its minimum of 429,249.7 million tenge in 2018 and its maximum of 1,852,710.3 million tenge in 2020.

By 2021, the volume of funds covered by the state audit increased eleven times compared to 2015 (from 2,871,400.0 million tenge to 32,363,548.8 million tenge). The indicator showed its maximum of 47,278,781.2 million tenge in 2020. Basically, this indicator tends to grow.

The number of objects covered by the state audit has decreased by almost double between 2015 and 2021.

The number of established violations of the law per object on average for the period under review amounted to 6,577.373 million tenge. The maximum number of violations per object was 15,835.13 million tenge in 2020. The minimum number of violations per object was 2,398,043 million tenge in 2018. Until 2019, there was a gradual decline in the number of violations per object. Since 2019, this indicator has been showing a sharp increase.

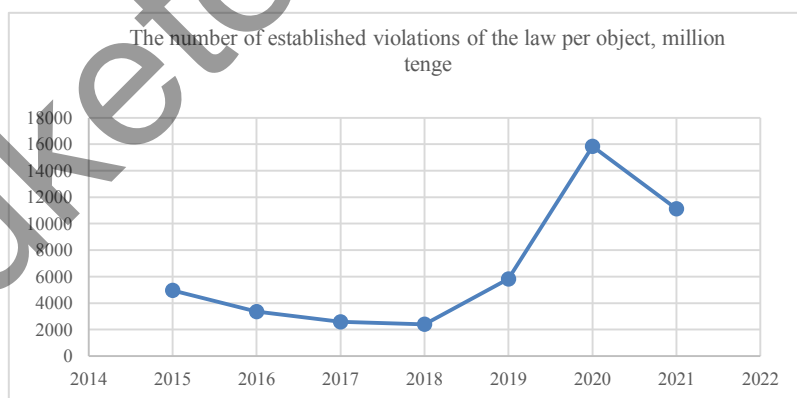


Figure 1. The number of established violations of the law per object

The number of audit and expert-analytical activities during the study period would remain almost the same.

Let us consider the relationship between such indicators as the amount of funds covered by the state audit and the number of violations of the law established. Hypothesis: the larger the amount of funds covered by the state audit, the greater the number of violations of the law established.

The coefficient of determination is 44.8%. This means that the calculated parameters of the model explain the dependence between the studied parameters by 44.8%. The higher the coefficient of determination

the better the model. In this vein, the fluidity (variance) of the established violations of the law can be predicted by the amount of funds covered by the state audit by no more than 44.8%. With such a value of the coefficient of determination, the model can be concluded to be not statistically consistent.

The correlation coefficient equal to 0.7 indicates an average positive relationship between the studied indicators: the number of violations of the law and the amount of funds covered by the state audit (Figure 1).

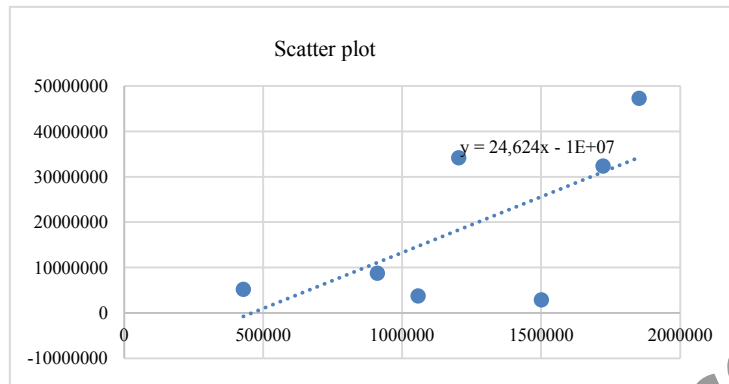


Figure 1. Graphical representation of the correlation between the number of violations of the law and the amount of funds covered by the state audit

Let us consider the relationship between such indicators as the number of objects covered by the state audit and the number of violations of the law established. Hypothesis: the greater the number of objects covered by the state audit, the greater the number of established violations of the law. Table 1 shows the data for the analysis.

The coefficient of determination is 13.8%. This means that the calculated parameters of the model explain the dependence between the studied parameters only by 13.8%. In this vein, the fluidity (variance) of the established violations of the law can be predicted by the number of objects covered by the state audit by no more than 13.8%. With such a value of the coefficient of determination, the model can be concluded to be not statistically consistent.

The correlation coefficient equal to -0.4 indicates a weak negative relationship between the studied indicators: the number of violations of the law and the amount of funds covered by the state audit (Figure 2).

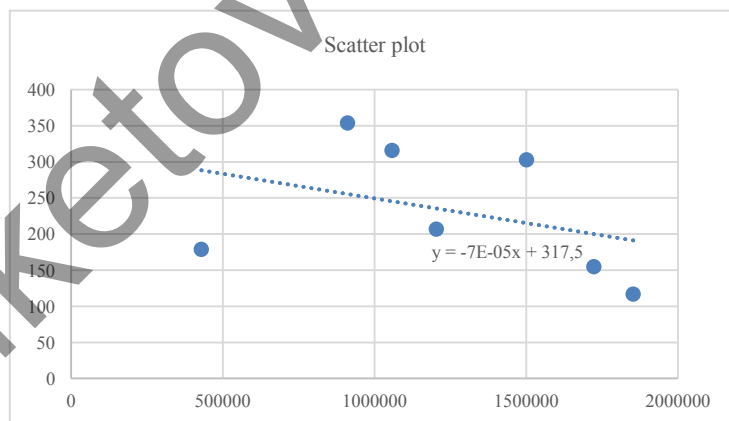


Figure 2. Graphical representation of the correlation between the number of violations of the law and the number of objects covered by the state audit

Let us consider the relationship between such indicators as the number of audit and expert-analytical activities and the number of established violations of the law. Hypothesis: the greater the number of audit and expert-analytical activities, the less the number of violations of the law established. Table 1 shows the data for the analysis.

The coefficient of determination is 50%. This means that the calculated parameters of the model explain the dependence between the studied parameters by 50%. In this vein, the fluidity (variance) of established violations of the law can be predicted by the number of audit and expert-analytical activities by 50%.

The correlation coefficient equal to -0.68 indicates an average negative relationship between the studied indicators: the number of violations of the law and the number of audit and expert-analytical activities (Figure 3).

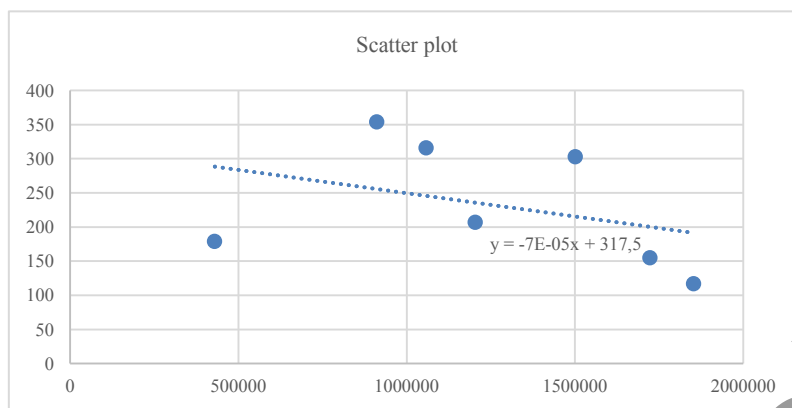


Figure 3. Graphical representation of the correlation between the number of violations of the law and the number of audit and expert-analytical activities

Thus, confirmed one of the three hypotheses put forward by the authors: the greater the number of audit and expert-analytical activities, the less the number of violations of the law established.

Conclusions

The study confirmed that the greater the number of audit and expert-analytical activities carried out by the Accounting Committee, the less the number of violations of the law established.

This conclusion confirms the purpose of the state audit, which consists in making recommendations to eliminate the detected shortcomings and reflects the advice on their correction. The Accounts Committee functions allow the assessment of the effectiveness of the management of budgetary funds and the implementation of state programs.

This hypothesis emphasizes the effectiveness of the state audit in the Republic of Kazakhstan as an activity for the analysis, evaluation and verification of the effectiveness of management and use of budgetary funds, state assets, and objects of state audit.

In general, the state audit for Kazakhstan is seen as a holistic and independent assessment of the effectiveness of the audit objects covering not only financial issues, but all areas of their activities. Accordingly, effective recommendations are presented based on the identified shortcomings and proposals for risk management.

Concurrently, the internal audit carried out by a specific state body has to be a kind of mechanism to ensure the reliability, stability and financial viability of state bodies and organizations.

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Э.Ж. Сыздыкова, А.Н. Ламбекова, Д.И. Сыздыкова, Г.А. Шакенова

Қазақстан Республикасының республикалық бюджеттің атқарылуын бақылау жөніндегі есеп комитетінің аудиторлық іс-шараларының негізгі көрсеткіштерін талдау және бағалау

Аңдатпа

Мақсаты: Қазақстан Республикасы республикалық бюджеттің атқарылуын бақылау жөніндегі есеп комитетінің аудиторлық іс-шараларының түйінді көрсеткіштеріне талдау жүргізу және бағалау.

Әдістері: Мақалада талдаудың статистикалық әдістері, сонымен қатар корреляциялық-регрессиялық әдіс қолданылды.

Нәтижелер: Қазақстан Республикасы республикалық бюджетінің атқарылуын бақылау жөніндегі есеп комитетінің аудиторлық іс-шараларының түйінді көрсеткіштерін зерттей отырып, анықталған заңнама нормаларын бұзушылықтар санының мемлекеттік аудитпен қамтылған қаражат көлеміне, мемлекеттік аудитпен қамтылған объектілер санына және аудиторлық және сараптамалық-талдау іс-шараларының санына тәуелділігі анықталды. Авторлар «заңнама нормаларын бұзудың анықталған саны», «мемлекеттік аудитпен қамтылған қаражат көлемі», «мемлекеттік аудитпен қамтылған объектілер саны» және «аудиторлық және сараптамалық-талдау іс-шараларының саны» көрсеткіштер арасындағы өзара байланыстың болуы және бағыты туралы гипотезалар ұсынды. Осы гипотезаларды дәлелдеу немесе жоққа шығару үшін корреляциялық-регрессиялық талдау жүргізілді. Аталған талдау ұсынылған үш гипотезаның бірін растады: анықталған заңнама нормаларын бұзушылықтар санының және аудиторлық және сараптамалық-талдау іс-шараларының санының өзара теріс байланысы туралы.

Қорытынды: Расталған гипотеза негізінде Қазақстан Республикасы республикалық бюджетінің атқарылуын бақылау жөніндегі есеп комитетінің аудиторлық іс-шараларының зерттелген түйінді көрсеткіштері бюджет қаражатын, мемлекет активтерін, мемлекеттік аудит объектілерін басқару мен пайдаланудың тиімділігін талдау, бағалау және тексеру жөніндегі қызметтің табысты жүргізіліп жатқанын көрсетті. Бұл қорытынды мемлекеттік аудиттің мақсатын растайды, ол анықталған кемшіліктерді жою бойынша ұсыныстар дайындаудан тұрады. Қорытынды ретінде мемлекеттік аудит нәтижесі табылған кемшіліктерді және оларды түзету жөніндегі кеңесті көрсетеді. Осы ретте анықталған кемшіліктер мен тәуекелдерді басқару жөніндегі ұсыныстар негізінде пәрменді ұсынымдар беріледі.

Кілт сөздер: мемлекеттік аудит, республикалық бюджеттің атқарылуын бақылау жөніндегі есеп комитеті, аудиторлық қызмет, сараптамалық-талдау қызметі, заң талаптарын бұзу, мемлекеттік аудитпен қамтылған қаражат көлемі.

Э.Ж. Сыздыкова, А.Н. Ламбекова, Д.И. Сыздыкова, Г.А. Шакенова

**Анализ и оценка ключевых показателей аудиторских мероприятий
Счетного комитета по контролю за исполнением республиканского бюджета
Республики Казахстан**

Аннотация:

Цель: Провести анализ и дать оценку ключевых показателей аудиторских мероприятий Счетного комитета по контролю за исполнением республиканского бюджета Республики Казахстан.

Методы: В работе использованы статистические методы анализа, в том числе корреляционно-регрессионный метод.

Результаты: Исследуя ключевые показатели аудиторских мероприятий Счетного комитета по контролю за исполнением республиканского бюджета Республики Казахстан, была выявлена зависимость количества установленных нарушений норм законодательства от объема средств, охваченных государственным аудитом, количества объектов, охваченных государственным аудитом, и количества аудиторских и экспертно-аналитических мероприятий. Авторами были выдвинуты гипотезы о наличии и направлении взаимосвязи между показателями: «Количество установленных нарушений норм законодательства», «Объем средств, охваченных государственным аудитом», «Количество объектов, охваченных государственным аудитом» и «Количество аудиторских и экспертно-аналитических мероприятий». Для доказательства или опровержения данных гипотез был проведен корреляционно-регрессионный анализ. Данный анализ подтвердил одну из трех представленных гипотез: об отрицательной взаимосвязи количества установленных нарушений норм законодательства и количеством аудиторских и экспертно-аналитических мероприятий.

Выводы: Исследованные ключевые показатели аудиторских мероприятий Счетного комитета по контролю за исполнением республиканского бюджета Республики Казахстан на основе подтвердившейся гипотезы показали, что деятельность по анализу, оценке и проверке эффективности управления и использования бюджетных средств, активов государства, объектов государственного аудита проводится успешно. Данный вывод подтверждает предназначение государственного аудита, которое заключается в составлении рекомендаций по устранению обнаруженных недочетов. Заключение как результат государственного аудита отражает найденные недостатки и советы по их исправлению. При этом на основе выявленных недостатков и предложений по управлению рисками представляются действенные рекомендации.

Ключевые слова: государственный аудит, Счетный комитет по контролю за исполнением республиканского бюджета Республики Казахстан, аудиторские мероприятия, экспертно-аналитические мероприятия, нарушения норм законодательства, объем средств, охваченных государственным аудитом.

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