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APPLICATION OF THE EXPERIENCE OF SOUTH KOREA IN THE SYSTEM OF INTERNAL STATE AUDIT OF THE REPUBLIC OF KAZAKHSTAN

Abstract: *The article discusses the features of the organization and conduct of internal audit in the state bodies of South Korea. The work uses systemic and institutional approaches, methods of induction and deduction, generalizations, historical, logical, comparative research methods. Theoretical research methods are applied, which include the analysis and synthesis of the information presented. The characteristic features and methods of conducting internal audits of state bodies are disclosed. The tools for the implementation of state programs aimed at implementing the strategic priorities of the country's development and ensuring national security have been determined. In the modern world of actively developing countries, there is a widespread tendency to delegate and uphold the principle of independence. An analysis of the internal audit system in the public sector of South Korea once again proved the priority of information technology in the economic processes of the country. On the example of the Republic of Korea, one can observe the high efficiency of the activities of internal state audit bodies through the introduction of a system for the exchange of digitized information between ministries. On the basis of the studied foreign material, some features, methods and ideas for improving the efficiency of government bodies through the internal audit system of our country are noted. Taking into account the experience of South Korea, our country needs not only to eliminate the existing shortcomings in functioning, but also to significantly transform the internal audit system as a whole.*

Keywords: *state audit, internal audit in state bodies, internal audit service, BAI, audit delegation, e-government system, performance audit.*

■ Introduction

Public audit has always been seen as an integral part of public financial management and increasingly as a tool to improve the efficiency of the public sector. The audit covers a wide range of activities with different objectives. Initially, it was a mechanism that guaranteed the government and its ministries, as well as the legislature, the receipt and expenditure of public funds in accordance with the laws. In addition, the main function of the audit was a fair and accurate reflection of the financial situation in the government's report [1].

Although internal audit and external audit face similar challenges, the latter is usually given the most attention. Recently, however, there has been an increased interest in the functions of internal audit. In many developed and advanced countries, the need for better accountability and greater transparency in government has led to a need for more information about government programs and services. Thanks to this, the role of internal audit and internal audit services in government bodies has increased significantly [2].

This article provides an overview of the system of internal audit of public authorities in South Korea, revealing the variety of models and methods of internal public audit. This country is a vivid example of countries with a stable and developed economy, whose example and experience can

help our Republic reach a new level of internal audit in government bodies.

In recent years, a number of countries have refocused internal audit from compliance to performance issues. Some European countries have placed emphasis on introducing performance-based budgeting, linked to a new approach to public administration, focusing on performance rather than compliance, and using a more decentralized approach. Others have established internal performance review departments separate from internal audit [3].

As for the Asian model of the functioning of internal audit in government bodies, it is very technological and interesting. Along with the main principle of independence is delegation. Also, the country has introduced a system of digitalization of information exchange between state bodies. All this leads to the effective operation of the internal audit system at the state level.

■ Literature Review

Historically, the concepts of financial control arose at different times, and each of them influenced the development of internal audit, defining its role, functions and responsibilities. A review of the scientific literature made it possible to systematize them in two directions: the first concept considers financial control as an organized activity, and the second concept defines it as a management function. To this end, control theory uses various approaches to study the nature of financial control.

It should be noted that scientists and practitioners give different concepts of the essence of internal audit services, for example, S.M. Reznienko considers the internal audit service to be a separate structure of the Internal Control System, which is mainly engaged in the collection and analysis of subject the most significant risks, as well as events that contribute to their implementation.

Digitalization in the public audit system plays an important role in shaping the highly efficient activities of state bodies. Reconciliation of audit evidence with the subject matter of the audit is a key audit procedure [4].

Extensive research has been carried out in the field of internal public audit by leading scientists in the United States. It has been established that Government and non-profit organizations are the main economic forces in our society.

According to Canadian law, internal audit services are the internal audit sector of the Office of the Comptroller General of Canada, which is responsible for the Internal Audit Policy and for the state of internal audit of the federal government. In fulfilling this role, the Comptroller General's commitment to strengthening public sector governance, accountability, risk management and internal controls at the government level is supported [5].

The BAI of South Korea positions internal audit services as a constitutional agency established under the President, but remaining independent. They review the final accounts of government revenues and expenditures; supervise the work performed by government agencies, and make decisions, recommendations, and accusations.

■ Materials and methods

In this work, theoretical research methods were applied, which include the analysis and synthesis of the information provided by periodic business and scientific publications on the directions of internal audit in the state bodies of South Korea.

Historical, logical, comparative research methods were used, as a result of which it was possible to obtain the necessary information about the state of the internal audit system. The legal framework of the state audit system of South Korea, in particular, the internal state audit and internal audit services in government bodies, is analyzed.

Also, along with theoretical methods, empirical research methods were applied, which were based on statistical and analytical data published by government agencies.

■ Results and discussions

The state, having assumed the responsibility to manage centralized finances that actually belong to the entire society, must create conditions for these finances to be used exclusively for their intended purpose, namely, to perform the functions of the state, primarily the above.

In order to prevent the use of centralized finance for purposes not related to the performance of state functions, along with budgeting and other financial management mechanisms, a system of financial control and audit is in place.

Abroad, the development of the theory of the practice of state financial control is determined by two factors: the experience of national state-legal development and the principles of the Lima Declaration of the guiding principles of control.

From the point of view of international law, the Lima Declaration is not binding, but is the quintessence of international experience in organizing state financial control and audit. The state, which has adopted the principles of the Lima Declaration as a basis, agrees with the postulates adopted by the international community when summarizing the historical experience of organizing and implementing state control and audit, from which certain principles follow.

The internal control service must necessarily report to the head of the organization within which it is created. It should be, as far as possible, functionally and organizationally independent within the appropriate organizational structure.

As an external audit service, the Supreme Audit Institution should review the effectiveness of the internal audit service. If the internal audit function is found to be effective, steps need to be taken to ensure that, without prejudice to the SAI's right, to carry out a comprehensive audit, to ensure the necessary separation of tasks and cooperation between the SAI and the internal audit service.

In order to ensure the independence of such audits, the members of the external control commission should be appointed mainly from the Supreme Audit Institutions. In commercial organizations with state participation, it is advisable to carry out follow-up control, as well as to study the issues of economy, efficiency and productivity.

The Supreme Audit Institution should be empowered to review the use of government subsidies. If the purpose of the audit so requires, especially in cases where subsidies in absolute terms or relative to the income or capital of the subsidized enterprise are particularly high, the audit may cover all financial management issues in this enterprise [9-15].

While such audits should take into account the structure and objectives of the respective organization, they follow the same lines as high-level audits in member countries of these organizations. In order to ensure the independence of such audits, the members of the external control commission should be appointed mainly from the Supreme Audit Institutions.

The international exchange of ideas and experience within the framework of the International Organization of Supreme Audit Institutions is an effective means of assisting the SAI in fulfilling its mandated tasks. This goal has so far been achieved through congresses, seminars organized jointly with the UN and other organizations, meetings of regional working groups and the publication of a specialized journal.

The national audit and inspection system in Korea has evolved over hundreds of years and through many different dynasties. For example, he was known as Eosadae during the Goryeo Dynasty (918–1392 CE) and Saheonbu during the Joseon Dynasty (1392–1910 CE), performing both financial audits and inspections of officials.

Among other things, Amhaeng-oesa, a unique system of audit and inspection has been established to ensure the integrity of officials. For this purpose, royal secret inspectors, empowered by the king, were appointed and sent to secretly inspect the local administrations of Amheng-oesa.

Then, under the Audit and Inspection Board Act (BAI Act), which was enacted on March 5, 1963, the current form of BAI was launched by merging the Audit Department and the Audit Commission.

In accordance with Article 97 of the Constitution and Article 20 of the BAI Law, BAI reviews the final accounts of the government's income and expenditure, reviews the accounts of the government

and such organizations in accordance with the law, and reviews the work done by the government.

Agencies and the responsibilities of their employees in order to improve the quality of administrative services. The BAI is a constitutional agency established under the President but retaining an independent status in terms of its duties and functions.

Public Sector Internal Audit Bureau:

- Issues related to the Public Sector Audit Law
- Issues related to the improvement and support of the internal audit
- Issues related to the activities of the Coordinating Council for Audit Activities and the Meeting of Officials of Auditors
- Creation and functioning of the information system of state audit
- Review and monitoring of internal audit activities carried out by local governments and public organizations.

Internal audit bodies are established within the framework of central administrative bodies, local government bodies or public institutions in accordance with article 5 of the Public Sector Audit Law and the organizational plan provisions.

Each internal audit body assumes responsibility for conducting an internal audit of the duties and activities of the organization to which it belongs. Internal audit bodies lack the independence and authority to closely oversee and control the organizations to which they belong. Below is the organizational structure of the state audit system in South Korea (Figure 1).

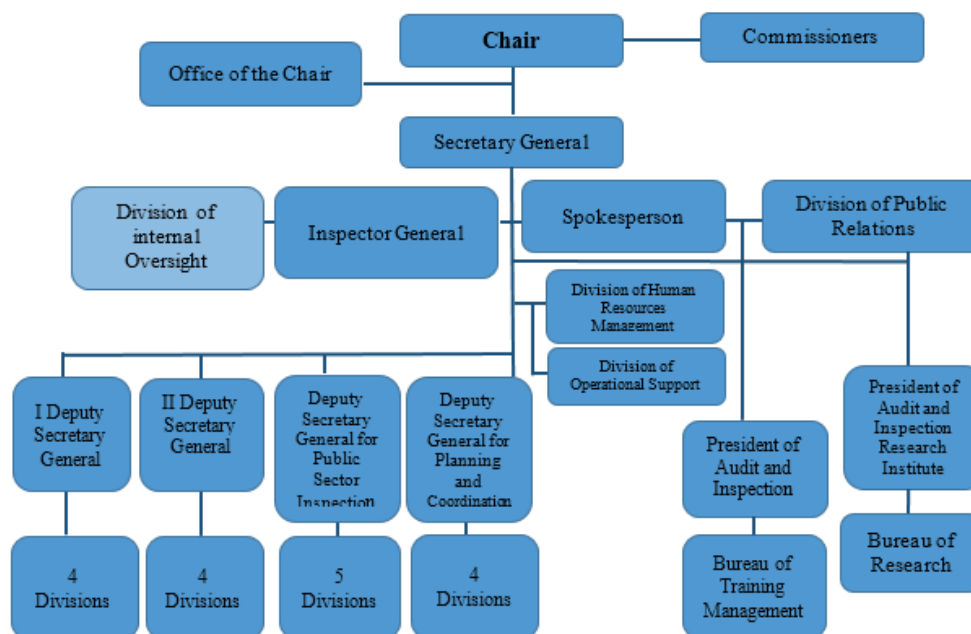


Figure 1. Organizational structure of the state audit system in South Korea

Source: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

In Korea, public sector audit includes external audit by BAI and internal audit by internal audit bodies. BAI is Korea's Supreme Audit Institution established by the Constitution and the BAI Law [11].

The BAI and internal audit bodies have agreed that there are several barriers when it comes to ensuring accountability in the public sector. Internal audit bodies lack the independence and authority to closely oversee and control the organizations to which they belong [13].

Over the past decade, with the enactment of the Public Sector Audit Law, BAI has made a major effort to encourage local governments and government agencies to strengthen their internal audit (internal control) systems by creating and increasing the number and size of internal audit bodies and their staff [14]. BAI also shared its audit methodologies and experience and supported government agencies to increase the commitment and professionalism of their internal audit bodies and staff.

Recently, BAI has been striving to strengthen the delegated audit system and encourage local governments to conduct delegated audit in order to establish an effective public audit system. In doing so, BAI focuses on developing partnerships between BAI and internal audit bodies, preventing audit blind spots and reducing audit redundancy.

In order to improve internal audit activities and enhance the audit capacity of the country as a whole, in accordance with Article 39 of the Public Sector Audit Law, BAI checks whether internal audit bodies carefully fulfill their duties standards and rules of conduct in auditing implementation of internal audits and follow-up. In 2021, BAI inspected the internal audit activities of 667 entities subject to BAI inspection under the Public Sector Audit Law. BAI scrutinizes internal audit bodies using two approaches, taking into account the number of auditees and the results of internal audit activities performed.

BAI organized briefings in the form of classroom sessions for regions such as Seoul Special Capital City, Daejeon Metropolitan City, Daegu Metropolitan City, Busan Metropolitan City and Gwangju Metropolitan City. At the briefing, BAI presented the direction of the 2021 internal audit review and the method for writing the review report in line with changes in goals and metrics.

It also provides guidance on the use of PAIS and details on major changes to the internal audit performance review criteria in 2021. Figure 2 shows the audit delegation process in South Korea.

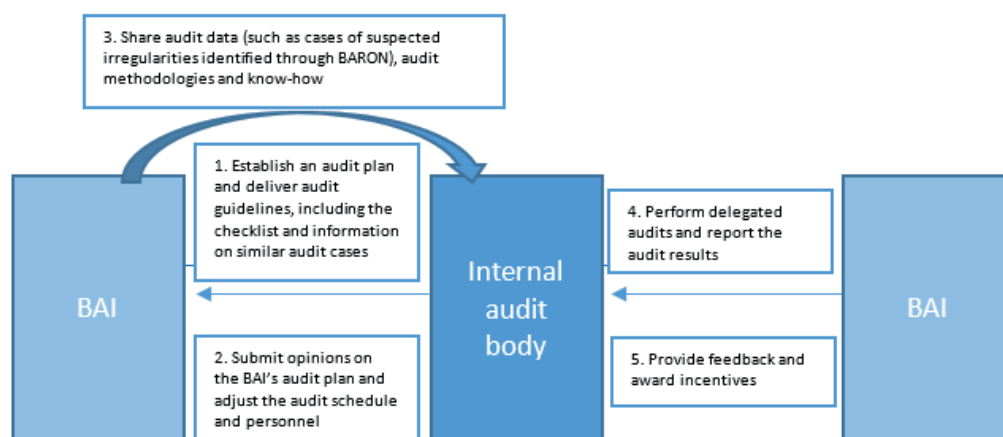


Figure 2. Process of Delegated Audit in South Korea

Source: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

Many countries are in the process of establishing e-government systems as a tool to innovate the public sector and improve public services. These changes in public administration, in turn, have driven the digital transformation of auditing.

In Korea, the government has digitized its public sector administrative procedures security, disaster management and defense. This has led to the exchange of digitized information between ministries.

Inspired by the development of e-government, BAI created BARON in November 2015. This tool has been designed to expedite the generation of audit evidence, the selection of audit items, or the verification of violations by aggregating and analyzing digital data. data provided by the verifiable in real time. From November 2015 to November 2020, 7.19 billion won was invested in six phases to establish the Audit Data Analysis System (BARON).

Currently, BARON has data connected to 17 areas of 28 institutions from 48 information systems. In the first half of 2021, auditors extracted 295 types and 734 cases of data and used them to conduct. In this process, the effectiveness of the audit increased at every stage, for example, in protecting and analyzing data.

BAI and internal audit bodies discuss and agree on audit plans in accordance with laws and regulations to improve audit effectiveness by avoiding duplication of audit plans or audit blind spots and creating synergies through joint audits.

During the on-site audit preparation phase, all audit bodies, including the BAI, are required to check whether their audit plans overlap with others, and if so, they must adjust their audit plans.

In response, on September 21, 2020, BAI sent the 2021 Audit Plan Manual to internal audit bodies, and all audit bodies, including BAI, submitted the 2021 annual plan to PAIS by December 10 of that year.

This achievement is linked to BAI's efforts to create an IT-based audit environment through the creation and operation of BARON. Figure 3 demonstrates the Baron database system.

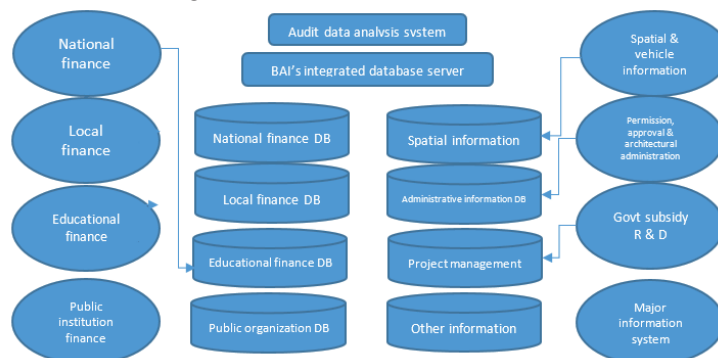


Figure 3. BARON Data Holdings

Source: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

BAI and internal audit bodies have included 132 and 6,535 audit subjects in PAIS, respectively. Using this data, BAI determined that a total of 463 audit events overlapped across 363 BAI audit entities and internal audit bodies. In addition, it was found that the volumes of 1,008 audits on 499 audit items conducted by internal audit bodies overlap.

Accordingly, BAI has notified organizations with overlapping audits of the need to voluntarily coordinate and revise their respective audit plans. On December 28, 2020, the BAI reported on the results of the approval to the Coordinating Council for Audit Activities.

The annual audit plan for 2021 has been finalized and implemented based on consultation and coordination for each institution. Below is a brief analysis of the number of audits and the number of agencies inspected in South Korea in 2021 on the Figure 4 and 5.

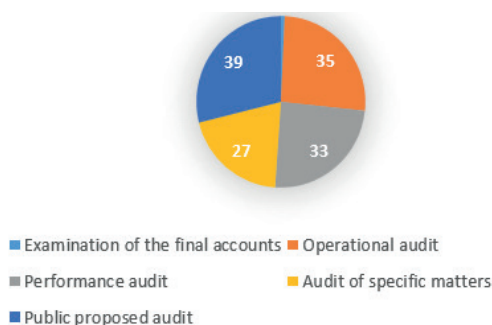


Figure 4. Number of audits

Source: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

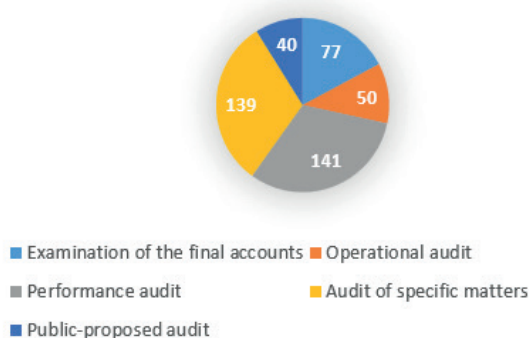


Figure 5. Number of audited agencies

Source: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

According to the BAI data, more inspections were auditing the audit proposed by the public, then for an operational audit and an audit of efficiency. In terms of the number of proven agencies, the audit of efficiency leads and sets 141 units and then audit of special issues of 139 units.

In 2018, when the employment insurance system had a deficiency of 0.9 trillion, the IEF calculated the operating budget balance of the year, deducting the balance of the social security fund (41.7 trillion) from the consolidated budget balance (31.2 trillion won), and it came to the conclusion that the financial balance of this year was 10.5 trillion of the South Korean [15]. However, this formula hid the fact that 41.7 trillion (the rest of the social security fund) is the amount of the employment insurance deficit and the surplus of three other pensions and insurance. In accordance with this formula, the operating budget balance is equal to the consolidated budget balance of 2018 (31.2 trillion) minus the balance of the social security fund in 2018. 20 In other words, the employment insurance deficit was transformed into a positive number., as a result of which more favorable numbers are published than in fact [16]. There are presented audit findings by eight different types in 2021 on the Figure 6.

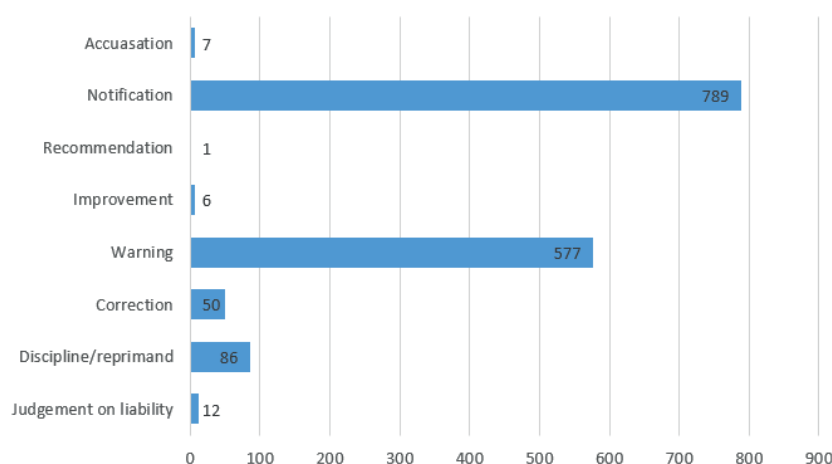


Figure 6. Audit findings by type

Source: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

According to the medium-term plan for managing social security funds for 2019–2023, in the period from 2019 to 2022, employment insurance deficiency is predicted, and from 2023 a deficit of pensions for teachers of private schools.

As is shown on the graph, most of the share of audit findings is occupied by notifications and warnings, next is discipline and corrections. To eradicate the root cause of recurrent irregularities among local governments, BAI conducted audits on the central administrative agencies and upper-level governments.

Based on its audit findings, BAI requested the Minister of Interior and Safety, in charge of local government affairs, to improve the standard local tax information system and local financial management system. There are number of audited entities and personnel of audited entities on the Figure 7 and 8.

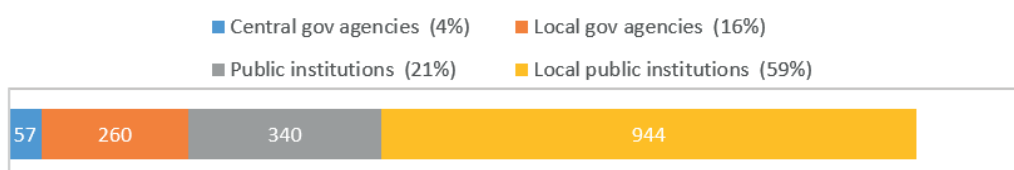


Figure 7. Number of audited entities (1,601)

Note: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

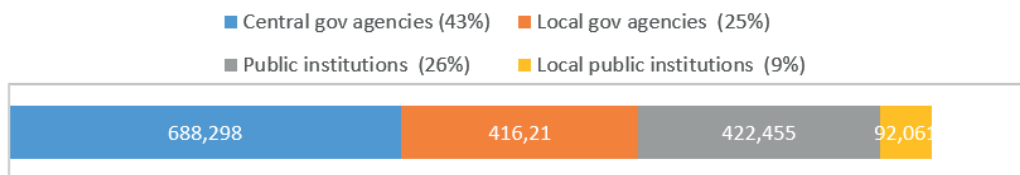


Figure 8. Number of personnel of audited entities (1,619,024)

Source: Made up by author on a basis of Board of Audit and Inspection Annual Report 2021

According to the diagram above, local public institutions occupy the majority of the audited entities and their share is almost 994 units. Public institutions come second, local government agencies come third and central government agencies come fourth. Regarding to the number of personnel of audited entities, it is clear, that the most part belongs to central government agencies [17].

As for the Republic of Kazakhstan, a lot of work has been done in the country to build a state audit system, constitutional norms of state financial control have been defined, a constitutional body of state audit has been created - the Accounting Committee, which exercises independent control over the execution of the republican budget, and a Concept for reforming state financial authorities has been developed. control, the Law of the Republic of Kazakhstan "On control over the execution of republican and local budgets" was adopted, etc. However, there are currently certain problems in the Kazakh system of state audit and financial control [8].

The main problem in the field of public financial management in the Republic of Kazakhstan is the lack of state integrity and consistency in management activities. Currently, the powers of the Accounts Committee are limited to monitoring the execution of the republican budget. At the same time, in many countries, the supreme audit authority is empowered to exercise external control at the local level, regardless of government agencies. The local level audit commission cannot exercise full external control over the execution of the local budget, since there are no conditions for the full implementation of its powers [6-7].

The question of the optimality of the existing management and administration system raises a lot of controversy. This system is characterized by fragmentation, parallelism and duplication of functions of control bodies. As a result of the lack of a holistic approach in the system of government audit and financial management, some elements of the economic concept are repeatedly subject to control, while others remain unmanaged. In particular, most financial institutions today are not properly regulated.

The methodological foundations of control activities are also problematic. Control activities are a very complex and multifaceted function of the state, which cannot be carried out efficiently without appropriate methodological support. The most acute problem is the methodological support of performance monitoring - a new direction in the activities of regulatory authorities [9]. At the same time, today the importance of efficiency control, which determines the economic and social effect of spending state funds, is increasingly increasing.

Particular attention should be paid to the problem of uncoordinated work of various control bodies, leading to duplication and parallelism of control activities. The issues of exchanging information on planning control activities, reporting on control activities carried out and eliminating identified violations have not been worked out. There are also problems with providing information and technical assistance on the databases of national control authorities. One of the main reasons for the ineffectiveness of government audit is that internal audit is focused on conducting "retrospective" checks.

The current regulatory framework and approach to internal audit in the public public sector are aimed mainly at post-audit management, which contradicts the concept of the rational nature of internal audit during the period of performance-based budgeting [10].

■ Conclusions

State internal control, of course, has always existed in one form or another in each. However, it was modernized in a relatively short period in all economically developed countries. During this period, internal public audit became widely known and applied. The system of internal state audit has become an integral and important part of the modern management system. Public financial management and control professionals, including internal auditors, have been professionally trained with official qualifications and special long-term training programs sometimes provided by institutions external to the public sector.

Currently, the state audit of the Republic of Kazakhstan does not sufficiently ensure an increase in the efficiency and effectiveness of the functioning of government bodies. Thus, to eliminate existing problems, it is recommended to follow the best foreign experience of developed countries, in particular the experience of South Korea.

Taking into account the experience of South Korea, one can note interesting features of internal audit in state bodies, as well as try to introduce them into the state audit system of the Republic of Kazakhstan. Since our country is striving to improve the efficiency of government bodies, special attention should be paid to the internal audit system.

In Korea, public sector audit includes external audit by BAI and internal audit by internal audit bodies. BAI is Korea's Supreme Audit Institution established by the Constitution and the BAI Law. Internal audit bodies are established within the framework of central administrative bodies, local government bodies or public institutions in accordance with article 5 of the Public Sector Audit Law and the organizational plan provisions of each of the above bodies. Each internal audit body assumes responsibility for conducting an internal audit of the duties and activities of the organization to which it belongs.

The BAI and internal audit bodies have agreed that there are several barriers when it comes to ensuring accountability in the public sector. Internal audit bodies lack the independence and authority to closely oversee and control the organizations to which they belong. In this regard, the public sector internal audit office is committed to promoting good governance in the field of public sector audit by strengthening constructive relationships with internal audit bodies. For example, the Bureau provides support to internal audit bodies by evaluating the effectiveness of internal audit activities, providing advisory and advisory services, and offering staff training programs.

Thus, taking into account the experience of South Korea, our country needs not only to eliminate the existing shortcomings in functioning, but also to significantly transform the internal audit system:

- introduce the principle of delegation;
- ensure the independence of internal auditors;
- think about creating institutions for the training of qualified public auditors;
- creation of a coordinating council for state audit;
- Introduce advanced information technologies, similar to the data exchange system between government agencies in South Korea.

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14. Act on liability of accounting personnel, etc. [Enforcement Date 30. Nov, 2016.] [Act No.14197, 29. May, 2016., Amendment by Other Act]
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16. National accounting act [Enforcement Date 09. Jun, 2020.] [Act No.17339, 09. Jun, 2020., Amendment by Other Act]
17. Act on public sector audits [Enforcement Date 26. Jul, 2017.] [Act No.14839, 26. Jul, 2017., Amendment by Other Act]

ПРИМЕНЕНИЕ ОПЫТА ЮЖНОЙ КОРЕИ В СИСТЕМЕ ВНУТРЕННЕГО ГОСУДАРСТВЕННОГО АУДИТА РЕСПУБЛИКИ КАЗАХСТАН

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Аннотация: В статье рассматриваются особенности организации и проведения внутреннего аудита в государственных органах Южной Кореи. В работе используются системный и институциональный подходы,

методы индукции и дедукции, обобщения, историко-логический, сравнительный методы исследования. Применяются теоретические методы исследования, включающие анализ и синтез представленной информации. Раскрыты характерные черты и методы проведения внутренних проверок государственных органов. Определены инструменты реализации государственных программ, направленных на реализацию стратегических приоритетов развития страны и обеспечение национальной безопасности. В современном мире активно развивающихся стран широко распространена тенденция к делегированию и отстаиванию принципа независимости. Анализ системы внутреннего аудита в государственном секторе Южной Кореи еще раз доказал приоритетность информационных технологий в экономических процессах страны. На примере Республики Корея можно наблюдать высокую эффективность деятельности органов внутреннего государственного аудита за счет внедрения системы обмена оцифрованной информацией между министерствами. На основе изученного зарубежного материала отмечены некоторые особенности, методы и идеи повышения эффективности деятельности государственных органов через систему внутреннего аудита нашей страны. Учитывая опыт Южной Кореи, нашей стране необходимо не только устранить имеющиеся недостатки в функционировании, но и существенно преобразовать систему внутреннего аудита в целом.

Ключевые слова: государственный аудит, внутренний аудит в государственных органах, служба внутреннего аудита, BAI, делегирование аудита, система электронного правительства, аудит эффективности.

ОҢТҮСТІК КОРЕЯНЫҢ ТӘЖІРИБЕСІН ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ ІШКІ МЕМЛЕКЕТТІК АУДИТ ЖҮЙЕСІНДЕ ҚОЛДАНУ

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Аңдатпа: Мақалада Оңтүстік Кореяның мемлекеттік органдарында ішкі аудитті ұйымдастыру және жүргізу ерекшеліктері қарастырылады. Жұмыста жүйелік және институционалдық тәсілдер, индукция және дедукция әдістері, жалпылау, тарихи-логикалық, салыстырмалы зерттеу әдістері қолданылады. Теориялық зерттеу әдістері, оның ішінде ұсынылған ақпаратты талдау және синтездеу қолданылады. Мемлекеттік органдардың ішкі аудитін жүргізудің сипаттамалық ерекшеліктері мен әдістері ашылған. Ел дамуының стратегиялық басымдықтарын іске асыруға және ұлттық қауіпсіздікті қамтамасыз етуге бағытталған мемлекеттік бағдарламаларды іске асыру құралдары айқындалды. Қарқынды дамып келе жатқан елдердің бүгінгі әлемінде тәуелсіздік қағидасын басқаларға беру және қолдау үрдісі кең таралған. Оңтүстік Кореяның мемлекеттік секторындағы ішкі аудит жүйесін талдау елдің экономикалық процестерінде ақпараттық технологиялардың басымдылығын тағы бір рет дәлелдеді. Корея Республикасының мысалында министрліктер арасында цифрланған ақпарат алмасу жүйесін енгізу арқылы ішкі мемлекеттік аудит органдары қызметінің жоғары тиімділігін байқауға болады. Зерттелген шетелдік материал негізінде біздің еліміздің ішкі аудит жүйесі арқылы мемлекеттік органдар қызметінің тиімділігін арттырудың кейбір ерекшеліктері, әдістері мен идеялары атап өтілді. Оңтүстік Кореяның тәжірибесін ескере отырып, біздің еліміз жұмыс істеуде орын алған кемшіліктерді жойып қана қоймай, сонымен бірге жалпы ішкі аудит жүйесін айтарлықтай өзгертуді қажет етеді.

Түйін сөздер: мемлекеттік аудит, мемлекеттік органдардағы ішкі аудит, ішкі аудит қызметі, BAI, аудиторлық делегация, электрондық үкімет жүйесі, тиімділік аудиті.