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A COMPARATIVE STUDY OF THE PUBLIC AUDIT SYSTEMS OF THE REPUBLIC OF KOREA AND THE REPUBLIC OF KAZAKHSTAN

Abstract

This study compares the public audit systems of the Republic of Korea and the Republic of Kazakhstan, focusing on institutional status, independence, governance, audit mandate, audit types, follow-up mechanisms, and relations with the executive, legislature, and citizens. The analysis uses a structured comparative-institutional method and qualitative content analysis of constitutions, audit legislation, official institutional materials, INTOSAI principles, and recent policy studies. Both countries place their supreme audit institution in a presidential institutional setting and combine financial and performance-oriented oversight. Nevertheless, their accountability designs diverge. Korea's Board of Audit and Inspection is a constitutionally established body under the President that is statutorily independent in the performance of its duties and uniquely combines account audit with inspection of public officials' duties. Kazakhstan's Supreme Audit Chamber, transformed in 2022, is directly accountable and subordinate to the President, concentrates on external state audit and financial control, and operates within a wider system that includes audit commissions and internal state audit bodies. The comparison demonstrates that formal location under the President does not by itself determine practical independence; appointment rules, collegial deliberation, audit-program autonomy, access to information, publication, legislative follow-up, and implementation monitoring are equally important. The study proposes reciprocal institutional learning: Kazakhstan may benefit from stronger publicly visible guarantees for operational autonomy and follow-up, while Korea may benefit from clearer differentiation between financial audit and personnel inspection and from more systematic performance-audit feedback. The findings contribute a functional framework for comparing presidentially situated supreme audit institutions.

Keywords: supreme audit institution; public audit; institutional independence; financial control; performance audit; Korea; Kazakhstan.

INTRODUCTION

The effectiveness of a supreme audit institution (SAI) cannot be assessed solely by asking where it is formally located within the constitutional structure of the state. What matters equally is whether the institution can select its audits, obtain necessary information, reach professional judgments, report its findings, and follow up on recommendations without undue interference. This functional understanding of independence is reflected in the Lima and Mexico Declarations (INTOSAI-P 1 and INTOSAI-P 10), while INTOSAI-P 12 further emphasizes the contribution of SAIs to public accountability and benefits for citizens. Recent comparative research also suggests that formal legal safeguards operate within a broader institutional environment shaped by relationships with the executive, legislature, and other accountability actors (Ferry et al., 2023; OECD/IDI, 2026).

Korea and Kazakhstan offer a particularly useful comparison for examining this question. In both countries, the national SAI is institutionally connected to the President, yet the two systems organize public audit authority in markedly different ways. Korea's Board of Audit and Inspection (BAI) combines account audit with inspection of administrative agencies and public officials. Kazakhstan, by contrast, places the Supreme Audit Chamber (SAC) at the apex of a broader state-audit system in which external and internal audit functions are distributed among several bodies. The transformation of the former Accounts Committee into the SAC in 2022 makes this comparison especially timely, as it permits an assessment of two presidentially situated SAIs with different mandate structures and accountability arrangements.

The comparison therefore raises two related questions of institutional design. The first concerns independence: how far can an SAI maintain operational autonomy when it is formally connected to the executive branch? The second concerns mandate: what institutional consequences follow when external financial audit is combined with administrative inspection, as in Korea, or distributed across a differentiated system of external and internal audit bodies, as in Kazakhstan? These questions shift the analysis away from a simple classification based on

constitutional location and toward the institutional arrangements through which audit independence and effectiveness are secured in practice.

Against this background, this study examines how institutional location, governance, mandate design, and follow-up mechanisms interact in the public audit systems of Korea and Kazakhstan. It addresses three research questions. First, how do the legal status, appointment arrangements, and decision-making structures of the BAI and SAC shape their capacity for independent audit? Second, how does the allocation of financial audit, performance audit, compliance functions, and administrative inspection differ between the two systems, and what institutional consequences follow from those differences? Third, what can each system learn from the other with respect to operational independence, accountability, and the implementation of audit findings? The study proceeds from the proposition that the practical independence and effectiveness of an SAI depend less on a single constitutional label than on the interaction of multiple institutional safeguards and accountability relationships.

This study contributes to comparative SAI research in two respects. Substantively, it provides an updated comparison that incorporates Kazakhstan's 2022 institutional reform and examines the SAC in relation to Korea's long-established BAI model. Analytically, the comparison separates an SAI's formal organizational location from the safeguards that shape its operation in practice, including appointment and tenure, collegial decision-making, audit-program autonomy, access to information, reporting, follow-up, and public accountability. The purpose is not to rank presidential, parliamentary, or other constitutional models in the abstract, but to examine how particular institutional arrangements support—or constrain—credible public audit. This functional approach provides the framework for the analysis that follows.

LITERATURE REVIEW

The classic normative foundation for comparative SAI analysis is the Lima Declaration, which establishes that SAIs can perform their tasks objectively and effectively only when they are independent of the audited entity and protected against outside influence (INTOSAI-P 1). The Mexico Declaration develops eight dimensions of independence, including a suitable constitutional framework, independence of heads and members, a sufficiently broad mandate, unrestricted access to information, freedom to report, autonomy over the content and timing of reports, effective follow-up, and financial and administrative autonomy (INTOSAI-P 10). These dimensions are used in this study as evaluative criteria rather than as a single formal score.

Recent comparative scholarship moves beyond constitutional labels. Ferry et al. (2023) show that SAI accountability arrangements are shaped by the interaction of INTOSAI's global norms, domestic regulatory space, and each institution's organization, capacity, and scope. OECD and IDI (2026) likewise argue that informal relationships with the executive, legislature, judiciary, media, and civil society can either reinforce or weaken formal independence. Consequently, an SAI formally attached to an executive institution may retain meaningful operational autonomy, while an apparently independent SAI may face practical constraints through appointments, budget, information access, or weak follow-up.

Kazakhstan's state audit literature has focused on the transition from financial control toward a system of public audit. The 2015 Law on State Audit and Financial Control distinguished financial statement, compliance, and performance audit and structured the relationship between external and internal state audit bodies. Uspambayeva et al. (2025) describe the continuing reform of public audit as part of modernization of economic governance. The OECD Integrity Review of Kazakhstan (2025) recognizes the SAC as the highest body of state audit and financial control and notes its roles in external audit standards, evaluation of other state audit bodies, risk-based planning, and coordination. At the same time, it identifies continuing overlap among audit and financial-control bodies and the need for stronger coordination and implementation of recommendations.

Studies of the Korean BAI emphasize its hybrid mandate and constitutional position. The BAI is established under Articles 97 to 100 of the Constitution, placed under the President, and granted statutory independence in the performance of its duties. Its combination of account audit and inspection of duties has historical roots in the 1963 merger of the Board of Audit and the Commission of Inspection. This hybrid model gives the BAI a wider corrective reach than SAIs confined to external financial audit. It also makes the boundary between external audit, administrative supervision, disciplinary accountability, and support for active administration especially important.

The existing literature rarely compares Korea and Kazakhstan directly after the 2022 Kazakh reform. Official training materials provide a useful descriptive starting point, but a publication-oriented analysis must distinguish verified legal rules from broad institutional characterizations. For example, it is insufficient to contrast a 'collegial Korean body' with a purely 'chairman-led Kazakh body': the SAC also includes members and differentiated appointment channels. The relevant question is how collegiality, appointment, reporting, and follow-up operate together. This article addresses that gap through a criterion-based comparison.

METHODOLOGY AND METHODS

The study employs a qualitative comparative-institutional design. The units of analysis are the national SAIs and the state audit systems surrounding them. Primary sources include the Constitution of the Republic of Korea,

the Board of Audit and Inspection Act, official BAI and Audit and Inspection Training Institute materials, the Constitution and Law on State Audit and Financial Control of Kazakhstan, presidential decrees concerning the SAC, and the SAC's official GOV.KZ pages. Secondary and normative sources include INTOSAI principles, the OECD Integrity Review of Kazakhstan, OECD/IDI research on SAI independence, and recent peer-reviewed comparative audit studies.

Documents were coded across seven categories: (1) legal foundation and institutional location; (2) appointment, tenure, and decision structure; (3) audit mandate and audited entities; (4) audit types and planning; (5) access, reporting, and transparency; (6) corrective action and follow-up; and (7) relations with the legislature, other audit bodies, and citizens. The comparison applies a functional-equivalence rule: institutions are compared by the public-accountability function they perform, even when their legal names and administrative classifications differ.

The method has limitations. First, the Korean source supplied for this study is a presentation document and does not substitute for the full text of all current regulations. Second, parts of the Kazakh official English interface retain legacy references to the Accounts Committee and are less detailed than the Kazakh- or Russian-language legal materials. Third, institutional effectiveness cannot be inferred solely from legal texts. Accordingly, the conclusions distinguish formal design from observed or reported implementation and avoid causal claims that would require interviews, case-level audit data, or longitudinal enforcement statistics.

RESULTS

1. Historical development and legal position

Korea's present BAI was established in 1963 by merging the Board of Audit, responsible for examination and audit of accounts, with the Commission of Inspection, responsible for inspection of administrative duties. The Constitution establishes the BAI under the President for examination of the state's revenue and expenditure accounts, audit of accounts of the state and legally designated bodies, and inspection of administrative agencies and public officials. The BAI Act states that although the institution belongs to the President, it retains an independent status with respect to its duties. This formula combines organizational attachment with functional independence.

Kazakhstan established the Accounts Committee for Control over Execution of the Republican Budget in 1996. Following constitutional amendments, the institution was transformed by presidential decree on 26 November 2022 into the Supreme Audit Chamber and its status and powers were expanded. The official website describes the SAC as Kazakhstan's supreme audit institution, directly accountable and subordinate to the President, performing external state audit and financial control. The transformation signals movement from ex post budget-execution control toward broader assessment of public-resource management and national policy performance.

The shared presidential location is therefore a similarity, but the legal formulations are not identical. Korea expressly combines presidential affiliation with statutory independence in the performance of duties. Kazakhstan's official formulation emphasizes direct accountability and subordination to the President. This difference matters under INTOSAI-P 10, but it should not be treated as conclusive. Operational autonomy also depends on the security of leadership tenure, control over audit selection and methods, access to documents, publication freedom, budget and staffing, and the response of the President and Parliament to audit findings.

2. Governance, membership, and decision-making

The Korean BAI is composed of seven commissioners, including the Chair. The Chair is appointed by the President with the consent of the National Assembly; the other commissioners are appointed by the President upon the Chair's recommendation. Commissioners deliberate and decide important audit results and institutional matters through the Council of Commissioners. This collegial structure is designed to reduce unilateral decision-making and to provide internal deliberative legitimacy. The Chair and commissioners have four-year terms, subject to the statutory rules on reappointment and retirement age.

The SAC also has a chair and members. Its current official structure identifies the Chair, a Head of Staff, and multiple Chamber members. Appointment channels distribute a role among the President and the two houses of Parliament under Kazakhstan's constitutional and legislative framework. The resulting design contains collegial elements even though the institution is publicly represented and administratively led by the Chair. A precise comparison must therefore examine which matters require collective consideration, how portfolios are allocated, and how appointment diversity affects independence, rather than inferring governance solely from the title of the head.

For both institutions, collegiality can protect audit judgments only if members have secure tenure, clear grounds for removal, access to the same evidence, and meaningful voting authority. The Korean model makes collective resolution especially visible. Kazakhstan's mixed appointment structure may broaden institutional linkage with Parliament, but its independence-enhancing effect depends on transparent selection and the actual authority of members.

Table 1. Institutional design of the two supreme audit institutions

Criterion	Republic of Korea: BAI	Republic of Kazakhstan: SAC
Legal position	Constitutional body under the President; independent in duties under the BAI Act	Highest external state audit and financial-control body; directly accountable and subordinate to the President
Historical form	1963 merger of account audit and administrative inspection bodies	1996 Accounts Committee; transformed into SAC in 2022
Leadership	Chair plus six commissioners	Chair plus Chamber members and staff apparatus
Decision logic	Council of Commissioners deliberates major matters	Collegial membership with chair-led institutional administration; procedures governed by Kazakh law and regulations
Core accountability link	President and National Assembly; audit results also publicly disclosed	President, Parliament, and the wider state-audit coordination system

Note: developed by the author based on the sources cited in the text.

3. Mandate, audit types, and audited entities

The most pronounced substantive difference concerns mandate breadth. The BAI performs three constitutional functions: examination of final state accounts, audit of accounts, and inspection of duties. Account audit concerns the legality and propriety of revenues, expenditures, assets, liabilities, and accounting by the state and legally designated entities. Inspection of duties examines the administration of government agencies and the conduct of public officials. In practice, this enables the BAI to address both systemic administrative problems and individual misconduct. It may request correction, caution, disciplinary action, or other measures and may refer suspected crimes to investigative authorities in accordance with law.

The SAC's principal domain is external state audit and financial control. Kazakhstan's legal framework distinguishes financial-statement audit, compliance audit, and performance audit. The SAC examines the management and use of republican budget resources, state and quasi-public assets, and the effectiveness of government programs and public policies within its statutory jurisdiction. Audit commissions undertake external audit at regional and major-city levels, while the Ministry of Finance's Internal State Audit Committee and internal audit services perform internal state audit functions. The SAC additionally contributes to methodological standard-setting, evaluation of state audit bodies, and coordination through the Coordinating Council.

This division produces different strengths and risks. Korea's integrated mandate can connect financial irregularities with organizational causes and individual responsibility, shortening the path from findings to corrective or disciplinary action. However, concentration of financial audit and duty inspection can create perceived tension between independent external assurance and executive-style administrative supervision. Kazakhstan's differentiated system supports specialization and territorial coverage, but overlapping mandates and repeated audits may increase burden on audited entities and dilute responsibility for follow-up unless coordination and shared information systems are effective.

Both institutions increasingly use performance audit to examine whether policies produce intended results. Performance audit is particularly important because legality alone does not assure value for money. Yet performance recommendations must respect the boundary between audit and policy choice. Auditors should identify weak evidence, poor implementation, inefficient resource allocation, and control failures without replacing the political responsibility of elected and executive bodies to select policy goals.

Table 2. Functional comparison of audit mandates

Dimension	Korea	Kazakhstan
Financial oversight	Final accounts and account audit	External state audit and financial control
Performance	Performance and policy/program audits within BAI mandate	Performance audit is an express state-audit type
Compliance	Legality and propriety reviewed through account audit and inspection	Compliance audit is an express state-audit type
Personnel conduct	Direct inspection of duties and potential disciplinary request	Not the defining SAI function; misconduct issues may be transferred under applicable law
System coordination	Relations with self-audit bodies; audit support and guidance	Formal multi-body system including SAC, audit commissions, internal state audit, and a Coordinating Council

Note: developed by the author based on the sources cited in the text.

4. Audit planning, evidence, reporting, and follow-up

Audit-program autonomy is a core independence safeguard. The BAI develops annual and strategic audit plans and may conduct institution, thematic, performance, special, or other audits according to statutory and internal criteria. Korea also provides channels through which citizens and public-interest groups may request audits, including citizen audit requests and public-interest audit requests. These channels can reveal issues overlooked by risk models, although admissibility criteria are needed to prevent audit requests from becoming instruments of partisan or private disputes.

The SAC prepares an annual list of audit objects and uses risk-management approaches in selecting audits. Official pages publish information on state audit, lists of audit objects, subsequent evaluation, and the evaluation of state audit bodies. The OECD (2025) notes that the SAC conducts annual desk-based assessment and planned assessment of relevant audit bodies and uses the Coordinating Council to consider results and issue recommendations. These functions place the SAC not merely above audited entities but also at the center of quality assurance for Kazakhstan's state audit system.

Audit impact depends on a complete chain: access to reliable data; documented findings; an opportunity for the audited entity to respond; authoritative adoption and publication of the report; clear recommendations or legally available measures; assigned responsibility and deadlines; and transparent monitoring of implementation. Korea's BAI combines recommendations with legally differentiated dispositions such as correction, caution, disciplinary request, and notification. Kazakhstan's SAC sends instructions and recommendations, seeks recovery or correction where permitted, and monitors subsequent implementation. In both systems, publication of implementation status is as important as publication of the initial finding because an unimplemented recommendation produces little public value.

Digital audit creates a shared reform opportunity. Integrating budget, procurement, subsidy, state-asset, and performance-indicator data can support continuous risk analysis and more targeted fieldwork. However, automated anomaly detection is not itself an audit conclusion. Both institutions need rules on data quality, model validation, explainability, human review, cybersecurity, and procedural rights of audited bodies. Cross-border cooperation between the BAI and SAC could focus on digital-audit training, construction-cost verification, public procurement analytics, and evaluation of major national projects.

5. Assessment against INTOSAI independence and public-value principles

The comparison confirms that organizational location is only one dimension of SAI independence. Korea's express functional-independence clause and visible collegial decision process are important safeguards, while the Chair's appointment with legislative consent creates a direct parliamentary check. Nevertheless, location under the President, executive influence over resources, and the politically sensitive character of duty inspection can generate continuing perceptions of dependence. Strengthening transparent criteria for audit selection, commissioner nomination, and publication of follow-up data would reinforce confidence without requiring a single predetermined constitutional model.

Kazakhstan's 2022 elevation of the SAC and expansion of parliamentary links are important reforms. The mixed appointment structure and reporting to Parliament can diversify accountability, while performance audit and evaluation of audit bodies can improve system-wide quality. Yet the official description of direct accountability and subordination to the President makes operational guarantees especially important. Publicly accessible rules should make clear the SAC's autonomy to choose audits, determine scope and methods, obtain information,

publish findings, and monitor responses. Budgetary and staffing autonomy and transparent grounds for dismissal should also be assessed against INTOSAI-P 10.

Accountability should not be mistaken for dependence. An independent SAI must itself be accountable for legality, audit quality, ethical conduct, use of its budget, and fair procedures. External peer review, quality-control systems, parliamentary hearings, publication of annual performance data, and reasoned responses to audited-entity objections can strengthen both independence and legitimacy. The aim is balanced autonomy: freedom to audit without interference combined with transparent responsibility for how audit power is exercised.

Table 3. Reciprocal institutional learning agenda

Reform field	Potential lesson for Korea	Potential lesson for Kazakhstan
Mandate clarity	Clarify boundaries between external audit, duty inspection, and executive supervision	Clarify allocation and coordination among external and internal state audit bodies
Independence	Increase transparency of nominations, audit selection, and resource safeguards	Make operational, reporting, information-access, tenure, and resource safeguards more publicly visible
Follow-up	Publish standardized recommendation-implementation and outcome data	Strengthen transparent tracking of instructions and recommendations across audit bodies
Performance audit	Connect recommendations more systematically to measurable policy outcomes	Continue building sector expertise and evidence-based program evaluation
Citizen engagement	Evaluate accessibility and impact of citizen/public-interest audit requests	Expand accessible publication, feedback, and citizen-oriented communication
Digital audit	Share mature audit training and integrated analytics experience	Develop interoperable risk data while safeguarding procedural fairness

Note: developed by the author based on the sources cited in the text.

DISCUSSION

The two cases challenge a simple executive-versus-legislative typology of SAIs. Both institutions operate in a presidential environment, yet their accountability arrangements are hybrid. The BAI is legally independent in its functions, led through a commissioner council, reports examination results to the President and National Assembly, and also exercises a form of administrative inspection. The SAC is directly accountable and subordinate to the President but has parliamentary appointment and reporting linkages and exercises system-coordination functions. Institutional performance must therefore be analyzed as a configuration rather than inferred from one constitutional phrase.

Mandate design affects organizational identity. The Korean BAI's power to inspect duties makes it simultaneously an external auditor and an integrity/administrative accountability institution. This increases the possibility that audit findings lead to concrete personnel consequences, but it can also shift organizational attention toward fault-finding and individual responsibility. The SAC's financial and performance orientation may preserve a clearer public-finance identity, yet fragmentation among external and internal bodies may reduce coherence. Neither model is inherently optimal: the central policy question is whether the mandate is matched with competence, procedural safeguards, coordination, and credible follow-up.

A second finding concerns the role of collegiality. Collegial decision-making can reduce arbitrary action and diversify professional judgment, but only if members possess real authority and independence. Conversely, chair-led administration can improve speed and strategic coherence, but requires transparent delegation, recorded deliberation, and quality control. Future empirical research should compare how contested findings are deliberated, how often recommendations are modified during internal review, and whether member appointment channels change audit priorities.

A third finding is that public value is created after the report, not merely by the report. Both SAIs need outcome-oriented follow-up indicators distinguishing formal acceptance, completed corrective action, recovered funds, institutional reform, and measurable service improvement. Implementation rates should be accompanied by qualitative assessment because rapid closure may reflect superficial compliance, whereas complex reforms may require longer periods. Publication should allow Parliament, audited entities, citizens, and researchers to trace the life cycle of major recommendations.

CONCLUSION

This study compared the public audit systems of Korea and Kazakhstan through seven functional dimensions. The two SAIs share a presidential institutional setting, a national external-audit role, and an increasing emphasis on performance and policy effectiveness. Their principal differences lie in the legal expression of independence, the breadth of mandate, the architecture of state audit, and the relationship between collective decision-making and chair-led administration.

Korea's BAI is distinctive because it combines account audit with inspection of administrative duties and public officials. Its statutory functional independence, constitutional status, and Council of Commissioners provide significant safeguards, but the concentration of audit and inspection powers requires continuing attention to political neutrality, role boundaries, fair procedures, and transparent follow-up. Kazakhstan's SAC represents a modernized financial and performance-audit institution at the apex of a broader external and internal state-audit system. The 2022 reform strengthened its status, but the credibility of the new model will depend on demonstrable operational autonomy, coordination, publication, and implementation of recommendations.

The hypothesis is supported: formal placement under the President does not alone determine independence or effectiveness. A credible SAI requires a mutually reinforcing bundle of safeguards covering leadership tenure, collegial judgment, audit-program autonomy, access to information, reporting freedom, resource capacity, and effective follow-up. It also requires accountability to Parliament and citizens for audit quality and institutional performance.

For future cooperation, the BAI and SAC should establish a focused comparative program on digital audit, performance measurement, major-project audit, recommendation tracking, and auditor education. Future research should add interviews with commissioners, auditors, legislators, and audited entities; analyze comparable audit cases; and measure recommendation outcomes over time. Such work would move the comparison from formal institutional design toward evidence on how audit contributes to trustworthy and effective government.

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СРАВНИТЕЛЬНОЕ ИССЛЕДОВАНИЕ СИСТЕМ ГОСУДАРСТВЕННОГО АУДИТА РЕСПУБЛИКИ КОРЕЯ И РЕСПУБЛИКИ КАЗАХСТАН

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Аннотация

В настоящем исследовании проводится сравнительный анализ систем государственного аудита Республики Корея и Республики Казахстан с акцентом на институциональный статус, независимость, систему управления, полномочия в сфере аудита, виды аудита, механизмы последующего контроля и взаимодействие с исполнительной и законодательной ветвями власти, а также с гражданами. Анализ основан на структурированном сравнительно-институциональном методе и качественном контент-анализе конституций, законодательства в сфере аудита, официальных институциональных материалов, принципов INTOSAI и современных исследований государственной политики. В обеих странах высшие органы государственного аудита функционируют в президентской институциональной системе и сочетают финансовый контроль с аудитом эффективности. Вместе с тем механизмы подотчетности существенно различаются. Совет по аудиту и инспекции Республики Корея является конституционно учрежденным органом при Президенте, который обладает предусмотренной законодательством независимостью при осуществлении своих полномочий и уникальным образом сочетает проверку счетов с инспектированием деятельности государственных служащих. Высшая аудиторская палата Республики Казахстан, преобразованная в 2022 году, непосредственно подотчетна и подчинена Президенту, сосредоточена на внешнем государственном аудите и финансовом контроле и функционирует в рамках более широкой системы, включающей ревизионные комиссии и органы внутреннего государственного аудита. Сравнение показывает, что формальное подчинение Президенту само по себе не определяет практическую независимость; не менее важны правила назначения, коллегиальное принятие решений, автономия при формировании аудиторских программ, доступ к информации, публикация результатов, парламентский контроль за реализацией рекомендаций и мониторинг их исполнения. В исследовании предлагается взаимное институциональное обучение: Казахстан может усилить публично закрепленные гарантии операционной автономии и последующего контроля, тогда как Корея может повысить четкость разграничения между финансовым аудитом и инспектированием деятельности государственных служащих, а также обеспечить более систематическую обратную связь по результатам аудита эффективности. Полученные результаты формируют функциональную основу для сравнительного анализа высших органов государственного аудита, функционирующих в президентской институциональной системе.

Ключевые слова: высший орган государственного аудита; государственный аудит; институциональная независимость; финансовый контроль; аудит эффективности; Корея; Казахстан.

КОРЕЯ РЕСПУБЛИКАСЫ МЕН ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ МЕМЛЕКЕТТІК АУДИТ ЖҮЙЕЛЕРІН САЛЫСТЫРМАЛЫ ЗЕРТТЕУ

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Аңдатпа

Бұл зерттеуде Корея Республикасы мен Қазақстан Республикасының мемлекеттік аудит жүйелеріне салыстырмалы талдау жүргізіліп, институционалдық мәртебеге, тәуелсіздікке, басқару жүйесіне, аудит саласындағы өкілеттіктерге, аудит түрлеріне, кейінгі бақылау тетіктеріне, сондай-ақ атқарушы және заң шығарушы билік органдарымен және азаматтармен өзара іс-қимылға назар аударылады. Талдау құрылымдалған салыстырмалы-институционалдық әдіске және конституцияларға, аудит саласындағы заңнамаға, ресми институционалдық материалдарға, INTOSAI қағидаттарына және мемлекеттік саясат саласындағы заманауи зерттеулерге жүргізілген сапалық контент-талдауға негізделеді. Екі елде де мемлекеттік аудиттің жоғары органдары президенттік институционалдық жүйе шеңберінде жұмыс істейді және қаржылық бақылауды тиімділік аудитімен ұштастырады. Сонымен қатар есептілік тетіктері айтарлықтай ерекшеленеді. Корея Республикасының Аудит және инспекция жөніндегі кеңесі Президент жанындағы конституциялық негізде құрылған орган болып табылады, ол өз өкілеттіктерін жүзеге асыру кезінде заңнамада белгіленген тәуелсіздікке ие және шоттарды тексеруді мемлекеттік қызметшілердің қызметін инспекциялаумен ұштастырады. 2022 жылы қайта ұйымдастырылған Қазақстан Республикасының Жоғары аудиторлық палатасы Президентке тікелей есеп береді және оған бағынысты болып табылады, сыртқы мемлекеттік аудит пен қаржылық бақылауға басымдық береді және аудиторлық комиссиялар мен ішкі мемлекеттік аудит органдарын қамтитын неғұрлым кең жүйе шеңберінде жұмыс істейді. Салыстыру нәтижелері Президентке формалды түрде бағыныстылықтың өзі практикалық тәуелсіздікті анықтамайтынын көрсетеді. Бұл ретте тағайындау қағидалары, шешімдерді алқалы түрде қабылдау, аудит бағдарламаларын қалыптастырудағы дербестік, ақпаратқа қолжетімділік, нәтижелерді жариялау, ұсынымдардың орындалуына парламенттік бақылау және олардың іске асырылуын мониторингтеу де маңызды рөл атқарады. Зерттеуде өзара институционалдық тәжірибе алмасу ұсынылады: Қазақстан операциялық дербестік пен кейінгі бақылаудың қоғамға ашық кепілдіктерін күшейтуден пайда көре алады, ал Корея қаржылық аудит пен мемлекеттік қызметшілердің қызметін инспекциялау арасындағы шекараны нақтылауға, сондай-ақ тиімділік аудитінің нәтижелері бойынша жүйелі кері байланысты күшейтуге назар аудара алады. Зерттеу нәтижелері президенттік институционалдық жүйе жағдайында жұмыс істейтін жоғары мемлекеттік аудит органдарын салыстырмалы талдаудың функционалдық негізін қалыптастырады.

Түйін сөздер: жоғары мемлекеттік аудит органы; мемлекеттік аудит; институционалдық тәуелсіздік; қаржылық бақылау; тиімділік аудиті; Корея; Қазақстан.