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THE EXPERIENCE OF CONDUCTING PERFORMANCE AUDITS IN POLAND AND KAZAKHSTAN: A COMPARATIVE ANALYSIS

Abstract. This paper explores the significance of efficiency audits in the context of state financial oversight by comparing the approaches of Poland and Kazakhstan. The study aims to identify key differences in efficiency audit methodologies between the two countries and assess their impact on governance, financial oversight, and institutional transparency. It critically examines the role of the Supreme Audit Office of Poland and the Supreme Audit Chamber of Kazakhstan in ensuring the efficient allocation of public resources, assessing governmental program effectiveness, and maintaining compliance with legal frameworks. The study employs a multi-method approach, including a comparative legal analysis, an evaluation of audit reports, and a structured SWOT analysis. The results highlight significant differences in audit methodologies, operational transparency, and institutional independence. While Poland's audit framework adheres to rigorous EU standards and fosters accountability through structured planning, Kazakhstan's system, though robust in monitoring government programs, faces challenges of transparency and political influence. The study concludes that incorporating best practices from Poland, including enhanced audit independence, greater public transparency, and digitalization of audit processes, would significantly improve the efficiency and credibility of Kazakhstan's audit framework. Strengthening these elements will contribute to the development of a more effective and accountable audit system, enhancing financial oversight and public governance.

Keywords: performance evaluation, Supreme Audit Office of Poland, Supreme Audit Chamber of Kazakhstan, public governance, fiscal oversight.

INTRODUCTION

Efficiency audits are an essential mechanism for evaluating the optimal use of public resources and ensuring governmental accountability. As an internationally recognized practice, efficiency audits help governments monitor the effectiveness of state programs and public expenditures. This study aims to explore the key differences in efficiency audit methodologies in Poland and Kazakhstan, focusing on their implications for governance and fiscal responsibility.

The significance of this research is underscored by the increasing global emphasis on transparent financial oversight. Poland, as a European Union (EU) member, adheres to high audit standards and benefits from an established institutional framework through the Supreme Audit Office (SAO). In contrast, Kazakhstan's Supreme Audit Chamber (SAC) has developed its national approach but faces challenges related to transparency and institutional independence. This study presents a novel comparative analysis of efficiency audit methodologies in Poland and Kazakhstan, focusing on their institutional structures, regulatory frameworks, and governance implications. While efficiency audits have been widely examined in developed economies, there remains a research gap regarding their implementation in transition economies, particularly in the context of post-Soviet and EU regulatory models. The study contributes to the field by:

1. Identifying key methodological differences between the SAO and the SAC, highlighting variations in audit practices, transparency, and institutional independence.
2. Conducting a comprehensive SWOT analysis of Kazakhstan's efficiency audit system in comparison with Poland's well-established framework, emphasizing strengths, weaknesses, opportunities, and threats.

3. Proposing strategic recommendations for enhancing Kazakhstan's audit efficiency based on best practices from Poland's EU-aligned system, with a focus on strengthening transparency, accountability, and governance standards.

By addressing this gap, the research provides valuable insights for policymakers, audit professionals, and scholars, offering a foundation for future improvements in public financial oversight in Kazakhstan and other transitional economies.

LITERATURE REVIEW

The effectiveness and efficiency of audit offices have been the subject of extensive scholarly discussion, with particular focus on their role in enhancing transparency and accountability. Recent studies have explored various aspects of performance auditing, including its impact on public sector governance, institutional independence, and audit quality.

Eka Tan, Mukesh Garg, Debra Jeter, Dhayani Kirubaharan, and Vic Naiker in their article "Audit Office Effectiveness and Efficiency" published in *Auditing: a Journal of Practice and Theory* highlight that audit institutions that operate with a high degree of independence and professional oversight tend to achieve better governance outcomes. The study emphasizes that well-functioning Supreme audit institutions contribute to financial discipline by enforcing strict audit standards and mitigating risks associated with public sector mismanagement. [1]

Research by Michael Barzelay "Central Audit Institutions and Performance Auditing: A Comparative Analysis of Organizational Strategies in the OECD" highlights that performance auditing has evolved from traditional financial auditing, shifting towards a results-oriented approach. This transformation is particularly evident in EU countries, where Supreme Audit Institutions are required to conduct performance audits to assess the effectiveness and efficiency of public expenditures. [2]

Another significant contribution is by Laura Skledar and Daniel Zdolsek, who explore the challenges faced by public management and internal audit in ensuring efficiency. Their research suggests that internal audit departments often struggle to maintain credibility due to political influence and limited technical capacity. This is especially relevant to Kazakhstan, where the Supreme Audit Chamber still faces transparency challenges despite recent reforms. [3]

In Kazakhstan, efficiency auditing was explored by Oralbaeva in 2015, in her work "The Methodology of Performance Audit", published in "The Messenger. Economics series". The study highlights that efficiency audits play a crucial role in assessing the rational use of budgetary funds and ensuring financial accountability in Kazakhstan's public sector. [4]

Similarly, Nazhmidenov B., Kabiev A., Rakhimova G., and Esenova G. provide a critical assessment of Kazakhstan's state audit system, identifying key gaps in the implementation of audit recommendations and the need for greater integration of modern auditing techniques. Their findings suggest that Kazakhstan's audit institutions must strengthen their methodological approaches to align with global best practices. [5]

A comparative study of audit systems in Poland and Kazakhstan suggests that institutional independence is a key determinant of audit effectiveness. Poland benefits from a robust legal framework that ensures transparency, while Kazakhstan continues to face structural challenges in implementing internationally recognized audit standards, studies by Eka Tan et. al. emphasize that audit quality is strongly correlated with the degree of independence from executive influence.

Furthermore, the integration of digital audit tools, as recommended by the Organization for Economic Co-operation and Development (OECD) and World Bank, has been slow in Kazakhstan compared to Poland. While the SAO has successfully adopted automated audit analytics to improve real-time financial oversight, the SAC's transition toward digital auditing remains limited.

MATERIALS AND METHODS

The use of many methods in scientific research allows us to examine the topic completely. As noted, they are:

- Comparative legal analysis – an examination of the legislative frameworks governing efficiency audits in Poland’s SAO and Kazakhstan’s SAC to identify similarities and differences in regulatory oversight.
- Documentary analysis – a review of regulatory legal acts, state audit reports, and government policies regarding efficiency audits in both countries.
- Retrospective analysis – assessment of past and present efficiency audit practices in Poland and Kazakhstan to track the evolution of audit methodologies.
- Comparative analysis – evaluation of audit efficiency in both countries by comparing implementation methods, transparency levels, and institutional independence.
- Descriptive method and review of foreign and domestic experience – study of global best practices in efficiency audits and their applicability to the Kazakhstan audit system.
- Statistical methods – collecting and analyzing data from official reports and financial statements to assess key audit indicators and effectiveness.
- Scientific analysis and synthesis – establishing correlations between efficiency audit methodologies and their impact on fiscal accountability and governance.

RESULTS AND DISCUSSION

An efficiency audit, based on the standards of international organizations, is defined as a systematic evaluation of processed, programs, or projects to determine how effectively they achieve their goals and results while using available resources as rationally as possible. The main elements are: goal setting, effectiveness, economy and sustainability. All these elements are important for conducting an efficiency audit. For example, goal setting is evaluation of process, programs, or project goals are. Effectiveness is the measurement of how well the results align with the set goals. The next key element economy is about the analysis of costs and resources about the outcomes achieved. The last element, sustainability – an assessment of the long-term results and impact of the program. International organizations such as the World Bank, the United Nations, and the International Organization for Standardization (ISO) have developed guidelines and standards for efficiency audits, which include: principles of transparency and accountability, methodologies for data collection and analysis, and recommendations for evaluation and improvement of programs. In the context of the Republic of Poland, these audits help identify areas for improvement in both the public and private sectors. With a focus on optimizing resources, enhancing productivity, and ensuring accountability, conducting an efficiency audit can lead to significant benefits for stakeholders.

The Supreme Audit Office plays a key role in the system of state control in Poland. The following shows the main laws and documents governing the activities of the SAO.



Figure 1 – Main laws and documents governing the activities of the SAO

Note: compiled by the authors based on the source [6]

These laws and documents create a structured environment for conducting audits and ensuring compliance with national standards.

The Supreme Audit Institution performs its audit tasks based on annual work plans submitted to the Sejm of the Republic of Poland. When planning, the Law gives priority to the audit, which the SAO is required to carry out by law. Other audits are planned following the audit priorities adopted by the Board of Directors. Through planning, the SAO focuses its audit activities on the most important issues related to the functioning of the state.

An extremely important element of the audit planning process is the continuous improvement of knowledge about the areas within the competence of the SAO audit, in terms of possible inconsistencies. Special teams monitor changes in legislation, study statistical data, government plans and programs, as well as media reports. SAO employees analyze the results of previous inspections, including those conducted by other government agencies, as well as familiarize themselves with documents related to the current work of the Sejm of the Republic of Poland, the Senate, and its bodies. The analysis of the socio-economic situation of the state is the basis for long-term planning within the SAO. The overall picture is complemented by an analysis of complaints and appeals received by "SAO".

As a result of this monitoring, the SAO receives information about which sites are burdened with potential violations. This significantly affects the form of both annual and long-term planning – it is on this basis that the work plan is built and priority areas of control for three-year periods are determined. The priority of the SAO is to improve the living conditions of citizens in conditions of current and long-term financial stability of the state, increase the efficiency of the education system, ensure universal and reliable medical care, and preserve national heritage, natural resources, and spatial order.

The work plan includes the topics of the audit undertaken by the SAO on its initiative, as well as at the request of the Sejm and its bodies, at the request of the President of the Republic of Poland or the Prime Minister. Most of the audit topics are SAO's proposals, which were developed based on an analysis of the socio-economic situation of the country, taking into account proposals on audit topics sent by the President of the Republic of Poland, the Prime Minister, Speakers of the Sejm and Senate, as well as other government agencies.

In this article, we want to consider how important performance auditing is in the example of Poland. Next, we want to reveal this topic according to the plans of the SAO for 2024. In 2024, the Supreme Audit Office plans to carry out 94 planned audit topics, including audits of the execution of the state budget and the implementation of monetary policy in 2023. One of the most important constitutional obligations of the SAO arises from Article. Each audit topic has been classified according to the government administration department, type, and category of audit.

The topics proposed for audit are in the areas of public administration and health (13 audit topics each), followed by environment (7 audit topics), transport, and public finances (6 audit topics each). The topics in these areas constitute 47.8% of all audit topics recommended for the SAO's work plan for 2024. Other government administration departments will also be subject to audits, but on a smaller scale than those mentioned above.

Of the 94 topics included in the SAO work plan for 2024, the SAO will conduct 64 topics as coordinated audits and 30 as non-coordinated audits. Each audit topic included in the work plan has been categorized into one of three categories that define the dominant type of audit:

Performance Audits: Focus on examining whether activities and programs are being implemented and whether institutions are managed according to the principles of economy, efficiency, and effectiveness, as well as whether there is room for improvement in this area.

Compliance Audits: Focus on assessing whether the subject of the audit complies with accepted norms derived from legal regulations, budget resolutions, policies, codes, agreements, and generally accepted principles.

Financial Audits: Focus on evaluating whether the financial data of the entity is presented by applicable accounting and financial reporting standards and regulations governing financial management.

From the audit topics accepted for implementation in 2024, 50 topics (53.2%) are categorized as performance audits, 40 topics (42.6%) as compliance audits, and 4 topics (4.3%) are planned as financial audits. The following table shows all planned performance audits.

Table 1 – Audit Plan for Public Administration and Financial Oversight

№	The number of controls	Control Topic	Term (year and quarter)		
			Implementation of controls	The information Project	Acceptance of information
DEPARTMENT OF PUBLIC ADMINISTRATION					
1	P/24/004	Ensuring information security and system continuity the question defining the main objective of the audit: were the tasks related to ensuring information security and continuity of IT systems in local government units correctly, reliably and effectively implemented?	II 2024/ III 2024	IV 2024	I 2025
2	P/04/006	Granting and settlement of grants for tasks assigned to entities not included in the public finance sector Question defining the main objective of the audit: did the government authorities correctly and fairly Grant and settle grants for the implementation of public tasks and did the tasks assigned to non-governmental organizations correctly complete?	III 2024/ IV 2024	I 2025	I 2025
DEPARTMENT OF BUDGET AND FINANCE (CBF)					
3	P/24/002	Implementation of monetary policy assumptions in 2023 Question defining the main objective of the audit: has the National Bank of Poland taken appropriate measures to achieve the monetary policy objectives set out in the resolution of the Monetary Policy Council No. 15/2022 of 7 September 2022 on the establishment of monetary policy assumptions for 2023	I 2024/II 2024	II 2024	II 2024
4	P/24/008	Activities of the National Tax Administration in the field of verification of the validity and regularity of the use of thermal modernization relief Question defining the main objective of the audit: have the National Tax Administration bodies properly, reliably and effectively verified the validity of taxpayers ' use of the thermal modernization allowance?	II 2024/III 2024	IV 2024	IV 2024
5	P/24/009	Activities of the Financial Supervisory Authority, the National Prosecutor and the Minister of Justice and their subordinate and supervised entities to combat fraud and crime in the financial market question defining the main objective of the audit: Have the Commission for Financial Supervision, the National Prosecutor and the Minister for justice, as well as the bodies subordinate to and supervised by them, taken sound and correct action to combat fraud and crime in the financial market?	II 2024/ IV 2024	IV 2024	I 2025

Note: compiled by the authors based on the source [12]

The audit of efficiency in the area of information security and IT system continuity ensures data protection and stable operations of government bodies. The review of grant distribution allows for verification of the fair use of budget funds. Evaluation of the National Bank’s actions helps achieve established monetary policy goals, supporting economic stability. The audit of tax incentives contributes to identifying abuses and improving financial discipline. The assessment of supervisory authorities’ actions strengthens the fight against financial crimes and protects citizens’ interests.

Checking the effectiveness of companies is very important. Therefore, the audit of efficiency increases from year to year. The following picture shows the dynamics of the audit of the effectiveness of the SAO-a conducted by the auditor.

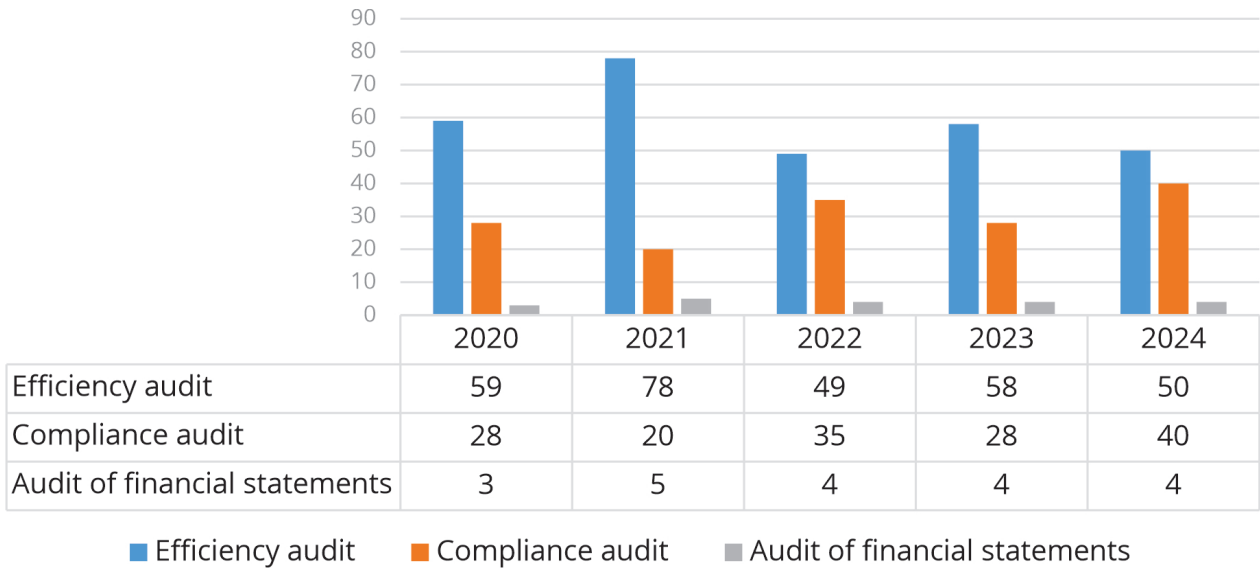


Figure 2 – Dynamics of the audit conducted by the Supreme Audit Institution of the Republic of Poland for 2020-2024

Note: compiled by the authors based on the source [8–12]

Following this data, we can see that performance audits are conducted much more than other types of audits. In the following diagram, we compare the performance audit for 2020–2024.

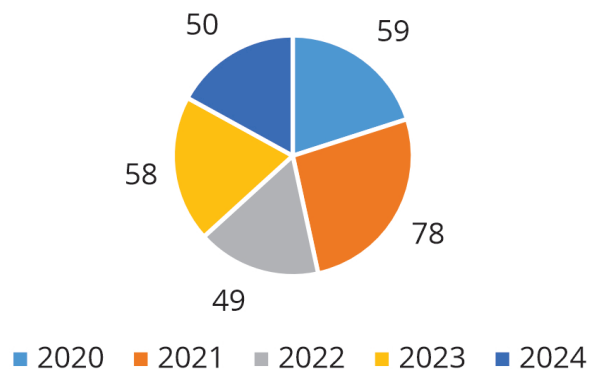


Figure 3 – Comparison of planned performance audit from 2020 to 2024

Note: compiled by the authors

In 2021, the largest number of inspections was carried out. This may be related to the pandemic. Since a lot of the budget was allocated in 2020 and the audit of the allocated state budgets was carried out in 2021. Now the following table shows data from 2020 to 2024 on the conduct of state audit in the Republic of Kazakhstan.

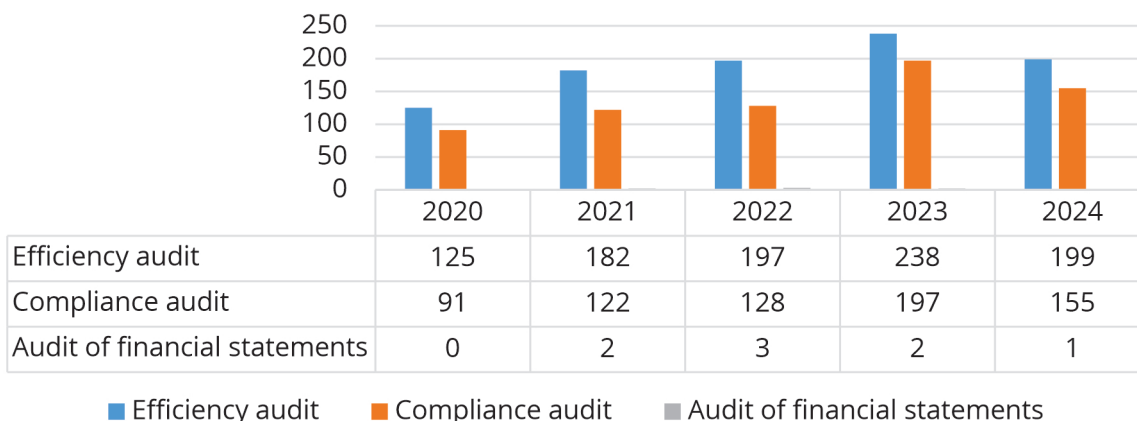


Figure 4 – List of objects of state audit of the Supreme Audit Chamber for 2020–2024

Note: compiled by the authors based on [13–17]

In this diagram, we see that in Kazakhstan, as in the Republic of Poland, more efficiency audits are conducted than other types of government audits. In the following diagram, we compare the performance audits in the Republic of Kazakhstan and the Republic of Poland.

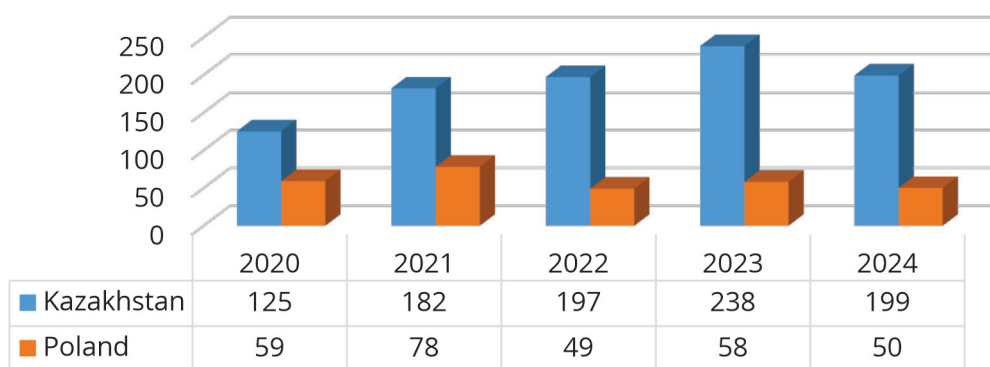


Figure 5 – Comparison of performance audits conducted over 5 years in the Republic of Kazakhstan and in the Republic of Poland

Note: compiled by the authors

A detailed analysis of efficiency audits conducted in Poland and Kazakhstan demonstrates key differences in their application, oversight, and effectiveness. The number of efficiency audits conducted annually differs significantly, with Poland’s Supreme Audit Office performing a higher number of audits across various sectors, ensuring a more systematic evaluation of public resource allocation. Kazakhstan’s Supreme Audit Chamber, while also conducting efficiency audits, focuses primarily on state-funded programs, which limits the scope and depth of its oversight.

SWOT Analysis of efficiency audits in Poland and Kazakhstan

Strengths: Poland’s SAO operates with a high degree of independence, benefiting from EU alignment and rigorous regulatory oversight. Its structured approach allows it to conduct detailed efficiency audits across multiple public sectors, ensuring accountability and financial discipline. While less independent, Kazakhstan’s SAC has developed strong control mechanisms over government expenditures, focusing on monitoring state-funded programs and budget allocations.

Weaknesses: One of the major limitations of the SAO’s audit framework is its bureaucratic complexity, which can result in delays in implementing audit findings. Furthermore, its coverage of private-sector audits remains limited. In contrast, Kazakhstan’s audit system faces significant transparency issues, as many audit reports are not fully disclosed to the public. Additionally, political influence on the audit process restricts the enforcement of audit recommendations, reducing overall efficiency.

Opportunities: the rapid digitalization of audit procedures presents a significant opportunity for both countries. Poland can enhance its audit operations by further integrating real-time data analysis and automation in performance audits. Kazakhstan has the opportunity to align with INTOSAI standards, adopt best practices from Poland, and strengthen its legal framework to ensure greater institutional independence.

Threats: both countries face external and internal threats that can hinder the effectiveness of their efficiency audits. In Poland, certain high-profile audits may be subject to political pressure, and resource constraints can limit the capacity of audit institutions. Kazakhstan faces more severe risks, including a slow transition to digital audit tools, a lack of specialized personnel in modern audit methodologies, and significant political interference, which undermines the credibility of audit results.

To enhance the effectiveness of efficiency audits in Kazakhstan, the following recommendations are proposed:

1. Increase audit transparency – releasing full audit reports to the public to improve accountability and trust in the audit process.
2. Strengthen institutional independence – reducing governmental influence on the SAC's activities to ensure impartial oversight.
3. Adopt best international practices – implementing efficiency audit methodologies aligned with INTOSAI and EU standards to enhance credibility and effectiveness.
4. Enhance digitalization – developing and integrating automated audit tools to improve real-time tracking of public expenditures and reduce inefficiencies.
5. Invest in professional development – training auditors in advanced auditing methodologies, fraud detection, and financial analytics to improve the quality of efficiency audits.
6. These recommendations aim to address key weaknesses in Kazakhstan's audit system and align it more closely with global best practices.

CONCLUSION

In conclusion, the efficiency audit process plays a crucial role in promoting transparency, accountability, and the optimal use of resources in both Poland and Kazakhstan. In Poland, the Supreme Audit Office applies a structured framework to evaluate public sector operations, emphasizing key areas such as public administration, health, and finances. The 2024 audit plan illustrates SAO's focus on performance audits, assessing whether governmental activities align with the principles of economy, efficiency, and effectiveness.

Similarly, Kazakhstan's Supreme Audit Chamber emphasizes performance audits, particularly in evaluating the allocation and use of state funds. Despite differences in the number of audits conducted between the two countries, both highlight the importance of assessing whether public resources are used effectively and according to the intended goals.

The comparison of audit practices in both countries demonstrates the vital role performance audits play in ensuring that government spending is not only in line with legal and financial standards but also optimally contributes to the public good. By focusing on the efficiency of government initiatives, these audits provide valuable insights for improving governance and enhancing public trust

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ПОЛЬША МЕН ҚАЗАҚСТАН АРАСЫНДА ТИІМДІЛІК АУДИТІН ЖҮРГІЗУ ТӘЖІРИБЕСІ: САЛЫСТЫРМАЛЫ ТАЛДАУ

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Аңдатпа. Бұл мақалада авторлар Польша мен Қазақстанның мемлекеттік қаржылық бақылау контекстінде тиімділік аудитінің маңыздылығын зерттей отырып, Польша мен Қазақстанның тәсілдерін салыстырады. Зерттеудің мақсаты – екі елдегі тиімділік аудитінің методологиясындағы негізгі айырмашылықтарды анықтау және олардың басқаруға, қаржылық қадағалауға және институционалдық ашықтыққа әсерін бағалау. Польшаның Жоғары бақылау палатасы және Қазақстанның Жоғары аудит палатасының қоғамдық ресурстарды тиімді бөлуін қамтамасыз ету, мемлекеттік бағдарламалардың тиімділігін бағалау және құқықтық нормаларға сәйкестігін сақтау рөлін жан-жақты қарастырады. Зерттеу бірнеше әдісті қолданады, соның ішінде салыстырмалы құқықтық талдау, аудит есептерін бағалау және құрылымдалған SWOT-талдау. Нәтижелер аудит әдістемелеріндегі, операциялық ашықтық пен институционалдық тәуелсіздікті елеулі айырмашылықтарды көрсетеді. Польша аудит жүйесі қатаң ЕО стандарттарына сәйкес келіп, құрылымдық жоспарлау арқылы есептілікті арттырса, Қазақстанның жүйесі мемлекеттік

бағдарламаларды қадағалау күшті болғанымен, ашықтық пен саяси ықпал ету мәселелерімен бетпе-бет келеді. Зерттеу Польша тәжірибесінен үздік тәжірибелерді, соның ішінде аудиттің тәуелсіздігін арттыру, қоғамдық ашықтықты күшейту және аудит процестерін цифрландыру сияқты тәсілдерді енгізу Қазақстан аудит жүйесінің тиімділігі мен сенімділігін айтарлықтар жақсартатынын көрсетеді. Аталған элементтерді нығайту аудиттің неғұрлым тиімді және есеп беретін жүйесін құруға, қаржылық қадағалау мен мемлекеттік басқаруды жақсартуға ықпал ететін болады.

Түйін сөздер: тиімділік аудиті, Польша Жоғары есеп палатасы, Қазақстан Жоғары аудиторлық палатасы, мемлекеттік басқару, қаржылық бақылау.

ОПЫТ ПРОВЕДЕНИЯ АУДИТА ЭФФЕКТИВНОСТИ В ПОЛЬШЕ И КАЗАХСТАНЕ: СРАВНИТЕЛЬНЫЙ АНАЛИЗ

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Аннотация. В данной статье рассматривается специфика организации и проведения аудита эффективности путем сравнительного анализа подходов Польши и Казахстана. Цель исследования – выявить основные различия в методологии аудита эффективности в двух странах и оценить их влияние на управление, финансовый надзор и институциональную прозрачность. В ней проводится критический анализ роли Верховной контрольной палаты Польши и Высшей аудиторской палаты Казахстана в обеспечении эффективного распределения государственных ресурсов, оценке результативности государственных программ и соблюдении правовых норм, исследование использует комплексный подход, включающий сравнительный правовой анализ, оценку аудиторских отчетов и структурированный SWOT-анализ. Результаты показывают значительные различия в методах аудита, уровне прозрачности деятельности и институциональной независимости. В то время как польская система аудита соответствует строгим стандартам ЕС и способствует повышению подотчетности за счет структурированного планирования, казахстанская система, несмотря на сильный контроль за государственными программами, сталкивается с вызовами в сфере прозрачности и эффективности управления. В исследовании делается вывод о том, что внедрение лучших практик Польши, включая повышение независимости аудита, повышение открытости для общества и цифровизацию аудиторских процессов, значительно улучшит эффективность и надежность системы аудита в Казахстане. Усиление этих элементов будет способствовать созданию более эффективной и подотчетной системы аудита, улучшению финансового надзора и государственного управления.

Ключевые слова: аудиторская проверка, Национальная контрольно-ревизионная палата Польши, Верховная аудиторская палата Казахстана, государственные финансы, управление бюджетом.