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# Х А Б А Р Ш Ы С Ы

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**ВЕСТНИК**

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
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*NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.*

*Қазақстан Республикасы Ұлттық ғылым академиясы «ҚР ҰҒА Хабаршысы» ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.*

*НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.*

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## EDUCATION PERFORMANCE AUDIT

**Abstract.** In the modern era, priority among the means used in management and affecting the quality of services provided in the field of education in developed countries is given to professional standards created by employer associations, qualification requirements for graduates of educational institutions, which are formed by industry associations and professional associations, monitoring of educational institutions and educational programs carried out by rating agencies, public accreditation of higher education institutions, which Delivered by expert agencies. The category of these tools includes an audit of efficiency in the field of education as an integral part of the quality management mechanism of higher education, which allows you to combine an external assessment of its quality. This determines the relevance of the topic of the present study.

The authors express the opinion that in modern Russia there are practically no scientific studies on the interaction of existing performance audit systems with the financial control system, as well as the review of control functions contained in each type of accounting. The lack of theoretical development restrains the development of individual control systems.

It is concluded that a high level of material and technical support for the activities of educational institutions and the introduction of the latest achievements of science and technology can be achieved through adequate funding and its effective use. Also, the authors concluded that the auditor owns, uses and manages significantly larger instruments than those mobilized in the process of conducting a financial audit. Therefore, an audit of effectiveness should become an integral part of the state audit, should cover everything that the legislation of the country refers to the conduct of education.

**Key words:** audit, efficiency audit, education, educational services, quality.

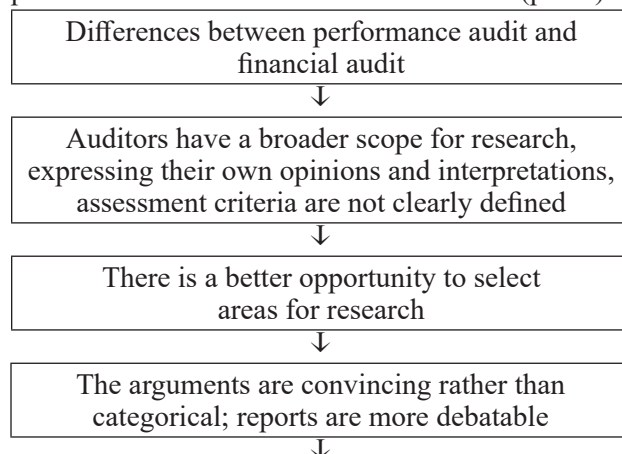
**Introduction.** Recently, among the determinants that are used in management and affect the quality of education in developed countries, professional standards created by employer associations, qualification requirements for graduates of educational institutions, which are formed by industry associations and professional associations, and monitoring of educational institutions and educational programs carried out rating agencies, public accreditation of universities, which is provided by expert agencies. Adjacent to this series is the audit of efficiency in the field of education as an integral part of the quality management mechanism of higher education, which allows us to combine an external assessment of its quality.

The need for performance audit for most foreign countries is associated with the transition in the middle of the twentieth century. on new models of budgeting and the introduction of "results-based budgeting" (results-oriented budget) – a budget planning system that links the costs of budget funds with the expected return on their implementation, with their social and economic efficiency [2-12].

The audit of efficiency is based on the theory of "three E's": economy (economy), efficiency

(efficiency) and effectiveness (effectiveness). Performance audits are significantly different from financial audits. The essence of the latter consists in establishing violations and discrepancies between actual data and legislative norms. In the process of performance audit, financial operations, all management activities, along with the activities of the organizational and administrative systems, are subject to study.

The most characteristic differences between a performance audit and a financial audit are (pic. 1).



Similar to a research project on proposals for ways to solve socially important, including social problems

Pic. 1 – The main differences between performance audit and financial control

**Analysis of publications.** The analysis showed that the existing comparative characteristics of the performance audit and financial control do not fully take into account the prevailing realities of the digital economy, namely, the impact on the control processes of interested user groups, which often do not have leverage on the activities of auditors.

In modern Russia, there are practically no scientific studies on the interaction of existing performance audit systems with the financial control system, as well as the review of control functions contained in each type of accounting. The lack of theoretical development restrains the development of individual control systems.

The comparative characteristics of the types of audit proposed in table 1 do not pretend to fully cover and summarize all the basic forms and principles of the modern control system. However, it highlights such classification features that allow you to express differences in the most fundamental moments.

It also allows us to conclude on the level of management and the degree of independence of auditors exercising these types of control.

**The results of the research.** The issue of performance audit in the field of education is inextricably linked with the quality of education. Quality requires the creation of systems to ensure it, ways of evaluating and promoting a quality culture in educational institutions.

The concept of “quality audit” is defined differently: in the ISO 9000: 2000 standard it is interpreted as “a systematic, independent and documented process of obtaining data and their objective assessment to determine the degree of compliance with audit criteria”, in the early international standard ISO 8402 as “systematic and independent research in order to determine the conformity of quality activities and relevant results with planned measures, as well as checking the effectiveness of the implementation of these measures and their compliance with the set goals” [7, p. 61]. The concept of “educational audit” in Switzerland, Spain, Great Britain, Italy, and the Netherlands is interpreted in terms of instrumental audit; in Denmark, Finland, Norway – in terms of quality audit; in Germany – in terms of systemic accreditation [8, p. 97].

Table 1 – Difference between performance audit and financial audit

| Comparison indicators                          | Performance audit   | Financial audit  |
|--|---|--|
| Audit as an activity                           | At the international level, international audit standards; at the national level, international audit standards adopted as national   | Same, but in terms of related audit services and only for external management audit  |
| Audit as a process                             | The principles and basic requirements for all stages of the audit, enshrined in the standards   | Basic requirements for planning, documenting, reporting results; unregulated audit methodology   |
| Industry verification                          | Accounting (financial) accounting and accounting (financial) statements   | Any information useful and necessary for making management decisions   |
| Audit Results Users                            | Mostly external to the organization, but the results are useful to internal users   | Internal users - managers of different levels  |
| Audit purpose                                  | To express the opinion of the auditor on the reliability of accounting and financial statements in all material aspects (the criterion is compliance with the law)                  | To prepare conclusions and recommendations in accordance with the audit program, useful for making managerial decisions and improving these systems according to the criterion of economic feasibility, effectiveness and productivity |
| Audit procedures                               | Inspection, observation, request, confirmation, recalculation, analytical procedures; orientation of procedures to control the full compliance of documents in the accounting chain | The financial audit procedures are used; emphasis on analytical procedures, the list of which the auditor determines for a specific task based on its nature and objectives  |
| Audit Documentation                            | The established requirements for the content of documents; focus on fixing the audit process and significant results, as well as the findings of the auditor                        | Financial audit documentation requirements may be used; forms and number of documents depend on the nature of the task   |
| Presentation Form                              | Typical Audit Report  | Determined by the auditor based on the content of the task and expected results  |
| Availability of audit results to third parties | Public Results  | Results are confidential   |

In the Russian Federation, educational audit is not a new procedure. N.F. Efremova defines the educational audit in the field of secondary education as “an assessment of the results of educational activities by special certification services that have a certificate for conducting appraisal procedures by standardized pedagogical meters, subject to the rules established by the law on education or other regulatory documents” [4, p. twenty].

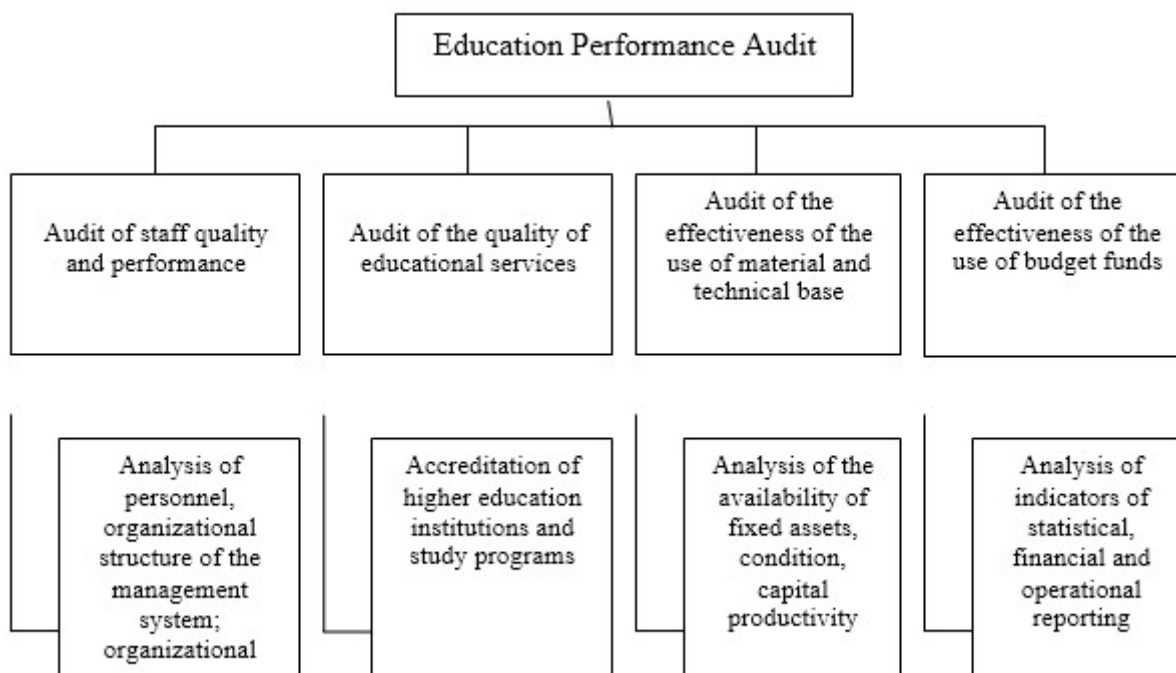
In the United Kingdom back in 1997, a nongovernmental body was created – the Agency for the Quality Assurance of Higher Education, which carries out a quality audit – an external examination of the effectiveness of the university system of guaranteeing the quality of education [9, p. Earlier, a quality audit was carried out by the Quality Audit Department (Division of Quality Audit) of the Higher Education Quality Council (Higher Education Quality Council) and the Quality Assessment Division (Quality Assessment Division) of the Higher Education Financing Council in the UK [3, p. 106].

In 2005, the Agency for Monitoring the Quality of Education and Career Development (AMQECD) was created in the Russian Federation, which currently interacts with many universities, unites a number of

public institutions with an interest of the state and employers in the content of education, its economy, quality management, integrates the approaches used in the world regarding the creation of procedures, criteria for indicators, and is the main operator in the field of social and professional assessment of the quality of higher education in udarstve [1-8].

AMQECD takes responsibility for certifying the quality of higher education in a single university to the public, Rosobrnadzor, and local government education authorities. It is noteworthy that, in addition to the main AMQECD employees, almost half are experts involved, representatives of employers who are interested in developing the national higher education system, and its superior body is the Higher Expert Council in the amount of 18 people. Among them, a special place is occupied by experts who are attracted from the academic sector (specialists from the scientific sphere, specialists in the development of educational programs, etc.).

Given international practice, the author proposes to attribute the following to the main directions of conducting an audit of effectiveness in the field of education, which will allow us to characterize the conditions and means of providing educational services (pic. 2).



Pic. 2. Directions for conducting an audit of effectiveness in the field

Let us consider in more detail the contents of the above audit areas

1. An audit of the quality and overall performance of staff.

The presence of highly qualified personnel (managerial, scientific and pedagogical) and its effective use are the main factor in achieving the

performance indicators of educational institutions. The quality of scientific and pedagogical workers is determined by the level of their academic qualifications. In addition, all employees must meet requirements that are limited by job responsibilities, the content and nature of the work, as well as the requirements of the organization and culture of educational institutions.



To conduct an audit of staff performance, in the opinion of the author, it is necessary to investigate: the composition and organizational structure; management system; organizational culture and its impact on the effectiveness of the institution.

The study of the internal structure of the educational institution makes it possible to evaluate the effectiveness and efficiency of its organization on the basis of such criteria as: understandability and logic; staffing; clear delineation of authority and responsibility. At this stage, the auditor applies methods of analysis of the relevant documentation, logical verification of the organizational structure, formal verification of the organization and management system. The structural components of organizational culture that are most important for research are: management culture, culture of working conditions and culture of research.

2. Audit of the quality of educational services. The domestic methodology for assessing the quality of educational services is focused on quantitative indicators, which is insufficient.

It should be noted that with all the progressiveness of this tool, its use in the Russian sphere of education is still not enough. This provision is based on the fact that the absence of clearly defined evaluation criteria increases the degree of subjectivity of the auditor's conclusions. It should be noted that even in a number of foreign countries where it is used, quality audit is mainly of an auxiliary character [9-20].

Accreditation of higher educational institutions and study programs as a tool for quality control of higher education is widely used in the USA, Austria, Germany, the Netherlands, the Czech Republic, the Scandinavian countries, and the Baltic countries. Accreditation provides for verification of universities and programs for compliance with certain criteria, as a result of which universities can be accredited or not accredited. With its help, minimum guarantees

of the quality of training are provided. In different countries, accreditation is carried out by state bodies or independent agencies [8-16].

3. Audit of the effectiveness of the use of material and technical base.

At this stage, the auditor needs to carry out a selective examination of the premises that are used for the educational process (classrooms, computer classes, workshops, sports hall, library, reading room) and auxiliary rooms (dining room, sideboard, medical room, dispensary), educational and research equipment, machinery, furniture, electronic libraries. Next, an analysis of the effectiveness of the use of the material and technical base is carried out by observing, interviewing and questioning workers and students, as well as an analysis of indicators: the availability of fixed assets; quality condition of fixed assets; the intensity of their movement; efficiency of use (average term of use, average turnover); return on assets, capital intensity.

A high level of material and technical support for the activities of educational institutions and the introduction of the latest achievements of science and technology can be achieved through adequate funding and its effective use [15-22].

4. Audit of the effectiveness of the use of budget funds.

At this stage, auditors are actively using classical audit methods. Such as observation, examination, questionnaire, survey, analysis of economic indicators, statistical series, economic and mathematical methods, the study of primary accounting documents and accounting registers, grouping by analytical features, questioning of students and teaching staff, etc. Special attention is paid to the results of previous inspections of the object audit.

Completion of control procedures of the next stage of the audit is made out by the relevant documents (table. 2).

| Stage audit  | Content  |
|--|--|
| 1. Work planning   | Obtaining a comprehensive understanding of the sphere of education, its goals and actions; general overview of the field of education in order to identify risk boundaries that are important for achieving audit objectives; review of key systems, procedures and controls; identification of the field of education for research and development of the strategic audit plan; preparation of a report on the results of the study to the audit object; defining audit boundaries; final definition of audit objectives; definition of audit criteria; preparation of an audit program |
| 2. The collection of information and arguments, the identification of facts, the presentation of the results | Detailed research and analysis of performance audit data; collection and research of audit evidence; analysis of materials of other audits and performance appraisal results; preparation of conclusions on the results of the audit; preparation of recommendations; discussion of the data, conclusions and recommendations with the management of the object of verification  |
| 3. Preparation and reporting of performance audit results  | Preparation of conclusions based on the results of the performance audit; preparation of a report on the results of the performance audit; report approval; submission of a report to the legislative body, to the higher governing bodies with respect to the object of audit   |
| 4. Monitoring the implementation of the recommendations of the performance audit                             | Overview of responses to audit recommendations; collection and analysis of evidence on the implementation of the recommendations of the audit  |

Source: compiled by the authors.

**Conclusion.** From an economic point of view, the main thing for understanding the essence of an audit of efficiency in the field of education, the principles of its systemic organization is the objective circumstance that the auditor owns, uses and manages significantly larger instruments than

those mobilized in the process of conducting a financial audit. Therefore, an audit of effectiveness should become an integral part of the state audit, should cover everything that the legislation of the country refers to the conduct of education.

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## БІЛІМ БЕРУ САЛАСЫНДАҒЫ ТИІМДІЛІК АУДИТІ

**Аннотация.** Қазіргі дәуірде дамыған елдердегі білім беру қызметтерінің сапасына әсер ететін басқаруда қолданылатын құралдардың арасында жұмыс берушілер қауымдастықтары құрған кәсіби стандарттарға, салалық қауымдастықтар мен кәсіптік қауымдастықтар құратын оқу орындарының түлектеріне қойылатын біліктілік талаптарына, оқу орындарының мониторингі мен мониторингіне басымдық беріледі. Рейтингік агенттіктер жүзеге асыратын білім беру бағдарламалары, жоғары оқу орындарының қоғамдық аккредитациясы сараптамалық агенттіктер жеткізді. Бұл құралдардың санатына жоғары білім берудің сапа менеджменті механизмінің ажырамас бөлігі ретінде білім беру саласындағы тиімділік аудиті кіреді, бұл оның сапасына сыртқы бағалауды біріктіруге мүмкіндік береді. Бұл осы зерттеу тақырыбының өзектілігін анықтайды.

Авторлар қазіргі Ресейде қолданыстағы аудит жүйесінің қаржылық бақылау жүйесімен өзара әрекеттесуі, сондай-ақ бухгалтерлік есептің әр түріндегі бақылау функцияларын қайта қарау туралы ғылыми зерттеулер іс жүзінде жоқ деген пікір айтады. Теориялық дамудың жоқтығы жеке басқару жүйелерінің дамуын тежейді.

Оқу орындарының қызметін материалдық-техникалық қамтамасыз етудің жоғары деңгейіне және ғылым мен техниканың жаңа жетістіктерін енгізуге жеткілікті қаржыландыру және оны тиімді пайдалану арқылы қол жеткізуге болады деген қорытынды жасалды. Сонымен қатар, авторлар аудитор қаржылық аудитті жүргізу барысында жұмылдырылған құралдарға қарағанда едәуір үлкен құралдарды иеленеді, пайдаланады және басқарады деген қорытындыға келді. Сондықтан тиімділік аудиті мемлекеттік аудиттің ажырамас бөлігі болуы керек, елдің заңнамасында білім беру процесіне қатысты барлық нәрсені қамтуы керек.

**Түйін сөздер:** аудит, өнімділік аудиті, денсаулық сақтау, пайдалылық, тиімділік, тиімділік.

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## АУДИТ ЭФФЕКТИВНОСТИ В СФЕРЕ ОБРАЗОВАНИЯ

**Аннотация.** В статье рассмотрены направления и ключевые вопросы аудита эффективности в сфере образования Российской Федерации. Проведен анализ влияния аудита эффективности на решение общественно важных проблем в данной области.

В статье авторами рассмотрены основные направления и ключевые вопросы аудита эффективности в сфере образования Российской Федерации. Проведен анализ влияния аудита эффективности на решение общественно важных проблем в данной области, определена важная социально ориентированная направленность аудита качества образовательных учреждений. В статье выявлена сущность аудита эффективности и его отличие от финансового аудита. Определены объекты аудита эффективности в исследуемой сфере, их отличительные особенности. На основе проведенного анализа сделан вывод о том, что существующие сравнительные характеристики аудита эффективности и финансового контроля не в полной мере учитывают сложившиеся реалии цифровой экономики, а именно влияния на процессы контроля заинтересованных групп пользователей, которые зачастую не имеют рычагов влияния на деятельность аудитором.

В статье разработаны основные этапы проведения аудита эффективности в сфере образования, а именно: аудит качества и эффективности работы персонала, аудит качества образовательных услуг, аудит эффективности использования материально-технической базы и аудит эффективности использования бюджетных средств.

Сделан вывод о том, что высокий уровень материально-технического обеспечения деятельности учебных заведений и внедрение новейших достижений науки и техники может быть достигнуто за счет адекватного финансирования и эффективного его использования. Также, авторы заключили, что аудитор владеет, использует и управляет значительно большими инструментами, чем те, что мобилизуются в процессе осуществления финансового аудита. Поэтому аудит эффективности должен стать неотъемлемой частью государственного аудита, должен охватывать все, что законодательством страны отнесено к ведению сферы образования.

**Ключевые слова:** аудит, аудит эффективности, образование, образовательные услуги, качество.

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