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THE IMPACT OF ASSESSMENT ON THE IMPROVEMENT OF THE PERFORMANCE AUDITING MECHANISM

In the context of rapid socio-economic changes, the effects work of government agencies is becoming a key factor for the successful development of society and the adoption of sound management decisions. The purpose of the study is to contribute to the improvement of the mechanism for auditing the effectiveness of government agencies by analyzing existing assessment methods and developing new approaches. Increasing the accountability and transparency of government agencies is directly related to the quality of assessment, which is seen as a key tool for developing effective auditing. The article examines the processes of evaluating the activities of government agencies and identifies the shortcomings of existing methods that affect the final results. The authors propose to review the criteria and approaches to assessment, which will allow for a comprehensive assessment of the effectiveness of the work of the authorities, taking into account their impact on the development of the country, region or individual sectors of the economy. Particular attention is paid to the need to take into account the results of audit activities when conducting an annual assessment. The research methodology is based on an analysis of existing tools and practices, which makes it possible to identify weaknesses and strengths in the activities of government agencies. The results obtained are valuable for both theory and practice, contributing to the improvement of the mechanism for auditing the effectiveness of government agencies.

Keywords: assessment, criteria, target indicators, government agencies, mechanism, improvement, performance audit.

Кілт сөздер: бағалау, критерийлер, нысаналы индикаторлар, мемлекеттік органдар, тетік, жетілдіру, тиімділік аудиті.

Ключевые слова: оценка, критерии, целевые индикаторы, государственные органы, механизм, совершенствование, аудит эффективности.

JFL classification: H83, H60

Introduction. The administrative and budgetary forms implemented at the current stage of Kazakhstan's development are aimed at creating an effective system of public administration to increase the efficiency of the state in various sectors of the economy. The performance of public administration is based on the principles of transparency, accountability, and efficiency. In the context of the dynamically occurring institutional transformations, the creation and development of a people-oriented model of public administration, as reflected in the Concept of Public Administration Development in the Republic of Kazakhstan until 2030, is most relevant [1]. It is necessary to improve the system of monitoring and evaluating the activities of government agencies, which is one of the elements influencing the improvement of the mechanism for auditing the effectiveness of government agencies.

The main conclusions of the research indicate the need to apply new approaches when evaluating government agencies and to review the methodology for evaluating the activities of government agencies.

This is due to the fact that imperfect assessment methods can lead to distorted results, reduced trust in public administration, and inefficient use of resources. The recommendations and conclusions proposed by the authors can be used to develop a new methodology for evaluating the performance of government

agencies, create more effective management practices, and improve the mechanism for auditing the performance of government agencies.

The need to review existing approaches to assessment and the requirement for new criteria reflecting the actual performance of government agencies determine the relevance of the topic.

To achieve this goal, the following tasks have been identified within the framework of the study:

- Study the regulatory legal acts governing the assessment process;
- Identify problematic aspects of evaluating the activities of government agencies;
- Suggest ways to solve the identified problems.

The theoretical and practical significance of the topic highlights the need for further study and improvement of methods for evaluating the performance of government agencies.

The purpose of the study is to analyze the results of the annual assessment of the performance of government agencies in the strategic component of the «Achieving Goals» block to justify the need to review existing approaches to evaluating performance.

The methodological basis of this study is the use of systematic and comparative analysis to assess the performance of government agencies. The materials of the «Center for research, analysis, and evaluation of performance» LLP (Evaluation Center), along with the results of the annual assessment of government agencies, became the information base of the work. The characteristics of the research material include both qualitative and quantitative indicators, which are important factors for the reliability of the conclusions.

Literature review. Literature review. As a result of analyzing the experience of foreign countries and studying the methodology for evaluating the effectiveness of government agencies in Kazakhstan, a methodological model for evaluating Canadian government agencies was selected, adapted to the specifics of Kazakhstan.

The issues of evaluating the effectiveness of government agencies are the subject of active research in the scientific literature, both foreign and domestic scientists. The authors L. Andersen, A. Boesen and L. Pedersen emphasize that effectiveness is a specific criterion for the academic performance of the evaluated activity of the organization. The effectiveness criterion is defined as a theoretically sound standard based on achievements that are subject to evaluation [2].

The measurement of efficiency in the public sector faces a number of distortions, including the priority of quantitative indicators over qualitative ones. This can lead to insufficient attention to the quality of services and long-term results, which makes it difficult to adequately assess the actual effectiveness of organizations, as noted by researcher Hansen [3].

Kazakhstani researchers such as G. Suleimenova, E. Kapogusov, N. Kabizhan, and M. Kadyrova note that evaluating the effectiveness of government agencies plays a key role in governance. At the same time, the evaluation of the process is perceived more as a bureaucratic formality than as a tool to increase efficiency [4]. The authors D. Adilbekov, L. Beisenova, B. Alibekova and A. Shakhrova studied the theoretical and practical aspects of evaluating the effectiveness of government agencies in Kazakhstan, evaluation criteria and stages of the evaluation system development. Their work suggests ways to improve the evaluation procedure aimed at improving the effectiveness of government agencies, including local executive bodies [5][6].

Despite the significant contribution of scientists to the study of evaluating the effectiveness of government agencies, it is necessary to continue analyzing the evaluation results in the "Achieving goals" block over the years. It is also important to study the impact of these results on improving the mechanism for auditing the effectiveness of government agencies.

The main part. Currently, the methodological basis for the assessment is the Decrees of the President of the Republic of Kazakhstan dated March 19, 2010, No. 954, «On the system of annual assessment of the performance of Central State and Local Executive Bodies of Regions, Cities of Republican Significance, and the Capital» (hereinafter referred to as the Assessment System) and August 26, 2019, No. 136, the changes in which demonstrate the processes of improvement of key assessment criteria and procedures, taking into account modern realities [7].

By paragraph 1 of Chapter 1, the Evaluation System has been developed to improve the performance of the activities of the government agencies being evaluated.

Subparagraph 3) of paragraph 2 of Article 113 of the Budget Code [8] mandates an annual evaluation of the results, which is based on an assessment of the performance of central government agencies (CGA) and local executive bodies (LEB), conducted annually by the Evaluation System.

The evaluation of the performance of government agencies is carried out in three blocks: «Achievement of Goals» «Interaction with Citizens» and «Organizational Development». In this article, the authors analyzed the results of evaluating the activities of government agencies in the «Achievement of Goals» block.

To determine the performance of measures taken by government agencies to develop the supervised industry/sphere/region, as well as to use budget funds [9], an operational assessment methodology has been approved for the achievement of goals (Assessment Methodology).

In accordance with paragraph 1 of Article 113 of the Budget Code, it follows that the evaluation of results is an objective assessment of the impact of the activities of CGA and LEB on the development of the economy of a country or region, a particular branch (sphere) of the economy, and society, as well as an analysis of the achievement of performance indicators of a government agency.

In this regard, the authors need to determine whether the current Assessment Methodology allows them to reflect a real and holistic picture of the performance of the implementation of the functions and tasks assigned to the state body. Additionally, they need to determine the degree/level of influence of the activities of CGA and LEB on the development of the country's economy as a whole or a particular region.

According to the norms of the Assessment Methodology, the activities of CGA are evaluated according to three criteria, and the activities of LEB are evaluated according to five criteria [9]. When evaluating the activities, the criteria for CGA and LEB are not identical, which does not contribute to uniformity and fairness in evaluating their activities. One single criterion is applied to both CGA and LEB – the achievement of the goals of the development plan.

Two additional criteria are used to evaluate the CGA:

- The performance of budget program execution in achieving the goals of the development plan;
- The relationship of the development plan objectives with budget programs.

When evaluating, LEB is assessed according to four additional criteria;

- Absence of violations within the framework of the current legislation of the Republic of Kazakhstan, based on the results of inspections of development programs by state audit and financial control authorities for the period under review;

- Achieving direct results of budgetary development programs;
- The performance of the implementation of the budget development program;
- The use of new budgeting practices (the budget of popular participation).

We note that according to paragraph 2 of Article 113 of the Budget Code, the evaluation of results should be based on an «efficiency audit conducted in accordance with the Law of the Republic of Kazakhstan «On State Audit and Financial Control». However, there is no such criterion when evaluating the results of CGA activities, while the criterion «absence of violations within the framework of the current legislation of the Republic of Kazakhstan, based on the results of inspections of development programs by state audit and financial control bodies for the period under review» is used to evaluate LEB.

The annual assessment of the «Achievement of Goals» block was carried out until 2023 in two components: the strategic component and the budget component. In 2023, the Evaluation Center analyzed the achievement of the goals of the development plans of the central state and local executive bodies from the point of view of the strategic component, the results of which were officially provided by them.

The degree of performance of each government agency is determined in accordance with the results of the annual assessment. The results of the evaluation of the activities of CGA and LEB in the «Achievement of Goals» block and the position of government agencies in the ranking among CGA and LEB in terms of points scored over the years are analyzed [5].

A high degree of efficiency in the CGA, corresponding to an assessment indicator from 90 to 100 points, was established: in 2019, 12 or 71% of the 17 evaluated CGA; in 2020, 12 or 67% of the 18 evaluated CGA; in 2021, 14 or 74% of the 19 evaluated CGA; in 2022, 17 CGA or 85% of the evaluated 20.

The average degree of performance, corresponding to a score from 70 to 89.99 points, has been established: in 2019, 5 CGA or 29% of the total number of CGA; in 2020, 6 CGA or 33% of the total number of CGA; in 2021, 5 CGA or 26% of the total number of CGA; in 2022, 3 CGA or 15% of the total number of CGA.

A low degree of efficiency and inefficiency of activities, corresponding to assessment indicators from 50 to 69.99 points and below 50 points, has not been established in the CGA.

During the analyzed period, a high degree of efficiency was established for only one LEB in Almaty in 2020 (92 points), which is 6% of the total number of LEB (20 LEB).

The average degree of efficiency was established: in 2019 and 2020, 13 LEB or 76% of 17 LEB; in 2021, 10 LEB or 59% of 17 LEB; in 2022, 2 LEB or 10% of 20 LEB.

The low degree of efficiency was estimated: in 2019 – 4 LEB or 24% of 17 LEB; in 2021 – 6 LEB or 35% of 17 LEB; in 2022, 17 LEB or 85% of 20 LEB.

The activity of a state body that scored less than 50 points according to the assessment results is recognized as ineffective. In 2022, the LEB of the Ulytau region (44 points) was recognized as ineffective, which constitutes 5% of the total number of LEB.

For the period from 2019 to 2022, the activities of the CGA were assessed as highly efficient, with an average score of 94 points. In some CGA, the scores reached: the Ministry of National Economy (100 points), the Ministry of Foreign Affairs (99.2 points), the Agency for Public Services (99 points), the Ministry of Justice (98.3 points), the Ministry of Energy (98.3 points), the Ministry of Information and Public Development (98 points), the Ministry of Finance (96 points), and the Ministry of Healthcare (94 points).

At the same time, the activities of the LEB from 2019 to 2022 were assessed as having an average degree of efficiency (71 points). In 2022, the assessment of the activities of the LEB worsened: one LEB was assessed as ineffective (Ulytau region – 44 points), which accounted for 5% of the total number of LEB. Additionally, individual rural development areas received low ratings: West Kazakhstan region (54.2 points), Mangystau region (55.2 points), Zhetisu region (55.6 points), North Kazakhstan region (56.4 points), Abai region (56.7 points), Shymkent (58.2 points), Akmola region (58.5 points), Kyzylorda region (61.1 points), Atyrau region (61.4 points), and Karaganda region (61.8 points).

An analysis of the annual performance assessment among CGA and LEB, assessed on a 100-point scale, showed that the average annual score for CGA is higher than the average annual score for LEB. One of the factors that influenced the high rating of the CGA in comparison with the rating of LEB is the different approaches to evaluation, including the number of criteria and the types of criteria by which the CGA and LEB are evaluated. Over the period from 2019 to 2022, the degree of performance of CGA activities increased on average from 92 to 94 points, while the degree of performance of LEB activities decreased from 76 to 61 points on average [10].

Analysis of the strategic component. Based on the results of the analysis of the strategic component in the section «Exceeding the planned values» of the target indicators (TI), Table 1 presents the results of achieving the planned values of TI for the CGA.

Table – 1

The results of achieving the planned values of TI in the CGA*

| Period, year | Planned TI values exceeded by 25% or more | Planned TI values exceeded by 100% or more | Planned TI values have been adjusted downward | There are no positive dynamics of TI compared to last year |
|--------------|---|--|---|--|
| 2019 | 22 | - | 10 | 60 |
| 2020 | 21 | 6 | 20 | 71 |
| 2021 | 20 | 16 | 19 | 36 |
| 2022 | 21 | 15 | 12 | 42 |
| 2023 | 23 | 13 | 24 | 62 |

* compiled by the authors based on the source [11]

The planned TI values were exceeded by 25% or more and by 100% or more. Based on the results of the analysis of the implementation of the CGA development plans, it was found that the planned values of TI were exceeded by 25% or more in 2019 for 22 TI, in 2020 – 21 TI, in 2021 – 20 TI, in 2022 – 21 TI, in 2023 – 23 TI.

The planned TI values were exceeded by 100% or more in 2019, 6 TI each in 2020, 16 TI in 2021, 15 TI in 2022, and 13 TI in 2023.

We note that from 2019 to 2023, the facts of exceeding the planned values by 25% or more increased by 1 TI (from 22 to 23 TI) while exceeding the planned values by 100% or more increased by 7 TI (from 6 to 13 TI).

According to the results of the analysis of the implementation of the CGA development plans in 2023, only 36 facts (or 6.5% of the total number of indicators of the development plans, in 2022 – 6.1%) of exceeding the planned values by 25% or more were established.

Based on the results of an assessment of the performance of government agencies, it was found that CGA

often initially set underestimated planned values of TI when planning their work. So, in 2023, in 14 out of 22 CGA (64% of all analyzed CGA), there are facts of over-fulfillment of TI by 25% or more.

The facts indicate that the trend of planning indicators with underestimated values continues. Thus, the planned indicators are formed by a slight increment to the existing level, which in turn leads to their over-fulfillment, which indicates an underestimated planning of indicators, which makes it more difficult to conduct a reliable analysis and forecast.

Planned TI values have been adjusted downward. The current Methodology for the development, implementation, monitoring, and adjustment of the National Development Plan of the Republic of Kazakhstan, development plans of government agencies, development plans of regions, cities of republican significance, and the capital [12], is not allowed to reduce the planned values of TI and indicators of the results of budget programs for the relevant financial year. Based on the results of the efficiency assessment, it was found that in 2023 the share of indicators, the planned values of which were adjusted downward, amounted to 6.7% or 24 TI (in 2022 – 3.5% or 12 TI).

The planned values of TI have been adjusted downward. In 2019, there are 10 TI, in 2020 – 20 TI, in 2021 – 19 TI, in 2022 – 12 TI, in 2023 – 24 TI.

The largest number of facts about the adjustment of planned values is related to TI, which is interconnected with financial expenses (19 facts).

The CGA often adjusts the planned values downward for insufficiently substantiated reasons, which leads to an artificial overestimation of the actual performance of the indicators of the CGA development plans and, in turn, to a distortion of statistics in general.

In addition, the adjustment of the planned values of indicators slows down the development of the supervised industry/sphere and indicates poor performance/implementation of the tasks set and the quality of planning in government agencies. Thus, when planning and approving the budget, TI alone is approved, during the actual execution of the budget, and by the end of the fiscal year, TI is adjusted downward.

Lack of positive TI dynamics compared to last year. Based on the results of the analysis, an increase in the share of indicators with negative dynamics of achievement was found, that is, the actual value is lower than the fact of the previous year. Thus, in 2023, 62 facts of target indicators were recorded with negative dynamics of implementation in 2022 – 42 facts (or 17.4% of the total number of indicators against 12.3% in 2022).

In general, 16 of the 22 analyzed government agencies allowed the dynamics of the actual performance of indicators to deteriorate compared to 2022.

It should be noted that the indicators are performed with the absence or negative dynamics of actual performance compared to last year due to the planning of indicators with underestimated values and the facts of adjustments.

There are no positive dynamics of TI compared to last year, in 2019 it amounted to 60 TI, in 2020 it increased to 71 TI, in 2021 it decreased to 36 TI, in 2022 it increased to 42 TI, in 2023 it increased to 62 TI.

A government agency that does not have positive dynamics in achieving its goals generally indicates that the CGA is not very effective in achieving its goals. At the same time, the measures taken by a number of indicators are not effective enough, as they have not reached the planned values for several years.

Let's consider the results of achieving the planned values of TI for LEB according to Table 2.

Table – 2

The results of achieving the planned values of TI according to LEB*

| Period, year | Planned TI values exceeded by 25% or more | Planned TI values exceeded by 100% or more | TI – the unreliability of the information provided has been revealed |
|--------------|---|--|--|
| 2019 | 40 | - | 24 |
| 2020 | 14 | 3 | 36 |
| 2021 | 2 | 1 | 22 |
| 2022 | 144 | 63 | 33 |
| 2023 | 135 | 52 | 16 |

**compiled by the authors based on the source [13]*

In 2023, there were 187 instances of exceeding indicators by 25% or more (down from 207 in 2022). Cases of exceeding planned values by 100% or more also decreased, with 52 instances in 2023 compared to 63 in 2022.

Analyzing the annual results for planned values of TI for LEB reveals the following: In 2019, 40 TI exceeded planned values by 25% or more; in 2020, there were 14 TI; in 2021, only 2 TI; and in 2022, this number surged to 144 TI, before dropping to 135 TI in 2023.

For exceeding planned values by 100% or more, there were 3 TI in 2019, 3 TI in 2020, 1 TI in 2021, 63 TI in 2022, and a decline to 52 TI in 2023.

These trends suggest that planned indicators are often underestimated, as they are set with only slight increments to existing levels, leading to consistent over-fulfillment.

Assessments also revealed instances of false reporting: 24 TI in 2019, 36 TI in 2020, a decrease to 22 TI in 2021, an increase to 33 TI in 2022, and a reduction to 16 TI in 2023. According to Chapter 4 of the Assessment Methodology, each instance of false information incurs a penalty of minus 0.2 points.

This data indicates that LEB reporting lacks quality, primarily due to misinterpretations in indicator calculations. There is insufficient communication from central authorities regarding the methods used for calculating these indicators. There is a weak work on explaining and communicating the methods of calculating indicators to the LEB by the supervising central authorized bodies.

Assessment of the criterion «Achievement of the goals of the development plan of state bodies» in the CGA. The analysis of the strategic component in the section «Execution of target indicators» is aimed at improving the quality of TI execution and forecasting quality in the formation of target values.

In 2023, the CGA development plans outlined 78 goals (up from 76 in 2022), with 64 goals fully achieved, reflecting an achievement rate of 82.1%, compared to 77.6% in 2022.

The assessment results indicated that the share of achieved goals in the CGA development plan for 2023 (excluding corrective parameters) was 82.1% or 64 out of 78 goals. When considering corrective parameters, 35 goals were achieved, yielding a rate of 44.9%, down from 51.3% in 2022. This decline is attributed to a doubling of adjustments to planned indicator values (from 12 TIs in 2022 to 24 in 2023) and a notable increase in instances of stagnant actual values from the previous year (from 36 TIs in 2021 to 62 TIs in 2022).

In 2023, the CGA had a total of 461 target indicators (including macro and financial-related indicators). Of these, 317 were fully achieved without correction (68.8% in 2022 was 70.2%), 37 were partially achieved (8%, compared to 8.1% in 2022), 2 were not achieved (0.4%, down from 1.2% in 2022), and 105 were not evaluated (22.8%, up from 20.5% in 2022). With the correction parameter, 220 indicators were fully achieved (61.8%, compared to 69% in 2022), while 134 were partially achieved (37.6%, compared to 14% in 2022).

Assessment according to the criterion «Achievement of the goals of the development plan of the region, the city of republican significance, the capital» in the LEB. The assessment according to the criterion is based on macro indicators and TI development plans, interconnected with financial expenses.

The assessment results showed that the share of goals achieved by LEB in 2023 (excluding the corrective parameter) was 43.6% or 112 goals out of 257 taken into account (in 2022 – 48.3% or 117 goals out of 242). While taking into account the correction parameter, the share of goals achieved was 29.6% or 76 goals (in 2022 – 32.6% or 79 goals).

The total number of LEB target indicators in 2023 was 2,350 (in 2022 – 2,373). Of these, 1,485 (or 63.2%, in 2022 – 58.7%) were fully achieved without taking into account the correction parameter, 338 (or 14.4%, in 2022 – 13.7%) were partially achieved, 23 (or 1%, in 2022 – 1.1%) were not achieved and were not taken into account - 504 (or 21.4%, in 2022 – 26.5%). While taking into account the correction parameter, 1,299 (or 55.3%, in 2022-50%) were fully achieved, and 524 (or 22.3%, in 2022 - 22.4%) were partially completed.

The indicators for evaluating the criteria «Achieving the goals of the development plan» for CGA and LEB are summarized in Table 3 by the authors.

Table – 3

| Achievement of the CGA and LEB target indicators* | | | | | | | | | | | |
|--|----------|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|
| № п | Quantity | The year 2019 | | The year 2020 | | The year 2021 | | The year 2022 | | The year 2023 | |
| | | CGA | LEB | CGA | LEB | CGA | LEB | CGA | LEB | CGA | LEB |

| / п | | | | | | | | | | | |
|--------|-------------------------------------|------------|------------|------------|------------|------------|------------|------------|-------------|------------|-------------|
| 1 | TI is not taken into account | 43 | 77 | 37 | 77 | 72 | 21 | 88 | 629 | 105 | 504 |
| 2 | TI has not been reached | 2 | 1 | 3 | 11 | 4 | 1 | 5 | 25 | 2 | 23 |
| 3 | TI has been partially achieved | 41 | 197 | 41 | 210 | 35 | 81 | 35 | 325 | 37 | 338 |
| 4 | TI is fully achieved | 256 | 526 | 256 | 504 | 262 | 214 | 302 | 1394 | 317 | 1485 |
| | Total Target Indicators (TI) | 342 | 801 | 337 | 802 | 373 | 317 | 430 | 2373 | 461 | 2350 |

* compiled by the authors based on the source [14]

When analyzing the results of the assessment of the performance of target indicators, we note that there are TI not taken into account, due to the lack of reporting information on their actual performance at the time of the assessment; the relevant departmental reports/official data were not generated in the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan (BNS ASPR).

When assessing the CGA, the number of TI not taken into account increases annually, so from 2019 to 2023, the number increased from 43 TI to 105 TI, or from 12.6% in 2019 to 22.8% in 2023 (Figure 1).

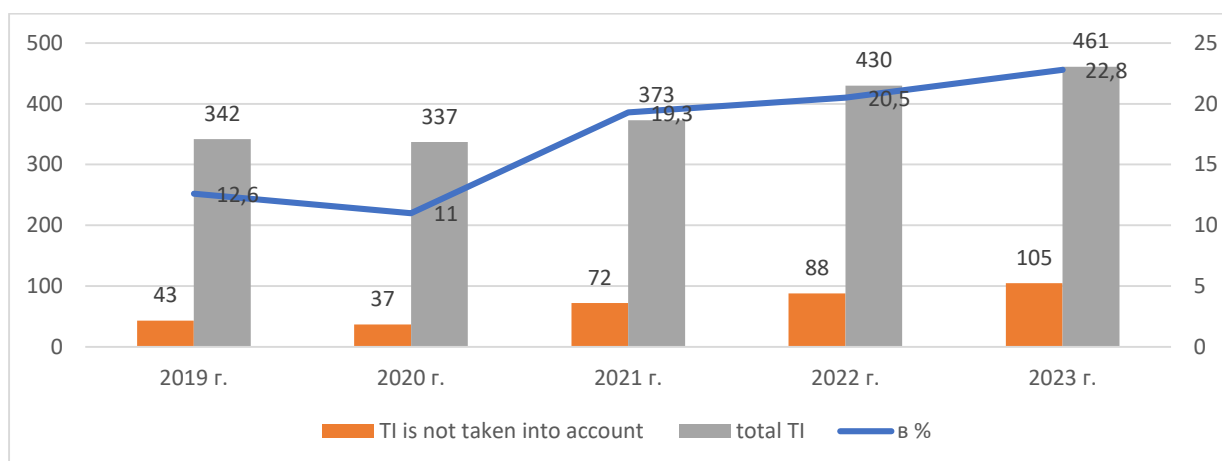


Figure – 1. The dynamics of TI indicators, which are not taken into account when evaluating CGA activities*

* compiled by the authors based on the source [15]

When assessing LEB, the amount of TI not taken into account increases annually, so from 2019 to 2023, the amount increased from 77 TI to 504 TI, or from 9.6% in 2019 to 21.5% in 2023 (Figure 2).

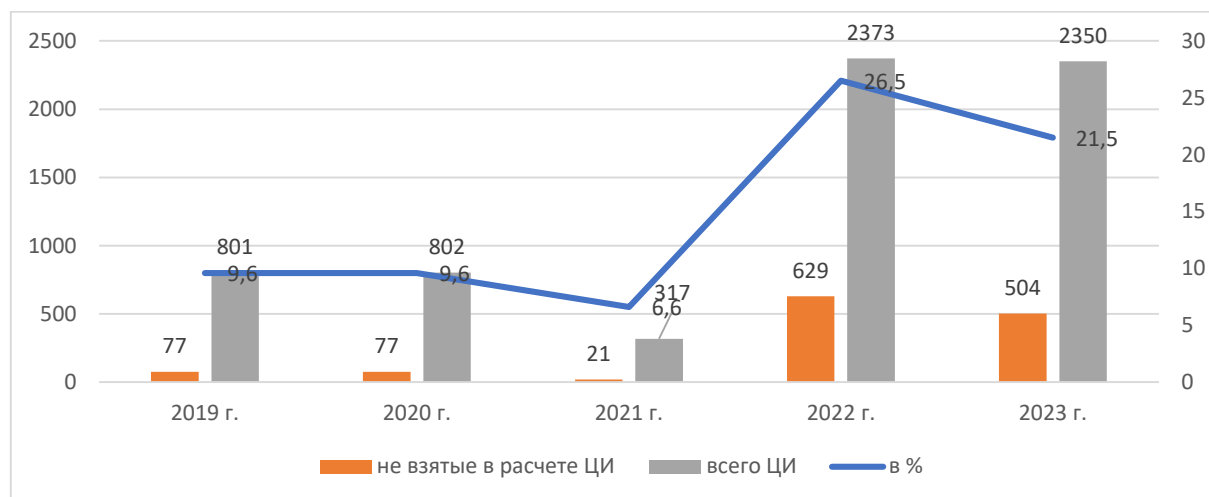


Figure – 2. The dynamics of TI indicators, which are not taken into account when evaluating LEB activities, is shown in*

* compiled by the authors based on the source [15]

The number of TI not taken into account increases annually, due to the fact that at the time of evaluating the activities of government agencies, there are no statistics available in the BNS ASPR to confirm the fact that TI has been achieved or not achieved. Since the industry departments do not provide reporting data for the BNS ASPR in a timely manner for various reasons.

In 2023, the amount of TI not taken into account in the assessment of CGA was 22.8% and LEB – 21.5% of the total amount of TI in CGA (461 TI) and LEB (2350 TI), respectively. At the same time, there is an annual increase in the number of CHI indicators that are not taken into account. In the future, this may have an impact on reducing the quality of the annual assessment of the performance of government agencies, since for the objectivity of the assessment it is necessary to take into account all indicators of TI. Accordingly, the implementation of an objective assessment of the impact of the activities of CGA and LEB on a particular branch (sphere) of the economy, as well as the possibility of a reliable analysis of the achievement of performance indicators of the state body specified in paragraph 1 of Article 113 of the Budget Code is not at the proper level [3]. In addition, there is a weak correlation between the performance indicators of a government agency and its activities themselves. There is no criterion for evaluating government agencies that determines or reflects the level of their influence on a particular industry they oversee as a result of their activities.

Conclusion. An assessment system is a set of measures aimed at collecting information about the performance of government agencies and the factors influencing it. In this regard, the main task of the evaluation system is to decompose the performance of a government agency into several specific indicators and monitor its performance on these indicators from year to year.

Based on the results of the evaluation of the performance of government agencies, we propose the following:

Firstly, CGA and LEB are subject to different evaluation criteria, which significantly affects their rating positions.

We propose to unify some performance indicators and criteria between the CGA and the LEB, as well as bring them in line with the law.

Secondly, we propose to introduce joint responsibility of the CGA for territorial divisions by industry and area, both for planning budget funds and for their development.

Thirdly, when evaluating government agencies to calculate the achievement of TI, there are TI that are not taken into account. The main reason is the lack of published departmental reports/official data of the BNS ASPR, the number of which exceeded 20% of the total volume of TI. In this regard, it is necessary to establish uniform deadlines for the submission of departmental reports to the BNS ASPR and review the timing of the assessment.

Fourthly, there are facts of exceeding the planned values by 25%, 100%, or more.

It is necessary to reasonably plan indicators, criteria and target indicators for evaluating the activities of CGA and LEB.

Fifth, the current Assessment System requires a review of approaches and methodology. It should reflect the results of the impact of the activities of CGA and LEB on the development of the economy of a country or region, as well as on specific sectors (spheres) of the economy and society. This is important not only to improve the quality of the annual assessment, but also to improve the mechanism for auditing the effectiveness of government agencies.

The impact of the results of the evaluation of the activities of government agencies for the improvement of the efficiency audit mechanism is manifested in several key aspects, contributing to the development of methodology, process optimization, the introduction of new tools, increased transparency and accountability. Further research should be aimed at developing universal approaches that make it possible to use the evaluation results as effectively as possible to improve the audit mechanism.

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БАҒАЛАУДЫҢ ТИІМДІЛІК АУДИТІНІҢ МЕХАНИЗМІН ЖЕТІЛДІРУГЕ ӘСЕРІ

Андатпа

Қарқынды әлеуметтік-экономикалық өзгерістер жағдайында мемлекеттік органдардың тиімді жұмысы қоғамның табысты дамуы мен негізделген басқару шешімдерін қабылдаудың негізгі факторына айналады. Зерттеудің мақсаты-бағалаудың қолданыстағы әдістерін талдау және жаңа тәсілдерді әзірлеу арқылы мемлекеттік органдар қызметінің тиімділігіне аудит тетігін жетілдіруге жәрдемдесу. Мемлекеттік органдардың есептілігі мен ашықтығын арттыру тиімді аудитті дамытудың негізгі құралы ретінде қарастырылатын бағалау сапасына тікелей байланысты. Мақалада мемлекеттік органдардың қызметін бағалау процестері қарастырылып, қорытынды нәтижелерге әсер ететін қолданыстағы әдістердің кемшіліктері анықталды. Авторлар бағалау критерийлері мен тәсілдерін қайта қарауды ұсынады, бұл олардың елдің, аймақтың немесе экономиканың жекелеген салаларының дамуына әсерін ескере отырып, органдардың тиімділігін жан-жақты бағалауға мүмкіндік береді. Жыл сайынғы бағалау жүргізу кезінде аудиторлық іс-шаралардың нәтижелерін ескеру қажеттілігіне ерекше назар аударылады. Зерттеу әдістемесі қолданыстағы

құралдар мен тәжірибелерді талдауға негізделген, бұл мемлекеттік органдар қызметінің әлсіз және күшті жақтарын анықтауға мүмкіндік береді. Алынған нәтижелер мемлекеттік органдар қызметінің тиімділігіне аудит тетігін жетілдіруге ықпал ете отырып, теория үшін де, практика үшін де құндылық болып табылады.

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ВЛИЯНИЕ ОЦЕНКИ НА СОВЕРШЕНСТВОВАНИЕ МЕХАНИЗМА АУДИТА ЭФФЕКТИВНОСТИ

Аннотация

В условиях стремительных социально-экономических изменений эффективная работа государственных органов становится ключевым фактором для успешного развития общества и принятия обоснованных управленческих решений. Цель исследования – содействие совершенствованию механизма аудита эффективности деятельности государственных органов путем анализа действующих методов оценки и разработки новых подходов. Повышение подотчетности и прозрачности госорганов напрямую связано с качеством оценки, которая рассматривается как ключевой инструмент развития эффективного аудита. В статье рассмотрены процессы оценки деятельности государственных органов и выявлены недостатки существующих методов, влияющие на итоговые результаты. Авторы предлагают пересмотреть критерии и подходы к оценке, что позволит комплексно оценивать эффективность работы органов с учетом их влияния на развитие страны, региона или отдельных отраслей экономики. Особое внимание уделяется необходимости учитывать результаты аудиторских мероприятий при проведении ежегодной оценки. Методология исследования основана на анализе действующих инструментов и практик, что позволяет выявить слабые и сильные стороны в деятельности государственных органов. Полученные результаты представляют ценность как для теории, так и для практики, способствуя совершенствованию механизма аудита эффективности деятельности государственных органов.

