

MODERN MODELS AND TYPES OF STATE AUDIT

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The issue of efficiency of state administration in current environment remains one of the most relevant to any country, including Kazakhstan. Efficiency and sustainable economic growth of a state depends on effective work of financial control organizations, including the state audit. Certain steps have been taken to improve the state audit system in accordance with the norms of the international standard.

Kazakhstan is the first among the CIS countries to start an audit based on Western standards, thereby retaining leadership in both Central Asia and the CIS. The Kazakhstan Chamber of Auditors in 2000 was admitted to the International Federation of Accountants and Auditors (IFAC). The Accounts Committee has become the highest coordinating body of state audit entities, which is directly subordinate to the President of Kazakhstan. Regional bodies of external state audit were created – audit commissions of cities of republican significance and regions.

However, the question of improving the model, which is optimal and meets the modern challenges of the economy, is still relevant and requires further study.

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