

"APPROVED"
decision of the SJS Board
"Al-Farabi Kazakh National University"
(Minutes № 2-3 dated "_14_" _December_ 2022)

ORDER
conducting internal audits and bringing employees to disciplinary
responsibility
SJS "Al-Farabi Kazakh National University"

Almaty 2022

Chapter 1. General Provisions

1. This Procedure for conducting internal audits and bringing employees to disciplinary liability (hereinafter referred to as the Procedure) was developed in accordance with the Labor Code of the Republic of Kazakhstan, the Regulations on the Anti-Corruption Compliance Service, the Situational Management Center, the Department of Legal and Documentation Support of the Non-Profit Joint Stock Company "Al-Farabi Kazakh National University" (hereinafter referred to as the University) and determines the procedure for conducting internal audits in relation to its employees, with the exception of the Chairman of the Board-Rector, Members of the Board-Vice-Rectors, Corporate Secretary of the Board of Directors and employees of the Internal Audit Service of the University.

2. The production of an internal audit is carried out in the state or Russian languages. Persons participating in the inspection, who do not speak or have insufficient knowledge of the language in which the inspection is being conducted, are explained and provided with the right to give explanations in their native language or another language that they know, to use the services of an interpreter free of charge, which is provided by the inspector.

3. The main concepts used in this Procedure:

1) internal audit (additional internal audit) - the activities of employees, officials of the structural divisions of the University, specified in clause 2.6 of this Procedure, to collect and verify materials and information on violations of the legislation of the Republic of Kazakhstan, the requirements of the internal regulatory documents of the University in order to fully, comprehensively and objectively clarify the circumstances of its commission;

2) disciplinary sanction - a measure of disciplinary action on an employee, applied by the Chairman of the Board-Rector or a person replacing him (hereinafter referred to as the first head) in cases provided for by the legislation of the Republic of Kazakhstan and other by-laws, for committing a disciplinary offense;

3) disciplinary commission (hereinafter referred to as the Commission) is a permanent collegiate body created at the University to review the results of internal audits and study the facts relating to a disciplinary offense in order to comprehensively, completely and objectively establish the circumstances of its commission and make recommendations on the measure of disciplinary action against the first head, consisting of an odd number of employees of the University with the right to 1 vote and the secretary-employee of the legal department of the Department of Legal and Documentation Support;

4) disciplinary offense - illegal, guilty non-performance or improper performance by an employee of the University of the duties assigned to him, abuse of office, inaction, violation of service and labor discipline, violation of the legislation of the Republic of Kazakhstan and other by-laws, local documents of the University;

5) officials and structural subdivisions of the University authorized to conduct internal audits - the Compliance Anti-Corruption Service, the Situational

Management Center, the Deputy Director of the Department of Legal and Documentation Support and the Department of Legal Work of the Department of Legal and Documentation Support;

6) inspector - an official, an employee of an authorized structural unit or a group of inspectors who, by order of the first head, members of the Board - vice-rectors, are required to conduct an internal audit or an additional internal audit.

Chapter 2. The procedure for conducting an internal audit

2.1. The reason for the appointment of an internal audit is information recorded both in writing and in another form, including in the form of audio-video materials, about the commission of a disciplinary offense by an employee:

- appeals of individuals and legal entities;
- materials of law enforcement and other state bodies;
- publications in mass media;
- office notes;
- representations of the heads of the structural divisions of the University where the person who committed the offense works;
- other materials.

2.2. The basis for conducting an internal audit is the decisions of the Board of Directors, the Management Board, orders of the first head or member of the Management Board - vice-rector in charge of the direction where violations were detected, which indicate:

- the reason for the inspection;
- Name and the position of the inspector or the composition of the group, consisting of 2 or more inspectors, indicating the senior group.

2.3. In the event that several directions for verification are reflected in the basis for the verification, the order is signed by the vice-rector in accordance with the distributed functional responsibilities and the principle of interchangeability.

2.4. An order to appoint an inspection is issued as soon as possible from the date of receipt of information about the misconduct committed at the University.

2.5. The date of detection of a disciplinary offense is the date of approval of the Conclusion of an internal audit by the head of the structural unit of the person who conducted the audit or by a person replacing him (in the case of an audit as part of a group, from the date of the Conclusion agreed upon by the head of the senior group or the person replacing him).

2.6. Service checks at the University are carried out:

- 1) anti-corruption compliance service on facts related to corruption risks.
- 2) situational management center on the facts:

2.1) provided for in Chapter 5.3 of the Procedure for the Interaction of Public Safety Monitoring and Training Sessions, approved by the acting Vice-Rector for Operations in 2021;

2.2) violations by employees of the University of the "Internal Regulations" approved by the order of the Chairman of the Board-Rector

№ 406 dated 09.09.2021;

2.3) any other facts relating to violations of labor discipline by employees of the University.

3) Deputy Director of the Department of Legal and Documentation Support and the Department of Legal Work of the Department of Legal and Documentation Support for all other facts that are not within the competence of the anti-corruption compliance service and the Situational Management Center in accordance with this Procedure.

2.6.1 In exceptional cases, by decision of the first head, the above internal audits may be entrusted to any structural unit of the University or an official specified in clause 2.6 of this Procedure.

2.6.2. In case of temporary incapacity for work of the inspector or other circumstances that do not allow him to conduct an inspection, further inspection by order of the official who ordered the inspection is assigned to another employee of this structural unit.

2.7. The term for conducting an internal audit is no more than 20 calendar days from the date of signing the order on the appointment of an audit by the University officials specified in clause 2.2 of this Procedure. In exceptional cases, by decision of the person who ordered the inspection, on the basis of a reasoned memorandum from the inspector or his immediate supervisor, the terms for conducting inspections may be extended up to 5 calendar days.

In this case, the total period of an internal audit cannot exceed 25 calendar days (excluding the period of additional verification provided for in Chapter 3 of this Procedure.).

The specified period does not include the period:

1) temporary incapacity for work of the employee in respect of whom the inspection is being carried out;

2) the employee is on vacation or business trip;

3) in cases of judicial consideration of the issue, which is the basis for the appointment of an internal audit;

4) force majeure, which, among other things, means a state of emergency introduced in accordance with the legislation of the Republic of Kazakhstan;

5) sending to state bodies, officials and other subjects a request for the provision of materials and information necessary for the performance of internal audits.

At the specified time, the inspection is suspended and resumed by the decision of the official who appointed the inspection, on the basis of a substantiated memorandum of the person conducting the internal inspection with documents attached.

The verification process is suspended:

1) in the cases provided for in subparagraphs 1) and 2) of paragraph 2.7. of this Procedure - before the person goes to work;

2) in the cases provided for in subparagraph 3) of paragraph 2.7. - until the entry into force of the judicial act;

3) in the cases provided for in subparagraph 4) of paragraph 2.7. until the end of force majeure.

2.8. An employee interested in its results cannot participate in an internal audit. In this case, he applies to the person who made the decision to conduct an internal audit with a written application to release him from participation in the conduct of this internal audit. Until a decision is made, the service check is not suspended. The decision to appoint another employee is made no later than 2 working days from the date of submission of the application. If this requirement is not met, the results of the internal audit are considered invalid.

An interest that affects or may affect the proper performance by the inspector of his powers is understood as the possibility of him obtaining an undue advantage directly for himself, family members or other persons with whom the inspector is associated with financial or other obligations, as well as official, official or any other dependence on the employee in respect of whom the audit is being carried out.

2.9 From the employee in respect of whom the internal audit is being carried out, a written explanation is required addressed to the first manager on the circumstances of the audit. If an employee refuses to give a written explanation, an act is drawn up in accordance with the form (Appendix № 2 to this Procedure), in the presence of at least 2 employees.

2.9.1 The request to provide an explanation is made in writing (on paper or in the form of an electronic document certified by means of an electronic digital signature, Appendix № 4 to this Procedure) is handed to the employee personally or by courier mail, postal service, facsimile, e-mail and other information and communication technologies.

2.9.2 If the employee does not provide an explanation within 2 working days from the receipt of the Request, then the inspector draws up the appropriate Act (*Appendix № 1 to this Procedure*).

2.10 The explanation is written / printed by the employee with his own hand, and can also be typed on the computer by the inspector, with additional questions. The explanation must be signed on each sheet by the employee in his own hand, indicating the full name and date of signing.

2.11 The inspector has **the right to:**

1) require written explanations from the employees of the University, with the exception of the persons specified in paragraph 1 of this Procedure;

2) request, receive and familiarize in other structural units with the relevant documents, including electronic ones, attach them or their copies to the materials of the internal audit;

3) receive opinions in writing from specialists of other departments on issues raised that require special knowledge and skills by sending an appropriate memo signed by the head of the structural unit;

4) send instructions and requests to all structural divisions of the University for the provision of information, information and documents necessary to clarify the actual circumstances of the fact or event being verified;

5) make proposals to the Commission on the application of a specific type of disciplinary sanction, compensation for material damage, sending materials to law enforcement agencies in relation to employees who have committed a violation, depending on the severity and degree of guilt;

6) repeatedly require the submission of written explanations from employees, regardless of their position, in cases of revealing new circumstances, information, information. In case of non-submission of explanatory notes, an appropriate Act is also drawn up (*Appendix № 2 to this Procedure*).

7) perform other actions that do not contradict the legislation of the Republic of Kazakhstan and internal documents of the University.

2.12. The inspector must:

1) take measures to objectively and comprehensively establish the fact that an employee committed a misconduct, the reasons and conditions that contributed to its commission, the nature and damage caused (property / non-property), including by collecting information, documents and materials that are or may be related to the fact of misconduct under consideration;

2) observe the rights and interests of the applicant and the person in respect of whom the internal audit is being carried out, as well as other persons participating in it;

3) prepare the Conclusion of the internal audit in writing (*Appendix № 3 to this Procedure*), which indicates the identified shortcomings, the facts of non-fulfillment of the requirements of the legal acts of the Republic of Kazakhstan, administrative and internal documents of the University, the reasons and conditions that contributed to the incident, violation of discipline, with conclusions and suggestions;

4) familiarize with the materials and the Conclusion of the internal audit of the employee in respect of whom it was carried out, explain to him the essence of the violations committed, if any, as well as the legal consequences. The performance of these actions is certified by the signature of the employee in respect of whom the check was carried out;

5) inform the person who ordered the inspection and ensure that the materials are sent to law enforcement agencies - in case of establishing signs of a criminal or administrative offense in the actions of the employee in respect of whom it is carried out, or other persons;

6) take measures to strictly comply with the requirements of the "Instructions for ensuring the safety of official and commercial secrets of the Company";

7) correctly and politely treat all persons involved in the audit, not exceed or abuse the rights granted to him by this Procedure.

2.13. If it is not possible to demand an explanatory note from the employee due to the temporary absence or termination of the employment contract with him, a copy of the relevant order is attached to the materials of the internal audit.

2.14. Heads and employees of structural subdivisions of the University are obliged, within their powers, to assist in conducting an internal audit.

2.15. The inspector evaluates the evidence, facts, events established during the audit, according to his inner conviction, based on an impartial, comprehensive and complete consideration of the available evidence in their totality.

2.16. The inspector is personally responsible for the completeness, comprehensiveness and objectivity of the conclusions reflected by him in the Conclusion based on the results of an internal audit.

2.17. The content of the audit materials, when familiarized with them, should allow one to gain an understanding of the complete and objective picture of the event, the work done during the audit and the conclusions drawn from its results. The inspector is responsible for fulfilling this requirement.

2.19. At the end of the internal audit, the inspector draws up a written Conclusion of the internal audit, which consists of three parts:

- introductory part;
- descriptive and motivational part;
- final part.

1) in the introductory part of the Conclusion, the date and place of the audit, the subject, period and terms of the audit, data on the persons who conducted the internal audit, the reason and basis for its conduct, the date of receipt of the instruction / letter / extract from the protocol / order, a brief description of the fact of violation;

2) the descriptive and motivational part indicates the circumstances established by the internal audit, namely the nature of the violation, the place and time of the violation, its methods, motives, consequences, damage and other significant circumstances, factual data confirming the guilt / innocence of the person in respect of whom the audit was carried out, a summary of the explanations of the interviewed persons on the merits of the fact of the violation and the materials (documents) received and studied during the audit. It also reflects information about what actions / inactions of the University employee violated the requirements of the regulatory legal acts of the Republic of Kazakhstan and / or the requirements of the internal regulatory documents of the University.

3) in the final part, the inspectors must formulate conclusions and recommendations. In case of violations, a submission is initiated to the Commission to consider the issue of liability of the person who violated the requirements of the internal documents of the University, the legislation of the Republic of Kazakhstan, and the Conclusion is signed by the person who conducted

the audit. In the case of an audit as part of a group, the Conclusion of an internal audit is signed by all inspectors.

Representation to the Commission is made on all facts of violations revealed during the internal audit.

2.20. After that, the verifier attaches all the materials received during the verification, in the following sequence:

- 1) title page;
- 2) inventory of documents;
- 3) Conclusion of an internal audit;
- 4) the grounds for the inspection;
- 5) explanatory workers;
- 6) job descriptions of employees;
- 7) materials and documents obtained during the inspection, if there are signs of a disciplinary offense.

2.21. In order to exclude partial seizure, replacement or loss of documents, the material of the internal check is numbered, stitched with threads, paper “stitched, numbered ____ number of sheets, full name” is pasted on the knot of the thread. verifier and his signature”, the tails of the thread should look out from under the sticker.

2.22. A duly formed conclusion of an internal audit is sent to the Commission for consideration and investigation of the facts relating to the disciplinary offense.

2.23. Upon completion of the inspection, the inspectors take measures to communicate the results of the inspection to the persons who appointed it.

2.24. In the absence of signs of a disciplinary offense, a properly executed Internal Audit Conclusion, agreed upon by the head of the structural unit of the inspector, is stored in accordance with the rules of Chapter 6 of this Procedure. The first head and the person who appointed the inspection are informed about the results of the inspection.

Chapter 3. Grounds and procedure for conducting additional service checks

3.1 If the first head decides to appoint an additional internal audit, it is carried out in accordance with this Procedure

3.2. If there are doubts about the completeness and objectivity of the previous audit, an additional audit is entrusted to another structural unit or another employee.

3.3. The term for additional verification is no more than 5 calendar days.

3.4. Upon completion of the additional check, the inspector draws up the Conclusion of the additional check.

Chapter 4. Types, grounds and conditions for imposing disciplinary sanctions

4.1. For committing a disciplinary offense in accordance with Art. 64 of the Labor Code of the Republic of Kazakhstan, the following types of penalties are imposed:

- 1) remark;
- 2) reprimand;
- 3) severe reprimand;
- 4) termination of the employment contract at the initiative of the employer on the grounds provided for in subparagraphs 8), 9), 10), 11), 12), 14), 15), 16), 17) and 18) of paragraph 1 of Article 52 of the Labor Code of the Republic of Kazakhstan.

4.2. These documents provide for 2 different procedures for bringing to disciplinary responsibility:

- no due diligence
- according to the results of the meeting of the disciplinary commission.

4.3. In the event that an employee commits a disciplinary offense recognized by the person who committed it, consideration of the issue of his disciplinary liability is carried out without an internal audit.

4.4. In this case, his written explanations with the Submission of the head of the structural unit where he works are sent to the Department of Human Resource Development (hereinafter - DHRD). At the same time, the Submission addressed to the first head must contain the full content of the circumstances of the disciplinary offense and the recommended type of disciplinary sanction

4.5. The DHRD (Department of Human Resource Development) prepares a draft order to impose a penalty and submits materials for resolving the issue of applying a disciplinary sanction to the first head.

4.6. If the disciplinary commission makes a decision on the recommendation to impose a disciplinary sanction and its type, an extract from the decision of the Commission and copies of the materials are sent to the first head for a decision through the DHRD (Department of Human Resource Development)

Chapter 5. The procedure for bringing employees to disciplinary liability based on the results of an internal audit

5.3 The act on the imposition of a disciplinary sanction is announced by the employee of the DHRD to the employee subjected to the disciplinary sanction against signature within three working days from the date of its issuance. If the employee refuses to confirm with his signature the familiarization with the employer's act, a corresponding entry is made in the act on the imposition of a disciplinary sanction.

5.4. If it is impossible to familiarize the employee personally with the act of imposing a disciplinary sanction, the employee of the DHRD (Department of Human Resource Development) is obliged to send a copy of the act of imposing a disciplinary sanction to the employee by registered mail with a notification of its

delivery within three working days from the date of issuance of the act of the employer.

5.5. An act on the imposition of a disciplinary sanction on an employee cannot be issued during the period:

- 1) temporary disability of the employee;
- 2) release of the employee from work for the period of performance of state or public duties;
- 3) the employee is on vacation;
- 4) the employee is on a business trip;
- 5) conducting an investigation of an accident related to labor activity in relation to persons who have committed violations of safety and labor protection requirements.

5.6. A disciplinary sanction shall be imposed no later than one month from the day the misconduct was discovered and may not be imposed later than six months from the day the misconduct was committed.

5.7. The disciplinary sanction is removed:

- 1) upon expiration of six months from the date of imposing a penalty, if the employee of the University is not subject to a new penalty;
- 2) before the expiration of six months by decision of the first head

Chapter 6. Final Provisions

6.1. The period of storage of internal audit materials is at least 2 years from the date of completion of the audit, which are stored in the structural unit of the University that conducted the audit. During the subsequent transfer of materials to the archive of the University - constantly.

6.2. Responsibility for improper fulfillment of the requirements and conditions established by this Procedure lies with the employees and heads of departments involved in this process.

6.3. Issues not regulated by this Procedure are resolved in accordance with the legislation of the Republic of Kazakhstan, the Charter of the University, its internal regulations, as well as decisions of the bodies and officials of the University, taken in the prescribed manner and within their competence.

6.4. This Order may be amended and supplemented as necessary.

6.5. This Procedure is put into effect from the moment of its approval by the Board of the University.

**ACT
on refusal or evasion in receipt of the requirement to provide an
explanation on the fact of a disciplinary offense committed**

Almaty

"___" _____ 2022

We, the undersigned, inspectors (position, full name) _____,
(full name, position of those present) have drawn up this act on the following:

"___" _____ 2022 _____ (Full name, position of the employee
in respect of whom the internal audit is being carried out), in accordance with part
2 of Article 65 of the Labor Code of the Republic of Kazakhstan, it was proposed
to receive a Requirement to provide an explanation on the fact of a misconduct.

However, _____ (full name, position of the employee in
respect of whom the internal audit is being carried out) refused / evaded (underline
as appropriate) from receiving the specified Request.

Signatures of the persons who drew up this Act:

**ACT
on failure to provide written explanations**

Almaty

" __ " _____ 2022

We, the undersigned, the inspector (position, full name) _____, (full name, position of those present) have drawn up this act on the following:

" __ " _____ 2022 _____ (full name, position of the employee in respect of whom the internal audit is being carried out) in accordance with part 2 of Article 65 of the Labor Code of the Republic of Kazakhstan, it was proposed to provide written explanations on the fact _____.

If the employee receives the Request, it is indicated that the Request for an explanation of the fact of the misconduct was received by _____ (full name, position of the employee in respect of whom the internal audit is being carried out).

If there is an Act of evasion or refusal to receive the Claim, indicate this in this act.

However, written explanations after the expiration of two working days from the date of the Claim or the drawing up of the Act on the evasion or refusal to receive the claim are not submitted.

Signatures of the persons who drew up this Act:

*** "AGREED"**

head of the structural
department that carried out the inspection
Full name, date, signature

**Conclusion
internal check**

Almaty

"__" ____ 2022

We (me), _____ (full name of the inspector(s),
indicating the positions held) conducted an internal audit on the facts reflected in
_____ (specify the reason).

Grounds for the internal audit: _____ dated
"__" ____ 2022 № ____ "____", received by the
head of the structural unit for execution on "__" ____ 2022

Service check established:

The descriptive and motivating part indicates the circumstance established by the internal audit, namely the nature of the violation, the place and time of its commission, its methods, motives, consequences and other significant circumstances, factual data confirming the guilt of the person in respect of whom the audit was carried out, a summary of the explanations of the interviewed persons on the merits of the fact of the violation and materials (documents) obtained and studied during the audit. It also reflects information about what actions / inactions of a university employee violated the requirements of internal documents of the University and / or other regulatory legal acts of the Republic of Kazakhstan.

SAMPLE final part:

Based on the foregoing, in order to make a decision on the internal audit conducted in relation to _____, we believe that
send the material to the next meeting of the Disciplinary Commission of the University.

At the time of the end of the internal audit, _____ does not have a disciplinary sanction.

Guided by the provisions of the Labor Code of the Republic of Kazakhstan, the Procedure for conducting internal audits and bringing to disciplinary

ORDER
conducting internal audits and bringing employees to disciplinary responsibility
SJS "Al-Farabi Kazakh National University"

responsibility of employees of NJSC "Al-Farabi Kazakh National University"
_____.

I WOULD LIKE:

1. The service check is considered completed;
2. The facts reflected in _____ **are confirmed, partially confirmed, not confirmed** (*write in the correct one*)
3. * Submit the material of the internal audit to the next meeting of the disciplinary commission of the University;
4. Inform about its results the persons who appointed the internal audit and the first head;
5. * Regarding the type of disciplinary sanction, I recommend _____ (at the discretion of the inspector).

_____ (full name, position of the inspector) signature _____

* Note:

- The conclusion is agreed upon by the head of the structural unit of the senior group if the audit is entrusted to a group of inspectors;
- paragraphs 3 and 5 of the operative part of the Conclusion are used in case of confirmation of the fact of a disciplinary offense.

Employee _____
Full name, position

REQUIREMENT
for a written explanation

" ____ " _____ 20__ at ____ hours ____ minutes you committed a
violation of _____, expressed in
_____.

In accordance with paragraph 2 of Article 65 of the Labor Code, we ask you
to provide a written explanation on the indicated fact. If after 2 working days a
written explanation is not provided by you, then an appropriate act will be drawn
up.

*Position and full name of
the person who made the request*
" ____ " _____ 20__