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## THE IMPACT OF STATE AND SOCIAL AUDIT ON SOCIAL DEVELOPMENT AND ENTREPRENEURSHIP IN KAZAKHSTAN

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### ABSTRACT

*The purpose of the study.* In this study, the authors examined the role of state and social audit as the main means of effective coordination of social and labor relations, mainly in modern realities, undoubtedly relevant in the field of auditing activities.

*Methodology.* As a methodological basis, the authors used the research of domestic and foreign scientists in the field of studying government audit and auditing the efficiency of spending public funds, as well as regulations of the Republic of Kazakhstan, international standards of government audit.

*Originality / value of the research.* Consists in the study of theoretical, methodological and real issues of auditing the effectiveness of the execution of government programs and recommendations for increasing the results of auditing the effectiveness of government programs.

*The results of the study.* Transparency of the results of an unsupervised audit can serve as the main means of monitoring the implementation of government social programs, and here the government audit of government concepts, programs, regulations, and so on plays a huge role. Most states are developing a regulatory framework through which government assistance to social entrepreneurship is implemented. The direct influence on the formation of the national economy, which is only growing, is provided by the social processes arising in our society. The formation and preservation by the state of social entrepreneurship is therefore considered valuable. Reducing unemployment and increasing employment levels, the emergence of fundamentally new forms of cooperation with civil society, the modernization of social innovation, and the development of inclusive entrepreneurship are facilitated by the integration of the public sector and entrepreneurship.

*Keywords:* state audit, social audit, social responsibility, entrepreneurship, performance audit

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### INTRODUCTION

**The relevance of the issue.** The main intention of the economic formation and social formation of Kazakhstan for the medium term is established in program documents based on public funds that are provided through budgets: republican and local, as well as through extra-budgetary funds.

In the sphere of business and the state at the dawn of the modern 21st century, public duty, which is a significant parameter, increases the result of the parameter of the individual's role in the development of production. Under the onslaught of the public and public non-governmental companies, the leadership of our country and our government are paying serious attention to the process of forming a social range of issues. The interaction of the public and financial management missions is conditioned by the sustainability of the company's work and the competitive superiority of the product. Given the above, there will be a chance, with the introduction of a public audit, to demonstrate the permissible dangers of the public atmospheric climate and demonstrate a list of sources of human development. Thus, the audit contributes to a fair assessment of the social situation [1].

The main topic of social entrepreneurship is business and its management. This interest can be interpreted as significantly reflecting the massive transformations in the work of the commercial, in the transformation of finance, in the formation of the state and residents, in the environment around us. Progress towards group sustainable development, aimed at the future, also attracts the development of researchers in the field of public entrepreneurship. The orientation of international improvement prompted the practical application of the views of public entrepreneurship. Starting from this, monitoring the nature and driving force of the establishment of public entrepreneurship in Kazakhstan contributes to the establishment of an organizational and economic instrument for its management.

Altruistic entrepreneurs are social entrepreneurs who create financial importance for communities, while at the same time generating social significance. For politicians, businessmen and institutions, social entrepreneurship has in recent years become a well-known term used to refer to enterprises that give back to society, such as commercial work aimed at increasing social value and business advantages. Thus, in order to eliminate such discrepancies in opportunities, wealth, educational approach and environmental issues, public entrepreneurship is becoming a mechanism [2].

**Literature review.** To understand the essence of the audit of the effectiveness of government programs and public expenditures, it is rational to analyze it directly from theoretical abstract positions. We concluded, after analyzing the literature, that there is an approach to understanding and defining the state audit of the productivity of public expenditures based on differences. (Table 1).

Table 1 – Formulation of the term " public expenditure efficiency audit " by various authors

Years	Author	Defi nition
1996	Shand D., Anand P.	Performance audit as a generic activity covers a wide range of activities. The institutional approach is most useful because issues related to performance auditing primarily relate to institutions
1986	Parker L.D.	Broadly speaking, this "general form of audit" concerns the cost-effectiveness, efficiency and effectiveness of public sector operations
1987	Glynn J.	
1998	Jacobs K.	
2001	Mulgan R.	For example, the use of New Public Administration (NPM) theories in the municipal segment has further increased interest in accountability and performance outcomes. On the basis that economy, efficiency and effectiveness - the three "E's" - have become analogues of theory, the prevailing issues of perestroika. Taking into account this provision, government clerks have acquired a significant responsibility for the results of their activities
2005	Colquhoun P.	
2009	Green D., Singleton J.	Performance auditing is within the framework of public sector accountability and efficiency, especially in terms of economy, efficiency and effectiveness. This activity is relatively new compared to his other powers, driven by public demand.
2010	Zueva I.A.	A new model of financial control, which has an important importance within itself in the structure of accounting within the state control system, which has the desire to calculate the areas of activity and provide the provision of profitable use of municipal potential, high-quality work, is an audit of the functionality of municipal potential
2013	Zeynelgabdin A.B.	The meaning of an efficiency audit is based on assessing the effectiveness of expenditures made on the basis of reporting data after the program has been funded, and not on justifying the correctness of spending budget funds
2014	Saunin A.N.	Modification of the financial control of public funds, implemented by monitoring the activities of institutions of national government, various beneficiaries of public money and administrators in order to find out how productive their use of public money, which are issued for the purpose of implementing the established issues and functions assigned to them, is an audit of the productivity of public spending
2016	Seyfried M.	
2019	Monfardini P., von Maravic P.	
2019	Yamamoto K., Kim M.J.	According to NPM principles, the role of audit is being transformed. In this regard, some scholars argue that performance can be studied or achieved through audit, consensus is required, for example, through the prism of political pressure

Note – Compiled by the author himself according to [3; 4; 5; 13].

The operation of efficiency audit in municipal bodies as a separate independent type of control contributes to improving the quality of the algorithm for organizing and managing budget money and government resources by providing objective, reliable, comprehensive data on the effective work of organizations that represent users of budget funds and this has already been confirmed by global practice. Based on this, the acquired world experience emphasizes that the mass implementation of the methodology of performance audit in our country will give the future to the improvement of management properties. With the intention that in Kazakhstan, in the range of local and state financial control, the efficiency audit should be based on the necessary coordinates, at the same time, it should be taken into account that parameters should be created to restructure the characteristic features of the concept of the budgetary process and government management. Compliance with the basic nuances of the development of public audit promotes integration with the world's leading experience and the resolution of existing problems [6].

### THE MAIN PART OF THE STUDY

**Research methodology.** Despite the lack of research and difficulties in finding information to consider, some scientists confirm that the society of social firms in our country is multifunctional. It is also recognized that social enterprises are paramount for resolving issues and social formation. There are questions about the properties of the existence of the people of the state, which are focused on combating socio-economic inequality in our country, dominating in the past, regardless of the influence of quality improvement in economic improvement and public policy. Those organizations that support and apply social ownership, while spreading the perspectives of communities, transform them into allies in the manufacture and use of services, works, goods, improving the properties of existence, act as social organizations. In addition, such enterprises have come to be assessed as “inclusive enterprises”, that is, which have every chance of working within diverse legal boundaries in accordance with their nature of activity and legal sphere, but in fact, they are of no small importance in numerous processes of social change.

The lack of data makes it impossible to analyze the impact of conditions. The unipolar nature of the work of social entrepreneurship organizations and the inferiority of statistical data do not fully help to assess the depth of reaction of the conditions contributing to the formation.

Not all organizations in our republic employ people with special needs, but still, some companies use the activities of employees with distinctive features of formation. The unemployment rate and the poverty rate of the people are not considered predominant. In our country, the average earnings may not coincide with the real earnings of the population, and there is also hidden unemployment, which is difficult to estimate.

The emergence of social entrepreneurship is caused by an increase in social conflicts in society. In today's circumstances, the incentives for improving social entrepreneurship are: sustainable development, increasing social innovation, inclusive development, as well as the social responsibility of the state [2].

The efficiency audit contributes to increasing the responsibility, transparency, and accountability of the work of public authorities, and also exerts enormous pressure on the quality of recognition and implementation by organizations of the government executive branch of acts in the activities of public finance management.

A performance audit involves reviewing the fundamentals of cost-effectiveness, efficiency, and effectiveness in spending budget funds. To optimize the appropriate material, labor, and financial resources and achieve the established benchmarks according to the best value and the appropriate price, in this case, the rule of economy is purposefully applied. Cost effectiveness allows you to determine whether maximum results have been achieved from using the optimal amount of financial resources. The principle of effectiveness is the process of determining the achievement of planned and final results of the funds spent in the work of public authorities.

In comparison with state-owned enterprises, the impact of the quality of independent audit on the possession of cash is more intensively reflected in non-state enterprises [7]. High-quality independent self-audit helps to reduce unscrupulous actions of corporate managers and reduce the indicator of information inequality, which is created by imperfection of the market, which demonstrates the managerial and supervisory response to corporate governance [8, 9, 10].

The Law "On State Audit and Financial Control of the Republic of Kazakhstan" highlights that: The Supreme Audit Chamber of our country undertakes an audit of the effectiveness of the impact of the activities of

quasi-public sector entities in the formation of the economy or in a separately assigned sphere of economics, social and many other spheres of state influence, etc. [11].

Indeed, in the competence of the auditor's work, the study of finding a public audit as a resource for productive coherence of social and labor interactions, exclusively in the current realities, is considered painful. Although there are many ways to explain the meaning of public audit in our and foreign academic literature, it must be recognized that abstract research is undoubtedly insufficient, in which the difficulties of public audit are revealed by direct method [12].

The spread of public audit in our country is a significant issue in connection with the merger of domestic organizations with international corporations, the emergence of subsidiaries of multinational companies in our republic, representative offices, popularization of the experience of transparency of public regulations and public responsibility of companies. Among other things, the importance of the effective concept of public audit in Kazakhstan is also caused by the significant interest of trade unions, business owners, and the government in achieving mutual unity in labor and social issues.

Similar criteria in our country determine the need to form the foundations of public audit:

- trade union committees feel pressure from the leadership;
- there is a silence on accidents in the workplace with employees;
- articles of labor legislation are violated more than once in many companies.

The goal of the heads of large companies, owners, and entrepreneurs is to reduce social hazards and raise company revenues, as they are important users of the results of the public audit [1].

Achieving the set objectives, results, and socio-economic breakthrough, rather than evaluating budget revenues and expenditures and monitoring the effectiveness of tax administration, involves the subject of an audit of the efficiency of spending municipal economic resources.

An efficiency audit verifies the extent to which government projects or events have achieved the predicted outcomes. Despite the versatility of the techniques by which all kinds of companies perform performance audits, the vast majority of interpretations of this audit industry come down to the concept of economy, efficiency and effectiveness.

To implement the 2050 Strategy in shorter periods (until 2025, until 2030, etc.), a new document has been introduced into the State Planning System – these are National Priorities [13].

**Results and discussion.** From a practical point of view, it is very important that local institutions – private and public – comprehend that social entrepreneurship can contribute to the settlement of social conflicts in the community, and despite this to increase collective well-being. The implication in this case is that the social entrepreneur will apply the assistance recommended by official institutions, and thus public companies will be carried out without difficulty. In any case, the exploitation of informal institutions as elements of economic assistance, like social networks, can be replaced by the exploitation of formal institutions. Therefore, in order to attract human resources to participate in social projects, it would be possible to deliberately exploit social networks. The relevant ministries in our country show great interest in solving public issues of Kazakhstani residents. In any case, using the ways of evolution of social entrepreneurship, which are the focus of the formation of social entrepreneurship in the United States and Europe, social entrepreneurs flourish effectively in these countries [2].

Fundamental problems of national character (such as: helping the inviolability of the public reproductive function and correcting repetitive fluctuations; maintaining progressive structural changes in the economy; protecting the environment; the emergence and improvement of the social mechanism; implementing regional policy; ensuring scientific and technological progress) are solved by organizations of the public sector of our country, which in turn are the main and it is justly an important component of building a modern society [14].

It is necessary to form the institutions of the government sector to conduct an efficiency audit for the implementation of planned goals and recognition of inhibiting reasons, which is aimed at establishing the effectiveness of spending budget money.

Taking into account the previously established guidelines, it is preferable in the context of auditing the effectiveness of spending money from the budget by beneficiaries of budget money and government organizations to select the nuances of evaluating the effectiveness of both direct and final conclusions of public work.

Based on this, currently in Kazakhstan, the complete concept of the government audit of the productivity of budget spending contains such elements as:

- audit of the productivity of budget programs;
- productivity analysis of both industry and municipal projects;
- audit of the productivity of the elements of the state audit.

In its annual reports, the Accounts Committee for Control over the Execution of the Budget of the Republic implements and shows an assessment of the productivity of spending money from the budget of the republic for certain vectors of activity [6].

The direct influence, which is only increasing, on the evolution of the national economy is expressed by social movements that are being carried out in the world. In this relationship, assistance and the formation of public entrepreneurship by the country is considered important. Numerous states are building a legislative framework through which social entrepreneurship is supported by the state [2].

The law says that an early study of the budget plan of the republic ... is translated into reality for the consistency of expenditures ..., as well as proposals given by the Supreme Audit Chamber to the government state report on the implementation of the budget of the republic for the past economic period [11].

State programs are aimed at ensuring: the effective development of industries aimed at the individual, which includes the development of education, health care, family assistance and an increase in the characteristics of the existence of socially defenseless residents [13].

An analysis of the scientific papers of many authors has shown how recent advances in data coverage analysis (DEA) of profit efficiency, as well as a combination of DEA and stochastic boundary analysis (SFA) to measure producer productivity can be used to obtain an indicator of profit efficiency and production efficiency on "technically equal terms" [15]. To carry out an experimental study, the authors use a 3-stage analysis of universities in the government section, aimed at the result of both profit productivity and assortment quality, facing pressure from regulatory organizations.

## CONCLUSION

It is necessary to exercise great interest in the formation of social policy and keep in mind that the so-called event is essentially a social dependency, it can be interpreted as the unconscious orientation of an individual to rely not on his own strength, but on the support of society. The individual is deindividualized, that is, transformed into a passive object, since he ceases to act as a free and conscious subject. This is a deeply critical public outcome of delegating excessive surety [1].

For the semi-average future, the main missions of the socio-economic development of our country are being formed in program documents based on state funds allocated through local and republican budgets, as well as at the expense of extra-budgetary funds.

Due to the result of the interest in the opportunities of business, society and others, attracted together with the target of increasing synergetic efficiency from the implementation of projects, new tasks fall on the state mechanism to achieve the required social, economic and other types of productivity. The state mechanism does not necessarily become a source of resources and the "owner" of the instrument of their distribution [13].

Significant advantages in the medium-term forecast period of public policy are:

- 1) support for promising jobs and reducing unemployment, assistance in expanding employment, boosting investment and consumer demand, as well as boosting production;
- 2) increasing the degree of existence, reducing the property differentiation of the country's inhabitants, developing the concept and degrees of social obligations (payment for work, scholarships, pensions, allowances, medical care);
- 3) forcing the unjustifiably low cost of labor, increasing its level as the national economy increases, and forming an effective labor market;
- 4) the resumption, formation and increase in the productivity of the branches of the social field [1].

In this case, researcher S.V. Bespalyy demonstrates that the partnership between business and the country's authorities affects the modern formation and growth of the economy. This relationship is facilitated by the Institute of Public-Private Partnership. A significant revolution in social entrepreneurship has begun in recent years as government funders and private investors began to pursue social goals [2].



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## МЕМЛЕКЕТТІК ЖӘНЕ ӘЛЕУМЕТТІК АУДИТТІҢ ӘЛЕУМЕТТІК ДАМУҒА ЖӘНЕ ҚАЗАҚСТАНДАҒЫ КӘСІПКЕРЛІККЕ ӘСЕРІ

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### АНДАТПА

*Зерттеу мақсаты.* Мақалада мемлекеттік аудит пен әлеуметтік аудиттің әлеуметтік-еңбек қатынастарын тиімді реттеу құралы ретіндегі рөлі, әсіресе қазіргі жағдайда аудиторлық қызметте сөзсіз өзектілігі қарастырылады.

*Әдістеме.* Әдістемелік негізі ретінде мемлекеттік аудит, мемлекеттік қаражатты пайдалану тиімділігінің аудиті саласындағы отандық және шетелдік зерттеушілердің еңбектері, сондай-ақ Қазақстан Республикасының нормативтік құқықтық актілері, мемлекеттік аудиттің халықаралық стандарттары алынды.

*Зерттеудің түпнұсқалығы/құндылығы.* Ол мемлекеттік бағдарламаларды іске асыру тиімділігіне аудит жүргізудің теориялық, әдіснамалық және практикалық аспектілерін және мемлекеттік бағдарламалардың тиімділігін тексерудің тиімділігін арттыру бойынша ұсыныстарды зерделеуден тұрады.

*Зерттеу нәтижелері.* Тәуелсіз аудит нәтижелерінің ашықтығы мемлекеттік әлеуметтік бағдарламалардың орындалуын бақылаудың маңызды құралына айналуы мүмкін және бұл ретте мемлекеттік аудитте үлкен рөл атқаратындар мемлекеттік бағдарламалар, тұжырымдамалар және т.б. Халық шаруашылығының дамуына қоғамда болып жатқан әлеуметтік процестер тікелей әсер етеді және бұл әсер тек күшейе түсуде. Осыған байланысты әлеуметтік кәсіпкерлікті мемлекет тарапынан қолдау және дамыту қажет. Көптеген елдер әлеуметтік кәсіпкерлікті мемлекеттік қолдауды қамтамасыз ететін нормативтік құқықтық базаны құруда. Кәсіпкерлік пен мемлекеттік сектордың интеграциясы халықты жұмыспен қамтуды арттыруға және жұмыссыздықты азайтуға, инклюзивті кәсіпкерлікті құруға, азаматтық қоғаммен өзара әрекеттестіктің жаңа формаларының пайда болуына, әлеуметтік инновацияларды жетілдіруге ықпал етеді.

*Кілт сөздер:* мемлекеттік аудит, әлеуметтік аудит, әлеуметтік жауапкершілік, кәсіпкерлік

## ВЛИЯНИЕ ГОСУДАРСТВЕННОГО И СОЦИАЛЬНОГО АУДИТА НА СОЦИАЛЬНОЕ РАЗВИТИЕ И ПРЕДПРИНИМАТЕЛЬСТВО В КАЗАХСТАНЕ

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### АННОТАЦИЯ

*Цель исследования.* В данном исследовании авторами рассмотрена роль государственного и социального аудита как основного средства действенной координации социальных и трудовых взаимоотношений, преимущественно в современных реалиях, бесспорно, актуальным в области аудиторской деятельности.

*Методология.* В качестве методологической базы авторы воспользовались исследованиями отечественных и зарубежных ученых в сфере изучения государственного аудита и аудита эффективности расходования государственных средств, а также нормативно-правовые акты Республики Казахстан, международные стандарты государственного аудита.

*Оригинальность / ценность исследования.* Заключается в исследовании теоретических, методологических и реальных вопросов аудита эффективности исполнения государственных программ и рекомендаций по увеличению результатов аудита эффективности государственных программ.

*Результаты исследования.* Прозрачность результатов неподконтрольной аудиторской проверки может послужить главным средством отслеживания за проведением государственных социальных программ и здесь огромную роль занимает государственный аудит государственных концепций, программ, положений и так далее. Большинство государств разрабатывают нормативно-правовую основу, благодаря которой реализуется государственное содействие социальному предпринимательству. Непосредственное влияние на формирование национальной экономики, которое только нарастает, обеспечивают социальные процессы, возникающие в нашем обществе. Формирование и сохранение государством социального предпринимательства, в связи с этим считается ценным. Снижению безработицы и повышению уровня занятости, возникновению принципиально новых форм сотрудничества с гражданским обществом, модернизации социальных инноваций, разработки инклюзивного предпринимательства благоприятствует интеграция государственного сектора и предпринимательства.

*Ключевые слова:* государственный аудит, социальный аудит, социальная ответственность, предпринимательство, аудит эффективности.

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