

Z.R. Bashu^{1*} , M.A. Serikova¹ , Ye. Zhussupov¹ , A.A. Burtebayeva¹ ¹L.N. Gumilyov Eurasian National University
Astana, 010000, Republic of Kazakhstan*e-mail: zamirabashu@gmail.com

STRATEGIC AUDIT AS A FOUNDATION FOR EFFECTIVE MANAGEMENT OF NATIONAL RESOURCES

Abstract.

In contemporary conditions, strategic audit becomes not merely a tool, but a necessary prerequisite for effective management of national resources. This article is dedicated to exploring the role of strategic audit in optimizing the management of national resources. The aim of the research is to assess the impact of strategic audit on the effectiveness of management processes in the context of Kazakhstan's national resources. The main materials and methods of the study included the analysis of normative legal documents, statistical data, methods of economic analysis and comparison, as well as the case-study method.

The study identified key problems and shortcomings in the existing system of national resource management, including resource dissipation and a mismatch between planning and actual needs. It is noted that strategic audit contributes to increased transparency, accountability, and efficiency in resource management, and provides an adequate assessment of the implementation of strategic plans and programs.

This study has both practical and theoretical significance. The theoretical significance is reflected in the expansion of understanding of the essence and functions of the state strategic audit in the modern world. The practical significance of this study is manifested in the fact that the results of the study can be further applied in improving the management system of national resources, including through reforming and optimizing planning and monitoring processes in the public sector.

Key words: strategic audit, national resources management, effective management, resource optimization, strategic planning, national policy, resource allocation.

Introduction.

The management of national resources in the modern world is a complex task that requires a deep understanding different factors. Considering globalization, technological change, climate change and increasing social demands, strategic audit is becoming a key tool to ensure the effective management of these resources. The Head of State Kassym-Jomart Tokayev to the people of Kazakhstan in his Address "Economic Course of a Just Kazakhstan" from On September 1, 2023, he said: "We have a clear vision of the future: we are building a Just Kazakhstan – a country of equal opportunities and progress We are building an effective state in which law and order, a culture of dialogue, responsibility and solidarity prevail" [1]. In this context, strategic auditing becomes an integral part of the national resource management process. Currently, the public audit system in Kazakhstan includes an efficiency audit, an audit of financial statements, and a compliance audit [2]. However, given the strategic objectives, there is a need to integrate strategic audit as a key element for a deep and comprehensive analysis of national resource management.

Unfortunately, there is still no consensus in the economic literature on the essence and content of the concept of strategic audit. Some authors define state strategic audit as a type of management audit that examines the prospects of the organization as a whole and provides a comprehensive assessment of the situation at the corporate level [3]. Other authors expand the concept of state strategic audit. P. Kotler, the founder of the scientific concept of marketing, considered strategic audit as one of the main tools for collecting important information, including information used in the development of specific business goals and strategies [4]. Thompson A.A. and Strickland A.J. define strategic audit in the public sector as the degree of compliance of a policy with public resources, strategic and external climate, including the positions of a public authority [5].

According to the opinions of foreign scientists such as Postula M., strategic audit is unlike traditional forms of auditing, as it focuses on the long-term perspective and the strategic importance of the activity, and not only on compliance with applicable regulations or resource efficiency in the short term [6]. Such an audit approach contributes to a better understanding of strategic goals and objectives and an assessment of their implementation, which is actually important for a country that seeks to create a fair society with equal opportunities. From this, it can be concluded that the introduction of strategic audit into the public audit system will not only identify shortcomings in the current management of resources, but also offer strategic recommendations for long-term planning and development.

At this time, Jeppesen K. He notes that a strategic audit is a comprehensive assessment of an organization's strategy, including an analysis of its external and internal environment [7]. Strategic audit is described as a process aimed at identifying key areas for improvement and finding new opportunities for development. The main elements of a strategic audit are an analysis of the effectiveness of current strategies, an assessment of resources, organizational structure, market position and competitive environment.

Materials and methods of research.

To conduct a study of strategic audit as the basis for effective management of national resources, a fairly wide range of different sources were studied. Scientific papers and articles written by both foreign and domestic scientists in the field of state audit and national resources were reviewed. The analysis was based on regulatory and legislative documents, as well as statistical data from the official websites of the Bureau of National Statistics of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan and the Supreme Audit Chamber of the Republic of Kazakhstan.

Various methodological approaches were used to analyze the collected data. Methods such as literature review were used to review and critically analyze existing research and publications, and data analysis and synthesis to identify key trends and patterns. Statistical analysis methods were also used to process and interpret quantitative data, and the generalization of the data helped to form the overall conclusions of the study.

Results and its discussion.

In the Republic of Kazakhstan, the fundamental principles of state planning are embodied in strategic goals and they serve as the most important guidelines. The defined goals in the documents reflect the long-term trajectory of the country's development, focusing on achieving sustainable development, social welfare and economic growth. While other subsequent documents are used as tools to define these strategic goals in the implementation process. The state planning system covers the activities of public authorities and other participants in the country's development process aimed at improving the level of socio-economic development of Kazakhstan, improving the welfare of citizens and strengthening the country's security [8]. On November 29, 2017, the Government of the Republic of Kazakhstan adopted Resolution No. 790, which established the State Planning System (SPS) in the Republic of Kazakhstan (Figure 1).



Figure 1 – The system of state planning of the Republic of Kazakhstan, reflecting the strategic goals of the state

Note: Compiled by the author

The state planning system is a set of interrelated elements, including principles, documents, processes and participants aimed at ensuring the development of the country both in the long term (more than 5 years) and in the medium term (from one to 5 years). Based on some changes in the State Planning System in 2021, adjustments were made. In the new edition of the SPS, a new principle of "human orientation" has been added. This principle emphasizes that goals, objectives and performance indicators should be aimed at improving the quality of life and well-being of the population [9].

The Development Strategy of Kazakhstan until 2050 defines a long-term vision of the country focused on innovative development, modernization of the economy and improvement of the quality of life of the population. The second key document, the National Security Strategy for 2021-2025, is aimed at ensuring the stability and security of the country, which are a prerequisite for achieving all other strategic goals. An important aspect here is not only military and political stability, but also economic, social and environmental security. National priorities until 2025 define specific goals and directions that need to be achieved in the near future. The National Development Plan until 2025 serves as an action plan to achieve national priorities. The National Development Plan until 2025 includes specific projects and initiatives aimed at modernizing the economy and social sphere. The Territorial Development Plan of Kazakhstan until 2025 focuses on regional policy and the development of territories, taking into account their specific needs and capabilities. This document is aimed at reducing regional disparities and creating equal opportunities for all regions of the country. A number of concepts, Government programs and national projects are more detailed tools for implementing strategic goals in certain areas, such as education, health, infrastructure, innovation, etc. Development plans of government agencies, regions, national holdings and companies are tools for implementing these strategies at the local level, taking into account the specifics and needs of each body or region [10].

Today, this multi-level planning system makes it possible to transform the strategic goals of the state into concrete actions and projects at all levels of government, ensuring the integrity and coherence of the country's development.

National resources are the totality of all natural, economic, social, cultural and intellectual assets of a country that can be used to achieve its strategic goals and ensure sustainable

development. National resources include, but are not limited to, natural resources (such as land, water, mineral resources), human capital (education, health, professional skills), scientific and technological innovations, as well as cultural and historical heritage [11].

In the context of the above-mentioned strategic documents, national resources are considered as key elements for achieving the set goals. National resources are the foundation on which a country's development strategy is based, and their effective use is crucial for economic growth, social well-being and sustainable development.

For example, in the Development Strategy of Kazakhstan until 2050, special attention is paid to the development of human capital and innovative technologies, which is a direct reflection of the importance of intellectual and technological resources. The National Security Strategy pays special attention to the protection of natural resources and their sustainable use, which emphasizes the importance of the environmental component of national resources.

The national Priorities and the National Development Plan pay attention to the development of infrastructure, health, education and culture, and this indicates the recognition of social and cultural resources as fundamental for the socio-economic development of the country. The Territorial Development Plan focuses on the optimal use and allocation of resources between different regions, emphasizing the importance of balanced territorial development.

Thus, the national resources of Kazakhstan, being diverse and multifaceted, are a key factor in the implementation of the strategic goals of the state, and their management, assessment and development are reflected in a number of state strategic documents.

Table 1 – Analysis of changes in the National Projects of Kazakhstan for 2022, assessment of effectiveness and financial adjustments

	EMM Performance Assessment	Number of changes to the national project	Number of changes to events	% change	Scope of changes in funding for activities		% of Demand	note
		Units.	Units.		Units.	KZT million		
A Healthy Nation	Medium effect	0	23	12,2	14	-74,9	27,4	Underfunding
					9	193,6	71,9	Over-plan funding
An Educated Nation	Low effect	0	3	1,6	2	-2915,2	10,2	Underfunding
					1	6899,1	9,1	Over-plan funding
Ulttyq ruhani jańgyry	Low effect	0	26	13,8	18	-6898,3	40,9	Underfunding
					8	2123,6	54,3	Over-plan funding
Technological breakthrough through digitalization, science and innovation	Medium effect	0	20	10,6	12	-17871,1	93,9	Underfunding
					8	23514,3	25,6	Over-plan funding
Entrepreneurship Development	Low effect	0	30	15,9	16	-11673,3	62,9	Underfunding
					14	162113,3	200	Over-plan funding
Strong regions are the driver of	Low effect	0	33	17,5	15	-72507,6	43,7	Underfunding

the country's development					18	179468,2	17,9	Over-plan funding
Sustainable economic growth aimed at improving the well-being of Kazakhstanis	Low effect	0	14	7,4	8	-7795,4	23,9	Underfunding
					6	10038,6	126,8	Over-plan funding
Green Kazakhstan	Low effect	0	13	6,9	10	-62438	-68,2	Underfunding
					3	742,5	16.5 times	Over-plan funding
Development of the agro-industrial complex	Low effect	0	27	14,3	12	-12966,6	12,2	Underfunding
					15	267991	91,9	Over-plan funding
Note: compiled based on the source [12]								

The analysis of changes in Kazakhstan's National Projects for 2022 reveals significant problems in planning and financing. These problems are directly related to the effectiveness of national resource management. Frequent changes in the financing plans for events, which we see in the initial data, lead to instability in the implementation of these activities. It can be said that such results have a negative impact on achieving the goals of the national project. This is especially noticeable in such projects as "Strong regions – the driver of the country's development", "National Project for the development of entrepreneurship" and "National Project for the development of the agro-industrial complex", where the percentage of changes was the most significant.

The observed instability and underfunding of some projects, along with the financing of others beyond the plan, indicate a discrepancy between planning and the real needs and dynamics of the development of sectors. An efficiency assessment conducted using an experimental economic and mathematical model showed that most national projects have a low level of efficiency.

The integral criterion is carried out by calculating the K3 index – The coefficient of economic, social and budgetary effect of the use of public and other financial resources is calculated as the average value of three sub-indices:

K31 - Coefficient of economic efficiency of the use of financial resources;

K32 - Coefficient of social efficiency of the use of financial resources; K33 - Coefficient of budget efficiency of the use of financial resources.

Each of these sub-indices is calculated using formula (1):

$$\text{Efficiency} = \frac{\text{Result}}{\text{Cost}} \quad (1)$$

Efficiency – Cost-Benefit Balance

Then we find the ratio of the actual value to the planned value according to formula (2):

$$\text{Efficiency}_i = \text{Efficiency}_i(\text{actual}) / \text{Efficiency}_i(\text{plan}) \quad (2)$$

where:

Efficiency_i(actual)- actual effectiveness of the i-th quantitative value of effectiveness for each year;

Efficiency_i(plan) - planned effectiveness of the i-th quantitative value of effectiveness for each year.

Based on the current assessment data, there is a high degree of confidence that the goals of the seven ineffective national projects are unlikely to be achieved by the end of their implementation period. In turn, the potential shortfall raises concerns about achieving the strategic goals set out in higher-level documents within the framework of the State planning system. An analysis of national projects shows that their formulations often lack completeness and fail to establish a clear logical link between the measures taken and the solution of key economic, social and other issues.

In our opinion, these findings highlight the need for a strategic government audit that would allow for a thorough assessment of the planning, financing and execution of national projects. Strategic audit has the potential to set priorities more precisely, optimize resource allocation and improve the overall efficiency of national resource management [13]. Therefore, it will become the most important tool in achieving the strategic goals of the state and improving the management of national resources in Kazakhstan.

Thus, the development and implementation of strategic and program documents in Kazakhstan reveal certain shortcomings and problems that can significantly affect the effectiveness of national resource management. The noted problems emphasize the importance of integrating strategic audit into the system of state planning and management.

In this case, we can cite an example with the national project "Quality and Affordable Healthcare for Every Citizen "Healthy Nation"", approved by the Decree of the Government of the Republic of Kazakhstan dated October 12, 2021 No. 725. The goal of this project is to provide high-quality and affordable healthcare for every citizen of Kazakhstan, with an implementation period from 2021 to 2025. The figure below represents the Structure of Funding Sources for the Healthy Nation National Project, 2021-2025, in Billion Tenge (Figure 2).

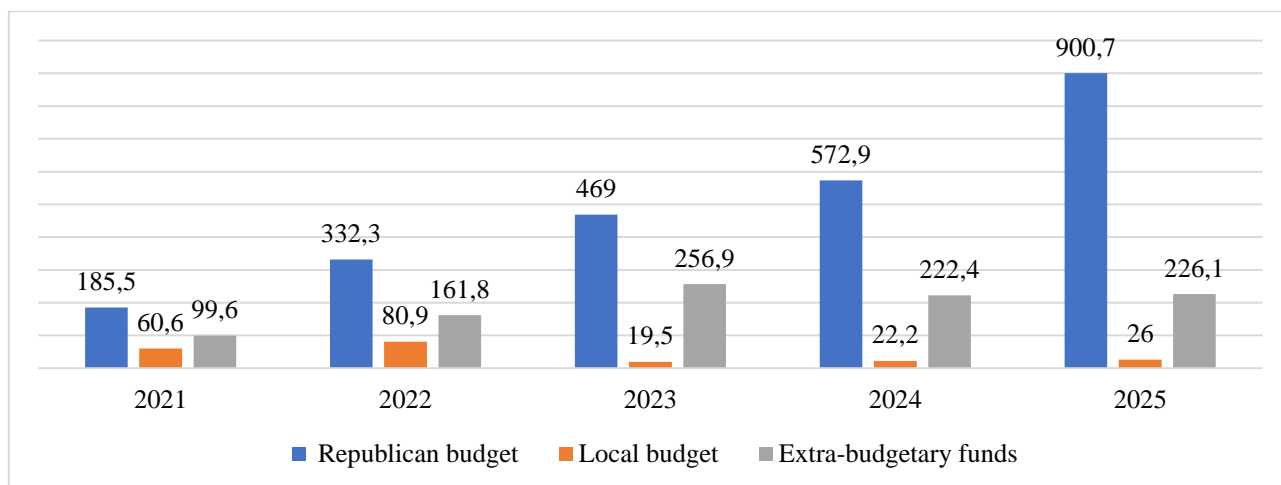


Figure 2 – Structure of funding sources for the Healthy Nation National Project, 2021-2025, billion tenge

Note: compiled based on the source [12]

The project's funding comprises various sources, with the republican budget contributing 2,460.5 billion tenge, accounting for 68% of the total. Additionally, the local budget contributes 209.3 billion tenge, representing 6%, and extra-budgetary funds contribute 966.7 billion tenge, making up 26% of the overall financing. Diversified financing structure reflects a combination of central government support, local contributions, and funds sourced outside the regular budget

channels. Financing of the National Project "Healthy Nation" for 2022, million tenge is presented in Table 2.

Table 2 – Financing of the Healthy Nation National Project for 2022, KZT million

Name	Plan		Fact	% Complete	Share in %	Undeveloped
	National project	Approved budget				
TOTAL:	575	694	688	99	100	-5,5
Republican Budget	332	314	314	99	46	-0,7
Local Budget	81	103	98	95	14	-4,8
Extra-budgetary resources	162	276	276	100	40	-
Note: compiled based on the source [12]						

In examining the financing of the Healthy Nation National Project for 2022, an issue of concern arises regarding the non-disbursement of funds, suggesting a potential lapse in the effective management of national resources. Although the project's total budget was initially planned at 694 billion tenge, only 688 billion tenge was actually disbursed, constituting 99% of the planned amount. The local budget exhibited the most significant variance between planned and actual expenditures, with a non-disbursement rate of 4.8%. Such discrepancies may indicate deficiencies in financial resource planning and allocation, as well as potential inefficiencies in project implementation. Based on the above, we see an urgent need for a comprehensive strategic audit and enhanced monitoring of the use of public resources to ensure more effective and targeted use of allocated funds to achieve the key objectives of the project.

The identified key problem is the dissemination of policy documents with numerous indicators, which leads to their dispersion and complicates monitoring and control over their implementation. For example, violation of paragraph 128 of the Decree of the Government of the Republic of Kazakhstan concerning the inclusion of targets without well-developed calculation methods creates difficulties in assessing the achievement of goals.

The continuing problem of insufficient decomposition of indicators from higher-level documents into lower-level documents remains relevant. An example is the inadequate decomposition of indicators from the State Program "Program for the Development of productive Employment and Mass Entrepreneurship" into Territorial Development Plans, which indicates shortcomings in the planning and execution system.

The problem of achieving quantitative measurability of indicators also hinders effective monitoring of their implementation. An illustrative example is the abundance of indicators that cannot be quantified in the strategic plans of government agencies. Addressing these issues is crucial to improve the transparency and efficiency of planning and implementation processes in Kazakhstan.

Forecasting of planned values of indicators is also not carried out at the proper level, which indicates problems in the qualitative planning of events. From this, we see the need for a more in-depth analysis and evaluation of policies and programmes.

The lack of synchronization of the State planning system with statistics and the lack of systematization of statistical data collection make it difficult to assess the effectiveness of the implementation of policies and programs. Reports on the implementation of SPS documents are often generated without a complete set of statistical data and does not provide a complete picture of the achievement of goals.

Changes in the hierarchy of SPS documents also create problems of continuity and compliance of new documents with the new version of SPS and affect the integrity and effectiveness of the state planning system.

The identified problems emphasize the importance of introducing strategic audit into public administration and planning. Strategic audit can provide a deeper and more comprehensive analysis of strategies and programs, their compliance with the strategic goals of the state, as well as the effectiveness of their implementation. The introduction of strategic public audit can help eliminate the dispersion of resources, improve the quality of planning and execution, and ensure more effective monitoring and control over the implementation of strategic and program documents. Such changes will contribute to more effective management of national resources and the achievement of Kazakhstan's strategic goals.

Thus, the implementation of strategic state audit is of particular importance in relation to the management of Kazakhstan's national resources. National resources, including the country's natural, economic, social and intellectual assets, are the foundation of its sustainable development and well-being. Effective management of these resources requires not only careful planning and allocation, but also a comprehensive audit that ensures an assessment of the effectiveness of their use in accordance with national strategic goals.

The strategic state audit will allow to identify inefficient use of national resources, eliminate deficiencies in their distribution and management, as well as ensure a more balanced and targeted use of them [14]. This type of public audit is able to assess how the implementation of various strategic and programmatic documents affects resource management and propose measures to improve this process [15]. Thus, strategic audit will become an important tool for optimizing the use of national resources, increasing their efficiency and sustainability, as well as ensuring their contribution to the socio-economic development of the country.

Conclusion.

Thus, it is emphasized that strategic audit is an integral element of the national resource management system, ensuring an increase in their efficiency and optimization of their use. An analysis of current problems and shortcomings in Kazakhstan's national resource management system, including fragmentation and inconsistency of strategic plans and programs, resource dispersion and insufficient monitoring, has revealed significant potential for improvement through the introduction of strategic audit. This is a comprehensive tool that allows not only to identify key problems in management, but also to offer effective solutions to eliminate them, which contributes to achieving the strategic goals of the state and sustainable development. In conclusion, strategic audit is crucial to ensure transparency, accountability and effective management of national resources.

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СТРАТЕГИЯЛЫҚ АУДИТ ҰЛТТЫҚ РЕСУРСТАРДЫ ТИІМДІ БАСҚАРУДЫҢ НЕГІЗІ РЕТІНДЕ

Андатпа.

Қазіргі жағдайда стратегиялық аудит тек құрал ғана емес, сонымен қатар ұлттық ресурстарды тиімді басқарудың қажетті шарты болып табылады. Мақала ұлттық ресурстарды басқаруды оңтайландырудағы стратегиялық аудиттің рөлін зерттеуге арналған. Зерттеудің мақсаты Қазақстанның ұлттық ресурстары контекстіндегі басқару процестерінің тиімділігіне стратегиялық аудиттің әсерін бағалау болып табылады. Зерттеудің негізгі материалдары мен әдістері ретінде нормативтік құжаттарды талдау, статистикалық мәліметтер, экономикалық талдау және салыстыру әдістері, сондай-ақ кейс-әдіс қолданылды.

Зерттеу нәтижесінде қолданыстағы ұлттық ресурстарды басқару жүйесіндегі негізгі проблемалар мен кемшіліктер, соның ішінде ресурстарды бұрқу және жоспарлаудың нақты қажеттіліктерге сәйкес келмеуі анықталды. Стратегиялық аудит ресурстарды басқарудағы ашықтықты, жауапкершілікті және тиімділікті арттыруға ықпал етеді, сондай-ақ стратегиялық жоспарлар мен бағдарламалардың іске асырылуын барабар бағалауды қамтамасыз етеді.

Зерттеудің теориялық және практикалық маңызы бар. Теориялық тұрғыдан алғанда, ол мемлекеттік басқару контекстіндегі стратегиялық аудит функцияларын түсінуді кеңейтеді. Ал практикалық тұрғыдан алғанда, зерттеу нәтижелері Ұлттық ресурстарды басқару жүйесін жақсарту үшін, соның ішінде мемлекеттік сектордағы жоспарлау және мониторинг процестерін реформалау және оңтайландыру арқылы пайдаланылуы мүмкін.

Негізгі сөздер: стратегиялық аудит, ұлттық ресурстарды басқару, тиімді басқару, ресурстарды оңтайландыру, стратегиялық жоспарлау, ұлттық саясат, ресурстарды бөлу.

СТРАТЕГИЧЕСКИЙ АУДИТ КАК ОСНОВА ЭФФЕКТИВНОГО УПРАВЛЕНИЯ НАЦИОНАЛЬНЫМИ РЕСУРСАМИ

Аннотация.

В современных условиях стратегический аудит становится не просто инструментом, но и необходимым условием для эффективного управления национальными ресурсами. Статья посвящена изучению роли стратегического аудита в оптимизации управления национальными ресурсами. Целью исследования является оценка влияния стратегического аудита на эффективность управленческих процессов в контексте национальных ресурсов Казахстана. В качестве основных материалов и методов исследования

использовались анализ нормативно-правовых документов, статистические данные, методы экономического анализа и сравнения, а также кейс-метод.

В результате исследования были выявлены ключевые проблемы и недостатки в существующей системе управления национальными ресурсами, включая распыление ресурсов и несоответствие планирования реальным потребностям. Отмечается, что стратегический аудит способствует повышению прозрачности, ответственности и эффективности в управлении ресурсами, а также обеспечивает адекватную оценку реализации стратегических планов и программ.

Исследование имеет как теоретическую, так и практическую значимость. С теоретической точки зрения, оно расширяет понимание функций стратегического аудита в контексте государственного управления. С практической стороны, результаты исследования могут быть использованы для улучшения системы управления национальными ресурсами, в том числе через реформирование и оптимизацию процессов планирования и мониторинга в государственном секторе.

Ключевые слова: стратегический аудит, управление национальными ресурсами, эффективное управление, оптимизация ресурсов, стратегическое планирование, национальная политика, распределение ресурсов.

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Information about authors:

Zamira Bashu – **corresponding author**, master of economic sciences, PhD student of the Department of “State Audit”, L.N. Gumilyov Eurasian National University, Astana, Republic of Kazakhstan

E-mail: zamirabashu@gmail.com

ORCID: <https://orcid.org/0000-0001-8737-1274>

Madina Serikova – PhD, associate professor of the Department of “State audit”, L.N. Gumilyov Eurasian National University, Astana, Republic of Kazakhstan

E-mail: madina2281@mail.ru

ORCID: <https://orcid.org/0000-0002-9832-8885>

Yesset Zhussupov – Doctoral student of the Department of Computer engineering and software, L.N. Gumilyov Eurasian National University, Astana, Republic of Kazakhstan

E-mail: y.zhus@yandex.kz

ORCID: <https://orcid.org/0009-0001-0946-8094>

Aruzhan Burtebayeva – master of economic sciences, auditor in the oil and gas industry, Ernst & Young LLP, Astana, Republic of Kazakhstan

E-mail: lyazzat.sembyeva@gmail.ru

ORCID: <https://orcid.org/0000-0001-9217-3977>

Информация об авторах:

Замира Башу – **основной автор**, докторант кафедры «Государственный аудит», ЕНУ имени Л.Н. Гумилева, г. Астана, Республика Казахстан

E-mail: zamirabashu@gmail.com

ORCID: <https://orcid.org/0000-0001-8737-1274>

Мадина Серикова – доктор PhD, ассоциированный профессор кафедры «Государственный аудит», ЕНУ имени Л.Н. Гумилева, г. Астана, Республика Казахстан

E-mail: madina2281@mail.ru

ORCID: <https://orcid.org/0000-0002-9832-8885>

Есет Жусупов – докторант кафедры «Вычислительная техника и программное обеспечение», ЕНУ имени Л.Н. Гумилева, г. Астана, Республика Казахстан

E-mail: y.zhus@yandex.kz

ORCID: <https://orcid.org/0009-0001-0946-8094>

Аружан Буртебаева – магистр экономических наук, аудитор в нефтегазовой отрасли, ТОО «Ernst & Young», г. Астана, Республика Казахстан

E-mail: lyazzat.sembyeva@gmail.ru

ORCID: <https://orcid.org/0000-0001-9217-3977>

Авторлар туралы ақпарат:

Замира Башу – **негізгі автор**, экономика ғылымдарының магистрі, «Мемлекеттік аудит» кафедрасының докторанты, Л.Н. Гумилев атындағы ЕҰУ, Астана қ., Қазақстан Республикасы

E-mail: zamirabashu@gmail.com

ORCID: <https://orcid.org/0000-0001-8737-1274>

Мадина Серикова – PhD докторы, «Мемлекеттік аудит» кафедрасының қауымдастырылған профессор, Л.Н. Гумилев атындағы ЕҰУ, Астана қ., Қазақстан Республикасы

E-mail: madina2281@mail.ru

ORCID: <https://orcid.org/0000-0002-9832-8885>

Есет Жусупов – «Есептеу техникасы және бағдарламалық қамтамасыз ету» кафедрасының докторанты, Л.Н. Гумилев атындағы ЕҰУ, Астана қ., Қазақстан Республикасы

E-mail: y.zhus@yandex.kz

ORCID: <https://orcid.org/0009-0001-0946-8094>

Аружан Буртебаева – экономика ғылымдарының магистрі, мұнай-газ саласындағы аудитор, «Ernst & Young» ЖШС, Астана қ., Қазақстан Республикасы

E-mail: lyazzat.sembyeva@gmail.ru

ORCID: <https://orcid.org/0000-0001-9217-3977>