

On approval of the Rules for the transfer of state audit materials on identified violations during the external state audit and financial control

Invalidated Unofficial translation

Joint normative resolution of the Accounts Committee for Monitoring the Implementation of the Republican Budget dated March 31, 2016 No. 6-H K and order of the Prosecutor General of the Republic of Kazakhstan dated March 30, 2016 No. 51, the Minister of Finance of the Republics and Kazakhstan dated February 19, 2016 No. 76, the Chairman of the National Anti-Corruption Bureau (Anti-Corruption Service) of the Ministry of Civil Service of the Republic of Kazakhstan dated February 26, 2016 No. 20. Registered in the Ministry of Justice of the Republic of Kazakhstan on May 4, 2016 No. 13679. Abolished by the joint regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 02/29/2024 No. 4-NK and the order of the Chairman of the Agency for Combating Corruption of the Republic of Kazakhstan (Anti-Corruption Service) dated 02/21/2024 No. 41, Chairman of the Agency for Financial Monitoring of the Republic of Kazakhstan dated 03/01/2024 No. 1 and the Prosecutor General of the Republic of Kazakhstan dated 03/12/2024 No. 37

Unofficial translation

Footnote. Abolished by the joint regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 02/29/2024 No. 4-NK and the order of the Chairman of the Agency for Combating Corruption of the Republic of Kazakhstan (Anti-Corruption Service) dated 02/21/2024 No. 41, Chairman of the Agency for Financial Monitoring of the Republic of Kazakhstan dated 03/01/2024 No. 1 and the Prosecutor General of the Republic of Kazakhstan dated 03/12/2024 No. 37 (effective ten calendar days after the day its first official publication).

In accordance with subparagraph 6) of paragraph 15 of the Regulation on the Accounts Committee for Monitoring the Implementation of the Republican Budget (hereinafter referred to as the Accounts Committee), approved by Decree of the President of the Republic of Kazakhstan dated August 5, 2002 No. 917, the Accounts Committee APPROVES and the Prosecutor General's Office of the Republic of Kazakhstan, the Ministry of Finance Republic of Kazakhstan, National Anti-Corruption Bureau (Anti-Corruption Service) of the Ministry of Civil Service of the Republic of Kazakhstan ORDER :

1 . To approve the attached Rules for the transfer of materials from the state audit on identified violations during an external state audit and financial control.

2. In order to ensure the exchange of materials and information on measures taken within the framework of this joint normative resolution and order, determine the responsible persons for the timely implementation of the provisions of the Rules for the transfer of state audit materials on detected violations during an external state audit and financial control.

3. The legal department of the Accounts Committee in the manner prescribed by law to ensure:

1) state registration of this joint normative resolution and order in the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days after the state registration of this joint normative resolution and order in the Ministry of Justice of the Republic of Kazakhstan, its direction for official publication in periodicals and in the legal information system “Әділет”;

3) within ten calendar days after the state registration of this joint regulatory regulation and order in the Ministry of Justice of the Republic of Kazakhstan, sending to the Republican state enterprise on the right of economic management “Republican Legal Information Center of the Ministry of Justice of the Republic of Kazakhstan” for placement in the Reference Control Bank of regulatory legal acts Res Republic of Kazakhstan;

4) the placement of this joint regulatory regulation and order on the Internet resource of the Accounts Committee.

4. The control over the implementation of this joint normative resolution and order shall be assigned to the member of the Accounts Committee providing interaction with law enforcement and special state bodies, the Deputy Prosecutor General of the Republic of Kazakhstan, the Vice Minister of Finance of the Republic of Kazakhstan and the Deputy Chairman of the National Bureau for Combating Corruption (Anti-Corruption Service) Ministry of Civil Service of the Republic of Kazakhstan.

5. This joint regulatory regulation and order shall be enforced upon expiry of ten calendar days after the day its first official publication.

*Attorney General
Republic of Kazakhstan*

A. Daulbaev

*Chairman of the Accounts Committee
on of the execution control
republican budget*

K. Dzhanburchin

*Minister of Finance
Republic of Kazakhstan*

B. Sultanov

*Chairman of the National Bureau
on anti-corruption
(Anti-Corruption Service)
Ministry of State
services of the Republic of Kazakhstan*

K. Kozhamzharov

APPROVED by a
joint regulatory
resolution of the
Accounts Committee
for Monitoring the Implementation of the
Republican Budget
dated March 31, 2016 No. 6-H K
by order of the Prosecutor General of the
Republic of Kazakhstan
dated March 30, 2016 No. 51
by order of the Minister of Finance of the
Republic of Kazakhstan
dated February 19, 2016 No. 76
by order of the Chairman of the
National Bureau on
combating corruption
(Anti-corruption service) of the
Ministry of
Civil Service of the
Republic of Kazakhstan
dated February 26, 2016 No. 20

**Rules for the transfer of materials from the state audit on
identified violations during the external
state audit and financial control**

1. General

1. These Rules for the transfer of state audit materials on detected violations during the external state audit and financial control (hereinafter referred to as the Rules) regulate the procedure for interaction of the Accounts Committee for Monitoring the Implementation of the Republican Budget (hereinafter - the Accounts Committee), the Prosecutor General of the Republic of Kazakhstan (hereinafter - General prosecutor's office), the National Bureau of Anti-corruption services (Anti-corruption service) of the Ministry of Civil service Affairs (hereinafter - the pack Inomochenny anti-corruption bodies) and the Ministry of Finance of the Republic of Kazakhstan (hereinafter - the authorized body for the investigation of economic and financial crimes) during material transfer state audit of the Accounts Committee (hereinafter - the state audit materials) on the identified violations during an external public audit and financial control competent authorities on counter effects of corruption, investigation of economic and financial crimes with simultaneous notification General shall prosecutors.

2. The purpose of these Rules is to protect the rights, freedoms and legitimate interests of citizens, property, rights and legitimate interests of organizations protected by the law of the interests of society and the state, to ensure the necessary measures to hold perpetrators accountable.

3. The rules are based on the principles of the reliability and legality of the materials submitted by the state audit and x decisions on them have been adopted .

4. The grounds for transferring the materials of the state audit of the Accounts Committee to the authorized bodies for combating corruption, investigating economic and financial crimes with the simultaneous notification of the Prosecutor General are:

1) identification by the Accounts Committee based on the results of the state audit of violations containing signs of criminal offenses (hereinafter - violations);

2) requests of authorized bodies for combating corruption, investigation of economic and financial crimes and the General Prosecutor's Office.

5. Requests for the provision of state audit materials sent to the Accounts Committee contain the grounds for such a request.

The requested materials of the state audit containing information on private business entities are transmitted on the basis of a request authorized by the prosecutor or a resolution of the investigating authorities in the framework of pre-trial proceedings .

6. Requests of the territorial bodies of authorized bodies for combating corruption, investigating economic and financial crimes and the prosecutor's office are sent to the Accounts Committee through the central offices of authorized bodies for combating corruption, investigating economic and financial crimes and the General Prosecutor's Office.

2. The procedure for the transfer of state audit materials

7. In identifying the Accounts Committee on the results of the state audit violations , the state audit materials within ten working days after the decision of the Audit Committee in compliance with the requirements of paragraph 3 of Article 181 of the Criminal Procedure Code of the Republic of Kazakhstan (hereinafter - the Code of Criminal Procedure) shall be transferred to the authorized body on protivodeyst Vija corruption or an authorized body for the investigation of economic and financial crimes for consideration and decision making with simultaneous notification to the General Prosecutor's Office s for information and supervision.

8. The transfer of state audit materials is carried out by sending through a Unified electronic document management system (hereinafter referred to as UEDMS) and a paper copy by post. State audit materials containing information constituting state secrets are sent in compliance with the requirements of the legislation of the Republic of Kazakhstan on state secrets. In the case of a large volume of state audit materials, it is allowed to forward the annexes to the cover letter only in paper form.

9. Each material of the state audit is sent in a separate cover letter, which indicates a brief description of the violation.

10. Transfer from the systematized, stitched and numbered materials of the state audit is carried out according to the inventory.

11. The materials of the state audit contain certified by the Accounts Committee:

- 1) copy of the decision (prescription) the Audit Committee;
- 2) extracting from the audit report a member of the Accounts Committee related to the fact of violation;
- 3) extracting or a copy of the audit report with the acquired documents confirming the facts of violations recorded in it, which are an integral part of the audit report;
- 4) copies of objections, explanations of the object of state audit and the response of the Accounts Committee to them (if any).

12. If there are documents not related to the revealed fact that are not attached to the audit report, their copies certified by the Accounts Committee shall be attached to the transferred materials of the state audit.

13. The materials of the state audit requested by the authorized bodies for combating corruption, the investigation of economic and financial crimes and the General Prosecutor's Office are sent by the Accounts Committee in accordance with the requirements of Article 34 of the CPC within three days from the moment of the receipt of a written request and its registration in the UEDMS.

14. If there are signs of a criminal offense in the materials received from the state audit, they are recorded in the Book of Accounting and Information (hereinafter - BAI) in the form K-1 "Accounting at BAI" in accordance with Appendix 1 to the Rules for the reception and registration of applications and reports of criminal offenses as well as conduct is One of the register of pre-trial investigations, approved by order of the Prosecutor General of the Republic of Kazakhstan from September 19, 2014 № 89 (registered in the register of state registration of normative legal acts № 9744), with at yatiem measures for their registration and within twenty-four hours in the Unified Register of pre-trial investigations (hereinafter - URPI).

15. Within twenty-four hours, compliance by the Accounts Committee with the requirements of paragraph 11 of these Rules is checked .

In case of non-compliance with these requirements, the Accounts Committee takes measures to replenish them within three calendar days after receiving the request.

16. The materials of the state audit of the Accounts Committee are subject to control by the authorized bodies for combating corruption, the investigation of economic and financial crimes, as well as the General Prosecutor's Office for supervision.

17. The procedural decision on the registered materials of the state audit of the Accounts Committee is taken by authorized bodies for combating corruption, investigation of economic and financial crimes, or their territorial divisions.

3. Exchange of information on taking the procedural decisions on Submitting State audit

18. The authorized bodies for combating corruption, investigating economic and financial crimes after registering the materials of the state audit of the Accounts Committee with the BAI , and subsequently with the URPI , will begin the pre-trial investigation in accordance with Articles 179 and 180 of the Code of Criminal Procedure.

19. The Accounts Committee is notified of the adopted procedural decision no later than three business days with the attachment of a copy of the relevant resolution.

20. The Prosecutor General's Office, authorized bodies for combating corruption, and the investigation of economic and financial crimes shall inform the Accounts Committee about registered criminal offenses based on materials from the state audit requested by their own initiative.

21. In accordance with paragraph 19 of these Rules, the following shall be notified:
cases of separation from the materials of the state audit of facts with signs of a criminal offense for self-registration and pre-trial investigation;
making decisions on other facts established during the pre-trial investigation;
joining materials of the state audit of the Accounts Committee to other pre-trial proceedings.

22. In the absence of sufficient data indicating signs of a criminal offense, the authorized bodies for combating corruption, the investigation of economic and financial crimes , as well as the General Prosecutor's Office (including materials requested as a matter of own initiative) necessary state audit materials in accordance with Article 35 The CCPs are submitted for consideration to the authorized state bodies with a request for subsequent notification of the Accounts Committee about the decisions taken. The Accounts Committee is informed in writing of each fact of the transfer of state audit materials.

23. The authorized bodies for combating corruption, the investigation of economic and financial crimes, including their territorial divisions, at the same time as the Accounts Committee are notified, the prosecutor's bodies send information about the compensated damage (in case of reimbursement to the budget, restoration by performing work, rendering services, delivery goods and (or) accounting records) with the application of documents confirming this fact.

24. In the case of the consent of the prosecution authorities with the termination of the pre-trial investigation, if there are appropriate grounds, response measures are taken to compensate (restore) the damage caused.

25. In the event of the cancellation by way of supervision of a procedural decision of the authorized bodies for combating corruption and the investigation of economic

and financial crimes, the Prosecutor General's Office sends the relevant information to the Accounts Committee no later than three business days from the date of such a decision.

26. The Accounts Committee, together with the General Prosecutor's Office, authorized bodies to combat corruption, and the investigation of economic and financial crimes, once every six months no later than the 30th day of the month following the reporting one, reconciles the adopted procedural decisions on the materials submitted by the state audite with the mandatory signing of the act reconciliations in the form in accordance with the annex to these Rules.

27. The reconciliation act is compiled on the basis of state audit materials submitted by the Accounts Committee to the authorized bodies for combating corruption, investigating economic and financial crimes, on materials requested by the General Prosecutor's office, authorized bodies for combating corruption, investigating economic and financial crimes in the form of their own initiative.

28. The draft reconciliation act is drawn up by the Accounts Committee with a reflection of all available notifications from the Prosecutor General's Office, authorized bodies for combating corruption, investigation of economic and financial crimes about their registration with BAI and URPI and the adopted procedural decisions and is sent simultaneously to the authorized bodies for combating corruption, investigation economic and financial crimes no later than the 5th day of the month following the reporting half-year.

29. The draft reconciliation report includes materials from previous years, according to which at the time of compiling the previous reconciliation reports, no final procedural decision had been made or such was canceled by the supervising prosecutor

30. The authorized bodies for combating corruption, investigating economic and financial crimes received a draft reconciliation act is supplemented by information on the registration and movement of materials, decisions made, including procedural ones, as of the date of completion of the draft reconciliation act .

31. The draft act of reconciliation shall indicate data on the adoption of measures in accordance with paragraphs 21 , 22 of these Rules.

32. After the necessary information has been supplemented, the draft reconciliation act no later than the 15th day of the month following the reporting one is sent by the authorized bodies for combating corruption, investigating economic and financial crimes to the Prosecutor General.

33. The Prosecutor General's Office within five calendar days from the date of receipt of the draft reconciliation act checks its completeness and reliability, including using the URPI database, and also supplements it with information on the results of the verification of the legality of procedural decisions.

34. The completed draft reconciliation report is sent by the Prosecutor General to the Accounts Committee for signing no later than the 20th day of the month following the reporting one.

35. Reconciliation acts are signed by a member of the Accounts Committee, deputies of the first heads of the General Prosecutor's Office , authorized bodies for combating corruption, investigation of economic and financial crimes, determined by the decision of the first head of the relevant state body responsible for interaction with the Accounts Committee.

36. The Accounts Committee shall be notified in advance of the replacement of the officials referred to in Clause 35 of these Rules.

37. In case of failure to ensure the completeness of the information to be reflected in the reconciliation report, the project shall be finalized within three working days by the relevant authority that committed the deficiency.

38. Re-approval is carried out within three working days from the date of elimination of these deficiencies.

Annex to the Rules of transfer of
materials
the state audit identified
Legal Rights of Rushen in conducting
external
state audit and financial control,
approved by the joint statutory ordinance
for the execution of the Accounts
Committee for Control
of the republican budget number 6-N K
on March 31, 2016 and the order of the
General
Prosecutor of the Republic of Kazakhstan
№ 51
dated March 30, 2016, Minister of
Finance of the
Republic of Kazakhstan No. 76 dated
February 19, 2016,
Chairman of the National Anti-
Corruption Bureau (Anti-corruption water
service) of the Ministry
of State Affairs of the Republic of
Kazakhstan
No. 20 dated February 26, 2016

The form

**Reconciliation act of the
Accounts Committee for Monitoring the Implementation of the Republican
Budget, the General Prosecutor's Office of the Republic of Kazakhstan, the
Ministry of Finance of the Republic of Kazakhstan and the National Bureau
of Anti-Corruption (Anti-Corruption Service) of the**

Ministry of Civil Service of the Republic of Kazakhstan on measures taken on the materials transmitted by the state audit of the Accounts Committee for _____

Filled by SK

No. of materials	Table continuation	Name of the audited state audit facility		Initiator of the direction of materials (SC, GP, MoF and the National Bureau)	Description of violation	Amount of transmitted fact of violation (mln. Tenge)	Of the amount of the fact of violation was compensated during the audit (million tenge)	Ref.№ and date of transfer of materials
		Position held, full name (if any) of persons in respect of whom the pre-trial proceedings are registered	Date of termination of pre-trial proceedings on non-rehabilitative grounds					
In. No. and date of receipt of materials	KUI R number and date	ERD with paragraph 14 of the Rules for the transfer of materials	take in accordance with paragraph 14 of the Rules for the transfer of materials	Date of termination of pre-trial proceedings on non-rehabilitative grounds	Date of termination of pre-trial proceedings on non-exonerating grounds	Materials sent for _____ year.		

Table continuation

Date and grounds for interrupting the terms of the investigation of pre-trial proceedings in the order of paragraphs of Article 45 of the Code of Criminal Procedure of the Republic of Kazakhstan				Amount of	Decision	transfer of state audit materials to the authorized bodies to bring the perpetrators to a different responsibility (details of the letter and to whom it	of them	
by subparagraph 1) part 7 of article 45 Code of Criminal Procedure	by subparagraph 2) part 7 of article 45 Code of Criminal Procedure	by subparagraph 5) part 7 of article 45 Code of Criminal Procedure	by subparagraph 7) part 7 of article 45 Code of Criminal Procedure				to administrative responsibility	to discipline

					establish e d damage (million tenge)	Amount o f damages (mln. Tenge)	of the supervisi n g prosecut or	i s addresse d) from 1 1 columns		a r y action

Materials sent for _____ year.

Deputy General Prosecutor of the Republic of Kazakhstan _____
 Member of the Accounts Committee _____
 Vice Minister of Finance _____
 Deputy Chairman of the National
 anti-corruption bureau _____