

**On approval of the Rules for advanced training of auditors, the procedure for obtaining and the form of a certificate of completion of advanced training courses for auditors**

***Unofficial translation***

Order of the Minister of Finance of the Republic of Kazakhstan dated June 1, 2021 No. 514. Registered with the Ministry of Justice of the Republic of Kazakhstan on June 3, 2021 No. 22921.

      Unofficial translation

      This order shall come into force on July 6, 2021.

      Pursuant to sub-paragraph 1-4) of Article 7 of the Law of the Republic of Kazakhstan “On Auditing Activities” and sub-paragraph 162) of paragraph 15 of the Regulations on the Ministry of Finance of the Republic of Kazakhstan, approved by Decree of the Government of the Republic of Kazakhstan № 387 dated 24 April 2008, **I HEREBY ORDER:**

      Footnote. The preamble - as revised by Order of the Minister of Finance of the Republic of Kazakhstan № 875 of 25.12.2024 (shall enter into force ten calendar days after the date of its first official publication).

      1. To approve the attached Rules for advanced training of auditors, the procedure for obtaining and the form of a certificate of completion of advanced training courses for auditors.

      2. To recognize as invalid:

      1) The order of the Minister of Finance of the Republic of Kazakhstan dated July 31, 2006 № 278 “On approval of the Rules for issuing certificates of completion of advanced training courses for auditors” (registered in the Register of state registration of regulatory legal acts under № 4337);

      2) The order of the Minister of Finance of the Republic of Kazakhstan dated November 9, 2012 № 486 “On amendments to the order of the Minister of Finance of the Republic of Kazakhstan dated July 31, 2006 № 278 “On approval of the Rules for issuing certificates of completion of advanced training courses for auditors” (registered in the Register of state registration of regulatory legal acts under № 8131).

      3. The Department of methodology of accounting, audit and evaluation of the Ministry of Finance of the Republic of Kazakhstan, in accordance with the procedure established by the legislation of the Republic of Kazakhstan, shall ensure:

      1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;

      2) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

      3) submission of information on the implementation of measures provided for in subparagraphs 1) and 2) of this paragraph to the Legal Service Department of the Ministry of Finance of the Republic of Kazakhstan within ten working days after the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan.

      4. Control over the execution of this order shall be entrusted to the supervising Vice-Minister of Finance of the Republic of Kazakhstan.

      5. This order shall come into force on July 6, 2021 and shall be subject to official publication.

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*Minister of Finance**of the Republic of Kazakhstan*
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 *E. Zhamaubayev*
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|   | Approved by the order of the Minister of Finance of the Republic of Kazakhstan dated June 1, 2021 № 514 |

 **Rules for advanced training of auditors, the procedure for obtaining and the form of a certificate of completion of advanced training courses for auditors**

 **Chapter 1. General provisions**

      1. Rules for Advanced Training of Auditors, the Procedure for Obtaining and the Form of a Certificate of Completion of Advanced Training Courses for Auditors (hereinafter referred to as the Rules) have been drawn up as per sub-paragraphs 1-4) of Article 7 of the Law of the Republic of Kazakhstan “On Auditing Activities” and sub-paragraph 162) of paragraph 15 of the Regulations on the Ministry of Finance of the Republic of Kazakhstan, approved by Decree of the Government of the Republic of Kazakhstan № 387 dated 24 April 2008, and outlines the procedure for improving the qualifications of auditors, the procedure for obtaining and the form of the certificate of completion of courses for improving the qualifications of auditors (hereinafter referred to as the certificate).

      Footnote. Paragraph 1 - as revised by Order of the Minister of Finance of the Republic of Kazakhstan № 875 of 25.12.2024 (shall enter into force ten calendar days after the date of its first official publication).

 **Chapter 2. Rules for advanced training of auditors**

      2. Auditors take advanced training courses in the amount of 120 (one hundred and twenty) hours of training for 3 (three) years, but not less than 20 (twenty) hours per year. This period begins with the year following the year of receipt of the qualification certificate "auditor". The three-year period does not include a break in the work experience of an auditor in the economic, financial, audit or legal spheres, or in the field of scientific and teaching activities in accounting and auditing in higher educational institutions, as well as leave without pay to care for a child until he reaches the age of three.

      Footnote. Paragraph 2 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      3. The purpose of continuous professional development of auditors is to deepen the professional knowledge and skills possessed by auditors, further improve previously acquired knowledge, as well as improve the quality of audit services provided.

      Footnote. Paragraph 3 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      4. Advanced training courses for mandatory training hours are held in a professional organization or in organizations designated by it that provide professional development services for auditors, and the remaining additional hours are held in accordance with paragraph 8 of these Rules.

      Footnote. Paragraph 4 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      5. Mandatory hours, at least 60 (sixty) hours, of advanced training course include the study of theoretical and practical issues on international and national financial reporting standards, international auditing standards, the legislation of the Republic of Kazakhstan on accounting, financial reporting, auditing activities and issues in the field of financial accounting and reporting, audit, management accounting, finance and financial management, taxes, law, ethics.

      6. As a credit for mandatory hours passed by auditors in the relevant area of professional development, certificates shall be accepted in the disciplines for which attestation is carried out, as well as writing, defending and publishing scientific papers.

      7. Additional hours of advanced training courses are conducted in order to further develop the professional skills of auditors.

      Footnote. Paragraph 7 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      8. Additional hours are credited for taking advanced training courses in a professional organization or organizations designated by professional organizations providing professional development services for auditors, as well as the following activities in professional fields: defense and (or) writing or publishing scientific papers, articles, reports, books, participation and (or) speaking at conferences forums, briefings, trainings, seminars, courses and events, participation and work in special working groups, as well as in the field of teaching and research.

      Footnote. Paragraph 8 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      9. The list of organizations providing services for the professional development of auditors shall be determined by a professional organization.

      10. Assessment and credit of additional hours shall be carried out by a professional organization in accordance with internal rules published on the Internet resource of a professional organization based on the results of monitoring.

      11. A professional organization maintains a list of auditors who have completed advanced training, monitors the completion of advanced training by auditors. The purpose of monitoring is to identify the facts of untimely and/or insufficient (in terms of the number of hours) completion of advanced training courses by the auditor.

      A professional organization determines the need for professional development, publishes on its Internet resource lists of organizations designated by it to provide professional development services for auditors and lists of its members (with their consent), and also establishes a requirement for continuous professional development of auditors as a prerequisite for continuing their membership.

      Footnote. Paragraph 11 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      11-1. Professional organizations and (or) organizations designated by them that provide professional development services for auditors:

      1) train auditors in accordance with paragraphs 6 and 8 of these Rules;

      2) provide students with appropriate educational materials;

      3) create a modern educational and material base.

      Footnote. The Rules were supplemented by paragraph 11-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      12. The auditors shall submit supporting documents on completion of advanced training courses no later than February 1 of the year following the year of completion of advanced training courses to the professional organization.

      13. Professional development of auditors shall be carried out without fail in accordance with the advanced training schedule approved by the head of the professional organization, which is posted on the official website of the professional organization.

      14. It is allowed to conduct advanced training courses for auditors online. When conducting professional development courses for auditors online, a professional organization and (or) an organization designated by it that provides professional development services for auditors has its own and (or) rented remote web portal (platform) that provides a continuous and high-quality online course procedure.

      The auditor meets all the following requirements when completing advanced training online:

      1) have a computer or laptop, as well as the ability to connect to the Internet with a bandwidth of at least 70 kb/s;

      2) Ensure that the camera is connected to identify the person.

      Footnote. Paragraph 14 - as amended by the Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

 **Chapter 3. The procedure for obtaining a certificate of completion of advanced training courses for auditors**

      15. Excluded by Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      16. The auditors who have successfully completed advanced training shall be issued a certificate of completion of advanced training courses for auditors in the form according to Appendix to these Rules.

      17. During conferences, congresses, conventions and events related to the dissemination of knowledge, certificates shall not be issued.

      18. A professional organization shall maintain a register of issued certificates.

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|   | Appendix |
|   | to the Rules for Professional |
|   | development of auditors, |
|   | the procedure for obtaining and the form |
|   | of a certificate of completion |
|   | of training courses for |
|   | auditors |
|   | form |

 **Certificate of completion of professional development courses for auditors**

      Footnote. The appendix is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 25.08.2023 № 897 (effective ten calendar days after the date of its first official publication).

      issued \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (surname, first name, patronymic (if any))

      that he (a) with " \_\_\_" \_\_\_\_\_\_\_ by " \_\_\_" \_\_\_\_\_\_\_\_ 20\_\_ A year has passed(a)

      advanced training in the course \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      in total \_\_\_\_\_\_\_\_\_\_\_\_\_\_ hours

      at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (the name of the professional organization and (or) the organization designated

      by it to provide professional development services for auditors)

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      (surname, first name, patronymic (if any), signature of the head of a professional

      organization and (or) an organization designated by a professional organization)

      Place of seal (if any)

      Date of issue " \_\_\_" \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_ year

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