

«CONFIRMED»
by the Decision of Board of Directors
of the NCJSC «West Kazakhstan
Marat Ospanov Medical University»
from August 06, 2019
report No 3.

RULES OF CONDUCTING INTERNAL AUDIT
of the Internal Audit
of the Non-commercial Joint Stock Company
«West Kazakhstan Marat Ospanov Medical University»

Aktobe - 2019

Two handwritten signatures in blue ink are located at the bottom right of the page. The first signature is a stylized 'UO' and the second is a cursive signature.

Chapter 1. General conditions

1. These rules of internal audit by the internal audit service (hereinafter – the Rules) are developed in accordance with the subparagraph 8 paragraph 26 of the Regulations on the internal audit Service, approved by the Decision of the Board of Directors of WKMU and determine the procedure for internal audit by the internal audit service of WKMU (hereinafter-the Service).

2. The following basic concepts are used in the Rules:

1) audit evidence – factual data taking into account their legality, reliability and admissibility, on the basis of which the auditors establish the presence or absence of violations and (or) deficiencies in the work, as well as other materials confirming the facts set out in the audit report;

2) audit procedures – actions taken in the course of the audit activity necessary to achieve the objectives of the audit activity;

3) audit event – a set of actions aimed at the preparation, conduct, execution of reports and opinions on the results of internal audit;

4) the person responsible for the audit event is an employee of the internal audit service, who is responsible for monitoring the organization and conduct of internal audit;

5) the audit documents required for audit, and compiled the attached documents and audit evidence;

6) audit team – two or more participants of the audit event;

7) head of the audit group –the auditor who heads the audit group, determined by the head of the Service;

8) scope of internal audit – list of issues, period and duration of internal audit.

3. Other concepts used in these Rules shall be applied in the meanings determined by the legislation of the Republic of Kazakhstan.

4. When conducting audit activities, auditors, as well as specialists involved (hereinafter – specialists) are guided by the standards of audit (hereinafter – standards) in accordance with these Rules, based on the competence established by the Regulation on the internal audit Service.

5. Internal audit is an integral part of the corporate governance system and is aimed at increasing transparency, efficiency, responsibility for the use of funds and assets of the Company, as well as aimed at improving the quality of medical and educational process, which also includes a systematic comparison of services with the requirements of relevant standards, as well as finding ways to improve these services.

6. Internal audit is conducted on the basis of the work plan of the internal audit service for the relevant year (hereinafter – the audit plan).

The internal audit service conducts an unscheduled audit on behalf of the Board of Directors or the Chairman of the Board of Directors.

The internal audit service has the right to request the Chairman of the Board of Directors to appoint an unscheduled audit with justification of its necessity.

7. The composition of the audit group includes the head of the audit group, auditors of the internal audit service participating in the audit event, as well as, if necessary, and for the purpose of obtaining advice on highly specialized issues as independent experts of the Company's employees (except for persons who during the previous audit period of the calendar year carried out activities or performed

functions in the Company), as well as specialists of other legal entities with payment for their services.

8. Internal audit services perform the following types of audit:

1) performance audit – evaluation and analysis of the activity of the object of audit for efficiency, efficiency, productivity and effectiveness;

2) compliance audit – assessment, verification of compliance with the legislation of the Republic of Kazakhstan, as well as the company's acts adopted in their implementation;

3) audit of financial statements – assessment of reliability, validity of financial statements, accounting and financial condition of the object of audit.

9. As part of the internal audit, the internal audit services conduct a counter-audit – an audit of third parties, which is carried out exclusively on the relationship with the main object of audit within the scope of the audited issue. The third parties are the structural units of the Company involved in the formation of revenues and (or) using the funds, assets of the Company, as well as carrying out the management and use of the company's property.

10. The internal audit service performs the analysis, generalization and systematization of revealed by the results of the audit violations and deficiencies.

Chapter 2. Development of a work plan for the relevant year

11. The formation of the work plan is based on a systematic approach in accordance with the following principles:

Duration of the period not audited;

Dependence of the object on other structural divisions of the Company in achieving the goals and objectives of individual processes of the object of audit.

Amount of facility financing;

Frequency of change of the management and other persons of object.

12. The work plan includes an action plan and an audit plan. The action plan includes the name of the event, deadlines, objectives of the event and the form of completion. The audit plan includes the name of the audit, the name of the object/s, the type of audit, the timing of the audit, the scope of the audit (period and audit issues), the purpose of the audit and the form of completion.

13. The work plan of the internal audit service is developed and agreed with the Department of internal audit of the Ministry of health of Kazakhstan until December 25 of the year preceding the planned and approved by the decision of the Board of Directors. Changes to the work plan of the internal audit service are allowed. If it is necessary to exclude a certain audit activity from the work plan of the internal audit service, the person responsible for the audit activity shall submit a memo to the Chairman of the Board of Directors with the appropriate justification. Following the review of the memo, the Chairman of the Board of Directors makes a decision to exclude the audit event from the work plan.

14. The service shall submit to the Board of Directors of the Company an annual report on the activities of the Service, previously agreed with the internal audit Committee by the 25th day of the first month following the reporting year. The internal audit service shall submit to the internal audit Committee a quarterly report on the activities of the Service. Summaries of reports prepared by the Service on the results of audit assignments and indicating cases of unlawful actions (inactions) of

the Company's employees shall be submitted to the internal audit Committee or the Chairman of the Board of Directors immediately after their execution. The head of the Service shall ensure that the information submitted to the Board of Directors is analysed for completeness and accuracy.

Reports on the activities of the Service should include:

- brief conclusions on the results of the audit assignments in accordance with the work plan of the Service for the relevant year, indicating the recommendations issued (if necessary, with the application of relevant materials);

- information on other activities and activities carried out by the Service during the reporting period (results of unscheduled audit assignments and monitoring of external auditors' recommendations, own recommendations, information on participation in trainings, etc.);

- conclusion on the results of audit activities in relation to the objectives and scope of the audit, summarizing the results of audit activities for the reporting period.

The Board of Directors reviews reports on the activities of the Service, evaluates them and makes decisions on them in the prescribed manner.

Chapter 3. Procedure for planning and conducting a separate internal audit

Paragraph 1. Audit activity stages

15. Organization of audit activities includes stages, each of which is characterized by the implementation of certain tasks:

- 1) Preliminary;
- 2) Main;
- 3) Concluding.

16. The preliminary stage of the internal audit is the preliminary examination of the objects of audit, preparation of the audit program (if necessary), the audit assignment for the audit event (hereinafter – the audit assignment).

The main stage of the internal audit is the audit activity.

The final stage of the internal audit is the decision-making and preparation of documents on the results of the internal audit, as well as control over the implementation of recommendations issued by the audit.

Paragraph 2. A preliminary study of the audit objects

17. A preliminary study of the audit object is carried out to clarify the scope of the audit covered by the audit event, the timing of the audit, the definition of audit issues.

18. In the course of preliminary study based on the analysis and evaluation of information on the activity of the object of audit, depending on the type of audit and the objectives of the audit activity, the following indicators are taken into account:

1) presence and degree of risks – identification and confirmation of the existence of any factors (actions or events) that affect the achievement of the Company's goals in the formation and use of funds and assets in the audited area and (or) the activity of the object of audit;

2) availability and condition of the system of measures and procedures taken by the management of the object of audit to achieve effective management of the object of audit (internal control system) – a preliminary analysis and evaluation of the effectiveness of the organization of the internal control system and its components,

the results of which determine the ability of the internal control system to ensure the achievement of goals and objectives.

19. The information collected includes data on the regulatory framework, organizational structure, goals, objectives and expected results of the objects of audit, mechanisms of their accountability and existing internal control systems, existing risks and other issues necessary for the purposes of internal audit.

Source of information:

- 1) results and materials of previous inspections, including government agencies;
- 2) materials of participants of administrative and financial process;
- 3) data of the company's information systems;
- 4) media coverage;
- 5) appeals of individuals and legal entities;
- 6) cash flow statement;
- 7) other source.

20. Based on the results of the evaluation of information and indicators characterizing the formation and use of funds and assets by the object of audit, the internal audit service determines the specialists involved in the audit and the specific audit issues planned for their assignment.

Paragraph 3. Preparation of audit program and audit assignment.

21. On the basis of a preliminary examination of the objects of audit by the internal audit service prior to the audit event at the object of audit, an audit program is prepared (if necessary).

The audit program is drawn up by the auditor and approved by the head of the internal audit Service, in the form in accordance with Annex 1 to these Rules. The auditor's task is the official document granting the right to carrying out audit action and is made out according to Appendix 2 to these Rules.

22. The person responsible for the audit event, prior to the audit event (the main stage) technical training (instruction) with members of the audit team.

23. The audit program contains audit indicators and detailed audit activity questions for each of the indicators.

The audit program is logical, understandable, and aimed at achieving the goals of the audit activity.

24. When drawing up the compliance audit program, the issues of compliance of the object of audit with the legislation of the Republic of Kazakhstan, the provisions of regulatory legal acts, as well as internal acts adopted for their implementation, regulating and regulating the activities of the object of audit are reflected.

25. The efficiency audit program includes the use of human, financial and other resources to achieve the goals and objectives of the object of audit, taking into account its focus on determining the final result obtained from the use of funds and assets.

In the preparation of the audit program of financial statements should include issues of completeness and reliability of accounting and financial reporting.

Paragraph 4. Audit activities

26. The basis for the audit event is the work plan of the Service, as well as the audit assignment for the audit event.

27. For each object of audit is issued a separate audit assignment for the audit event.



Before the beginning of the audit event, the head of the object of audit or the person replacing him / her shall be presented:

1) audit assignment for the audit activity (audit);

2) official certificates of officials authorized to conduct internal audit.

28. Audit activity is carried out only by the persons specified in the audit assignment for the audit activity.

29. The beginning of the audit event is the day of presentation of the audit assignment for the audit event to the head of the object of audit. The head of the object of audit provides employees of the internal audit service with workplaces, all requested information necessary for the audit, is personally responsible for its accuracy, objectivity and completeness; does not interfere with the actions of auditors, does not interfere with the audit and does not limit its scope; in cases of obstruction of auditors, the head of the object of audit shall be liable in accordance with the procedure established by law.

30. To the head of object of audit or the official no later than two working days from the date of presentation of the auditor task on carrying out audit action the requirement for providing by object of audit of data, information, documents (materials) in the form according to Appendix 3 to these Rules signed by the head of group of audit or the auditor is transferred. The first copy of the requirement on providing by object of audit of data, information, documents (materials) is transferred under the signature to the head of object of audit or the official. In case of non-acceptance, the requirement to provide information, information, documents (materials) by the object of audit shall be transferred by the head of the audit group (auditor) through the office of the Company. The second copy of the requirement on providing by object of audit of data, information, documents (materials) with the mark on its acceptance is attached to the audit report made out in the form according to Appendix 4 to these Rules.

31. Where necessary additional documents, materials, information, audit activities and obstruct the provision of the object of audit, the audit team leader or auditor shall be supplemented by the requirement to provide a facility audit data, information, documents (materials) issued in accordance with this clause. The internal audit service has the right to request documents, materials and information from other structural divisions of the Company in cases of the need to obtain additional documents, materials and information during the audit event. The head of the structural unit provides employees of the internal audit service with all requested information necessary for the audit, is personally responsible for its accuracy, objectivity and completeness. In cases of obstruction of auditors, expressed in the failure to provide the requested information, the head of the structural unit shall be liable in accordance with the procedure established by law.

32. In case of a refusal by the officials of the audit object access to audit object and (or) impeding the auditing activities, the auditor shall be drawn on the fact of obstructing the conduct of an audit in accordance with Annex 5 to this Regulation.

33. When failure to eliminate the object of audit of the circumstances preventing the conduct of an audit, the person responsible for conducting audit activities preparing the petition the first Manager of the company about elimination of the reasons impeding the realization of the audit. The first head of the Company is obliged to take measures to eliminate the reasons preventing the audit and to consider in the prescribed manner the responsibility of persons preventing the audit. In case

the first head of the Company does not eliminate the circumstances preventing the audit, the head of the internal audit service shall send a report to the Chairman of the Board of Directors on not eliminating the reasons preventing the audit.

34. The decision on suspension, renewal of audit activity, change of scale of internal audit, participants (structure) of group of audit is accepted by the head of service of internal audit, and is made out by the relevant act, with simultaneous notification of object of audit.

35. In the event of questions arising during the audit event that are not provided for by the audit program, but are necessary for a full study of the subject of the audit event, the auditor shall inform in writing the person responsible for the audit event. In case of recognition of expediency of carrying out audit action on the questions which are not provided by the audit program, the person responsible for carrying out audit action gives to the auditor the corresponding order, with modification of the audit program. The materials on the supplementary questions provided by the auditee on the basis of advanced directional requirement of the object of audit information the information, documents (materials).

36. If it is necessary to extend the term of the audit, the term shall be extended at least one working day before its end and shall be issued by the relevant act of the head of the Service, at the written request of the person responsible for the audit event.

37. Changes in the audit program and the audit assignment during the audit event are carried out on the basis of the service note of the head of the audit team addressed to the head of the Service, indicating the reasons for the changes.

38. During the audit event, the collection and analysis of the actual data necessary for the formation of audit evidence, in accordance with the purpose, subject and issues of the audit activity.

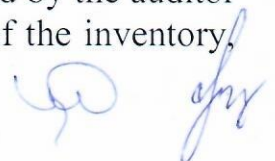
The actual data are collected in the following ways:

- 1) at a time;
- 2) by continuous process, in a certain period of time;
- 3) during the entire period of the audit event.

Collected during audit activities the audit evidence provide validity revealed the auditee violations of normative legal acts. On the basis of the collected audit evidence, conclusions and recommendations are formulated in the audit report on the results of the audit activity.

39. Auditors for confirmation of reliability and (or) collection of auditor proofs regarding the actual delivery of goods, performance of works, rendering services together with the person authorized by the head of object of audit carry out inventory, control measurement and (or) inspection (further – control measurement (inspection). If necessary, the participation of the supplier of goods, works and services in the control measurement (inspection), its participation is provided by the head of the object of audit or the person performing his duties.

40. Following the results of control measurement (survey) the act of control measurement (survey) in the form according to Appendix 6 to these Rules, in duplicate with indication of date, the place, the purpose, results and the persons participating in its carrying out which is signed by them in day of its end is made out. One copy of the signed act remains with the auditor, and the second copy is transferred to the object of audit. Results of control measurement (survey) without fail are reflected by the auditor in the audit report made on object of audit. According to the results of the inventory,



the inventory report is issued in the prescribed form, in duplicate, indicating the date, place, purpose, results and persons involved in its conduct, which is signed by them on the day of its completion. One copy of the signed act remains with the auditor, and the second copy is transferred to the object of audit. The results of the inventory shall be mandatory reflected by the auditor in the audit report prepared at the object of audit.

41. In case of refusal of signing of acts of inventory and control measurement (survey), the persons participating in its carrying out, the auditor in the act makes the mark on refusal in signing. In the presence of the corresponding bases (audit proofs) confirming results of the carried-out inventory and control measurement, refusal of signing of the act is not the basis for not inclusion of results in the audit report.

42. Auditors report orally to the head of the audit team on a daily basis. The head of the audit team coordinates the work of the audit team, monitors the completeness of the audit coverage, corrects certain areas of the audit activity, resolves problematic issues arising in the audit team.

Paragraph 5. Involvement of specialists in audit activities

43. The internal audit service, if necessary, involves employees of the Company as well as specialists of other legal entities in the audit group.

44. The purpose of attracting specialists is to provide high-quality audit activities and confirm the results of the audit by independent expert opinions on audit issues that require special knowledge.

45. The need to attract specialists is determined in the planning and during the audit.

46. Specialists are involved on the basis of a letter addressed to the head of the organization (individual) with an indication of the subject of the planned audit event, the number and qualifications of specialists, the date and period of the audit event or examination.

Chapter 4. Procedure for decision-making and preparation of documents on the results of internal audit

Paragraph 1. Preparation and execution of the audit report.

47. According to the results of the audit event, an audit report is issued – a document drawn up directly by the auditors, containing the results of the audit event for a certain period of time, conclusions on the violations and shortcomings identified, recommendations for improving internal procedures, rules, processes in order to improve the efficiency of work, achieve the target indicators of the company's strategic plan.

The audit report is attached:

1) requirement to provide information, information, documents (materials) by the object of audit);

2) duly certified copies of documents, certificates, tables, photographs, confirming the facts of violations and shortcomings;

3) acts of inventory, control measurements (inspections) (in case of their preparation);

4) conclusions of researches (tests and so on), examinations, copies of protocols, other documents or their copies connected with results of internal audit (in case of their drawing up);

5) expert opinions of specialists of the Company's employees, other legal entities and individuals (in case of involvement);

6) other documents.

48. The structure of the audit report ensures strict compliance with the sequence and list of issues of the audit program and audit assignments, the accuracy, objectivity of the information contained therein, the answers to each question of the audit program are presented fully, accurately, objectively and concisely.

49. The revealed violations and shortcomings are described objectively and precisely, with indication of necessary references to details of the originals of the documents confirming reliability of records in the audit report, and also articles, points and subparagraphs of regulatory legal acts which provisions are broken.

50. The audit report shall be accompanied by the audit evidence, which is an integral part thereof. Copies of documents attached to the audit report shall be certified by signatures of authorized officials, seal or stamp of the object of audit (if any) in the prescribed manner.

51. It is not allowed to include in the audit report facts, conclusions that are not confirmed by the relevant audit evidence and (or) other documents and information.

52. The audit report shall be prepared in two copies and is available for review and signature by the head of the audited entity or the person replacing him/her.

53. All pages of the audit report are initialed by the auditors and the official of the object of audit.

54. The audit report shall be signed by all members of the audit team, as well as by the head of the object of audit or the person who replaces it, no later than the day of completion of the audit event.

55. At refusal by the head of object of audit or the person substituting it from acquaintance to the audit report or from the signature of the audit report, in the audit report the auditor makes the corresponding record about refusal of the official of object of audit of acquaintance and (or) from the signature.

56. Audit report with recommendations to be submitted to the first head of the Company. The first head of the Company is obliged to provide timely information on the consideration of recommendations and elimination of violations identified by the audit.

57. In cases of detection of signs of criminal or administrative offenses in actions of officials of object of audit, the first head of Society makes decisions on transfer of materials of audit action with the corresponding auditor proofs to law enforcement agencies or the bodies authorized to initiate and (or) to consider cases of administrative offenses.

Paragraph 2. Reporting on the audit

58. The service shall submit to the Board of Directors of the Company an annual report on the activities of the Service, previously agreed with the internal audit Committee by the 25th day of the first month following the reporting year. The service shall submit to the internal audit Committee a quarterly report on the activities of the Service by the 25th day of the month following the reporting quarter.

59. Summaries of reports prepared by the Service on the results of audit assignments and indicating cases of unlawful actions (inactions) of the Company's employees shall be submitted to the Board of Directors immediately after their execution.

60. The head of the Service shall ensure the analysis of the information submitted to the Board of Directors of the Company for its completeness and accuracy.

61. Reports on the activities of the Service should include:



- brief conclusions on the results of the audit assignments in accordance with the work plan of the Service for the relevant year, indicating the recommendations issued (if necessary, with the application of relevant materials);

- information on other activities and activities carried out by the Service during the reporting period (results of unscheduled audit assignments and monitoring of external auditors' recommendations, own recommendations, information on participation in trainings, etc.);

- conclusion on the results of audit activities in relation to the objectives and scope of the audit, summarizing the results of audit activities for the reporting period.

62. The Board of Directors and/or the internal audit Committee reviews reports on the activities of the Service, assesses it and takes decisions on them in accordance with the established procedure.

63. The internal audit service shall submit to the Department of internal audit of the Ministry of health of the Republic of Kazakhstan on a regular basis quarterly to the 10th day after the reporting period reports on the results of audits/controls, as well as annual reports on the results of monitoring and control of elimination of violations identified on the basis of audit/control to the 20th day following the reporting period.

Paragraph 3. Monitoring of documents received as a result of the audit

64. The person responsible for the audit activity, on an ongoing and systematic basis, monitors the timeliness and completeness of information on the results of consideration of recommendations in the audit report, and supporting documents submitted by the first head and other stakeholders.

65. Information on the results of consideration of recommendations shall be submitted to the internal audit service within the terms specified in the relevant documents with the attachment of supporting documents signed by the first head of the Company.

66. The person responsible for the audit activity is to analyze the completeness of the recommendations.

67. The internal audit service provides accounting, storage and transfer of audit materials to the archive.

Chapter 5. Final provision

68. Changes and additions to these Rules can be made in accordance with the established procedure by the decision of the Board of Directors of the Company.



PROGRAM
audit activities

Name of the object of audit (audit issue)

Type of audit: _____

Audit objective: _____

The period of the audit _____

The timing of the audit _____

The following issues are subject to control:

List of regulatory legal acts of the Republic of Kazakhstan and other internal audit documents used in the course of audit events:

Audit team leader

(position, Full Name (if any), signature)

40 gbr

**Audit task (assignment)
to conduct an audit event**

_____ "« ___ » 20 ___

№

In accordance with article «___» Regulations on internal audit Service, and also with point «___» of Rules of carrying out internal audit it is entrusted

(specify the Full Name (if any), the position of the employee of the internal audit service (s), with the indication of the head of the audit team, involved specialists, who (s) is instructed to conduct an audit event (audit) in the

(specify the object of audit, full name (if any) of the head)
audit activity (audit) on the issue

(specify the subject of the activity (audit))
Type of state audit

Type of check _____
Period covered by the audit activity (audit) _____
Terms of the audit activity (audit) from _____ till _____

Grounds for conducting auditing activities

Head of internal audit service

(signature, full name (if any))
Received

(Full Name (if any) of the facility audit Manager or the person performing its duties)

_____ « ___ » 20 ___
(specify the date of receipt)

Note:

*The reverse side of the order indicates the rights and obligations of the internal audit service

Requirement
provision of information by the object of audit,
information, documents (materials)

1. In accordance with articles 7 and 1 of the Regulations on the Internal audit service (hereinafter - the Position of the head of the object of audit:

1) up to _____ provide all requested information (specify date) necessary for the audit:

(specify the list of required documents and information signed by the head or chief accountant)

2) ensure the timeliness, accuracy, objectivity and completeness of the requested data;

3) to prevent the introduction of amendments and additions to the audited documents in audit period, unless otherwise provided by Law or other laws of the Republic of Kazakhstan;

4) provide access to information systems, including a Single electronic document management system;

5) do not interfere with the actions of auditors and do not interfere with the audit.

2. Obstruction of officials of the internal audit body in the performance of their official duties in accordance with their competence, expressed in the refusal to provide the necessary documents, materials and other information and information about the activities of the object of audit, in the refusal of admission to conduct an audit or in the creation of other obstacles in their implementation, or the provision of false information, shall entail liability established by law.

Audit team leader/ auditor

(position, full name (if any), signature)

Received

(full name (if any) of the head of the object of audit or official, signature)

« ___ » 20__
(specify the date of receipt)

Audit report № _____

_____20____

(place of compilation)

1. Name of the object of audit:

(full name of the object of audit)

2. Type of internal audit:

3. Basis for the audit activity

(date and number of the order, full name (if any), position of the official who signed the order for internal audit)

4. Internal audit conducted:

(full name (if any), position of the employee (s) of the Internal audit service, who conducted the internal audit, specialist (s), employee (s) involved in the internal audit)

5. The purpose, the subject of internal audit:

(purpose and subject of internal audit in accordance with the audit program)

6. Period covered by internal audit:

(audited period of activity of the object of audit)

7. Terms of internal audit: from _____ till _____
(date of beginning and end of internal audit at the object of audit)

8. Officials of the object of audit:

(full name (if any) of the head of the object of audit or officials of the object of audit, as well as the surname, name, patronymic (if any) of the officials of the object of audit, who worked during the period covered by the internal audit, and had the right to sign documents)

9. Information on the results of previous control measures (inspections of state bodies and other organizations):

(brief information only on the issues covered earlier by other bodies of state audit and financial control, law enforcement agencies and other bodies of control and supervision, which coincide with the subject of the audit conducted by the internal audit body, measures taken by the object of audit to eliminate the revealed violations)

10. Information on the results of the internal audit (this section provides information on the results of the internal audit, sufficient to confirm that the audit objective is achieved).



11. Impediments to internal audit:

(data on the facts of hindrance by officials in carrying out internal audit to employees of internal audit Service are specified (to specify the form of hindrance: refusal of providing necessary documents, materials and other data, and information on activity of object of audit, refusal of the admission for carrying out audit or creation of other obstacle in its implementation, providing false information.

12. Measures taken in the course of internal audit:

(specify the details of the action taken by the auditee in elimination of violations and deficiencies identified in the course of internal audit (additional charges of fines, penalties, compensation of unreasonably used funds to the budget and (or) income of the Company, recovery of funds for accounting and financial reporting, performance by suppliers of goods, works and services of contractual obligations, disciplinary measures taken to officials of the Company, and others)

13. The recommendations of the internal audit*:

(the recommendations aimed at eliminating the causes of violations and shortcomings, as well as measures to improve the efficiency and improvement of the company's activities Are specified)

The audit report is made in two copies.

Appendices on _____ sheets: (list the documents collected directly on object of audit, and also received from other reliable sources with observance of the legislation of the Republic of Kazakhstan).

Audit team/auditor:

(position, full name (if any), signature)

(position, full name (if any), signature)

Head of the object of audit:

(position, full name (if any), signature)

Date of receipt of the audit report for review:

_____ «__» 20_____

(The head of the object of audit (full name (if any), signature)

Act on the fact of obstruction of the audit

city _____ " ____ " 20 ____

In accordance with the Regulation on the Internal audit service), the work Plan _____ on _____
year (name of the Internal audit service) on the basis of the audit assignment for the
audit activity from « ____ » _____ 20 ____, № ____ in

(name of the object of audit)
an audit event on the issue has been appointed

(purpose/subject of the audit activity)
Official of the inspected object

(position, full name (if any))
allowed obstruction of the audit, expressed in:

(specify the form of obstruction: refusal to provide the necessary documents,
materials and other information, and information about the activities of the object of
audit, refusal of admission to audit or creation of other obstacles in its
implementation, provision of false information)

position, full name (if any) of the employee of the internal audit Service)
This is a violation of the article of the Regulations on the internal audit Service
and entails the responsibility of officials in accordance with the legislation of the
Republic of Kazakhstan.

This act is made in two copies, one of which is handed over to the head (official)

(name of the object of audit; position, full name (if any) of the official of the
object of audit)

Official of the internal audit body

(position, full name (if any), signature)
One copy of the act received

(position, full name (if any), signature of the official of the audited entity, if the
refusal to sign to indicate – denied)



The act of inspection (inspection)

_____ (place of compilation)

_____ (date of preparation)

During the audit _____,
(name of the audit activity, audit)

проводимого в соответствии с поручением на проведение аудиторского мероприятия

_____ from _____ 20__ to
(name of the internal audit Service)

object

_____ (name of the object of audit) employee (s) of the internal audit body (specialist)

_____ (specify the full name (if any), the position of the auditor, specialists) in the presence of representatives

_____ (specify the full name (if any), the position of the representatives of the object of audit, the customer, if necessary, the supplier of goods, works, services) carried out a control measurement (inspection) to confirm the reliability

_____ (specify the object and subject of the control measurement (inspection) as a result of which the following is established:

_____ (specify the actual data at the time of the control measurement (inspection) in comparison with the accounting data of the object of audit or design and estimate documentation, the terms of the contract on public procurement, acts of work performed, services rendered, and so on)

Annex to the act _____
(explanation, photos and other materials related to the inspection)

Employee(s) of the internal audit Service (attracted specialist): _____

(position)

(signature, full name (if any))

Representatives of the object of audit, customer, contractor and so on:

_____ (position)

_____ (signature, full name (if any))

_____ (position)

_____ (signature, full name (if any))

Number of copies of the act: _____

Received

_____ (full name (if any) of the head of the object of audit or official, signature)

_____ «__» 20__
(specify the date of receipt)