

Act № 1
by results of internal financial audit
at EI “Kazakh Humanitarian Law Innovation University”
for 2020 year

City of Semey

26.04.2021 y.

The inspection was conducted in fulfillment of the order of the Rector of the University №. 80 dated 14.12.2020 y.

The inspection was conducted by the working group of the commission:
Chairman - Head of the Rector's Office Kurmanbayeva Zh.A.

Members of the working group:

1. Vice-rector for EMW – Zharykbasova K.S.;
2. Vice-rector for strategic development and science – Kaishataeva A.K.;
3. Vice-rector on educational work and social affairs – Bazenov A.B.;
4. Head of the administrative and economic department – Karipzhanov D.Zh.;
5. Head of the Informatization Center - Linnik V.P.;
6. Accountant of the material group - Kasenova B.U.;
7. Head of the Legal Department - A.A. Danilov.;

The audit period is April 12 through April 24, 2021.

Subject of the audit: the structure of income and expenditures of the university for 2020.

Key audit issues:

- funding sources;
- fulfillment of the expenditure plan for acquisition of fixed assets and replenishment of the library fund;
- expenditures on salaries of university employees;
- expenditures for current repairs;
- travel expenses;
- other works and services (information, advertising, banking, etc.).

1. Sources of financing were checked on the basis of contracts with SI “Ministry of Education and Science of the Republic of Kazakhstan”, GU Department of Education EKR, enrollment orders and bank statements. As a result of the audit it was found that the University's income for 2020 was 68.3% at the expense of its own funds, at the expense of budgetary funds - 31.7%: including 31.5% at the expense of the state order and 0.2% - at the expense of funds for the implementation of scientific projects. All contracts, orders and bank statements were submitted to the members of the working group. There are no comments.

2. The fulfillment of the expenditure plan for the acquisition of fixed assets and replenishment of the library collection was verified on the basis of delivery notes and invoices.

The plan for the acquisition of fixed assets and library fund for 2020 was submitted for audit.

Based on the audit, no irregularities were found. All original invoices and invoices were provided. For 2020, expenditures were planned for replenishment of the library fund totaling 8,600,000 tenge and for the acquisition of fixed assets - 26,250,000 tenge. All requests from the head of the library to replenish the library fund are available, requests from departments for the purchase of fixed assets are also available. In 2020, the library fund was actually replenished by 8,673,638 tenge, fixed assets were purchased for 26,312,689 tenge. The plan of acquisition of fixed assets and library fund for 2020 is fulfilled, a slight increase in the actual costs of their acquisition is explained by the increase in prices during the year.

There are no comments.

3. Salary expenses of the University's employees were verified on the basis of payroll records.

The original payroll records were submitted. Salaries were calculated on the basis of the approved staff schedule. There are no comments.

4. Expenses for current repairs were verified on the basis of completed work certificates and invoices.

Original certificates of work performed and invoices were provided for verification. All documents are available. There are no comments.

5. Travel expenses were verified on the basis of advance reports.

Travel expenses were paid to employees and students of the University. Travel expenses were paid to employees on the basis of the university orders on sending them to professional development courses, internships, business trips, for participation in conferences, for employees' travel during career guidance work, for accompanying students to participate in various Olympiads, scientific conferences, sports competitions and other events. Orders in the HR Department are available and correspond to the terms of the information in the advance report. Travel expenses for students are paid on the basis of the university orders for participation in various Olympiads, scientific conferences, sports competitions and other events. The orders are available in the educational and methodological department and correspond to the terms of the information in the advance report.

There are no comments.

6. Other works and services were verified on the basis of certificates of completed works and invoices. For 2020, expenses were incurred in such areas as information, advertising, printing, image services, for specialized accreditation, for



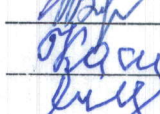
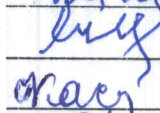
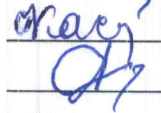
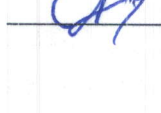

bank services, services for training of specialists and students with the invitation of domestic and foreign scientists, specialists, student events. There are no comments.

Conclusion on the act of internal financial audit:

- all cash expenditures are in line with planned expenditures.

Chairperson  Kurmanbayeva Zh.A.

Members of the working group:

1.  Zharykbasova K.S.
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3.  Bazenov A.B.
4.  Karipzhanov D.Zh.
5.  Linnik V.P.
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