



**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.**

In accordance with subparagraph 9-3) of Article 7 of the Law of the Republic of Kazakhstan “On Auditing”, **I HEREBY ORDER:**

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 No. 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 No. 4337);

2) The order of the Minister of Finance of the Republic of Kazakhstan dated November 9, 2012 No. 486 “On amendments to the order of the Minister of Finance of the Republic of Kazakhstan dated July 31, 2006 No. 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 No. 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.

*Minister of Finance  
of the Republic of Kazakhstan*

*E. Zhamaubayev*

Approved  
by the order of the  
Minister of Finance of the  
Republic of Kazakhstan  
dated June 1, 2021 No. 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. These 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-the Rules) have been developed in accordance with subparagraph 9-3) of Article 7 of the Law of the Republic of Kazakhstan "On Auditing" and shall determine the procedure for advanced training of auditors, the procedure for obtaining and the form of a certificate of completion of advanced training courses for auditors (hereinafter-the certificate).

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

2. The auditors who are the members of a professional audit organization (hereinafter-a professional organization) 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 starts from the year following the year of obtaining the qualification certificate "auditor". The three-year period does not include a break in the auditor's work experience in the economic, financial, control and auditing or legal fields or in the field of scientific and teaching activities in accounting and auditing in higher education institutions, as well as unpaid leave to care for a child until they reach the age of three.

3. The purpose of the continuous professional development of auditors in a professional organization shall be to deepen the professional knowledge and skills that auditors possess, further improvement of previously acquired knowledge, and to improve the quality of audit services provided.

4. Professional development courses for mandatory training hours shall be held in a professional organization or organizations providing services for the professional development of auditors, and the remaining additional hours shall be held in the manner prescribed by paragraph 8 of these Rules.

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 course shall be held in order to develop professional, intellectual, special and functional, personal, interpersonal, communication, organizational and management skills, professional values, relationships.

8. Completion of advanced training courses in a professional organization or organizations providing professional development services for auditors, as well as the following activities in professional areas: defence and (or) writing or publishing scientific papers, articles, reports, books, participation and (or) presentation 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 activities shall be accepted as a credit for additional hours.

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 undergone 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 lists of its members on its Internet resource, and also establishes the requirement for continuous professional development of auditors as a prerequisite for continuing their membership.

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. In the case of conducting advanced training courses for auditors online, a professional organization has a remote web portal, as well as a program (platform) that ensures a continuous and high-quality procedure for conducting online courses.

The number of participants in the advanced training courses for auditors online is no more than 10 (ten) people.

The auditor, when undergoing advanced training online, meets all of the following requirements:

- 1) to have a computer or laptop, as well as the ability to connect to the Internet with a throughput of at least 70 kbt/s;
- 2) to provide a camera connection for personal identification.

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

15. To obtain a certificate by an auditor, a professional organization shall:

- 1) train its members 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.

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.

Appendix  
to 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  
Form

Certificate of completion of advanced training courses for auditors

issued to \_\_\_\_\_

(surname, name, patronymic (if any))

that he (she) completed advanced training from " \_\_\_\_ " \_\_\_\_\_ to " \_\_\_\_ " \_\_\_\_\_ 20 \_\_\_\_

\_\_\_\_\_ for the course \_\_\_\_\_

in a total of \_\_\_\_\_ hours at

\_\_\_\_\_  
(name of professional organization)

\_\_\_\_\_  
(surname, name, patronymic (if any)),

\_\_\_\_\_  
(signature of the head of professional organization)

Place for seal (if any)

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

© 2012. «Institute of legislation and legal information of the Republic of Kazakhstan» of the Ministry of Justice of the Republic of Kazakhstan