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THE ROLE OF THE SUPREME AUDIT CHAMBER IN ACHIEVING THE SUSTAINABLE DEVELOPMENT GOALS

Abstract: This article discusses the importance and role of the state audit body – the Supreme Audit Chamber – in achieving the Sustainable Development Goals. The purpose of this article is to review and analyze the current state of procedures for the formation of state policy for the implementation of the SDGs. It also provides for the role of the higher Audit Chamber in achieving the goals set and its reflection in its functioning functions.

The changes in the state audit in the context of globalization in Kazakhstan are shown. The relationship of the tasks of the Supreme Audit Chamber with the adopted document at the global level is analyzed. The results of the implementation of indicators of productivity and economy of state funds allocated to achieve the SDGs from the point of view of an efficiency audit are considered. All United Nations member states, adopting this document, monitor its implementation at the state level. At the same time, a kind of link between the highest audit body of the country and the achievement of these goals has been formed. The article notes that within the framework of the interconnection of state documents, it is important to control it on the part of the audit. The authors try to determine the current state of achievement of the Agenda goals in the field of Sustainable Development in the areas of performance audit conducted by the audit body. In this scientific article, the achievement of Sustainable Development Goals is revealed from the point of view of state audit.

Keywords: Sustainable Development Goals (SDGs), The United Nations, Supreme Audit Chamber, budget, globalization.

■ Introduction

The document «Sustainable Development Goals», which includes the elimination and Prevention of problems that concern the current state and future of our planet, was adopted on September 25, 2015. During the three-year period since 2012, the special working group identified 17 Sustainable Development Goals and made recommendations for their achievement. Thus, the United Nations (hereinafter referred to as the UN) has already presented the document «changing our world: the agenda for Sustainable Development until 2030» to the 193 member states [1]. In particular, Kazakhstan, as a country committed to fulfilling the Sustainable Development Goals, (hereinafter referred to as the SDGs), is actively working in all areas and is ready to contribute to the successful achievement of global goals, indicates the relevance of the topic.

■ Literature review

The main theoretical basis for the article is the document «our world: the agenda for Sustainable Development until 2030». To reveal the topic, legislative and regulatory acts of the Republic of Kazakhstan were used. The documents of the Coordinating Council, Voluntary National Review, regulating the implementation of the SDGs in the country were considered. The basis for the analysis was the results of the report of the Government of the Republic of Kazakhstan on the execution of the Republican budget.

■ Materials and methods

In the course of the disclosure and study of the goal set in the scientific work, general scientific methods were used, including the method of formal logic, the method of grouping, comparison method, analysis. In the course of the analysis, a review of the working documents of the higher Audit Chamber was carried out, an analysis was carried out. Based on the information received, tables and figures were compiled.

Results and discussion

The first step in state control over access to the SDGs in the country was the preparation of a special platform. The national platform for reporting on Sustainable Development Goals was developed by the Statistics Committee of the Ministry of national economy of the Republic of Kazakhstan within the framework of the Joint Economic Research Program between the Government of the Republic of Kazakhstan and the World Bank. In addition, on November 13, 2018, by order of the Prime Minister of the Republic of Kazakhstan, the Coordinating Council for Sustainable Development Goals was established in the country [2]. The main purpose of its work is to consider and develop proposals for the formation of a common policy for the implementation of the SDGs. To date, access to the domestic SDGs according to the monitoring system consists of a total of 280 indicators. Of these, global indicators – 205, the number of national indicators – 75 [3]. Within the framework of this meeting, there are 5 interdepartmental working groups presented in the figure below. Each of their groups is responsible for the corresponding ministers. The work of the entire group is coordinated by the Ministry of national economy of the Republic of Kazakhstan, and it is approved that JSC «Institute of Economic Research» performs secretarial functions.

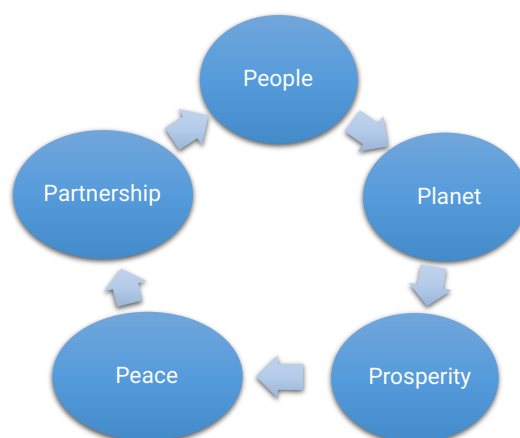


Figure 1. Working groups of the SDGs in Kazakhstan

Source: Compiled by the author based on the literature [3]

A number of documents have been adopted in the country to achieve the SDGs. The order of the Deputy Prime Minister of the Republic of Kazakhstan-Minister of Agriculture of the Republic of Kazakhstan dated August 22, 2017 №345 «on approval of the model regulation on the Coordinating Council» was adopted. The regulation contains the goals, functions and powers of the Coordinating Council, the composition and the procedure for its work. In July 2019, within the framework of the UN High-level political forum, Kazakhstan presented its first voluntary national review on the implementation of the Sustainable Development Goals. The Institute for Economic Research is going to conduct a second National Review in 2022 [4]. Its main goal is to create a SDG, to determine what achievements we have, what shortcomings we have, what opportunities we have to achieve [3]. We believe that this, in turn, is an opportunity to simplify audit activities.

We found that there are differences in the relevance of the tasks of the SDGs at the Metropolitan and territorial levels. For example, the results of voting in Almaty and East Kazakhstan region can be seen in the table below:

Table 1. SDGs in Almaty and East Kazakhstan region comparative analysis of current tasks

Region	2019	2022
Almaty city	<ul style="list-style-type: none"> - creation and improvement of educational institutions that take into account the interests of children, the special needs of persons with disabilities and gender aspects -development of high-quality, reliable, stable and stable infrastructure; - support and encourage the active participation of all people in the social, economic and political life of the country. 	<ul style="list-style-type: none"> - increase of healthcare financing, development of professional training and retention of medical personnel; - development of policies that promote the creation of decent jobs; - reducing the negative environmental impact of cities

Region	2019	2022
East Kazakhstan region	<ul style="list-style-type: none"> - ensuring universal health coverage; - increasing the number of young and adult people with in-demand skills; - ensuring the development and implementation of strategies to promote sustainable tourism. 	<ul style="list-style-type: none"> - poverty eradication; - increase agricultural productivity and incomes of small food producers; - reduction of premature mortality from non-communicable diseases.
Source: Compiled by the author based on the literature [4]		

A comparative analysis of the survey results in 2019 and 2022 shows a change in the opinion of the population on the topical tasks of the SDGs in the regions. In Almaty, which is the largest metropolis of the country, there is a tendency to shift the priority tasks of the SDGs.

The highest audit bodies are aimed at ensuring independent external control over the implementation of the SDGs and encouraging states to achieve results, giving recommendations at each stage of its implementation. Currently, the national system of indicators of the SDGs includes 262 indicators. Achieving these indicators at the national level requires consideration from the point of view of the state-level approach. The interaction and mobilization of all ministries and other bodies to achieve the goals is a reflection of the difficult problems in the field of sustainable development. At the same time, the state audit of the SDGs should take into account the impact of decisions made at all levels of government on achieving national goals, the relationship of responsible bodies.

Head of state Kassym-Jomart Kemelovich in his message of the president said that «the Parliament needs to strengthen control over the quality execution of the Republican budget» [5]. It is known that the expenditure of the Republican budget for its own purposes directly leads to the fulfillment of the SDG indicators. In this regard, it was proposed to create a Supreme Audit Chamber instead of the Accounts Committee. The Accounts Committee, as the highest state audit body independent of the government, provides an external audit of budget funds. At the same time, its functions are constantly being strengthened. From November 26, 2022, the institution, which is the highest audit body of the country, will perform its functions under the name «Supreme Audit Chamber».

The most important functions of the audit body can be disclosed in the regulation attached to the Presidential Decree «on some issues of the Supreme Audit Chamber of the Republic of Kazakhstan» [6].

The document states that the tasks of the Supreme Audit Chamber are to analyze, evaluate and verify the effective and legal management of national resources (financial, natural, industrial, personnel, information) to ensure the rapid growth of the quality of living conditions of the population and the national security of the country. The relationship of the 3 tasks of the Supreme Audit Chamber with the 17 goals defined in the Sustainable Development Goals is presented in the figure below:

Figure 2. Relationship of the tasks of the Supreme Audit Chamber with the SDGs

Source: Compiled by the author based on the literature [6]

Rapid growth in the quality of living conditions of the population	Ensuring the national security of the country	Efficient use of national resources
<ul style="list-style-type: none"> • № 1 - eliminate poverty; • № 2 - eliminate hunger; • № 3 - good health and well-being; • № 4 - Quality of Education; • № 8 - Decent Work and economic growth; • №9 - industrialization, innovation, infrastructure • № 10 - reducing inequality 	<ul style="list-style-type: none"> • № 5 - Gender Equality; • № 11 - permanent cities and localities • № 16 - peace, justice and effective institutions 	<ul style="list-style-type: none"> • №6 - clean water and sanitation; • № 7 - inexpensive clean energy; • № 12 - responsible consumption and production • № 13 - fight against climate change; • № 14 - conservation of marine ecosystems; • № 15 - conservation of terrestrial ecosystems

As we can see, the main tasks of the Supreme Audit body of the country cover 94% of the development goals. This means that in the effective implementation of its tasks, the chamber will have a great impact on the country's achievement of the SDGs. And the right of the audit body to interact with relevant bodies and international associations of other states, to conclude cooperation agreements, to participate in joint, parallel inspections and expert-analytical activities, to be part of these international associations reveals the goal of SDGs №17-»partnership for Sustainable Development».

The role of the Audit Chamber is to verify, evaluate and prevent duplication of cases of budget allocation to target indicators of the same value. Because it is necessary to take into account that several ministries or committees may be responsible for one SDG indicator. In addition, the issues of sufficiency, excess of real profit and economy of the allocated budget will be covered. At the same time, it is assessed whether the allocated resources and their allocation adequately cover national priorities, the strategic plan of the country.

The Supreme Audit Chamber has the right to make recommendations on improving the budget and other legislation of the Republic of Kazakhstan, including in the field of ensuring national security. It is responsible for the allocation of public funds allocated to achieve the SDGs while maintaining performance and economy indicators. The rights of all state bodies, organizations and officials to eliminate identified violations and to consider the responsibility of officials who committed them, to initiate administrative proceedings within the stipulated competence, to consider cases of administrative offenses in accordance with the procedure provided for by the legislation on administrative offenses, to draw up protocols on them and impose administrative penalties indicate the expansion of the scope of competence of the chamber. The importance of the Supreme Audit Chamber in the implementation of the SDGs is determined by the fact that it plays a key role in the complex process, from the appointment of a national indicator to the correct expenditure of funds allocated to it, to the imposition of duties and penalties in case of failure of responsible persons.

The implementation of the principles of the SDG will significantly improve the quality of life of the population, bring it closer to international standards and strengthen the international image. To restore development and move forward after the global pandemic, the SDGs will lead to a revision of the financing system. Taking into account the multifaceted nature of development problems and the interaction of the SDGs, the government is interested in revising medium-term development plans and performance indicators.

In accordance with the newly adopted regulation on the» higher Audit Chamber», an efficiency audit is carried out in 13 areas. Among them, 4 main functions can be distinguished. This is because the implementation of these functions makes it possible to identify and assess the current state of achievement of development goals. He functions are as follows:

1) audit of the effectiveness of planning and execution of the Republican budget in accordance with the principles of the budget system of the Republic of Kazakhstan with the preparation of a report on the execution of the Republican budget for the reporting financial year, which in its content is the conclusion to the relevant report of the Government of the Republic of Kazakhstan.

2) audit of the effectiveness of the implementation of documents of the state planning system of the Republic of Kazakhstan in terms of execution of the Republican budget and use of state assets, and on behalf of the president of the Republic of Kazakhstan in other areas.

3) audit of the feasibility of planning the procurement of goods, works, services by state bodies and quasi-public sector entities, their implementation and effectiveness of their implementation.

4) performance audit in the field of Environmental Protection.

Now let's dwell on each function separately and analyze it.

Audit of the effectiveness of planning and execution of the Republican budget in accordance with the principles of the budget system of the Republic of Kazakhstan with the preparation of a report on the execution of the Republican budget for the reporting financial year, which in its content is the conclusion to the relevant report of the Government of the Republic of Kazakhstan.

Since the expenditures of the Republican budget cover all areas of State importance, such as health care, education, defense, they directly affect the implementation of the SDGs. In the diagram below, you can see the dynamics of inefficiently used budget funds in the execution of the Republican budget:

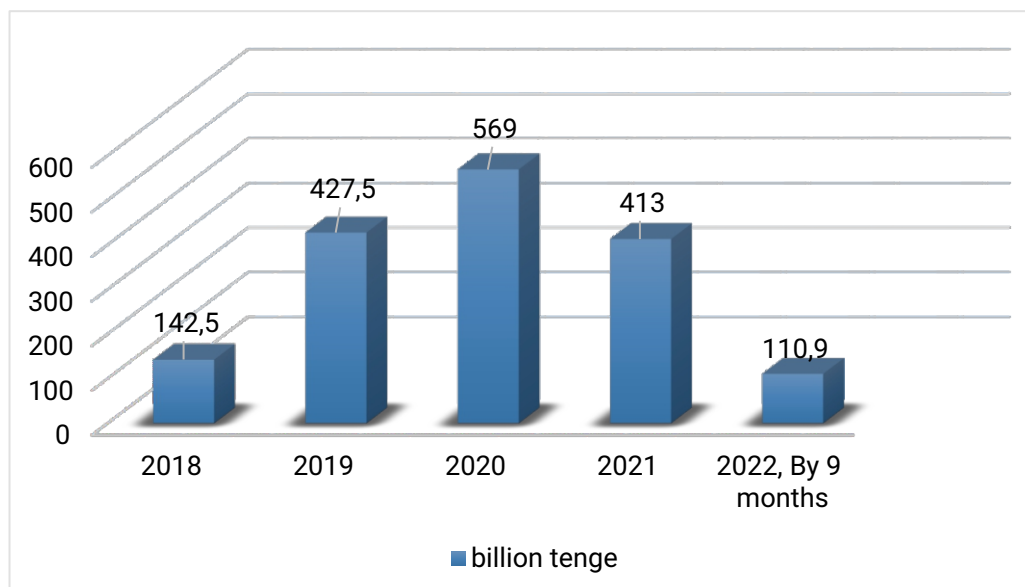


Figure 3. Dynamics of inefficient paid budget funds for 2018-2021

Source: Compiled by the author based on the literature [7,8,9]

As we have seen, in 2020 the budget was used inefficiently in the maximum volume. In comparison with 2019, the amount amounted to 569.4 billion tenge. up to tenge increased by 33.2%. The unpredictable nature of the development of the pandemic, the lack of clear economic and medical methods to combat it led to unprecedented losses. In 2021, the amount of inefficiently used budget funds allocated to solve socio-economic problems amounted to 413 billion tenge, which is 156 billion tenge less than in 2020.

The analysis of the main audit indicators on the execution of the Republican budget is presented in the table:

Table 2. Audit indicators on budget execution of the Republic of Kazakhstan

№	Indications	2020	2021, January-February
1	Number of audit activities	630	491
2	Budget covered by audit, billion.tenge	1 029	237
3	Financial violations, billion.tenge	251	23
4	Eliminated violations, billion.tenge	237	12
5	Number of recommendations given	1950	395

Source: Compiled by the author based on the literature [8,9]

According to the results of the analysis, more than 70% of identified financial violations occur due to non-compliance with the norms and standards in accounting and financial accounting. And the eliminated violations are carried out by restoring the provision of services or delivery of goods, accounting and reimbursement to the budget.

Consider the audit result of budget planning developed by the Audit Chamber. Expenditures of the Republican budget in 2023 will increase by 11,7% or 2 trillion tenge compared to the volume of the current year and will amount to 21 trillion tenge, taking into account the additional transfer of target current transfers to the base of transfers of a general nature (2.8 trillion tenge) [10]. In accordance with the recommendations of the chamber, the draft three-year budget excluded financing of current activities at the expense of targeted transfers from the National Fund. In order to further improve the quality and efficiency of using the funds of the National Fund, it is necessary to study in

detail the criteria for attributing socially significant projects of a national scale and anti-crisis programs, the financing of which is allowed from the National Fund. According to the analytical report of this efficiency audit, by 2050, debt is projected to increase to 45% relative to GDP, and it is important to accelerate such work as the use of reserves to improve the efficiency of tax and Customs Administration, reducing inefficient costs and administrative barriers to the development of entrepreneurial initiatives.

Audit of the effectiveness of the implementation of documents of the state planning system of the Republic of Kazakhstan in terms of execution of the Republican budget and use of state assets, and on behalf of the president of the Republic of Kazakhstan in other areas.

In 2021, changes have taken place in the state planning system, and the transition from state programs with a large number of indicators and indicators to national projects has begun. For example, since October 2021, the implementation of 10 national projects has begun, which were supposed to be provided with priority budget financing.

The documents of the state planning system include the strategy for 2050, the National Development Plan, the Territorial Development Plan and national projects) [11]. Documents of the lower level should detail and disclose indicators and indicators of the higher level. At the same time, documents of the second and third levels should provide an opportunity to promptly respond to changing conditions and adjust tactics of action and resources by developing target indicators that quantify the achievement of the goal of a strategic plan or Territory Development Program.

So far, Kazakhstan is at the initial stage of integrating the Sustainable Development Goals into budget planning. To assess the level of state budget coverage of the SDGs, an operational comprehensive assessment of budget programs was carried out in Kazakhstan with the expert support of the UN Development Program. According to the generalized results, the coverage of the tasks of the SDGs by budget programs is 46% (77 of the 167 national tasks of the SDGs are covered) [12]. The level of reflection of the SDGs in the documents of the state planning system is shown in the following table:

Table 3. The level of compliance of budget programs with the SDGs

Nº	Level of compliance	Sustainable Development Goals	Share, %
1	The highest level	SDG 16. «Peace, justice and effective institutions»	92
		SDG 11. «Sustainable cities and human settlements»	80
		SDG 9. «Industrialization, innovation and infrastructure»	75
		SDG 4. «Quality education»	70
		SDG 3. «Good health and well-being»	69
		SDG 13. «Fighting climate change»	67
2	The average level	SDG 7. «Low-cost and clean energy»	60
		SDG 8. «Decent work and economic growth»	50
		SDG 12. «Responsible consumption and production»	45
		SDG 1. «Poverty eradication»	43
		SDG 10. «Reducing inequality»	40
3	A low level	SDG 17. «Partnership»	37
		SDG 15. «Conservation of the terrestrial ecosystem»	33
		SDG 2. «Elimination of hunger»	25

Source: Compiled by the author based on the literature [12]

According to the data of the government report, in 2021, 3,137.2 billion tenge were actually allocated for the implementation of national projects. KZT 3,197.8 billion was allocated. tenge or 101.9% (including at the expense of the Republican budget: the plan is 886.9 billion tenge, in fact – 839.3 billion. tenge or 94.6%). [9]. Thus, according to the results of the first year (actually 2.5 months) of the implementation of national projects, there is no full financial security, no reality of final indicators.

Audit of the feasibility of planning the procurement of goods, works, services by state bodies and quasi-public sector entities, their implementation and effectiveness of implementation.

Indicators for achieving sustainable development directly depend on the mechanisms of the state, the productivity of its work. In the 1st quarter of 2021, the Audit Commission conducted a state audit of the effectiveness of asset management of quasi-public sector entities.

Table 4. Results of the state audit of the effectiveness of asset management of quasi-public sector entities for the 1st quarter of 2021

№	Description	Amount, thousand tenge
1	Amount of funds covered by the audit	11 313 095,3
2	Identified violations	1 202 386,4
3	Amount repaid	10 395,0
4	Recovered amount	616,1

Source: Compiled by the author based on the literature [13]

Performance audit in the field of Environmental Protection.

This type of efficiency audit, carried out by the Audit Chamber, covers the environmental objectives of such documents as SDG №13 (combating climate change), №14 (conservation of marine ecosystems), №15 (conservation of terrestrial ecosystems). The means of reducing the negative impact on the environment is state environmental control. The figure below shows the results of verification work for 11 months of 2020 [14].

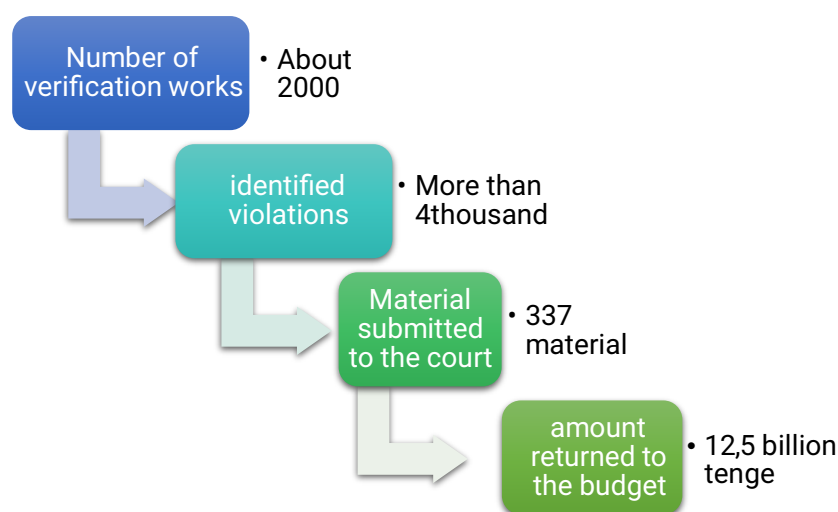


Figure 4. Results of audit work for 11 months of 2020

Source: Compiled by the author based on the literature [14]

It can be said that the implementation of the goals related to the environmental situation in the country is directly related to the work of the Ministry of Ecology, geology and Natural Resources. According to the results of 2021, the amount of expenditures envisaged for the implementation of 20 budget programs of the Ministry, as a result of the clarification carried out, exceeded the initially approved volume (114.3 billion tenge) increased by 18.4%, their development by 99.2% at the end of the year. made up. Including 812 million. tenge was not paid. Of the 26 final and 127 direct results planned for 2021, 4 direct results were not achieved. According to the results of 2020, access to centralized water supply was 97.5% in cities and 90.1% in villages compared to the plan at the level of 100%. Due to the fragmentation of industry policies, there is a risk of 100% access to water supply and wastewater treatment services only by 2025. For the purpose of «conservation of terrestrial ecosystems», the Ministry of Ecology, geology and Natural Resources has invested млрд 2 billion in the forest fund for 5 years. there is a need for financing from the National Fund of measures to increase the volume of planting trees, production and export of fish products.

Thus, we see that in the effective implementation of its tasks, the Audit Chamber will have a great impact on the country's achievement of the SDGs. We considered the degree of coverage of state documents by indicators of the SDGs, their implementation from the point of view of state audit.

Conclusion

The diversification of the global program, which is planned to be implemented by 2030, will unite all sectors of the economy. Provision of financial resources is one of the key factors in the implementation of the global agenda in the field of sustainable development. And it is obvious that in achieving the tasks proposed in the program, such key indicators of state audit as efficiency, economy, efficiency are taken into account. At the same time, we can see the importance of the influence and role of the higher Audit Chamber of the SDGs in the audit process, the implementation of guided standards in conducting audits. Effective implementation of the expanded powers of the Supreme Audit Chamber will not only facilitate the country's access to the SDGs, but also bring it closer to the final results. The main tasks of the country's Supreme Audit Office cover 94% of the Sustainable Development Goals. This means that in the course of effective implementation of its tasks, the chamber will have a great impact on the country's achievement of the SDGs. The directions of the performance audit carried out by the audit body allow us to identify and assess the current state of achieving the goals of the agenda in the field of Sustainable Development. According to the generalized results, the coverage of SDG tasks by budget programs is 46%. In ensuring sustainable development, the compatibility of the state planning system with budget processes is important. And we believe that the solution to many problematic issues in the field of Ecology and the environment is the transition to the principles of a «green» economy.

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ЖОҒАРЫ АУДИТОРЛЫҚ ПАЛАТАНЫҢ ТҰРАҚТЫ ДАМУ МАҚСАТТАРЫНА ҚОЛ ЖЕТКІЗУДЕГІ РӨЛІ

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Аңдатпа: Бұл мақалада Тұрақты даму мақсаттарына қол жеткізу жолындағы мемлекеттік аудит органы – Жоғары аудиторлық палатаның маңызы мен рөлі қарастырылған. Қазақстандағы жаһандану жағдайындағы мемлекеттік аудитте орын алған өзгерістер көрсетілген. Жоғары аудиторлық палатаның міндеттерінің қабылданған жаһандық деңгейдегі құжатпен байланысы талданған. ТДМ-ге қол жеткізуге бөлінетін мемлекет қаражатының өнімділік және үнемділік көрсеткіштерін тиімділік аудиті тұрғысынан іске асыру нәтижелері қарастырылған. Барлық Біріккен ұлттар ұйымына мүше елдер аталған құжатты қабылдай отырып, мемлекеттік деңгейде оның іске асырылуын қадағалауда. Бұл тұста, еліміздің де жоғары аудит органының осы мақсаттарға жету жолындағы өзіндік байланысы қалыптасты. Мақалада мемлекеттік құжаттардың өзара байланысы шеңберінде аудит тарапынан оны бақылаудың маңызы зор екенін байқатады. Авторлар аудит органы жүргізетін тиімділік аудитінің бағыттары бойынша Тұрақты даму саласындағы күн тәртібі мақсаттарына қол жеткізудің қазіргі жағдайын анықтауға тырысады. Осы ғылыми мақалада Тұрақты даму мақсаттарына қол жеткізуді мемлекеттік аудит тұрғысынан ашып көрсеткен.

Түйін сөздер: Тұрақты даму мақсаттары (ТДМ), Біріккен ұлттар ұйымы (БҰҰ), Жоғары аудиторлық палата, индикатор, бюджет, жаһандану.

РОЛЬ ВЫСШЕЙ АУДИТОРСКОЙ ПАЛАТЫ В ДОСТИЖЕНИИ ЦЕЛЕЙ УСТОЙЧИВОГО РАЗВИТИЯ

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Аннотация: В данной статье рассматривается значение и роль высшего аудиторского органа – высшей Аудиторской палаты – в достижении Целей устойчивого развития. Отражены изменения, произошедшие в государственном аудите в условиях глобализации в Казахстане. Проанализирована взаимосвязь задач высшей Аудиторской палаты с принятым документом глобального уровня. Рассмотрены результаты реализации показателей производительности и экономичности государственных средств, выделяемых на достижение ЦУР, с точки зрения аудита эффективности. Все страны – члены Организации Объединенных Наций, принимая данный документ, контролируют его реализацию на государственном уровне. При этом сложилась своя связь высшего органа аудита страны с достижением этих целей. В статье отмечается важность контроля государственных документов со стороны аудита в рамках их взаимосвязи. Авторы стремятся определить текущее состояние достижения целей Повестки дня в области устойчивого развития по направлениям аудита эффективности, проводимого аудиторским органом. В данной научной статье раскрыто достижение Целей устойчивого развития с точки зрения государственного аудита.

Ключевые слова: Цели устойчивого развития (ЦУР), Организация Объединенных Наций (ООН), Высшая аудиторская палата, индикатор, бюджет, глобализация.