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Assisting public audit and financial control bodies of the Republic of Kazakhstan to achieve Sustainable Development Goals

Abstract. *In this article, the author examines the tools of state audit and financial control that contribute to the achievement of the Sustainable Development Goals, which are a reference point for all countries participating in the United Nations and humanity as a whole. The article considers the mechanism of applying the indicators of the Sustainable Development Goals in the documents of the state planning system in the Republic of Kazakhstan. In addition, the indicators of the Sustainable Development Goals are compared with the indicators of the Global Competitiveness Index of the World Economic Forum. The article highlights the current issues of the practical application of state audit and financial control in the Republic of Kazakhstan, which require solutions for the successful implementation of the Sustainable Development Goals. The article also highlights the assessment of the effective application of international standards on auditing in the Republic of Kazakhstan, reveals the significance of the standards of the International Organization of Supreme Audit Institutions INTOSAI for public and private sector audits for the audit of the achievement of indicators of the Sustainable Development Goals.*

Keywords: *Sustainable Development Goals; state audit office; financial control; International financial reporting standards; internal audit services.*

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Introduction

The main issue on the international agenda of the world community is the development of mankind to ensure the satisfaction of the needs of the present generation and not undermine the possibility of meeting the needs of the future

generation. In this regard, developed countries provide full support and assistance to developing countries, including through institutional development. In September 2015, the United Nations General Assembly (hereinafter - UNN) in the declaration «Transforming our world: the 2030 Agenda for Sustainable Development»

(hereinafter – the Agenda) formulated and approved the Sustainable Development Goals (here in after – SDGs). Sustainable development presupposes the achievement of three fundamental goals: economic and social progress, and environmental protection. 17 SDG goals have been established, which include 169 targets and 239 indicators aimed at the general prosperity of the world, as well as the elimination of poverty, social discrimination in all their forms and manifestations.

It is assumed that each UN member will adapt the global list of targets and indicators to national development plans, taking into account their country and regional specificities [1].

Audit bodies verify accounts and provide opinions on the performance of companies and government agencies. In our opinion, given that the annual reports of the audit bodies do not contain systematic information on the achievement of the SDGs, the issue of strengthening the methodology and information systems of public audit requires study.

Relevance and complexity of the study. Since the SDG is a global document, the author's goal is to study the degree of influence of audit institutions and IFRS in achieving the SDGs to further improving the methodology of public audit.

Methodology

Due to the lack of a unified methodology on this topic, the authors analyzed the issues that were absent in the literature and proposed a vision of solutions by reviewing the existing materials of international experts and adopted IFRS, applying the methodological foundations of public audit.

Literature review. Fundamental contributions to the scientific, theoretical, methodological and practical aspects were made by the staff of the UN and other international organizations. Since the SDGs were defined relatively recently, the theoretical and methodological aspects are taken into account by domestic scientists when analyzing the implementation of the SDGs.

In Kazakhstan, a comprehensive assessment of the implementation of the SDGs is carried out

by the Government, the Center for Economic Research (JSC), and non-governmental organizations. A number of authors (Mahmod Al-Rawashdeh Abdalwahab, Riham Fathi Alkabji) dealt with the issues of the audit committee, its role in the effectiveness of companies. But the relationship between the role of audit and the achievement of sustainable development has not been studied in detail.

Discussion

The SDGs are extremely ambitious and represent nothing more than a manifesto for the future of the planet. Kazakhstan shares the priorities of the 2030 Agenda and actively promotes the SDGs, including most of the indicators in various strategic planning documents. There was carried out a work to nationalize the SDGs by approving a nationalized list of 17 goals, 169 targets and 297 indicators with the addition of 76 national indicators, 35 of which were proposed additionally.

Based on the results of assessing the effectiveness of the activities of central state and local executive bodies for 2019, according to the results of an independent survey, it was determined that Kazakhstanis are the least satisfied with the ecological quality of life (48.6%). Therefore, it is very important for Kazakhstan to take measures in time to improve the environmental situation in the country, which is in line with one of the SDG goals.

The negative dynamics of two important indicators characterizing the level of air pollution causes concern. Analysis of the implementation of the strategic plan of the Ministry of Ecology, Geology and Natural Resources of Republic of Kazakhstan shows that the target indicator «Volume of regulatory pollutants: emissions» in 2019 decreased to 4.3% from 4.2% in 2018, the value of the target indicator «Maximum volume of emissions greenhouse gases in relation to 1990» in 2019 decreased to 91.5% from 87.2% in 2018.

In parallel, the World Economic Forum monitors 103 indicators of the Global Competitiveness Index (hereinafter - the GIC of WEF), which also affect the set of SDG measures.

Comparison of the indicators of the GIK of WEF and the SDGs indicates the similarity of individual indicators. For example, the indicators of the SDG goal on improving the environment correspond to the indicator of the GIK of WEF "Existing treaties in the field of the environment".

In addition, individual SDG indicators, namely «Gross Value Added», «Net Value Added», refer to macroeconomic indicators that are also globally monitored by both the world community and the Government of the Republic of Kazakhstan.

To improve the position of Kazakhstan in the ranking of countries, the indicators of the GIK of WEF are assigned to the relevant state bodies that carry out methodological and practical work to improve them. The strategic and operational plans of state bodies provide for specific measures to improve the position of Kazakhstan in the national ranking of the GIK of WEF.

Accordingly, the SDG indicators, as well as the GIC of WEF indicators, are included in the Government's program documents and are being analyzed.

In 2019, the United Nations Program Development Department (UNDP), together with the Economic Research Institute (JSC), conducted the first Voluntary National Review of the Republic of Kazakhstan on the achievement of the SDGs. The research materials determined that the 2030 Agenda largely coincides with the priorities of the Development Strategy «Kazakhstan 2050» and already 79.9% of the SDG targets are reflected in the strategic and program documents of the state planning system, which is good progress bringing Kazakhstan closer to the ultimate goal [2].

The success of the SDGs implementation largely depends on the effective monitoring, analysis and control of the achievement of the SDG indicators.

According to the Law of the Republic of Kazakhstan dated November 12, 2015, No. 392-V «On state audit and financial control» (here in after referred to as the Law), state audit in the Republic of Kazakhstan includes an audit of efficiency, compliance and financial reporting. At

the same time, performance audit is understood as the assessment and analysis of the activities of the public audit object for efficiency, economy, productivity and effectiveness [3].

Thus, it is the performance audit that provides an opportunity to monitor the work of the state body in terms of achieving the indicators of the strategic and operational plans, as well as make recommendations for improving the measures taken.

Depending on the subject, public audit is divided into external and internal audits. The main task of external governmental audit is to assess the effective use of national resources to ensure a dynamic growth in the quality of living conditions of the population and the national security of the country.

The objectives of the internal public audit are to analyze, evaluate and verify the achievement of the direct and final results by the object of the audit provided for in the documents of the State Planning System of the Republic of Kazakhstan, the reliability of financial and management information, the effectiveness of internal processes of organizing the activities of state bodies, the quality of public services provided, safety state assets.

Performance audit is carried out by external governmental audit bodies, namely the Accounts Committee of the Republic of Kazakhstan for control over the use of funds from the republican budget (here in after referred to as the Accounts Committee), audit commissions of local representative bodies, internal audit services of state bodies.

Since the main SDG indicators relate to the activities of central state bodies and are included as indicators in strategic plans, the state auditors of the internal audit services of central state and local executive bodies play an important role accordingly.

Accordingly, the role and effectiveness of the performance audit bodies to analyze the cost-effectiveness, transparency and effectiveness of key government programs on specific aspects of the SDGs increases.

The main goal of the internal audit services is to assist the head of the state body in achieving

the strategic goals and objectives of the state body, providing the head of the state body with independent and objective information. However, today the heads of state bodies do not pay due attention to using the potential of internal audit services in increasing the efficiency of management and use of budget funds, state assets and subjects of the quasi-public sector.

In turn, the analysis of the activities of the Internal Audit Services indicates a lack of progress in the effectiveness of inspections - the proportion of violations detected in relation to coverage is on average 8% (2017 - out of 1.4 trillion tenge covered, 114 billion or 8,4% were identified, 2018 - 2.2 trillion tenge covered, 173 billion or 7.9% were identified).

In addition, the quality control of 99 materials of the Internal Audit Services carried out in 2020 revealed that only 19.1% of the materials were recognized as complying with the Standards and Rules; 4% of materials do not comply with the Standards and Rules for conducting public audit; 76.8% of the materials were prepared with comments.

This, according to the authors, indicates the need to analyze the compliance of audit services with international standards, improve the quality control mechanism with the ability to enter the audit object to assess the effectiveness of the internal audit services, constant analysis of detected violations with subsequent improvement of the risk management system. It is also necessary to carry out continuous professional development of public auditors of internal audit services.

In addition, in order to improve the efficiency of the activity, the internal audit services should carry out preliminary and current control. This will comply with the requirements of the International Institute of Internal Auditors, which defines that internal audit is the activity of providing independent and objective assurance and advice aimed at improving the organization's performance [4].

According to the authors, further adaptation of the positive world experience to Kazakhstani practice is necessary to create a more effective

control tool in order to provide the state and society with high-quality, independent information.

INTOSAI, an international organization of Supreme Audit Institutions, established in 1953, is one of the organizations that set standards for public audit. INTOSAI currently has 195 members, including the European Chamber of Auditors. It should be noted that INTOSAI members are the UN's chief external auditors.

Kazakhstan, represented by the Accounts Committee, has been a member of INTOSAI since 2000. Accordingly, our country applies international standards of supreme audit institutions (hereinafter - ISSAI), which are authoritative international standards for auditing in the public sector. One of the objectives of ISSAI is to increase the transparency of the audit process. Article 6 of the Law provides that one of the principles of audit and financial control is publicity - the publication in the media of the results of audit and financial control, taking into account the provision of secrecy, official, commercial or other secrets protected by law.

However, today the author comes to the conclusion that the implementation of this provision of the Law requires careful preparation. In December 2019, during the second meeting of the National Council of Public Trust, the President of the Republic of Kazakhstan noted that the activities of the Accounts Committee should be completely transparent and available for everyone to get acquainted. Already in January 2021. The Accounts Committee published 4 audit reports for 2020.

Considering that the activities of the Accounts Committee and the Internal State Audit Committee of the Ministry of Finance of the Republic of Kazakhstan are transparent and partially automated, now there are many questions about the automation and publicity of the activities of the audit commissions of local representative bodies and internal audit services of central state and local executive bodies.

In this connection, supreme audit bodies should act as an institution of high value to society.

Results

In 2016, the INTOSAI Professional Standards Committee developed ISSAI 5110 «Environmental Audit Guidelines», which reflects the experience of Supreme Audit Institutions and serves as a tool to assist auditors in conducting environmental audits and to ensure best practices. This standard prescribes audit procedures from planning to developing an audit program. Also, 18 blocks show examples of audits, including those for long-term environmental risks.

Typically, environmental auditing refers to performance audits, compliance audits, or financial audits that consider the approach of responsible authorities (e.g. governments) to a specific environmental issue or environmental policy or program, and their effectiveness in addressing environmental issues. However, environmental plans can be part of any audit conducted.

Further, ISSAI 5120 “Environmental audit in the context of financial and compliance audits” considers environmental issues in the context of financial and compliance audits.

Thus, SAIs can include in their focus the identification of risk areas of national and international importance and raising awareness of these risks; management of systemic risks in the field of public administration in addition to operational, organizational and other risks of individual organizations and departments [5].

One of the significant risks of not achieving the SDGs is the availability of state funding for the set of SDG measures.

According to the World Bank, due to the COVID 19 pandemic, the expected decline in income could lead to total economic losses of up to US \$ 1.9 billion (2011 purchasing power parity) annually.

The gross domestic product of Kazakhstan in the bulk is formed due to resource extraction, which generates tax revenues in the oil sector. According to statistics, the share of the non-oil and gas sector in the gross domestic product of the Republic of Kazakhstan decreased from 77.6% in 2015 to 72.3% in 2018, while the oil and

gas sector grew to 21.1% in the economy (in 2015 - 17.3%). Since 2016, the oil and gas sector has been growing at a rate of 7 - 8%.

The leading developed countries, one of the measures to achieve the SDGs for climate change in the framework of the Paris Agreement on climate change, identified the transition to a green economy, which involves the transition to alternative fuels. In particular, the UK government plans to «move away from coal energy.»

In this connection, in the future, due to a decrease in the volume of mining operations and a subsequent decrease in demand and prices, there is a risk of shortfalls in payments to the budget and the National Fund of the Republic of Kazakhstan. Accordingly, this can be reflected in the national currency and underfunding of the SDGs. According to the authors, this risk has a significant impact on the economy of Kazakhstan.

Analysis of the share of state budget expenditures in relation to the gross domestic product in the period 2010-2019 shows insignificant fluctuations in the range from 19.9% to 24.9%. Compared to developed countries, the share of the state budget of Kazakhstan is low. In the countries of the Organization for Economic Cooperation and Development, the average indicator is 42.1%, which is 2 times higher than the Kazakhstani level. At the same time, in 2019, the share of social expenses amounted to 44.4% against 34% in 2017. It is these expenses that are capable of affecting the rate and quality of growth in the well-being of citizens, thereby creating the preconditions for achieving the SDGs.

At the same time, over the past 5 years, there has been an increase in expenses for the maintenance of state institutions, the wages fund and other current expenses have grown by 54.7%. In 2019, 7.046 trillion tenge were allocated in this area or 55.4% of the total expenses.

The significant growth rate and the domination of current expenditures in the republican budget over the development budget is increasingly exacerbating the macroeconomic imbalance, which is exacerbated by the cyclical decline in oil prices. This is a significant risk in the stability of the balance of government revenues

and expenditures, and a decrease in the living standards of the population [6].

At the same time, the risks of a debt burden remain with a depreciation of the national currency, especially for the obligations of the oil and gas sector due to a decrease in profitability against the background of a fall in the world oil price.

In recent years, Kazakhstan has experienced significant macroeconomic uncertainty, largely driven by a strong decline in global oil prices, which has led to a decline in economic growth and incomes, affecting infrastructure needs. This can lead to erroneous policy decisions regarding funding priorities.

An analysis of the execution of the expenditure side of the budget for 2019 showed that, despite a fairly high level of budget funds utilization, the results of budget programs (direct - 9.3%, final - 15.8%) or by 3.2% and 8%, are still not achieved, 6%, respectively, above the level of 2018.

In accordance with article 27 of the Law, the Accounts Committee carries out a preliminary assessment of the draft republican budget in the main areas of its expenditures. Accordingly, it is the state auditors of the Accounts Committee at the planning level, before the budget is approved, that can express their alternative opinion on the existing risks of the main financial document.

One of the goals of the SDGs is to call on companies, especially large and multinational companies, to adopt sustainable business practices and integrate sustainability information into their reporting cycle.

Currently, at the global level, there are 3 main problems of the quality of reporting in the field of sustainable development:

- Availability of multiple reporting systems and disclosure guidelines
- Lack of consistency and comparability of disclosed data
- Verification of reporting

It should be noted that Kazakhstan was one of the first among the post-Soviet countries in 2003 to express its intention to switch to international standards for both accounting and auditing. Currently, public interest organizations prepare

financial statements in accordance with the requirements of International Financial Reporting Standards (here in after referred to as IFRS).

Reforms on the implementation of IFRS in Kazakhstan began with the legal regulation of accounting. Previously, Kazakhstani standards were used, which were close to international ones. After the adoption in 1995 of the Law of the Republic of Kazakhstan «On accounting and financial reporting», a gradual transition of all economic entities to IFRS was carried out

IFRS reporting improved competition and transparency of the organization's business activities, facilitated the free movement of capital in European markets, which made it possible to develop Kazakhstani business at the international level. The legislatively established transition to IFRS cannot be ensured without monitoring compliance with the requirements of the legislation on accounting and financial reporting. To this end, the Ministry of Finance of the Republic of Kazakhstan has created the Financial Reporting Depository (here in after - the FRD) for public interest organizations following the example of the House of Companies of the United Kingdom of Great Britain and Northern Ireland.

The FRD allows users to obtain the necessary information for financial statements. However, until now the issue of control over the completeness of implementation and use of IFRS remains unresolved.

One of the reasons for not disclosing information on SDG indicators is the lack of coordination between the various responsible authorities, including coordination between accounting standards and requirements for environmental, social and governance reporting and reporting on the SDGs.

That is, there was a need to harmonize approaches to reporting on SDG indicators and corporate reporting of the private and public sector, including financial statements, as well as conclusions and recommendations of auditors.

Thus, the activities of governmental audit bodies are aimed at ensuring independent external oversight of the achievement of the SDG goals agreed at the national level. In this

connection, it became necessary to update the procedural standards of state auditors taking into account the ISSAI.

To implement SDG Goal 5 «Reducing inequality within and between countries», the Government of the Republic of Kazakhstan at the national level monitors public debt in relation to gross domestic product.

The state and publicly guaranteed debt as of January 1, 2020 amounted to 17,286 billion tenge (45.3 billion US dollars) and increased to the level of 2018 by 1 240.6 billion tenge (by 3.6 billion US dollars). Despite the fact that the ratio of public debt to GDP remains within safe limits - 26.2% to GDP, its growth is noted over a five-year period by 1.8 times (in 2015 - 9,022.2 billion tenge).

At the same time, INTOSAI developed and approved ISSAI 5400-5499 «Guidelines for Controlling Public Debt». However, there is currently no procedural standard in the area of audit of public debt.

To achieve SDG Goal 5 «Creating a solid infrastructure, promoting inclusive and sustainable industrialization and innovation», the task is to develop information and communication technologies. At the same time, in 2016, ISSAI 5300-5399 «Guidelines for IT-audit» was approved, which describes the full cycle of audit procedures.

When planning an audit of an IT system, the auditor must first of all know the order of interaction between a particular application and the business processes of the audited object. At the same time, when studying the reports of the Accounts Committee submitted to the Parliament of the Republic of Kazakhstan, it was revealed that when conducting audit, the main attention is usually paid to the issues of development, achievement of indicators of strategic plans of state bodies or plans for the development of the territory, accounts payable and receivable. Whereas ISSAI 5300-5399, as noted above, recommends a detailed study of the business processes of the activities to be automated and the direct implementation of this process.

However, the implementation of the provisions of ISSAI 5300 is not possible to trace due to the

absence of information systems reflecting the clear implementation of the requirements of international standards.

Conclusion

Thus, for a full audit of SDG indicators in Kazakhstan, it is necessary to integrate the existing information systems of state bodies responsible for the implementation of SDG indicators through the information system «Unified database of public audit bodies», the creation and operation of which is provided for by Article 35 of the Law.

INTOSAI Strategic Plan 2017-2022 implementation of the SDGs is given special attention as INTOSAI plays an important supportive and catalytic role in national, regional and global activities for the implementation of the SDGs, as well as in the follow-up and tracking of the results achieved [7].

Some authors highlight recommendations on the need to enhance the role of Audit Committees, as their members are responsible for the effectiveness and efficiency of internal control systems. Audit Committees are the main oversight committee established by the Board of Directors.

The activity of the members of the Audit Committees and the frequency of meetings, their accountability to the general meeting, the convergence of views of internal and external auditors are important in performance auditing [8].

In this regard, in order to implement good corporate sector practice, the second block of amendments to the Law in 2017 provided for the norms for the creation of Audit Councils in all central state and local executive bodies. The practice of applying this norm shows the inactivity of the Soviets.

But individual state bodies, with the invitation of the Ministry of Finance of the Republic of Kazakhstan, under the leadership of the first leaders, hold Council meetings to prevent systemic risks of their system. It is the activity of the Audit Boards that is also tracked in the SDGs.

Taking into account the need to improve the methodology of public audit and financial control, the authors believe that audit bodies and Councils (Audit Committees) play an important role in the system of public administration in Kazakhstan and in the future will make a significant contribution to the promotion and achievement of the SDGs.

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Қазақстан Республикасының мемлекеттік аудит және қаржылық бақылау органдарының тұрақты даму мақсаттарына қол жеткізудегі көмегі

Аннотация. Бұл мақалада авторлар Біріккен Ұлттар Ұйымына қатысушы барлық елдер мен жалпы адамзат үшін бағдар болып табылатын тұрақты даму мақсаттарына қол жеткізуге ықпал ететін мемлекеттік аудит және қаржылық бақылау құралдарын қарастырады. Мақалада Қазақстан Республикасындағы мемлекеттік жоспарлау жүйесінің құжаттарында орнықты даму мақсаттарының көрсеткіштерін қолдану тетігі қарастырылған. Бұдан басқа, орнықты даму мақсаттарының индикаторларын Дүниежүзілік экономикалық форумның жаһандық бәсекеге қабілеттілік индексінің индикаторларымен салыстыру қарастырылды. Сонымен қатар тұрақты даму мақсаттарын табысты іске асыру үшін шешімді талап ететін Қазақстан Республикасында мемлекеттік аудит пен қаржылық бақылауды іс жүзінде қолданудың өзекті мәселелері баяндалады. Сондай-ақ, бұл жұмыста Қазақстан Республикасында Халықаралық аудит стандарттарын тиімді қолданудың бағалауы көрсетілген. Аудит кезінде орнықты даму мақсаттарының инди-

каторларына қол жеткізуді қолдану үшін мемлекеттік және жеке секторлардың аудиті үшін ИНТОСАЙ жоғары қаржылық бақылау органдарының халықаралық ұйымы стандарттарының мәні көрсетілді.

Түйін сөздер: тұрақты даму мақсаттары; мемлекеттік аудит; қаржылық бақылау; Халықаралық қаржылық есептілік стандарттары; ішкі аудит қызметі.

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Содействие органов государственного аудита и финансового контроля Республики Казахстан достижению Целей Устойчивого развития

Аннотация. В данной статье автором рассматриваются инструменты государственного аудита и финансового контроля, способствующие достижению Целей устойчивого развития, которые являются ориентиром для всех стран-участников Организации Объединенных Наций и человечества в целом. В статье рассмотрен механизм применения показателей Целей устойчивого развития в документах системы государственного планирования в Республике Казахстан. Кроме того, приводится сравнение индикаторов Целей устойчивого развития с индикаторами Глобального индекса конкурентоспособности Всемирного экономического форума. Освещены актуальные вопросы практического применения государственного аудита и финансового контроля в Республике Казахстан, которые требуют решения для успешной реализации Целей устойчивого развития. Также в работе приводится оценка эффективного применения международных стандартов аудита в Республике Казахстан, раскрыто значение стандартов международной организации высших органов финансового контроля ИНТОСАИ для аудита государственного и частного секторов с целью применения при аудите достижения индикаторов Целей устойчивого развития.

Ключевые слова: Цели Устойчивого Развития; государственный аудит; финансовый контроль; Международные стандарты финансовой отчетности; службы внутреннего аудита.

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