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**STATE AUDIT
OF ENVIRONMENTAL PROTECTION**

Abstract. The article considers the introduction of the state audit of environmental protection in the republic in connection with the reform of the financial control bodies in accordance with international best practice. The purpose of the article is to reveal the essence of the state audit of environmental protection. As a result of the study, the authors found that at present there is no single definition of an audit of environmental protection at both the international and national levels. On the basis of a comparative analysis of scientific and special literature, it has been revealed that three approaches have emerged in the formation of the concept of environmental audit. The features of the audit of environmental protection conducted by the state audit bodies are disclosed and, taking into account the results of a comparative analysis of the literature, its author's definition is given. To ensure efficiency, economy, productivity and effectiveness indicators of the use of natural resources and budget funds it has been identified the need for adoption of a regulatory document governing the conduct of an audit of environmental protection by state auditors and the use of its results.

Keywords: state audit, environmental protection audit, environmental audit, environmental performance audit, sustainable development.

Introduction. As a result of the reform of the financial control system in line with the best world practice, the new regulatory documents of the country have been assigned to the state audit bodies new functions that have not been previously reported. One of the key points is the mandate of the supreme audit body in the field of state audit - the Audit Committee to carry out an audit of environmental performance [1]. This is directly related to the integration of Kazakhstan into the international ecological security system, as well as strengthening the environmental legislation. At present, theoretical and practical aspects of the environmental audit are not fully studied and this issue is relevant in many CIS countries. For example, Russian scientist Chkhutiashvili L.V. in his work today showed that the audit of the environment and sustainable development in Russia is not regulated legally, and there is no clear methodological framework for criteria for determining the effectiveness, efficiency and effectiveness of budget expenditure for environmental protection, rational utilization of natural resources and environmental safety [162-164b]. Therefore, the study of the essence of the environmental audit is one of the topical issues of our time.

Research methods. Induction and deduction, analysis and synthesis, theoretical generalizations were used during the research.

Discussion and results. To determine the essence of environmental audit, let's look at the concept of "ecological audit" in scientific and specialized literature (table).

Our research has shown that the concept of environmental audit is currently being implemented in three ways [3, 197 p.; 4, 59-60 p.; 5, 30 p.].

The first is based on the traditional audited definition of audits (such as the "State Audit Theory" issued by the Accounts Committee for Control over Execution of the Republican Budget, and Malinovskaya N.V.), as well as audit of financial statements and other relevant information on business entities.

Defining the ecological audit

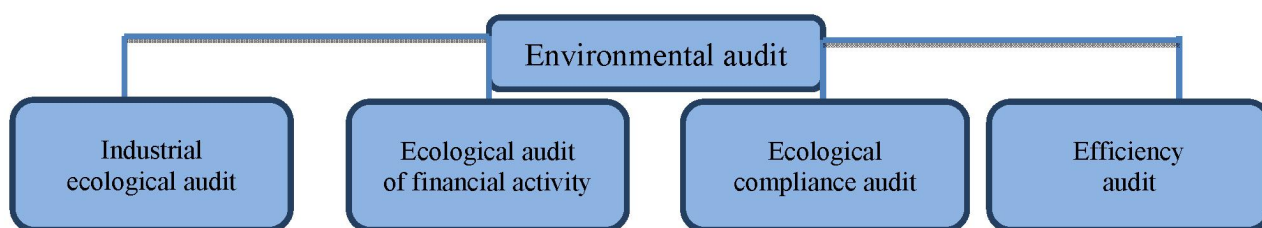
Authors and sources of information	Definition
State audit theory	Part of a steady financial inspiration, focusing on environmental issues [3, 198p];
Utemis Z.E.	Systematic verification of objective evidence of obtaining and evaluating audit evidence to determine whether it conforms to specific environmental auditing criteria [4, 59-61p];
Malinovskaya N.V.	An independent review of the environmental aspects of the audited entity, certain procedures and rules, as well as the effectiveness of the procedures and methods of operating the business environment in the environmental field in order to express an opinion on the correctness of environmental issues in the financial statements [5, 33p];
Zabelina A.A.	a systematic documented system of economic entities audits with a view to establishing compliance of the business entity with the management system, the types and conditions of economic activities with regulatory requirements and environmental protection criteria [6, 36-39p];
Chkhutiashvili L.V.	the system of measures to ensure the compliance with environmental legislation, implemented by business entities, in compliance with environmental, environmental and environmental safety standards [7, 24-25p];
Potravniy I.M.	independent assessment of compliance with regulatory and legal requirements in the field of environmental protection and preparation of proposals for environmental services [8, 9p].
Ecological Code of the Republic of Kazakhstan	an independent verification of economic and other activities of audited entities aimed at identifying and evaluating environmental risks and elaborating recommendations on improving the environmental safety of their activities [9];
The Law of Ukraine "Ecological Audit"	a documented, systematic independent process of evaluating the object of environmental audit, including collection and objective assessment of certain types of activities, activities, contracts, environmental management systems and information on these matters with regard to compliance with environmental laws and other environmental auditing standards [10];
Federal Law of the Russian Federation "Environmental Protection"	Preparation of recommendations for legal, individual or individual entrepreneur to comply with environmental requirements, including independent, comprehensive, documented assessment and compliance with regulatory requirements, federal rules and regulations, international standards [11];
The Law of the Republic of Belarus "Environmental Protection"	economic and other activities of legal entities and individual entrepreneurs in accordance with the requirements of environmental protection, including compliance with the standards and technical regulations, requirements of international standards, and preparation of recommendations on reducing (elimination) of adverse environmental impacts of such activities [12];
The Law of the Kyrgyz Republic "Environmental Protection"	(inspection, evaluation) of the environmental status, property or activities of an enterprise for the purpose of identifying past or present problems, potential environmental risks and responsibilities [13];
The concept of the National Agency for Environmental Protection developed by the US federal agencies in 1994	Systematic, documented, periodic and objective review of the activities and practices of facilities related to compliance with environmental requirements [14].
<i>Note.</i> Authors are based on sources of literature.	

The second one considers environmental audits as an organizational-legal mechanism of the enterprise's security in the environment (Chkhituashvili L.V., the US National Environmental Protection Agency's 1994 Concept for the Federal Agencies and the Russian Federation's, Belorussia's, and the Kyrgyz Republic's legislative acts).

Third is aimed at recognizing ecological audit as entrepreneurial activity (Utemis Z.E., Zabelina A.A., Potravniy I.M., legislative acts of Ukraine and Kazakhstan in the field of ecology).

The collective work of the Accounts Committee includes four types of environmental audits.

Among these types of environmental audits, the country's industrial ecological audit is well developed. Russian scientist Kozlova NN in her work illustrates the ability to develop environmental audits in the light of Kazakhstan's experience as an example of environmental audits, to substantiate its investment projects for mining and utilizing mineral resources. At the same time, the Ecological Code of the country focuses on all aspects of organization and conduct of environmental audits (purpose, purpose, basis of implementation, implementation procedures, etc.) [17, 232-236p].



Structure of the environmental audit [3]

However, the state environmental audit has its own peculiarities (normative legal regulation, implementation procedures, etc.).

Competence of carrying out of the environmental audit is in the Republic of Kazakhstan exclusively by the Supreme Audit Institution - the Accounts Committee [1]. Since the Accounts Committee is an external public audit body, its main task is to analyze, assess and verify the effective and legitimate management of national resources to ensure the rapid growth of the quality of life of the population and national security of the country. Since the environmental audit is considered as an effect auditor, the performance of the public audit object should be evaluated and analyzed efficiently, economically, efficiently and effectively. Given these specifics, by defining the findings of the above-mentioned scientists, the following can be deduced from the scope of the environmental audit: State regulation of the environment, the management of the environment and the implementation of environmental policy documents to ensure a sustainable population growth and national security quality, efficiency, and other environmental impact assessment programs.

Conclusion. At present, ecological audit in the country is developed as a industrial activity. And the state environmental audit has specific features. Therefore, it is necessary to adopt a specific regulatory legal document that regulates the procedure for the use of environmental audit procedures and conclusions by public auditors in order to maintain the efficiency, efficiency, productivity and performance indicators of the use of natural resources and budgetary funds. A qualitative and honest environmental audit, which will help address sustainable development challenges, can be an important factor in increasing the efficiency of the use of budgetary funds and environmental management. Also, by conducting an environmental audit, we can provide a cleaner society to the next generation by reducing the environmental impact of business entities.

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МЕМЛЕКЕТТІК ҚОРШАҒАН ОРТАНЫ ҚОРҒАУ АУДИТІ

Аннотация. Мақалада қаржылық бақылау органдарын озық әлемдік тәжірибеге сәйкес реформалау нәтижесінде елімізде мемлекеттік қоршаған ортаны қорғау аудитінің енгізілуі қарастырылған. Мақаланың мақсаты – мемлекеттік қоршаған ортаны қорғау аудитінің мәнін ашу. Авторлар зерттеу нәтижесінде қазіргі таңда халықаралық және ұлттық деңгейлерде қоршаған ортаны қорғау аудитінің біріңғай айқын анықтамасы жоқ екендігін анықтаған. Ғылыми және арнайы әдебиеттерді компаративтік талдау негізінде экологиялық аудит ұғымын қалыптастыру үш тұрғыдан жүргізілетіндігін көрсеткен. Мемлекеттік аудит органдары жүргізетін қоршаған ортаны қорғау аудитінің ерекшеліктері айқындалып, компаративтік талдау нәтижелері ескеріле отырып негізделген авторлық анықтама берілген. Алдағы уақытта табиғат ресурстарын және бюджет қаражаттарын пайдаланудың тиімділік, үнемділік, өнімділік және нәтижелілік көрсеткіштерін сақтау үшін мемлекеттік аудиторлардың қоршаған ортаны қорғау аудитін жүзеге асыру процедуралары мен қорытындыларын пайдаланудың тәртібін реттейтін нақты нормативті-құқықтық құжат қабылдау қажеттілігі анықталған.

Түйін сөздер: мемлекеттік аудит, қоршаған ортаны қорғау аудиті, экологиялық аудит, қоршаған ортаны қорғаудың тиімділік аудиті, тұрақты даму.

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ГОСУДАРСТВЕННЫЙ АУДИТ ОХРАНЫ ОКРУЖАЮЩЕЙ СРЕДЫ

Аннотация. В статье рассмотрено введение в республике государственного аудита охраны окружающей среды в связи с реформированием органов финансового контроля в соответствии с передовой мировой практикой. Цель статьи – раскрыть сущность государственного аудита охраны окружающей среды. В результате исследования авторами установлено, что в настоящее время отсутствует единое определение аудита охраны окружающей среды как в международном, так и национальном уровнях. На основе компаративного анализа научной и специальной литературы выявлено, что в формировании понятия экологического аудита сложились три подхода. Раскрыты особенности аудита охраны окружающей среды, проводимого органами государственного аудита и, с учетом результатов компаративного анализа литературы, дано его авторское определение. Для обеспечения показателей эффективности, экономичности, производительности и результативности использования природных ресурсов и бюджетных средств определена необходимость принятия в будущем нормативно-правового документа, регулирующего процедуры проведения государственными аудиторами аудита охраны окружающей среды и использования его результатов.

Ключевые слова: государственный аудит, аудит охраны окружающей среды, экологический аудит, аудит эффективности охраны окружающей среды, устойчивое развитие.

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