

МЕМЛЕКЕТТІК АУДИТ  
STATE AUDIT  
ГОСУДАРСТВЕННЫЙ АУДИТ



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**Foreign Experience of the State Environmental Audit**

**Abstract.** This article examines the specifics of conducting state environmental audits in different countries, the state environmental audit is considered here as a tool for protecting the environment and increasing the efficiency of the use of natural resources. The history of the environmental audit as an integral part of the state audit is described, the prerequisites for the development of state environmental audit in developed countries as one of the types of environmental audit are considered, the relevance and popularity of state environmental audit in developed countries is proved, types, objects, subjects of state environmental audit, and also describes in detail the goals and objectives pursued in the process of conducting state environmental audits abroad. In the article, it is also possible to see the levels of environmental audit, as well as the reasons for the underdevelopment of the state environmental audit in the Republic of Kazakhstan, describe the application of the system auditing approach, which in the future can effectively search for optimal solutions to complex environmental problems at different levels.

**Keywords.** Environmental audit, state environmental audit, initiative environmental audit, environmental protection, audit program, audit activities, environment, natural resources, the efficiency of the use of natural resources, the audit approach

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Environmental audit, which is an instrument for monitoring and protecting the environment, has a fairly wide and already stable, widespread application in international practice.

Considering the formation and dynamics of the development of environmental audit from the point of view of international experience, we note that it began in about 1970s in a number of countries in Europe and the United States. This was due to the fact that many economic entities were brought to legal responsibility because of damage to the environment.

This was a consequence of the contradiction in the economy, and by this time, in pursuit of the competitiveness of their products, firms began to reduce its cost in the market of goods and services at the expense of non-production costs, including and environmental protection at their enterprises. The above mentioned necessitated an assessment of the conformity of the activities carried out by them to the norms of environmental protection legislation. As a result of these processes, around the mid-1980s, in most of Europe, an environmental audit was formed, as a management tool to strengthen the company's environmental management.

Abroad, environmental audit is carried out by special firms, which comprehensively study the activities of the enterprise, beginning with the history of its development. It is aimed not only at assessing the environmental state of the enterprise, but also at identifying deviations in its activities from statutory standards. The list of its competencies also includes analysis of the state-of-the-art technologies used by the company, the state of affairs in the financial and economic sphere and the reduction of the risk of possible fines in case of violation of environmental legislation. Western enterprises apply to the services of

environmental auditors (legal entities or individuals) who can objectively assess their environmental status, determine the existing deviations from the norms, that is, from the requirements of existing environmental legislation or international standards and determine measures to bring their production and economic activities in line with these requirements, and as a result - to increase their competitiveness both in the product market and in the investment market.

With the help of environmental auditing, a number of tasks are being solved in the world practice, among them:

- analysis of timely implementation of environmental measures;
- an objective assessment of environmental and economic relations in the enterprise and analysis of correction of identified errors;
- operational control of production activities from an environmental point of view;
- assessment of the efficiency and rationality of the use of natural resources;
- Identification of existing problems of environmental management;
- development of development programs for the company from an environmental point of view.

Foreign experience shows that environmental audit, regardless of the forms of its conduct, is perceived as a highly developed management tool and pursues the *following objectives*:

- assisting the business community;
- Increasing the competitiveness of enterprises in the world market;
- reduction of environmental risks; increasing the effectiveness of environmental protection activities;
- verification of production safety;
- identification of problems in the healthcare sphere, increase of the investment attractiveness of the economic entity;
- Early detection of environmental offenses.

Environmental audit assesses environmental and economic activities from the standpoint of the interests of the enterprise itself, thereby increasing its competitiveness and investment attractiveness.

Thus, the World Bank and the European Bank for Reconstruction and Development use environmental audits to assess the performance of the companies they finance. The decision of these banks to allocate investments is made taking into account compliance with environmental audit requirements.

Environmental audit has found application in such areas as acquisition or transfer of real estate, solving the problem of production and consumption waste, ensuring the safety of manufactured products, combating occupational diseases, controlling pollution of natural environments.

In addition to the term “environmental auditing”, the term “listening to health, safety and environment audit” began to be used [1].

**Environmental auditing is conducted at the following levels:**

- state structures;
- transnational corporations;
- industry (structural - the compliance with the general ecological course of the industry is judged, the problem is the audit of the state of solution of a specific environmental problem in the sector);
- territory (region);
- Municipal formation;
- enterprises.

Distinguish *voluntary* and *compulsory* ecological listening.

As a rule, an environmental audit is conducted abruptly to get an objective view of compliance with environmental requirements.

Environmental audit (in comparison with the traditional financial audit) is more inherent in the analytical nature. He does not answer the question of how the company can improve its environmental program. Auditors only point to the identified shortcomings in environmental protection, while taking the necessary measures is the responsibility of the company’s manager.

Depending on who carries out the audit - a group of employees or not from among them - they call internal and external environmental audits.

**External (or independent) auditors:**

- sworn accountants (UK); Certified public accountants (USA), accountants or commissioners for accounts (France), house inspectors and book inspectors (Germany), etc .; when performing the certification

function, they are usually referred to as auditors, work without the formation of a legal entity and are independent contractors in relation to clients;

- audit firms (UK) or firms of certified public accountants (USA), etc .; when performing the certification function, they are also referred to as “auditors” and work with clients on the basis of auditing contracts;

- Auditors of state institutions who report to the legislative or state body on their audits of the reliability of financial information, the completeness and timeliness of budgetary and extrabudgetary payments, the adequacy and effectiveness of in-farm control of state and other organizations; here it is possible to include the tax police. External auditors should not have kinship ties with the management of audited companies and participate in their activities (even indirectly, for example, as a shareholder).

Internal auditors are employees of the same companies whose divisions they check, but work as part of the administration, i.e. regardless of audited units.

Thus, due to its need, environmental audit is widely used in industrialized countries - the United States, Britain, Germany, France, Norway, the Netherlands, Sweden, EU countries and Eastern Europe.

Environmental audit is designed to help people obtain objective information about the degree of danger of a particular enterprise as a source of anthropogenic threat.

**The objects** of environmental audit include specific documentation in the field of environmental management, environmental protection, environmental safety, as well as the actual activities of individuals and legal entities, which in its focus has an impact on the environment.

**The main objective** is to establish compliance with pre-established criteria (requirements) of the audited economic and other activities (including the environmental management system) regarding the impact on the environment and its components.

The integration processes developing in Kazakhstan, as well as the interest in financing various projects by foreign investors, require the application of internationally accepted environmental procedures. Audit, as an element of securing property rights, is extremely important for the economy, as it reduces the information and commercial risks associated with making management decisions to develop recommendations for the effective use of resources in the field of environmental management and protection of the environment. The application of environmental auditing as a tool to ensure a favorable environmental climate is one of the priorities of our country’s activities.

Unlike foreign countries in which environmental audit has become a real instrument of environmental management, for Kazakhstan such a process is just beginning to develop.

In our opinion, the wide application of environmental audit in Kazakhstan is due to two main reasons:

- 1) Environmental indicators are becoming increasingly important factors of competition;
- 2) Economic and administrative sanctions are increased for violating the requirements of legislation in the field of environmental protection and environmental standards.

Environmental audit can also be conducted in relation to enterprises, institutions and organizations, their branches and representative offices or associations, individual productions, other facilities in general or for certain types of their activities.

**The subjects** of environmental audit are: auditors - specialists who have the appropriate qualification certificate and license for auditing; auditing firms, that is, organizations whose statutory activities include the provision of audit services that have a corresponding license in accordance with the law; customers of environmental audit.

The study and analysis of foreign experience in solving problems of environmental protection and rational use of natural resources clearly demonstrates the priority importance of environmental audit programs in improving the efficiency of industrial and non-industrial enterprises, taking into account the requirements of environmental legislation [2].

Environmental auditing is a general term that can reflect different types of assessments designed to identify gaps in the implementation of environmental compliance and management requirements, as well as related corrective actions. Thus, they perform a similar function for financial audits. In international practice, there are two different types of environmental audits: compliance audit and audit of management systems. Compliance checks are usually classified as the main types in the United States or in multinational corporations in the United States.

As the name implies, these audits are designed to review the status of the legal compliance of the site / company in an operational context. Compliance checks usually begin with the definition of applicable

compliance requirements, on which operations will be evaluated. This, as a rule, includes federal rules, state regulations, permits and local regulations / codes. In some cases, it may also include requirements in legal settlements.

**Audit compliance** may be multimedia or software. Multimedia audits include the identification and audit of all environmental media (air, water, waste, etc.) that relate to the operation / company. Program checks (which may also be called thematic or media) are limited in scope to predetermined regulatory areas, such as air.

The methodology that has arisen in the United States has become widely used in European countries, primarily thanks to transnational corporations, but in a slightly different form, in accordance with the environmental policies of individual states [3].

**In the UK**, for example, environmental auditing is primarily seen as a managerial tool for proactive enterprise controls and can also be used to facilitate communication between the industrial and financial sectors. The principle of voluntariness is expressed in this case in giving the enterprise the opportunity to independently choose the principles and means for its implementation. Complex bodies do not have the right to intervene in the eco-audit mechanism, which, in accordance with this approach, ensures the validity of the environmental management system, compliance with all environmental standards (for this purpose there is an independent instrument -compliance audits) or improvement of the enterprise's environmental performance [4].

This interpretation of the principle of voluntariness and the targeted use by the British industry of ecoaudit as an exclusively internal tool and means of public relation is largely different, for example, from the interpretation and principles of using this tool in Germany. The British approach, however, is reflected in the "Guide to Environmental Management and Environmental Audit of the EU", where environmental auditing is seen as a new approach to environmental protection.

**When conducting eco-audit in Germany**, the opposition of the rules of environmental services and environmental law, on the one hand, and environmental management and environmental auditing at enterprises, on the other, comes to the fore. This approach is based on the experience of proactive industrial control and the activities of state environmental inspectors at enterprises, as provided for by German law. It is mandatory that all environmental norms and rules are fulfilled, which is also enshrined in the "Guidelines for Environmental Management and Environmental Audit of the EU". The introduction of environmental management systems at enterprises and their periodic independent verification by authorized eco-auditors is considered as an alternative to state inspection control by environmental services. The position of Germany and France lies in the fact that environmental management and eco-audit is supposed to be used to simplify the procedure for mandatory inspection of enterprises.

**In France**, an environmental audit is conducted to check the environmental safety of production and assist the authorities in taking measures to study risks and ensure safety. The conduct of environmental audits in France is associated with an increased risk of accidents falling under the 1976 law and the Seveso circular on environmental auditing adopted by France as a member state of the EEC in pursuance of the EEC Directive on Seveso No. 67/548 of 1982 which appeared after two major accidents at chemical facilities in Fliksboro (Great Britain, 1974) and Seveso (Italy, 1976) [5].

**In Norway**, environmental auditing is used to strengthen environmental activities in the public and private sectors in addition to traditional inspections.

In Europe, environmental auditing spread in the eighties, mainly as a result of the desire of American multinational concerns to assess the performance of their subsidiaries. Having first appeared in the Netherlands, it then spread to Scandinavia and the United Kingdom.

A number of countries, including Belgium, Indonesia, Jamaica, Bolivia, as well as the European Union and international financial corporations, conducted environmental audits to assist business in environmental management, reduce the risks of the financial market, increase competitiveness in the world market, strengthen environmental protection activities, attracting private capital to industry and energy, to check the safety of production and to provide assistance to ensure it, determine the nature and extent ecological problems in the field of health protection. [6]

It is necessary to emphasize that in the EU countries the environmental audit is considered exclusively as a management tool used by the heads of organizations voluntarily. Tasks that are addressed through an audit may include:

- obtaining information on the degree to which the organization meets the established environmental

requirements (both legislative and developed by the organization itself);

- Internal investigation of the causes of the accident or emergency situation, which led (or could lead) to environmental consequences or to damage to human health;
- Obtaining information on opportunities to improve environmental performance, reduce costs associated with the use of natural resources, raw materials, energy, etc. ;
- assessment of the initial situation or conformity assessment in the development, implementation and certification of the environmental management system;
- compliance with the conditions of financial organizations, insurance companies (providing an environmental audit report on obtaining a loan, insurance, etc.);
- Identification of situations that may lead to the responsibility of the organization for the committed (including earlier) violations;
- Obtaining information that can affect the company's value in buying and selling (including pollution of the environment and changes in natural resources that are the result of past activities).

Depending on who conducts the audit - a group of employees or not from among them, distinguish between external and internal environmental listening [7].

Thus, the analysis of international experience indicates a broad actual application of the environmental audit procedure as a means of obtaining and evaluating environmental information about the enterprise or other economic facility, and also with the aim of developing corrective measures and making managerial decisions.

Environmental audit is transformed from a routine procedure for verifying compliance with the law into an economic and legal instrument to stimulate the enterprise's environmental activities. The application of the system auditing approach can provide an effective search for optimal solutions to complex environmental problems at various levels - from servicing a particular enterprise to carrying out regional studies and participating in the development of national environmental policies and the preparation of interstate agreements.

In addition, the environmental audit aims not to establish violations in the field of environmental protection, but to determine the compliance of the audited object with environmental legislation and identify the main ways to solve environmental safety problems.

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#### **Мемлекеттік экологиялық аудитты жүргізу процессінің шетелдік тәжірибесі**

**Аннотация.** Мақалада әр түрлі мемлекеттерде экологиялық аудитті жүргізу ерекшеліктері қарастырылған, мемлекеттік экологиялық аудит бұл жерде қоршаған ортаны қорғау аспабы ретінде және табиғи ресурстарды пайдалануының тиімділігін арттыру жағынан мақұлданған. Сонымен қатар, мемлекеттік аудиттың бөлігі ретінде экологиялық аудиттың шығу тарихы мен дамыған мемлекеттердегі мемлекеттік экологиялық аудиттың даму алғышарттары, сол мемлекеттерде міндетті (мемлекеттік) аудиттың өзектілігі мен танымалдығы дәлелденген, мемлекеттік аудиттың түрлері мен типтері, объектілері мен субъектілері

көрсетіліп, шетелдегі мемлекеттік экологиялық аудитты өткізу процессінде қойылатын міндеттері мен мақсаттары сипатталған. Мақалада, сонымен қатар, экологиялық аудитты өткізу деңгейлері мен Қазақстан Республикасындағы мемлекеттік аудиттың тиісті деңгейде дамымағандығының себептері қарастырылған. Келешекте әр түрлі деңгейдегі табиғатты қорғау жөніндегі қиын мәселелердің шешімдерінің ішіндегі тиімді түрлерін іздеу ретінде жүйелік аудиторлық тәсілді қолдану ұсынылған.

**Түйін сөздер.** Экологиялық аудит, мемлекеттік экологиялық аудит, бастамашылық экологиялық аудит, қоршаған ортаны қорғау, аудит бағдарламасы, аудиторлық қызмет, қоршаған орта, табиғи ресурстар, табиғи ресурстарды пайдалануының тиімділігі, аудиторлық тәсіл.

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### **Зарубежный опыт проведения государственного экологического аудита**

**Аннотация.** В данной статье рассмотрены особенности проведения государственного экологического аудита в разных странах. Государственный экологический аудит здесь рассматривается в роли инструмента охраны окружающей среды и повышения эффективности использования природных ресурсов. Описывается история возникновения экологического аудита как составной части государственного аудита, рассмотрены предпосылки развития государственного экологического аудита в развитых странах как одного из видов экологического аудита, доказана актуальность и популярность (обязательного) государственного экологического аудита в развитых странах, рассмотрены виды, типы, объекты, субъекты государственного экологического аудита, а также подробно описаны цели, задачи, преследуемые в процессе проведения государственного экологического аудита за рубежом. Также приведены уровни проведения экологического аудита, рассмотрены причины неразвитости государственного экологического аудита в Республике Казахстан, описывается применение системного аудиторского подхода, который в будущем может обеспечивать эффективный поиск оптимальных решений сложных природоохранных проблем на разных уровнях.

**Ключевые слова.** Экологический аудит, государственный экологический аудит, инициативный экологический аудит, охрана окружающей среды, программа аудита, аудиторская деятельность, окружающая среда, природные ресурсы, эффективность использования природных ресурсов, аудиторский подход.

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