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## **ACTUAL PROBLEMS AND PROSPECTS FOR THE DEVELOPMENT OF ENVIRONMENTAL AUDIT IN THE REPUBLIC OF KAZAKHSTAN**

**Abstract.** Any legal entity that is engaged in certain activities knows very well that in order to achieve success in its business, the correct distribution of financial resources and the most effective management are necessary. Therefore, for the proper development of the company and obtaining positive results, it is necessary to carry out certain actions in the work process that will allow you to find errors and problems in a timely manner. In short, the success of effective work lies in conducting a thorough and ongoing analysis of various data that directly relates to the entire work of the enterprise. Environmental audit should be focused on the internal individual needs of the enterprise in accordance with its policies and established goals.

**Keywords:** ecology, audit, problems, analysis, prospects, standards.

### INTRODUCTION

Environmental audit (environmental auditing) is a check and assessment of the status of the activities of legal entities and citizens-entrepreneurs to ensure rational environmental management and environmental protection from harmful effects, its compliance with the requirements of the legislation of the Republic of Kazakhstan, conducted to identify past and existing environmentally significant problems, prepare recommendations on improving such activities and for other purposes provided for by environmental legislation [1].

In addition, it is important to clearly identify the goals and objectives of the enterprise before deciding what type of environmental audit it needs. For example, the environmental authorities establish a certain degree of detail in conducting an environmental audit, while the board of directors or the management of an enterprise, in accordance with its own tasks and the environmental policy pursued, can try to conduct a more detailed audit, which analyzes all aspects of the organization's management and operation of the enterprise different structural levels.

### MAIN PART

The classification of environmental risks can be carried out according to various criteria, for example, according to the degree of spread, risks can be global and local. Global risks, which should be under the control of the state and society, must include such large-scale ones as:

- global climate change;
- depletion of the ozone layer;
- death of the population and losses in biological diversity;
- air pollution;
- pollution of natural objects (reservoirs, forests, soils in large areas, depletion of the earth's surface, etc.);
- floods, earthquakes and other natural disasters;
- desertification.

Local environmental risks can be associated with:  
with direct activities of industrial enterprises that carry out large volumes of emissions into the environment / 9 /;

with industrial accidents and disasters;

with unlawful actions of individuals committed intentionally and through negligence.

Environmental risks should be distinguished by the degree of their perception and impact, for example:

– risks to human health;

– risks to flora and fauna;

– risks for subsoil, land, water bodies, forests and other natural objects;

– risks to natural resources (for example, minerals);

– risks that may entail material and financial losses (for the state, individuals and legal entities).

Based on the classification of environmental risks, it is possible to timely identify entities whose activities are a source of environmental hazard, and take measures to prevent the onset of risks or minimize their impact, as well as develop measures to protect facilities from exposure to environmental risk factors. As a rule, environmental damage is caused by harm. In this connection, let us dwell on the factors and forms of manifestation of harm.

Environmental factors and forms of harm:

reduction, loss of certain properties and qualities of natural objects / 10 / (nature management objects);

worsening conditions for the use of natural resources / 11 / and the use of natural objects;

loss, retirement from the use of natural resources and objects;

violation of the ecological balance (balance in the ecosystem);

ecological disasters with irreversible consequences, reduction of biological diversity / 12 /.

Economic factors and forms of harm:

losses from nature users in the process of using natural resources and using natural objects;

retirement of sources of raw materials from economic turnover, their loss;

losses in the system of division of labor;

violation of the conditions of economic reproduction.

Social factors and forms of harm:

dissatisfaction of people (workers) with living conditions;

population migration, including labor resources;

loss of health;

increased disability, including by birth;

increase in mortality;

mass deaths of people;

genetic disorders, etc.

Technical and technological factors of harm:

premature wear of equipment, devices, installations, breakdowns, accidents;

violation of technological processes;

loss of material assets (equipment, facilities, etc.);

reduced return on production capacity, the effectiveness of their use.

Since it is impossible to stop anthropogenic activity, and if natural disasters are not considered, although they are also sometimes the result of human activity, it is possible to subdivide environmental risks according to normative levels. Such a classification helps the timely identification and assessment of risks, which, in turn, minimizes the harm resulting from the onset of some environmental disasters. First of all, the classification of environmental risks at regulatory levels should be carried out by authorized state bodies for environmental protection, for example, the Ministry of Environmental Protection of the Republic of Kazakhstan, its territorial units, non-governmental environmental institutions involved in the study of environmental problems.

So, according to this criterion, the following types of environmental risks are determined / 13 /:

Acceptable environmental risk, when the level of risk is justified in terms of both environmental and economic, social and other problems, in a particular place (region) and at a specific time. The need to

formulate a concept of acceptable (permissible) environmental risk is due to the impossibility of creating conditions for absolutely safe operations and the technological process. Acceptable risk combines technical, economic, financial, social and political aspects and represents a compromise between the level of environmental safety and the possibilities to achieve it.

The environmental audit procedure should provide an opportunity to assess the compliance of the inspected object with the environmental audit criteria established for it - The environmental audit procedure is simple and accessible in management and execution.

An environmental audit is conducted by independent individuals (environmental auditors) and audit organizations on the basis of an agreement with the customer.

The Law “On Environmental Protection” states that the environmental auditor is an individual who has been certified and has obtained a license to carry out environmental audit activities. This norm duplicates the provision in article 82 of the Law “On Environmental Protection”, existing at present [2]. The draft says that certification of environmental auditors is a voluntary procedure, which, despite the dispositive nature of the norm, is carried out periodically. This certification confirms that an individual has work experience, special training, knowledge, skills and personal qualities necessary for him to conduct an environmental audit. However, in our opinion, the definition of personal qualities is a subjective assessment, and it is difficult to consider it as a criterion for passing certification.

Since the certification procedure for environmental auditors has not yet been determined, the project provides that the central executive body of the Republic of Kazakhstan in the field of environmental protection approves the certification of environmental auditors and the creation of a special qualification commission. The competence of the authorized body also includes the approval of a conclusion form on the need for an environmental audit.

The introduction of an environmental and economic audit of environmental management efficiency involves making changes to the existing management system at the enterprise. Many studies in this area are devoted to determining the economic efficiency of environmental management. An approach to the study of the environmental performance of auditing has not been developed. In addition, the study of existing methods for assessing the results of environmental activities has shown that there are still no clear recommendations and methodologies for determining the effectiveness of environmental activities at enterprises that would allow a reliable assessment of the activities of enterprises. An insufficient assessment of environmental activities reduces the rationality of decisions, which is manifested by the occurrence of environmentally unfavorable situations. There is also a need to develop scientific approaches to the audit of environmental and economic efficiency of environmental protection activities on a new methodological basis, using modern methods.

The largest innovations are outlined in the Environmental Code for the reform of the licensing system, environmental impact assessment and regulation of emissions into the environment. The principle of preventive (warning) environmental protection enjoys general support in many countries of the world. Almost everywhere, the issuance of permits for emissions into the environment is carried out on the basis of a mandatory environmental impact assessment. In Kazakhstan, traditionally, as in other CIS countries, a state environmental review is carried out along with a mandatory environmental impact assessment and calculation of emission standards. The difference from developed countries is that in the CIS countries all these procedures are carried out separately. From here it's immediately clear what we should strive for - to combine the impact assessment and calculation of emission standards with the project cycle, and combine the issuance of permits and environmental impact assessment in one process. Part of this work has already been done. In the Environmental Code, enterprises are divided into 4 groups according to the complexity of production and the degree of their possible impact on the environment, for each subsequent group the procedure for issuing environmental permits is simplified procedurally. For the 4th group, the EIA procedure is limited only to the section of the environmental protection project, and they receive environmental permits on the basis of declarations. In addition, as part of the work of the Expert Group on the revision and optimization of permits, work to simplify licensing procedures is ongoing.

So, it is suggested:

- cancel the licensing of work and services in the field of environmental protection, with the exception of category 1 facilities in accordance with the criteria provided for in Article 71 of this Code;

- reduce the stages of environmental impact assessment (up to 3 stages); - reduce the time of the state environmental review, depending on the category of the facility (2 times or less);
- reduce the package of documents for obtaining permission for emissions into the environment of nature users with objects of categories I and II; - reduce the time for consideration of applications for permits for emissions into the environment (by 2 times).

However, in its final form, the entire licensing procedure should be reduced to the following. The company is applying for an environmental permit (using the resources of e-government). The authorized body considers this application, sending materials, if necessary, to environmental experts or for approval by other state bodies. The term of such a review may be 4-5 months, but it will be a shorter period and fewer procedures than the combined term of environmental impact assessment and issuance of permits. That is, environmental review should become an internal procedure of the authorized body, as is done in most developed countries. According to the degree of influence on the environmental sphere, one can hardly name anything more important than sanitary and environmental standards governing the pollution of all-natural environments - water bodies and drinking water, soil and air in settlements.

For the first time, the Environmental Code introduced rules on the ownership of waste, its transfer from one person to another and to the state, and the system of classification and regulation of waste is brought into conformity with the Basel Convention and EU directives, which is a mandatory requirement when our country joins the World Trade Organization. Also, a transition has been made from rationing waste generation to rationing waste disposal, which should stimulate nature users to search for non-waste technologies and waste recycling.



Figure 1 - The environmental audit process

It is necessary to take one more step - to switch to rationing the entire volume of accumulated waste in the places of their disposal, which would encourage landfill owners to deal with waste processing. The Ministry has an interdepartmental working group on waste management in various sectors, which focuses on problematic waste issues. The basis of waste management and economic management of waste streams by industry is the accounting and classification of waste. Only reliable, detailed and reflecting the real state of waste management in various sectors, the classification will allow the development of effective waste management.

Despite the new tax rules, the system of environmental payments still does not provide economic incentives to reduce environmental pollution. Therefore, strict control is needed over targeted planning and spending of environmental funds for environmental needs at all levels of management. The development of economic instruments for environmental protection requires the improvement of legislation, including budget and tax. The financing mechanism for environmental protection measures will become effective only if payments for violations of environmental requirements, as well as payments for emissions are purposefully used for environmental protection activities. For these purposes, we consider it necessary to establish a mechanism for the phased allocation of funds accumulated at the local level to finance environmental measures. At the first stage, 50% of environmental payments will be

accumulated in one source, for example, in the National Fund of the Republic of Kazakhstan, from which the transfer will be sent to the implementation of environmental investment projects.

## CONCLUSION

Such projects will include the construction of plants for the processing of municipal solid waste, the construction of wind farms and other renewable energy production facilities, and projects to increase the energy efficiency of production. With the adoption of the Environmental Code, the concept of direct calculation methods has been introduced into the damage calculation system, which will increasingly be applied in practice. If a refusal to pay for regulatory environmental pollution occurs, then the payment calculation methodology can be used to calculate the damage. Along with this, it is necessary to seriously tighten the system of fines for violation of the law and in this matter carefully monitor international experience. The number of fines may well be established traditionally in the Administrative Code. It is important that the size of fines and lawsuits is very sensitive for negligent nature users. In the Czech Republic, for example, amounts of fines range from several tens of dollars to several million dollars. Moreover, the right to determine the amount of the penalty is granted only to the inspector, so that the company could not calculate what is more profitable for him - to break the law or pay a fine. Much more is necessary to apply measures to suspend enterprises, up to their closure. In general, it is gradually necessary to switch to practice when work without an environmental permit is impossible.

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## **АКТУАЛЬНЫЕ ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ РАЗВИТИЯ ЭКОЛОГИЧЕСКОГО АУДИТА В РЕСПУБЛИКЕ КАЗАХСТАН**

**Аннотация.** Любое юридическое лицо, которое занимается определённой деятельностью, прекрасно знает, что для достижения успеха в своём деле необходимо правильное распределение финансовых средств и максимально эффективное управление. Следовательно, для правильного развития деятельности компании и получения при этом положительных результатов требуется проведение в процессе работы определённых действий, которые позволят своевременно найти ошибки и проблемы. Одним словом, успех эффективной работы кроется в проведении тщательного и постоянного анализа различных данных, которые касаются непосредственно всей работы предприятия. Экологический аудит должен быть ориентирован на внутренние индивидуальные потребности предприятия в соответствии с его политикой и установленными целями.

**Ключевые слова:** экология, аудит, проблемы, анализ, перспективы, нормативы.

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## **ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДАҒЫ ЭКОЛОГИЯЛЫҚ АУДИТТИ ДАМУҒА**

**Аннотация.** Белгілі бір қызметпен айналысатын кез-келген заңды тұлға өз ісінде жетістікке жету үшін қаржылық ресурстарды дұрыс бөлу және тиімді басқару қажет екенін жақсы біледі. Сондықтан, компанияның дұрыс дамуы және оң нәтиже алу үшін қателіктер мен проблемаларды уақытында табуға

мүмкіндік беретін жұмыс процесінде белгілі бір әрекеттерді орындау қажет. Қысқасы, тиімді жұмыстың жетістігі - бұл кәсіпорынның бүкіл жұмысына тікелей қатысты әртүрлі деректерді мұқият және тұрақты талдауды жүргізу. Экологиялық аудит саясат пен белгіленген мақсаттарға сәйкес кәсіпорынның ішкі жеке қажеттіліктеріне бағытталуы керек.

**Түйін сөздер:** экология, аудит, проблемалар, талдау, перспективалар, стандарттар.

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