

Торайғыров университетінің
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НАУЧНЫЙ ЖУРНАЛ
Торайғыров университета

Торайғыров университетінің ХАБАРШЫСЫ

Экономикалық сериясы
1997 жылдан бастап шығады



ВЕСТНИК

Торайғыров университета

Экономическая серия
Издается с 1997 года

ISSN 2710-3552

№ 3 (2025)

Павлодар

НАУЧНЫЙ ЖУРНАЛ
Торайгыров университета

Экономическая серия
выходит 4 раза в год

СВИДЕТЕЛЬСТВО

о постановке на переучет периодического печатного издания,
информационного агентства и сетевого издания
№ KZ93VPY00029686

выдано
Министерством информации и коммуникаций
Республики Казахстан

Тематическая направленность
публикация материалов в области экономики, управления,
финансов, бухгалтерского учета и аудита

Подписной индекс – 76133

<https://doi.org/10.48081/LBWF7904>

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<https://doi.org/10.48081/JESP2759>

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SUSTAINABLE DEVELOPMENT THROUGH ENVIRONMENTAL AUDITING MECHANISMS IN KAZAKHSTAN

This article examines how environmental auditing mechanisms contribute to sustainable development in Kazakhstan by analyzing the nation's legal framework, auditing practices, and their alignment with strategic sustainability goals. The research encompasses a comprehensive review of environmental legislation (including the Environmental Code and recent amendments), an evaluation of audit practices across industries, and an assessment of how audit outcomes inform national sustainable development initiatives. Methodologically, the study integrates legal analysis with case studies and stakeholder insights to identify key stages in the evolution of Kazakhstan's environmental audit system and to characterize its current state. The results reveal that Kazakhstan has established a foundational regulatory basis for environmental audits and begun integrating sustainability principles into audit practice, but also faces challenges such as inconsistent enforcement and a shortage of qualified auditors. Distinctive features of this study include its focus on linking audit mechanisms with Sustainable Development Goals and a holistic examination of both policy and practice. The findings underscore that environmental auditing serves as a critical tool for monitoring compliance, improving environmental performance, and guiding policy

decisions toward sustainability. The study concludes that strengthening environmental auditing—through clearer regulations, capacity-building for auditors, and increased transparency—will significantly support Kazakhstan's progress towards its sustainable development objectives.

Keywords: sustainable development, environmental auditing, Kazakhstan, legal framework, sustainable development goal, environmental policy.

Introduction

Kazakhstan faces a dual challenge of sustaining economic growth while mitigating significant environmental pressures. As one of the world's largest landlocked nations endowed with oil, gas, coal, and mineral resources, Kazakhstan's resource-dependent growth model has led to substantial environmental costs. Industrial expansion and fossil-fuel combustion have resulted in high greenhouse gas (GHG) emissions, air and water pollution, and resource depletion. In fact, Kazakhstan's total GHG emissions peaked at 404.5 million tonnes CO₂-equivalent in 2018, exceeding the 1990 level by 6.4 %. Although emissions fell to 340.8 million tonnes in 2021 due to economic shifts and COVID-19 impacts, the country remains one of the largest emitters per capita in the region. Major cities such as Almaty and Nur-Sultan suffer from elevated air pollution (annual PM_{2.5} levels ~21.9 µg/m³ in 2020, far above WHO guidelines), contributing to an estimated 8,000 premature adult deaths each year. These trends underscore an urgent need for robust mechanisms to align Kazakhstan's development with environmental sustainability, in line with the global Sustainable Development Goals (SDGs) and the Paris Agreement commitments [1].

Environmental auditing has emerged as a key tool to address this need by providing systematic oversight of environmental performance. Environmental audits are defined as «a management tool comprising a systematic, documented, periodic and objective evaluation of how well environmental organization, management and equipment are performing, with the aim of helping to safeguard the environment» – as per the International Chamber of Commerce (ICC). In contrast to Environmental Impact Assessments (which predict impacts of planned projects) or one-time reviews, environmental audits are ongoing evaluations of existing operations, checking compliance with environmental laws and standards and identifying opportunities for improvement. They can be internal or external and cover aspects such as regulatory compliance, pollution prevention, resource efficiency, and environmental management systems (e.g. ISO 14001). Globally, since the 1970s, environmental auditing has evolved into a comprehensive practice for industries to monitor and improve their environmental performance, often going beyond mere compliance to integrate best practices and sustainability criteria.

For Kazakhstan, environmental auditing represents a theoretical and practical mechanism to foster sustainable development. Kazakhstan has officially embedded sustainable development in its legal and policy framework – the Environmental Code defines it as a core principle, ensuring rational use of resources for future generations. Key strategies such as the Concept for Transition to a Green Economy (2013), the Kazakhstan-2050 Strategy, and the Carbon Neutrality Strategy until 2060 outline ambitious goals for renewable energy, low-carbon development, and green reforms. However, implementation remains uneven. Environmental auditing, if systematically integrated into legal and corporate systems, can help close this gap by verifying compliance, identifying violations, and fostering greater accountability in environmental governance. In doing so, they directly support several SDGs (such as SDG 12 on responsible consumption/production, SDG 13 on climate action, and SDG 15 on land and ecosystem protection).

Recent studies highlight the role of environmental auditing in Kazakhstan's sustainable development agenda. Korabayev B., Amanova G., and Akimova B. propose an audit-based model to improve decision-making at industrial enterprises [2]. Yessymkhanova Z. and Niyazbekova S. emphasize audit mechanisms for SDG implementation in border regions [3]. Brunelli S., Murzakhmetova A., and Falivena C. note audit challenges in rural areas [4]. Sembayev D. addresses gaps in public sector audit enforcement [5], while Al-Fati I. advocates for mandatory audits aligned with global norms [6]. Kulanov A., Aitkazina M., and Karshalova A. stress the role of audit institutions in financing and monitoring green growth [7].

This article examines how environmental auditing is being and can be utilized in Kazakhstan as a lever for sustainable development. We review Kazakhstan's legal and regulatory framework for environmental audits, including recent reforms and the inclusion of international best practices.

Materials and methods

This study applies a mixed-method approach combining legal-documentary analysis, comparative review, and empirical data evaluation. Primary sources include Kazakhstan's Environmental Code (2021), the Green Economy Concept (2013), and national strategies such as Kazakhstan-2050 and the Carbon Neutrality Strategy 2060. International frameworks—ISO 14000 standards, INTOSAI environmental audit guidelines, and SDG monitoring tools—served as theoretical benchmarks.

To frame environmental auditing within global and regional contexts, the study compared definitional models from ISO, ICC, and U.S. EPA, and consulted relevant academic literature on environmental audits in Kazakhstan and Central Asia. Quantitative data on emissions, air quality, and renewable energy trends were drawn from official inventories (UNFCCC, IEA, WHO, World Bank) to

assess environmental performance and audit relevance. Recent legal developments, including the repeal and potential reinstatement of mandatory audits for high-impact sectors, were analyzed to understand institutional shifts. Case studies of enterprise-level audits helped identify recurrent non-compliance issues and track corrective outcomes. By synthesizing regulatory, statistical, and analytical insights, the study evaluates the coherence and effectiveness of Kazakhstan's environmental auditing mechanisms in promoting sustainable development.

Results and discussion

Kazakhstan's environmental legislation provides the foundation for implementing environmental audits as tools for sustainable development. The principal legal act is the Environmental Code of the Republic of Kazakhstan. The original Environmental Code (Law No. 212, 2007) introduced the concept of environmental auditing, defining an «environmental audit» as «an independent audit of business and other activities... focused on identifying and assessing environmental risks and developing recommendations to improve environmental safety». Under the 2007 Code, environmental audits were categorized as mandatory or initiative (voluntary). Mandatory environmental audits were required in specific circumstances – for example, if an entity caused significant environmental damage, or during reorganization or bankruptcy of an environmentally hazardous enterprise. These audits had to be conducted by licensed environmental auditors and included comprehensive steps: from preliminary assessment and planning, through data collection and site inspection, to risk evaluation and an audit report with improvement proposals. However, the legal requirements for mandatory audits changed in recent years.

With the adoption of a new Environmental Code (No. 400-VI ZRK) on 2 January 2021, Kazakhstan undertook broad environmental law reforms. The 2021 Code initially ceased the obligatory environmental audit provisions that existed in the older code. In other words, the new code did not mandate routine environmental audits for companies, aside from environmental impact assessment (EIA) requirements for new projects. This shift was part of streamlining regulations; companies were expected to manage their environmental performance through permits and self-monitoring rather than automatic audits. According to legal analysis, «legislation does not provide mechanisms for mandatory environmental audits for companies» under the current code [8].

An analysis of Kazakhstan's performance in the SDG Index from 2016 to 2024 reveals a pattern of stagnation, despite relatively stable scores. In 2024, Kazakhstan ranked 66th out of 167 countries, with a score of 71.1 out of 100—maintaining a plateau over the past five years (Figure 1).

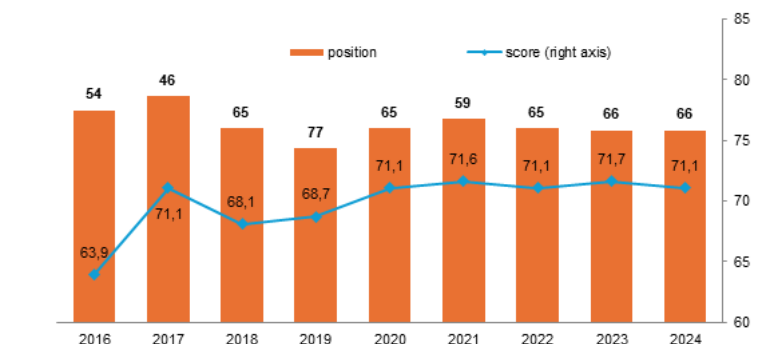


Figure 1 – Kazakhstan's position in the SDG Index, 2016–2024

Kazakhstan's SDG performance has been uneven. The country has largely met SDG 1 (No Poverty), dedicating roughly a quarter of its budget to poverty eradication, and it has also invested substantially in education (SDG 4). There have been some gains in reducing inequality (SDG 10) and in strengthening partnerships (SDG 17) as well. However, progress on other goals tied to resilience has stalled. In particular, SDG 2 (Zero Hunger), SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action) are identified as underperforming – in fact, they are listed among Kazakhstan's «red zone» priorities needing urgent attention. Some analysts attribute this to data gaps: global SDG indices often rely on outdated international figures that lag behind Kazakhstan's current national statistics. This mismatch underscores the need for timely, localized data. Systematic environmental auditing can help fill this gap: by auditing projects and policies against SDG-relevant criteria, auditors generate the transparent, verifiable data needed to bridge policy and implementation gaps. Indeed, Kazakhstan's Supreme Audit Chamber has actively sought international best practices in environmental auditing. As the country reforms its audit regulations and sustainability governance, environmental audits could evolve from mere compliance checks into strategic tools that drive measurable progress on its development goals. The energy sector is by far Kazakhstan's largest source of greenhouse gases. In 2021 it emitted about 261.9 million tonnes CO₂-equivalent – roughly 76.9 % of the national total (340.8 Mt). Kazakhstan's latest GHG inventory confirms that total emissions have tracked the economy's ups and downs: they fell steeply in the 1990s after the Soviet-era collapse and then climbed with industrial recovery. Emissions peaked at 404.5 Mt CO₂-eq in 2018 (about 6.4 % above the 1990 level) and then declined during 2019–2021 amid the COVID-19 downturn. With economic activity now

rebounding – especially in energy production, transport and construction – analysts warn that emissions are likely to rise again in the near term.

Environmental audits have a critical role to play in curbing emissions from these high-impact sectors. In particular, energy industries (electricity, heat generation, and oil refining) remain the largest individual contributors within the sector – responsible for 48.9 % of total national GHG emissions in 2021. While emissions from this group have declined by 11.1 % compared to 1990, largely due to the gradual integration of natural gas, the pace of transition remains insufficient to meet Kazakhstan’s carbon neutrality targets by 2060. Similarly, the buildings sector (households, services, and agriculture) accounted for 16.7 % of emissions and still lags in efficiency upgrades, while transport emissions have already exceeded 1990 levels by 11.6 %, reaching 25.2 million tonnes in 2021 (Figure 2).

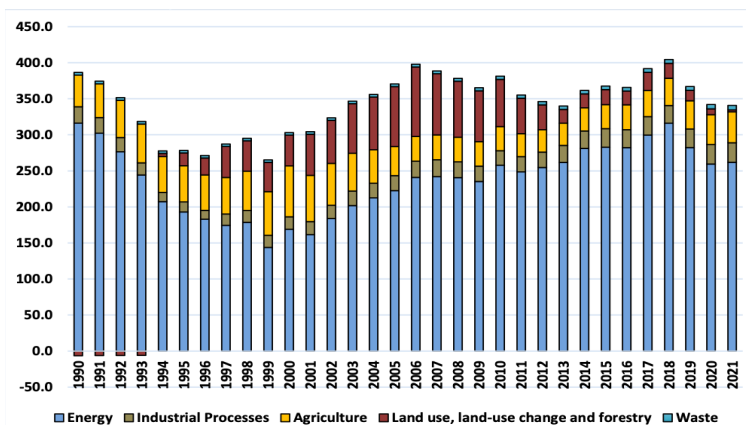


Figure 2 – The GHG emissions of Kazakhstan by main categories, million tonnes CO₂ equivalent

By identifying inefficiencies, audits help companies save money (e.g., through reduced energy consumption or material recovery) while reducing their environmental footprint. Moreover, the study found that implementing audit recommendations led to tangible improvements, and that auditing is a cornerstone for Kazakhstan’s transition to a green economy [1]. Figure 3 illustrates the breakdown of Kazakhstan’s GHG emissions by source (sector) as of 2021, a critical context for audits focusing on emission reductions:

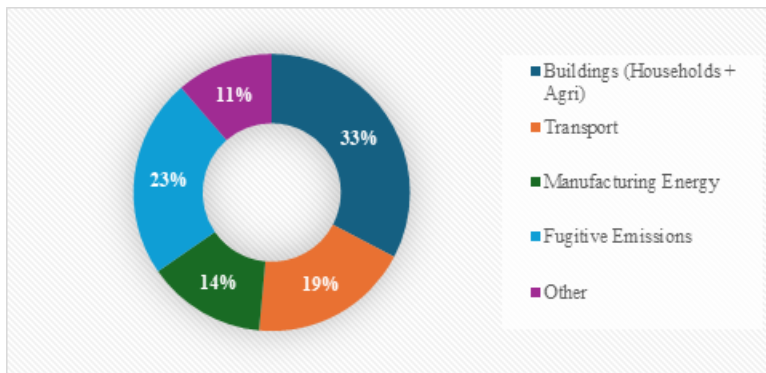


Figure 3 – Kazakhstan GHG Emissions by Source (2021).

The dominance of the energy sector (including power generation and fuel production) in emissions (about 77 %) means audits in that sector can have a major impact on Kazakhstan’s climate and air quality goals. For example, auditing a coal power plant’s operations might lead to recommendations for fuel switching (to gas or renewables) or efficiency upgrades, directly contributing to emission cuts. In the oil and gas industry, audits often target fugitive emissions (leaks of methane from equipment) – plugging those leaks has outsized benefits for climate mitigation, given methane’s high global warming potential [10]. Kazakhstan’s inventory shows fugitive emissions are significant (around 40.5 Mt CO₂-e in 2021) albeit reduced compared to 1990; audits can help continue that downward trend by identifying leak sources [11].

Environmental audits became essentially voluntary («initiative audit») – a company or interested party could hire an environmental auditor at their discretion, but it was not compelled by law in normal circumstances. Despite this, Kazakhstan’s authorities have recognized the need to reintroduce targeted mandatory audits to strengthen compliance.

Practical mechanisms of environmental auditing in Kazakhstan include the processes, institutions, and outcomes that have been put into action based on the legal and theoretical framework. Several key observations can be made about the state of environmental auditing on the ground:

Many of Kazakhstan’s large industrial companies (especially those with foreign investment or export orientations) have adopted environmental audits as part of their operational routines. For example, mining companies, oil & gas operators, and energy utilities often conduct annual internal audits to maintain certifications or to prepare for inspections. Under Kazakhstan’s regulations, Category I industrial

facilities are required to implement an environmental management and monitoring system as part of obtaining an Integrated Environmental Permit.

While not explicitly called «audit,» this system involves self-reporting and review of environmental performance. Companies in these high-impact sectors (mining, oil, energy) are thus effectively performing audit-like evaluations, sometimes with the help of external consultants. Nevertheless, compliance issues persist – «high-impact businesses like mining, oil, and manufacturing are required by law to have audits. However, this law is not always followed», indicating gaps in enforcement and/or commitment.

Regulatory Oversight and Enforcement: The Ministry of Ecology (and its regional departments) is the main oversight body ensuring that environmental audits, where required or promised, are carried out. In practice, prior to 2021, the Ministry sometimes issued orders for companies to conduct a mandatory audit after incidents (e.g., a major spill or a series of permit exceedances). With the draft 2024 amendment, this process will be formalized for habitual violators. One practical mechanism to note is that audit reports must be submitted to authorities in those cases, and the authorities can use the findings to take action. This creates a direct link between auditing and enforcement. However, in routine situations (voluntary audits), the audit reports are usually internal to the company unless there is a legal breach. There is currently no requirement for companies to publicly disclose environmental audit results, which can limit transparency. In contrast, an emerging international best practice is to include summary audit findings in sustainability reports, which some Kazakhstani companies are beginning to do.

Kazakhstan established a professional association (the Chamber) which plays a role in standardizing and advancing the practice of environmental auditing. The Chamber maintains a registry of licensed environmental auditors and may conduct trainings. It also has developed template documents (audit plan, report format) to guide auditors. Despite this, stakeholders report a shortage of skilled auditors relative to the number of enterprises in need. This human capacity issue is a practical bottleneck. To address it, the Chamber is collaborating with universities and international donors on building expertise – e.g., workshops on ISO 14001 auditing, courses on environmental law compliance. Overcoming the auditor shortage is crucial, as even the new mandatory audit proposal will falter if there are not enough qualified auditors to perform the work within the set timeframe [12].

Based on analysis of audit reports and studies, common issues found by environmental audits in Kazakhstan include:

Audits frequently identify that actual emissions (e.g., SO₂, NO_x, particulate matter) exceed permitted levels, often due to aging equipment or poor maintenance of filters. For instance, an audit of a coal-fired power plant revealed the need to

install flue-gas scrubbers to cut sulfur dioxide emissions – a recommendation that, if implemented, would significantly improve local air quality.

Companies often lack proper waste treatment facilities or fail to recycle materials that could be reused. Auditors have pointed out trouble spots» such as unauthorized waste dumping areas, and have recommended waste minimization plans.

Audits have uncovered cases of excessive water use and energy waste. A notable example from an audit case study is a farming enterprise that reduced its freshwater consumption by 30 % after an audit advised installing water recycling equipment. This not only conserved water (supporting SDG 6 on water sustainability) but also saved costs for the company – a win-win outcome.

Kazakhstan's environmental audits, though legally grounded, remain inconsistently applied due to weak enforcement and limited auditor capacity. The energy sector, responsible for 76.9 % of national GHG emissions, presents the highest potential for impactful audits. While voluntary audits have shown measurable benefits—such as emission reductions and improved efficiency—their broader impact is constrained. Reintroducing mandatory audits, especially for high-pollution sectors, and aligning audit data with SDG monitoring can enhance both environmental performance and sustainable development outcomes.

Conclusion

Kazakhstan's commitment to sustainable development requires practical mechanisms that ensure environmental policy translates into measurable outcomes. To maximize effectiveness, this study recommends scaling auditor training, formalizing audit-result tracking mechanisms, incentivizing voluntary audits through policy instruments, and aligning audit criteria with Sustainable Development Goals (e.g., SDG7, SDG12). This alignment would allow audit outputs to serve as data inputs for national sustainability assessments, reinforcing Kazakhstan's international credibility and internal policy coherence.

Environmental auditing, if strategically implemented, offers Kazakhstan not only a tool of control but a catalyst for green growth and environmental governance modernization.

In closing, environmental auditing in Kazakhstan has proven its value as a mechanism for advancing sustainable development, but its full potential is yet to be unlocked. As Kazakhstan continues to develop and implement its «green economy» policies, environmental audits should be entrenched as a regular part of doing business – much like financial audits are for fiscal accountability. The journey to this point will require persistence and collaboration: government agencies providing oversight and incentives, businesses embracing audits as a tool for improvement (not merely a compliance checkbox), and civil society and academia contributing independent assessments and new ideas. Kazakhstan's

experience offers a noteworthy example for other emerging economies with similar post-Soviet regulatory histories – demonstrating how modern environmental governance tools like auditing can be tailored to local contexts. By reinforcing the «audit-feedback-improve» cycle, Kazakhstan can make significant strides toward a future where economic development and environmental protection proceed hand in hand, ensuring well-being for current and future generations in line with the principles of sustainable development.

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Received 05.05.25.

Received in revised form 30.07.25.

Accepted for publication 19.08.25.

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05.03.25 ж. баспаға түсті.

30.07.25 ж. түзетулерімен түсті.

19.08.25 ж. басып шығаруға қабылданды.

ҚАЗАҚСТАНДА ЭКОЛОГИЯЛЫҚ АУДИТ ТЕТІКТЕРІН ҚОЛДАНУ АРҚЫЛЫ ТҰРАҚТЫ ДАМУДЫ ҚАМТАМАСЫЗ ЕТУ

Мақалада Қазақстан Республикасындағы тұрақты даму мақсаттарына қол жеткізуге ықпал ететін экологиялық аудит тетіктері жан-жақты зерттеледі. Зерттеу аясында ұлттық нормативтік-құқықтық база (Экологиялық кодекс және соңғы түзетулерді қоса алғанда), түрлі салалардағы экологиялық аудиттің практикалық қолданылуы және аудит нәтижелерінің ұлттық тұрақты даму бастамаларына ықпалы талданды. Зерттеу әдістемесі нормативтік-құқықтық актілерді талдау, нақты

мысалдарды қарастыру және сарапшылар пікірлерін ескеру негізінде жүзеге асырылды. Бұл тәсіл Қазақстандағы экологиялық аудит жүйесінің қалыптасу кезеңдерін анықтап, оның қазіргі жағдайына сипаттама жасауға мүмкіндік берді. Зерттеу нәтижелері көрсеткендей, елде экологиялық аудитті жүргізуге арналған негіз қалаушы құқықтық база қалыптасқан және аудит практикасына тұрақты даму ұстанымдары біртіндеп енгізілуде. Дегенмен, экологиялық аудит саласында талаптардың іс жүзінде толық орындалмауы және білікті аудитор мамандарының тапшылығы сияқты мәселелер анықталды. Зерттеудің ғылыми жаңалығы – экологиялық аудит механизмдерін Тұрақты даму мақсаттарымен сабақтастыра отырып, осы саладағы заңнамалық және тәжірибелік қырларды кешенді талдауында. Қорытындысында экологиялық аудит қоршаған ортаны қорғау талаптарының сақталуын бақылаудың, ұйымдардың экологиялық тиімділігін арттырудың әрі басқарушылық шешімдерді тұрақты даму бағытына бейімдеудің маңызды құралы екені дәлелденді. Сонымен қатар, экологиялық аудит жүйесін одан әрі нығайту қажеттілігі негізделді. Атап айтқанда, экологиялық аудиттің тиімділігін арттыру үшін құқықтық нормаларды нақтылау, аудиторлардың біліктілігін арттыру және ашықтықты қамтамасыз ету ұсынылады. Мұндай шаралар Қазақстанның тұрақты даму мақсаттарына қол жеткізу үдерісінде экологиялық аудиттің үлесін айтарлықтай күшейтуге мүмкіндік береді.

Кілтті сөздер: тұрақты даму; экологиялық аудит; Қазақстан; экологиялық заңнама; тұрақты даму мақсаттары; экологиялық саясат.

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Поступило в редакцию 05.05.25.

Поступило с исправлениями 30.07.25.

Принято в печать 19.08.25.

УСТОЙЧИВОЕ РАЗВИТИЕ ЧЕРЕЗ МЕХАНИЗМЫ ЭКОЛОГИЧЕСКОГО АУДИТА В КАЗАХСТАНЕ

В статье исследуются механизмы экологического аудита, способствующие достижению целей устойчивого развития в Республике Казахстан. Анализируются национальная правовая база, практика проведения экологических аудитов, а также их стратегическая роль в реализации целей устойчивого развития. Исследование включает всесторонний обзор экологического законодательства (включая Экологический кодекс и последние поправки), оценку практики аудита в различных отраслях и анализ того, как результаты аудитов учитываются в национальных инициативах по устойчивому развитию. Методологическая основа работы сочетает анализ нормативно-правовых актов, рассмотрение практических кейсов и учет экспертных мнений, что позволило выделить ключевые этапы становления системы экологического аудита Казахстана и охарактеризовать ее текущее состояние. Результаты показывают, что в стране создана базовая нормативная основа для экологического аудита и начата интеграция принципов устойчивости в аудиторскую практику, однако имеются проблемы, такие как непоследовательное соблюдение требований на практике и нехватка квалифицированных аудиторов. Отличительной особенностью данного исследования является увязка механизмов экологического аудита с достижением Целей устойчивого развития и всесторонний анализ как политики, так и практики. Выводы подтверждают, что экологический аудит выступает важным инструментом мониторинга соблюдения природоохранных норм, повышения экологической эффективности и ориентации управленческих решений на устойчивое развитие. Обоснована необходимость дальнейшего укрепления системы экологического аудита путем уточнения правовых норм, развития потенциала аудиторов и повышения прозрачности, что позволит усилить вклад экологического аудита в прогресс Казахстана на пути к устойчивому развитию.

Ключевые слова: устойчивое развитие, экологический аудит, Казахстан, правовая база, Цели устойчивого развития, экологическая политика

Теруге 19.09.2025 ж. жіберілді. Басуға 30.09.2025 ж. қол қойылды.

Электронды баспа

34,01 Мб RAM

Шартты баспа табағы 17,4

Таралымы 300 дана. Бағасы келісім бойынша.

Компьютерде беттеген: А. К. Мыржикова

Корректоры: А. Р. Омарова, Д. А. Кожас

Тапсырыс № 4475

Сдано в набор 19.09.2025 г. Подписано в печать 30.09.2025 г.

Электронное издание

34,01 Мб RAM

Усл.п.л. 17,4. Тираж 300 экз. Цена договорная.

Компьютерная верстка: А. К. Мыржикова

Корректорлар: А. Р. Омарова, Д. А. Кожас

Заказ № 4475

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