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ENABLING ACCOUNTABLE AND BETTER SDG IMPLEMENTATION: CONTRIBUTIONS FROM EXTERNAL PUBLIC AUDIT ORGANIZATIONS

Abstract: The challenges of the United Nations' Agenda for Sustainable Development (the 2030 Agenda) that lead to setbacks in achieving the Sustainable Development Goals (SDGs) underscore the need for an objective review and evaluation of SDG implementation. External public audit organizations (EAOs)—due to their independence from governments and mandates to audit national development programs—are well-positioned to address this need. However, ways in which EAOs contribute to SDG implementation are explored fragmentarily, with the primary focus on SDG-related audits conducted by supreme audit institutions. While this gap in the literature and knowledge poses risks of lagging progress toward the 2030 Agenda, this study aimed to explore how EAOs contribute to SDG implementation through analyzing the case of Kazakhstani EAOs. The publicly available data of three randomly selected EAOs, including annual audit plans for 2018-2024 and conclusions on budget execution submitted to parliamentarians from 2019 to 2024, were analyzed through a qualitative directed content analysis. The results of the study indicate that EAOs' audits tagged as related to SDGs are in demand by stakeholders. In their conclusions, EAOs highlight gaps and problems in SDG-informed national public policies and recommendations, thereby contributing to the implementation of SDGs in an accountable and better way. Nevertheless, tagging audits and analytical products as related to SDGs (when applicable), adding SDG-related audits to the audit portfolio, integrating a comprehensive evaluation of SDG implementation into the conclusions on budget execution, and assessing the impacts of auditors' work are needed to enable more effective contributions to sustainable development from EAOs.

Keywords: the 2030 Agenda; sustainable development goals (SDGs); SDG-informed national public policy; external public audit organizations (EAOs); accountability; improvements.

INTRODUCTION

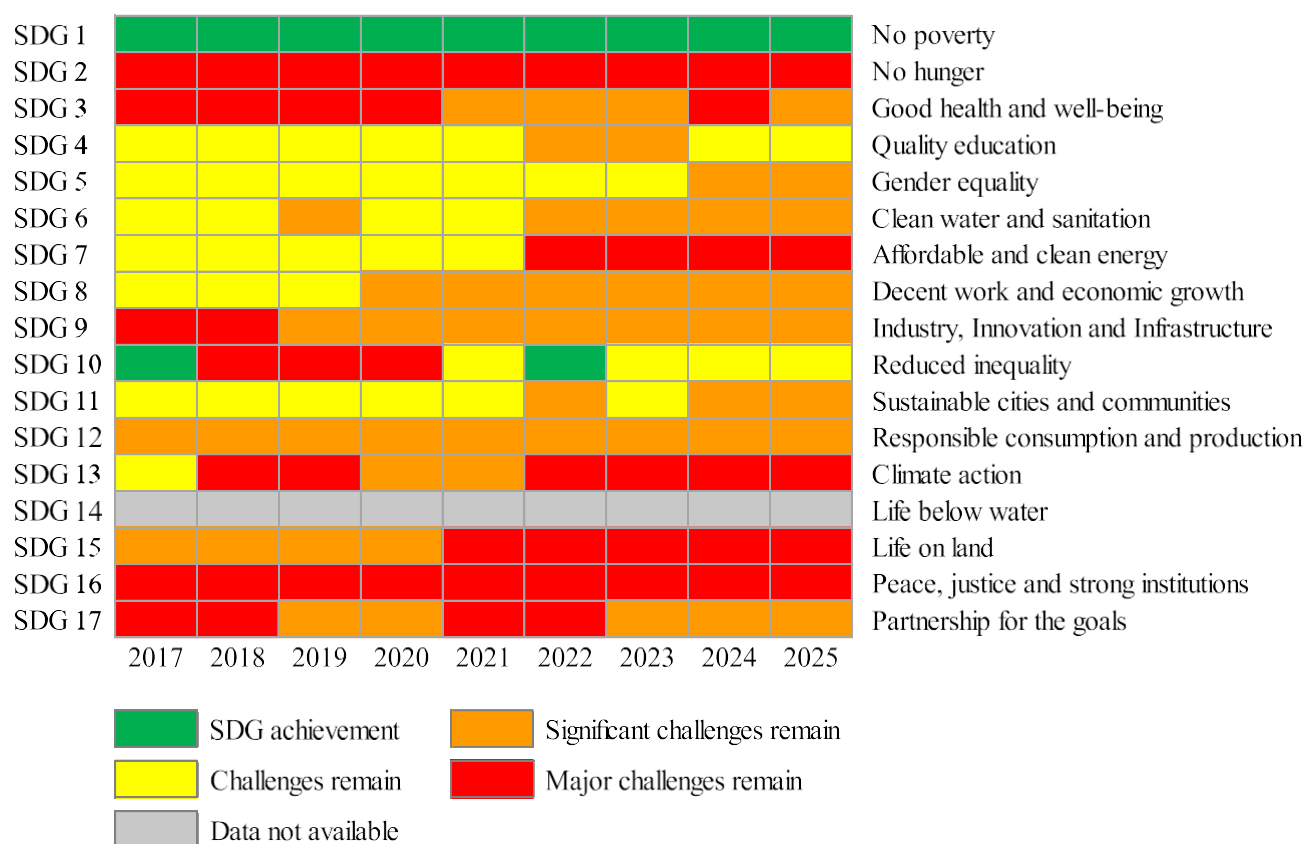
External public audit organizations (EAOs) are well-positioned to hold national governments accountable for implementing the United Nations' Agenda for Sustainable Development (the 2030 Agenda), which entails sharing commitments to address economic, social, and environmental challenges through achieving the 17 Sustainable Development Goals (SDGs) [1]. As independent from executors of the 2030 Agenda, EAOs can use their mandates to provide stakeholders with both insightful findings on national progress towards sustainable development and recommendations [2]. However, their practice is ahead of the research.

EAOs' involvement in the 2030 Agenda ranges from taking part in voluntary national reviews to conducting both SDG-preparedness and SDG-implementation audits [3]. These audits reveal issues in executing the 2030 Agenda at national levels, including lags in SDG localization, weak institutionalization, policy inconsistencies, and a lack of monitoring and impact assessment [3-5]. In turn, EAOs' contributions to SDG implementation through audits and other activities, which are not tagged as those related to SDGs, remain latent. This gap poses risks to missed opportunities in achieving progress toward the 2030 Agenda, including through unbiased audits and evaluations of national public policies linked to SDGs. Thus, this study aims to address this gap in the literature, and it is the first attempt to explore the contributions of external public audit organizations in Kazakhstan to SDG implementation by a qualitative research method.

The Kazakhstani case is well-suited to explore EAOs' contribution to SDG implementation. Firstly, the 2030 Agenda is a key focus within the national public policy framework, and its implementation has been overseen by the Coordination Council, chaired by the Deputy Prime Minister, and managed by the Ministry of National Economy [6]. Per the President's order, a special parliamentary commission, headed by the Senate Speaker, was established to monitor SDG implementation at the national level. Secondly, to comply with the 2030 Agenda commitments, Kazakhstan has been integrating SDGs into documents of the state planning system (*national development programs, hereafter*), such as national development plans, long-term strategies, and development plans of government entities, regions, and state-owned enterprises (SOEs). As of 2020, 80% of the national development programs were aligned with SDGs [7]. Since 2021, integrating SDG-related indicators into national development programs has become mandatory. Then, EAOs in Kazakhstan (the Supreme Audit Chamber and Revision Commissions) are independent from the central and local governments, and they are responsible for auditing national development programs and evaluating the performance of government entities and SOEs. EAOs' mandates coherently expanded from controlling the use of budget funds by government entities to compliance, financial, and performance audits. Currently, their audits, analytical activities, and associated products (i.e., audit plans, audit reports, and conclusions on budget execution) are not labeled as related to SDGs.

Last but not least, the investigation of contributions of EAOs to the 2030 Agenda is urgent, especially as setbacks in achieving SDGs become more apparent; in particular, the number of SDGs denoted as areas where major and significant challenges remain has increased from 7 in 2017 to 13 in 2025 (see Figure 1).

Figure 1. Kazakhstan's performance by SDGs in 2017-2025



Note: Developed based on UNDESA's SDG reports [8]

The rest of the paper is structured as follows: the second section provides a literature review and conceptual framework for the research; the third section describes data and methods; and the fourth section discusses results and practical implications. The conclusion summarizes findings and suggestions for future research.

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

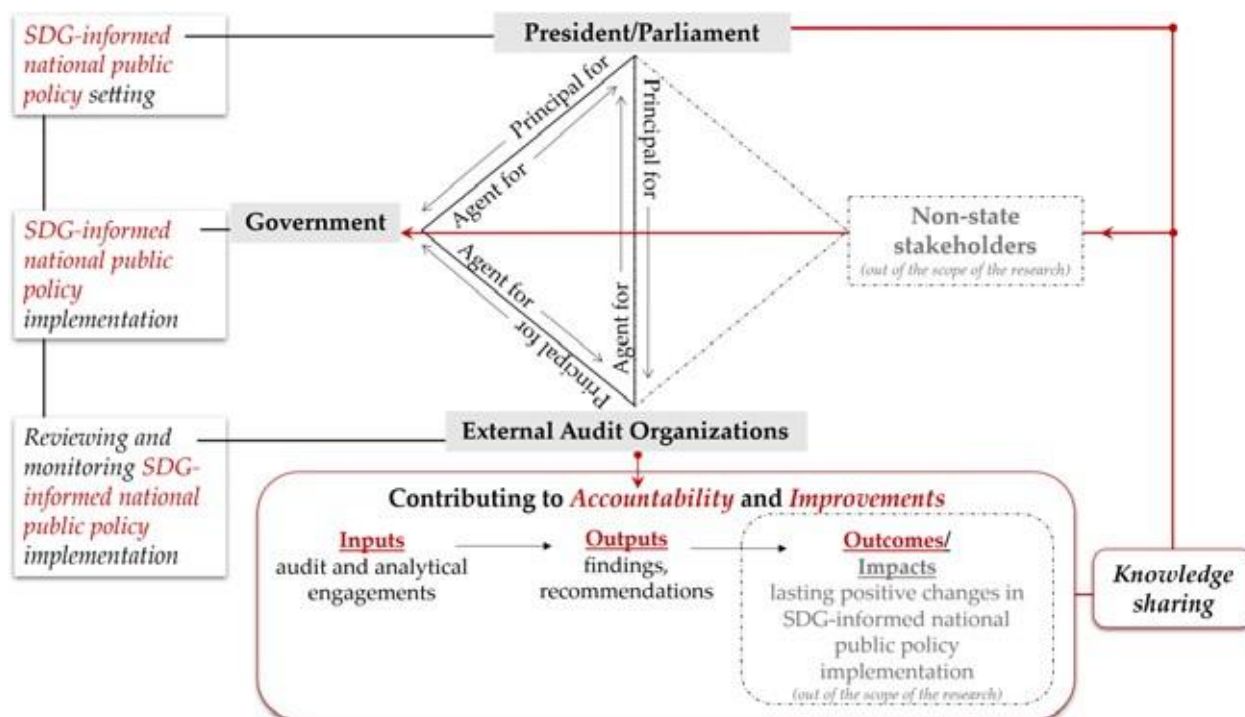
The role and contributions of external public audit organizations in implementing the 2030 Agenda are studied fragmentarily with most focus on supreme audit institutions (SAIs). Being responsible for auditing governmental operations, SAIs promote improvements in public fiscal administration, such as decreases in budget deficit and public debt [9]. These audit outcomes relate to SAIs' contribution to strengthening domestic resource mobilization to improve domestic capacity for tax and other revenue collection, i.e., the 1st target of SDG-17. SAIs can support governments in building resilient health systems through their forward-looking performance audits that relate to the goal on good health and well-being, i.e., SDG-3 [10]. Cao et al. [11] concluded that vertical management reforms of government auditing institutions lead to a reduction in the intensity of pollution emissions, confirming the arguments of Smith et al. [12] and Weihrich [13] on the contributions of SAIs to better environmental governance and accountability. These outcomes of auditors' work directly relate to the goals on responsible consumption and production, climate action, and use of the planet's resources, i.e., SDGs 12-15.

In turn, as Cordery, Arora, and Manochin [14] reasonably argued, SAIs' mandates and dialogues with external stakeholders enable integrated democratic accountability and promote the 'leave no one behind' principle (LNOB), which is a central point to all SDGs. Also, through performance audits that relate to the effectiveness, accountability, and transparency of institutions at all levels (i.e., the target 16.6 of SDG-16), supreme audit institutions impact all goals. The results of associated studies, however, are controversial. Sari et al. [15] stated that performance audits are suitable for assessing the governance arrangements for SDG implementation; this research finding is consistent with views on SAIs' contributions to improved anticorruption policy [16-18]. The positive impacts of these audits on governmental performance, accountability, and democratic processes are ambiguous and achievable subject to 'conducive' factors, including the active involvement of parliamentarians, the willingness of auditees to follow auditors' recommendations, and advanced accountability regimes [19-24]. Moreover, external auditors' work is often at risk because stakeholders might perceive performance audits of public policies as political interference. Montero and Le Blanc [3] argued that perceiving SDG-related audits as more susceptible to politicization than other traditional audits is due to dealing with a predominantly supranational matter. When undertaking SDG-related performance audits, auditors may also face institutional pressure and, consequently, apply "acquiescence, compromise and manipulation strategies leading to coupling, and in some cases, loose coupling of SDG audit practices in the SAI" [25, p.420].

The literature review also suggests that various theoretical and conceptual frameworks are used to explore impacts that EAOs have on the areas that they audit. This study is grounded in a conceptual framework developed based on the theory of sustainable development, the principal-agent model, and the new public management theory. While the 2030 Agenda is a voluntary framework, meaning discretionary power and responsibility of governments to make sustainable development commitments [26] and localize SDGs [27], the term 'SDG-informed national public policy' is integrated into the conceptual framework of this research. This term refers to a public policy that aligns with the 2030 Agenda and is employed by governments to ensure SDG-aligned outcomes considering the specific circumstances of a country. The SDG-informed national public policies legitimize the involvement of EAOs in the review, monitoring, and evaluation of SDG implementation.

Then, accountability and improvements in SDG-informed national public policy are outcomes of EAOs' activities [28-30]. Accountability ensures alignment of decisions and actions of all stakeholders with sustainable development priorities, and it facilitates learning how to achieve the 2030 Agenda. EAOs contribute to the 2030 Agenda accountability by disclosing evidence-based information about governmental performance relying on public auditors' professional skills and knowledge [3,31]. In turn, the accountability regime works within the principal-agent model [32], where a principal defines a policy, an agent implements the policy, and the agent is accountable to the principal (Figure 2).

Figure 2. The conceptual framework



Note: The author's deliberations.

As demonstrated in Figure 2, presidents and parliaments are principals for governments and EAOs, except cases where the latter are accountable to governments; EAOs are principals for governments, governments are agents for presidents, parliaments, and EAOs [24]. All involved stakeholders, including non-governmental organizations [out of the scope of this study], play 'reversible roles' of principals and agents. Thus, the accountability principle implies multiple chains of interactions [33], which, in the context of sustainable development, are complicated due to integrating the concept of multistakeholder engagement into the 2030 Agenda [1].

The concept of improvements, according to the new public management theory, implies achieving better results through business-like managerial approaches within the public sector [34, 35]. EAOs plan and conduct their audits (inputs) to evaluate SDG-informed national public policies and provide governments with recommendations on how to address identified gaps and learning how to promote synergies in these policies (outputs) [36,37]. Finally, auditors' recommendations contribute to lasting positive changes (outcomes) [out of the scope of this study].

DATA AND METHODS

The list of auditees of three randomly selected EAOs and their annual conclusions on budget execution (conclusions, hereafter) were used as primary data. These data are well-suited for revealing how external audit organizations contribute to the implementation of SDG-informed na-

tional public policies. The list of auditees outlines topics, type, and scope of planned audit and analytical activities (annual audit plans, hereafter). The conclusions highlight findings related to governmental performance in collecting taxes and non-tax budget revenues, budget spending, implementing national development programs, and managing assets by SOEs. EAOs table their conclusions to parliament annually. The data include 21 annual audit plans for 2018-2024 and 18 conclusions for 2018-2023, based on findings from more than 400 audits and analytical activities conducted by EAOs from 2017 to 2024. The data are publicly available and posted on the websites of EAOs.

In this research environment, a quantitative method, interviewing, and focus groups as techniques of a qualitative approach [38-40] are associated with limitations, including the absence of quantitative data and the lack of an established methodology and practice of tagging EAOs' products as those related to SDGs. Thus, a qualitative content analysis of the primary data was used to explore ways (if any) of contribution of external audit organizations to SDG implementation. The annual plans and conclusions of EAOs were analyzed by applying directed content and comparative analyses to label data as related to SDGs. A comparison (matching) has been made between SDGs, targets, and indicators and findings from audit and analytical activities across auditees based on their missions, strategic goals, and functions (e.g., the government entities on ecology and natural resources is responsible for SDGs 6, 12, 13, and 15) and audited national development programs (e.g., national development programs in health and education sectors are related to SDG-3 and SDG-4, respectively).

The press releases and audit conclusions of EAOs were analyzed through triangulation techniques to ensure the credibility of research findings [41]. A conceptual framework (Figure 2) was utilized as a guiding lens to derive descriptive codes and identify associated themes and patterns [41-43].

RESULTS AND DISCUSSIONS

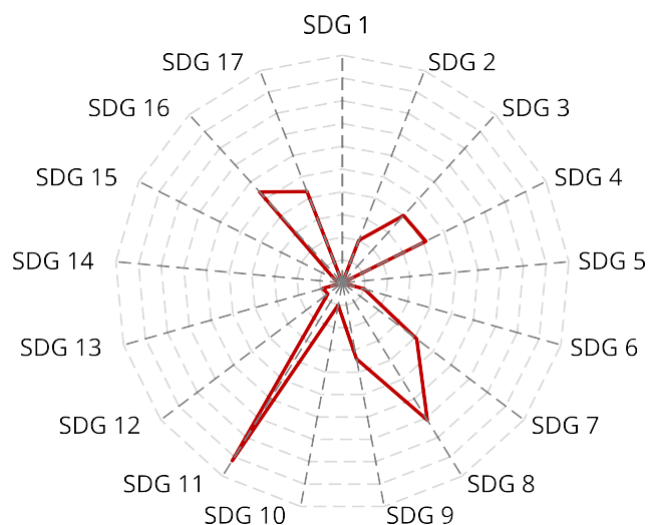
In 2018-2024, the planned performance audits and analytical activities (audits, hereafter), or more than ¾ of EAOs' all audits, were related to individual or all SDGs. A high level of coverage of SDG-informed national public policies by audits - on the one side - might be explained by EAOs' mandates as sufficient to cover a wide range of issues associated with SDG implementation. On the other side, while EAOs develop their annual audit plans taking presidential directives and requests from parliamentarians into account, it suggests that audits of SDG-informed national public policies are demanded by the principals within the public sector accountability regime [44-45]. As Breuer and Leininger [31] stated, in addition to assessing the budget execution and governmental performance, parliaments adopt SDG-aligned laws and regulations and represent the interests of their constituents in SDG implementation. Thus, EAOs' audits contribute to policy-making decisions and oversight functions by the principals.

Almost 90% of the planned audits covered the implementation of national public policies associated with SDGs 11, 8, 16, 17, 4, 7, 3, and 9; the first three goals were selected as auditing areas most frequently (Figure 3).

Figure 3. The frequency of planned audits by SDGs

SDGs:

1. No poverty
2. No hunger
3. Good health and well-being
4. Quality education
5. Gender equality
6. Clean water and sanitation
7. Affordable and clean energy
8. Decent work and economic growth
9. Industry, innovation and infrastructure
10. Reduced inequality
11. Sustainable cities and communities
12. Responsible consumption and production
13. Climate action
14. Life below water
15. Life on land
16. Peace, justice and strong institutions
17. Partnership for the goals



Note: Annual audits of consolidated financial statements of government entities, compliance audits, follow-up audits, and audits which are not subject to disclosure are excluded

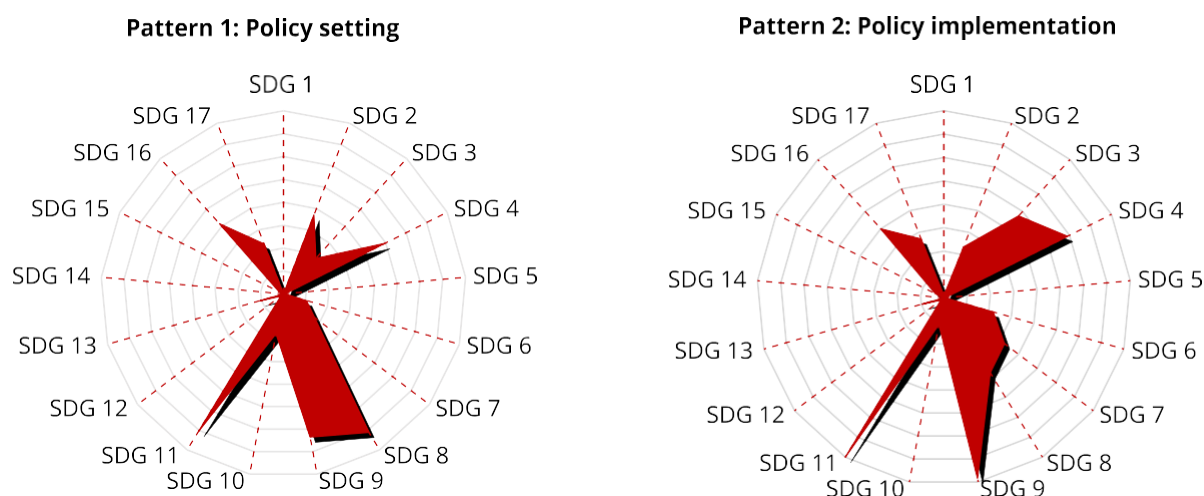
When planning audits that relate to the implementation of SDGs 8, 9, and 11, EAOs focused on all corresponding targets except those linked to environmental aspects of these goals. Audits related to SDGs 7, 16, and 17 focused on the following corresponding targets: access to affordable energy services (target 7.1), developing effective, accountable and transparent institutions (target 16.6), and domestic resource mobilization (target 17.1). Audits related to the implementation of SDGs 3 and 4 covered roughly all targets. The national public policies associated with SDGs 2, 6, 10, 12, 13, and 15 were selected as areas for planned audits infrequently; they partially cover a few corresponding targets or indicators. SDGs 1 and 5 were out of the audits; SDG 14 does not apply to Kazakhstan. These findings suggest that EAOs mainly focused on the economic dimension of sustainable development and, to a lesser degree, on the environmental dimension. This gap might be crucial, as failures in an environmental agenda coupled with lags in a social policy may pose significant risks to the planet and its inhabitants, ultimately nullifying economic benefits [46].

While performance audits related to SDG implementation will be in demand until 2030 due to stakeholders' requests for more efficient and effective use of the limited resources and the expected increase in environmental disasters [47], changes in planning the audits of SDG-informed national public policies are advisable. Moreover, a lack of a systematized approach to audit planning may lead to multiple audits of the 2030 Agenda implementation by some SDGs while other SDGs will be overlooked by EAOs, causing, therefore, missing crucial systematic issues [48]. In turn, frequent visits of auditors and the intensity of their audits may trigger an accountability paradox with negative consequences, such as diminishing organizational performance or discouraging innovations [21,49-50]. Thus, tagging future audits as those related to SDGs (when applicable) will facilitate better annual audit plans, ensuring comprehensive and sound audit coverage of the implementation of SDG-informed national public policies.

DISCLOSURES ON SDG-INFORMED NATIONAL PUBLIC POLICIES

In the conclusions for 2018-2023, EAOs disclosed information on budget execution, implementation of national development programs, operational performance of government entities, and the use of state assets by SOEs. EAOs' findings included gaps in policy setting (pattern 1; $\frac{1}{4}$ of all findings) and problems in policy implementation (pattern 2; $\frac{3}{4}$ of all findings). The gaps and problems vary by SDGs (Figure 4).

Figure 4. The frequency of gaps and problems in implementing SDG-informed national public policies by SDGs

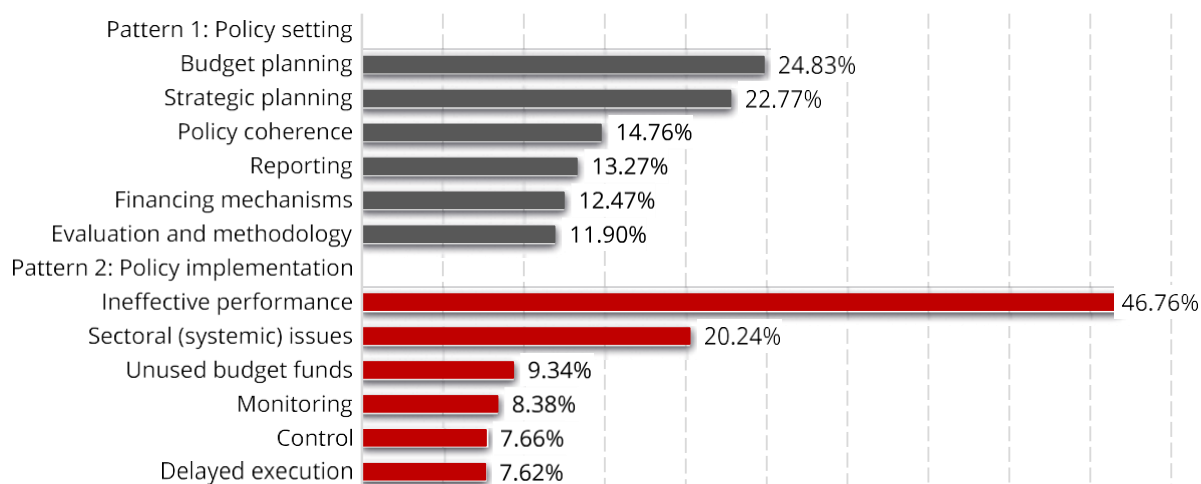


Note: The macroeconomic aspects of budget execution, gaps and problems in SOEs' performance and implementing PPP projects are excluded as they related to all SDGs

Comparing the content of conclusions with the voluntary national reviews (VNRs) suggests that most of the significant gaps and problems of SDG-informed national public policies, disclosed by EAOs, were not outlined in VNRs of Kazakhstan for 2019 and 2022 [6,7]. Thus, the conclusions of EAOs are – to a certain degree – effective means to ensure accountability in SDG implementation, while governments' VNRs are mainly means of translating success stories [14,31]. Moreover, the conclusions provide stakeholders with insightful data that might explain the national performance by SDGs (Figure 1). For instance, the regression in implementing SDG-6 might be due to the frequency of gaps in strategic and budget planning, ineffective performance of government entities, and unused budget funds allocated for water resource management. These results of this study corroborate earlier considerations on the importance of integrating EAOs into the accountability regimes for SDGs along with parliamentarians, civil society, and other stakeholders [3-5,31,51].

Then, EAOs disclosed gaps and problems within an entire cycle of SDG-informed national public policies (Figure 5). While the conclusions of EAOs are based on findings from performance audits, these results confirm that performance audits are suitable for evaluating the SDG implementation [15].

Figure 5. Gaps and problems of SDG-informed public policies disclosed by EAOs in the conclusions



Note: The share of gaps by the generated themes (in % of the corresponding patterns)

As demonstrated in Figure 5, setting the SDG-informed national public policies is most frequently associated with gaps in strategic planning (24.83%). These gaps include shortcomings in documents of the state planning system, e.g., gaps in goal setting, mistakes in the decomposition and cascading of long-term national development strategies into lower-level planning documents, such as regional development programs or development plans of government entities and SOEs. Most gaps in budget planning relate to unreliable output and outcome indicators outlined in budget programs. Gaps in policy coherence include overlaps and poor coordination of stakeholders' efforts, e.g., duplication of functions of government agencies or lack of coordination between government agencies and SOEs. The gaps in policy setting vary by SDGs; e.g., lags in strategic planning and policy coherence most frequently associated with policies that relate to SDG-9, while lags in budget planning are most often associated with SDG-11 related policies (see Annex). In turn, the implementation of SDG-informed national public policies is often associated with ineffective performance by auditees, meaning unachieved goals, target indicators, and outcomes outlined in national development programs. This problem is most frequently highlighted by policies linked to SDGs 9, 4, 11, and 3, accounting for more than 50% of all cases of ineffective performance identified by EAOs (see Annex). Sectoral lags and systemic issues are problems specific to a particular sector of the economy that remain unresolved over a long period; e.g., these issues include three-shift learning (SDG-4) or lack of qualified practitioners in primary healthcare (SDG-3). These results of the study suggest that applying a methodology of tagging gaps and problems as related to SDG-informed national public policies makes a comprehensive evaluation of SDG implementation integrable into the current practices of EAOs.

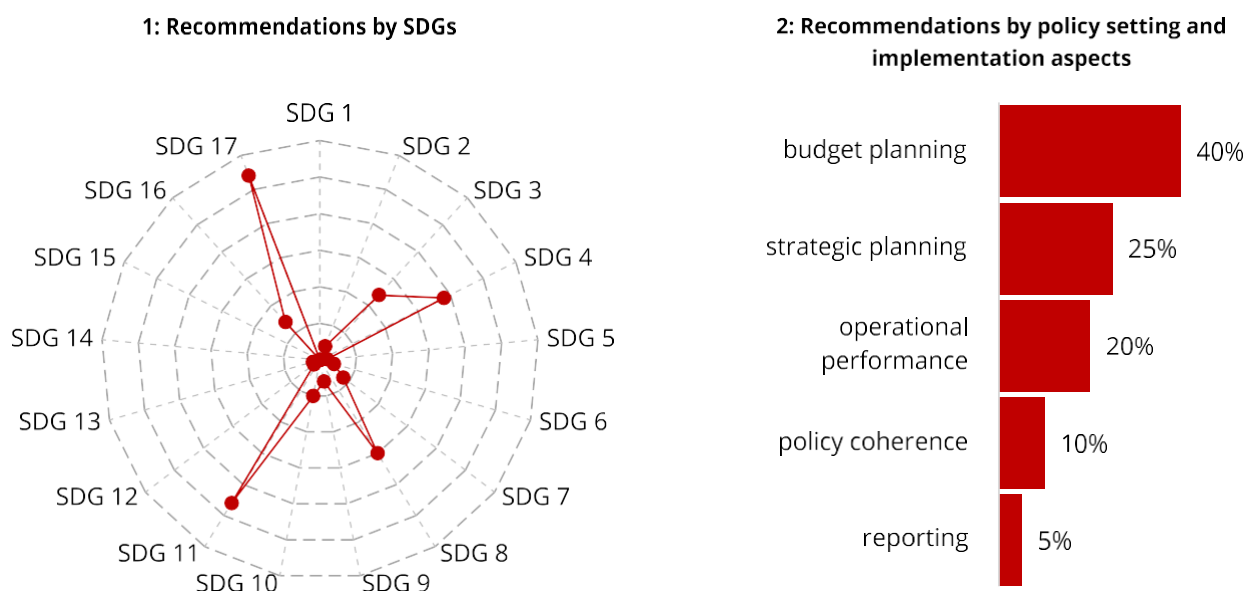
The content analysis of the conclusions and randomly selected audit reports indicates room for improvements in EAOs' approaches to auditing SDG-informed national public policies. Unlike audits aligned with the INTOSAI Development Initiative's SDGs Audit Model [52], EAOs' audits did not sufficiently focus on realizing the LNOB principle, multistakeholder engagement, and progress made toward SDGs. There is also a lack of focus on applying a whole-of-government approach (WGA), which is crucial for a holistic and objective assessment of efforts made in implementing SDG-informed national public policies. As Montenero and Le Blanc [3,4] argued, audits undertaken by applying the WGA approach are the strongest accountability instruments for promoting better SDG implementation. All these aspects are crucial since SDGs are intertwined and require cohesive public policies [53,54], proactive multistakeholder engagement, well-coordinated governance structures [31,55], and effective accountability regimes [31,46,51]. In other words, relying solely on performance audits in their classical interpretations [56-58] is not enough to comprehensively evaluate achievements in sustainable development. Therefore, including SDG-related audits in EAOs' audit portfolio will expand their prospects for facilitating SDG implementation, provided that institutional, technical, political, communication, and collaboration challenges are addressed and new skills for auditing sustainability are obtained [3, 4, 59]. It will be a good strategy for EAOs since SDG-related knowledge and skills will be in demand in the post-2030 period.

RECOMMENDATIONS ON SDG-INFORMED NATIONAL PUBLIC POLICIES

Recommendations are inherent parts of the conclusions. EAOs addressed them to government entities, auditees, and other participants of the budget process. Over 120 recommendations, outlined in the conclusions for 2018-2023, might be tagged as those related to individual SDGs. Most frequently, EAOs' recommendations were linked with national public policies associated with SDGs 17, 11, 4, 8, and 3 (Figure 6). The frequency of recommendations related to SDG-17 might be due to EAOs' responsibility to annually provide stakeholders with audit findings on tax (custom) administration. The remaining often-used recommendations might be explained by the intensity of planned (conducted) audits and identified gaps and problems in corresponding SDG-informed national public policies (Figures 3, 4, and 6). Then, most recommendations (65%) were related to budget and strategic planning (e.g., recommendations on SDG-17 included better

planning of taxes and other revenues of the budgets or recommendations on SDG-11 included improving the quality of budget programs); the rest of recommendations focused on operational performance, policy coherence, and the reporting systems (Figure 6).

Figure 6. The recommendations on SDG-informed national public policies by SDGs and the core aspects of policy setting and implementation



Note: The recommendations as those related to all SDGs are excluded

Therefore, external audit organizations use recommendations to ensure the quality, efficiency, and effectiveness of SDG-informed national public policies. The results of this study also suggest that EAOs apply a widened model of public auditing, which implies the contribution of external audits to improvements by an entire cycle of public policies [45]. EAOs can further contribute to SDG implementation by providing principals and other stakeholders with recommendations on ensuring the alignment of national budgets with SDGs. When governments are the largest investors in the 2030 Agenda, SDG-aligned budgeting is critical [60,61]. Moreover, focusing on SDG-aligned budgeting may contribute to better policy coherence, accountability, and review of SDG performance [62, 63].

Last but not least, the contribution to SDG-informed national public policies through recommendations poses challenges. On the one hand, the implementation of recommendations is not reliable enough or a sufficient indicator of EAOs' contribution to improvements [64,65]. The audits may lead to learning, transparency, and accountability [24], i.e., quantitatively unmeasurable outcomes. On the other hand, when EAOs' recommendations remain unimplemented, there are risks of questioning EAOs' contributions or, moreover, their efforts might be perceived as ineffective [66]. Nevertheless, while reactions to EAOs' recommendations are a performance criterion for public sector accountability [14], it is advisable to report on how recommendations proceed, outlining those related to SDGs and assessing their impact on the implementation of SDG-informed national public policies.

CONCLUSIONS

This study aimed to explore how external audit organizations contribute to SDG implementation. While the impacts that EAOs have on sustainable development have been fragmentarily studied through focusing on SDG-related audits, this study centered on EAOs' products not tagged as related to SDGs. The results of this research verified that EAOs – in virtue of their role in the public sector accountability framework and accumulated experience in evaluating governmental

performance by performance audits - contribute to accountable and better SDG implementation [3-5,14,15,31].

Exploring the case of external audit organizations in Kazakhstan provided new insights into their annual audit plans and conclusions on budget execution as a means to impact sustainable development prospects. The audits of SDG-informed national public policies are in demand by stakeholders, including parliamentarians. The conclusions on budget execution tabled to parliamentarians outline significant gaps and problems in SDG implementation, most of which are not reflected in the voluntary national reviews; therefore, EAOs contribute to greater accountability in executing the 2030 Agenda-related commitments. The performance audits and analytical activities are well-suited to evaluate SDG performance and identify (disclose) issues across an entire cycle of SDG-informed national public policies. Then, EAOs actively use recommendations to enable improvements in audited SDG-informed national public policies.

Nevertheless, EAOs can further and more effectively contribute to SDG implementation through:

- establishing (applying) a methodology of tagging audits and analytical activities as those related to SDGs (when applicable) to minimize the risks of multiple audits of or overlooked SDG-informed national public policies;
- adding to EAOs' audit portfolio SDG-related audits that are aligned with the IDI SDGs' Audit Model to provide an objective view on realizing the LNOB principle and effectiveness of multi-stakeholder engagement within SDG-informed national public policies;
- integrating a comprehensive evaluation of the 2030 Agenda implementation and progress made toward SDGs in EAOs' conclusions on budget execution;
- adopting a systematic monitoring and assessment of EAOs' impacts on sustainable development prospects.

This study has some limitations and offers perspectives for future research. While (i) multi-stakeholder engagement shapes accountability arrangements and (ii) lasting changes in SDG-informed national public policies as outcomes of EAOs' work remain latent, further research is needed to explore impacts that stakeholders may have on SDG implementation and spillover effects of EAOs' audits, analytical activities, and mandates on financial control on SDG performance. Considering that EAOs (i) in Kazakhstan vary by capacities and (ii) in other countries vary by mandates and involvement in the 2030 Agenda implementation, future studies of other cases might provide new insights into the understanding of their contributions to sustainable development.

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ANNEX: SUPPLEMENTARY DATA

THE FREQUENCY OF GAPS IN SETTING AND PROBLEMS IN IMPLEMENTING SDG-INFORMED NATIONAL PUBLIC POLICES BY SDGS AS OUTLINED IN THE CONCLUSIONS

Pattern 1: Gaps in Policy Setting						
	Strategic planning	Policy coherence	Budget planning	Financing mechanisms	Reporting	Evaluation and methodology
SDG 1	0.0	0.0	0.0	0.0	0.0	0.0
SDG 2	6.0	6.2	4.1	21.1	5.2	15.4
SDG 3	4.5	2.3	6.0	5.5	5.2	4.8
SDG 4	13.1	8.5	10.6	16.5	7.8	11.5
SDG 5	0.0	0.0	0.5	0.0	0.0	0.0
SDG 6	2.5	3.1	1.8	1.8	0.9	4.8
SDG 7	3.5	2.3	4.6	5.5	2.6	4.8
SDG 8	16.6	19.4	12.0	14.7	22.4	15.4
SDG 9	17.6	22.5	9.7	10.1	14.7	13.5
SDG 10	5.5	2.3	3.7	3.7	3.4	4.8
SDG 11	11.6	21.7	17.5	18.3	19.0	9.6
SDG 12	0.5	0.0	0.0	0.0	0.0	1.9
SDG 13	1.5	0.8	2.8	0.0	5.2	4.8
SDG 14	0.0	0.0	0.0	0.0	0.0	0.0
SDG 15	0.5	0.0	0.5	0.0	0.0	1.9
SDG 16	13.6	7.0	15.7	2.8	5.2	3.8
SDG 17	3.0	3.9	10.6	0.0	8.6	2.9
Pattern 2: Problems in Policy Implementation						
	Unused budget funds	Delayed execution	Sectoral (systemic) issues	Ineffective performance	Monitoring	Control
SDG 1	0.0	0.0	0.2	0.4	0.0	0.0
SDG 2	1.8	1.1	8.3	4.7	6.0	3.8
SDG 3	6.8	8.8	9.8	11.6	7.5	8.2
SDG 4	9.5	6.6	13.5	15.1	8.0	7.1
SDG 5	0.0	0.0	0.0	0.0	0.5	0.5
SDG 6	13.1	8.8	4.6	3.2	2.0	2.2
SDG 7	12.6	9.9	7.7	4.4	8.0	7.7
SDG 8	6.3	2.8	8.3	7.1	14.1	12.1
SDG 9	11.7	21.5	20.2	16.5	12.6	12.1
SDG 10	0.9	1.1	3.7	2.2	2.5	3.3
SDG 11	22.5	34.8	9.6	14.2	20.6	23.1
SDG 12	0.5	0.0	0.4	0.5	0.0	0.0
SDG 13	1.8	0.6	0.4	2.5	3.0	3.8
SDG 14	0.0	0.0	0.0	0.0	0.0	0.0
SDG 15	1.4	0.0	0.2	1.3	0.5	0.5
SDG 16	5.4	1.7	6.9	9.9	10.6	11.5
SDG 17	5.9	2.2	6.2	6.6	4.0	3.8

Note: The share of gaps by themes of the first and second patterns (in %).

ОБЕСПЕЧЕНИЕ ПОДОТЧЕТНОЙ И ЛУЧШЕЙ РЕАЛИЗАЦИИ ЦУР: ВКЛАД ОРГАНОВ ВНЕШНЕГО ГОСУДАРСТВЕННОГО АУДИТА

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Аннотация: Вызовы Повестки ООН по устойчивому развитию (Повестка-2030), влекущие срывы в достижении целей устойчивого развития (ЦУР), актуализируют задачу объективного обзора и оценки реализации ЦУР. Органы внешнего государственного аудита (ОВГА) – в силу их независимости от правительств и полномочий по проведению аудитов национальных программ развития – находятся в лучшем положении для решения этой задачи. Однако, способы содействия реализации ЦУР со стороны ОВГА изучены фрагментарно и, в основном, на примере аудитов, связанных с реализацией ЦУР и проводимых высшими аудиторскими институтами. Поскольку данный пробел в литературе и знаниях сопряжен с рисками недостижения прогресса по Повестке-2030, данное исследование нацелено на изучение того, каким образом ОВГА вносят вклад в реализацию ЦУР на примере ОВГА Казахстана. Общедоступные данные трех ОВГА, отобранных случайным методом, включая годовые планы аудита на 2018-2024 годы и заключения по исполнению бюджета, представленные парламентариям с 2019 по 2024 годы, были проанализированы с применением метода качественного направленного контент-анализа. Результаты исследования показывают, что аудиты ОВГА, тегированные в рамках данного исследования как связанные с ЦУР, являются востребованными. ОВГА в заключениях по исполнению бюджета указывают на пробелы и проблемы ЦУР-информированных национальных государственных политик и представляют рекомендации, содействуя таким образом подотчетной и лучшей реализации ЦУР. Тем не менее, тегирование аудитов и аналитических продуктов в качестве связанных с ЦУР (где применимо), добавление в аудиторский портфель аудитов реализации ЦУР, интегрирование комплексной оценки реализации ЦУР в заключения по исполнению бюджета, а также оценка эффектов данной работы аудиторов необходимы для дальнейшего содействия более эффективному вкладу в устойчивое развитие со стороны ОВГА. **Ключевые слова:** Повестка 2030; цели устойчивого развития (ЦУР); ЦУР-информированная национальная государственная политика; органы внешнего государственного аудита; подотчетность; улучшения.

ТДМ-НЫҢ ЖАУАПТЫ ЖӘНЕ ҮЗДІК ІСКЕ АСЫРУЫН ҚАМТАМАСЫЗ ЕТУ: СЫРТҚЫ МЕМЛЕКЕТТІК АУДИТ ОРГАНДАРЫНЫҢ ҮЛЕСІ

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Аңдатпа. Тұрақты даму мақсаттарына (ТДМ) қол жеткізудегі сәтсіздіктерге әкелетін БҰҰ-ның Тұрақты даму бойынша күн тәртібінің (2030-Күн тәртібі) сын-қатерлері ТДМ-ны іске асыруды объективті шолу және бағалау мәселесін маңызды етеді. Бұл мәселені шешу үшін сыртқы мемлекеттік аудит органдары (СМАО) - олардың үкіметтерден тәуелсіздік болуына және ұлттық даму бағдарламалары бойынша аудит жүргізу өкілеттігіне қарай - ерекше ретінде қолайлы деп сана-

лады. Алайда, СМАО-ның ТДМ жүзеге асыруды жеңілдету әдістері тек фрагментті түрде және негізінен жоғары аудиторлық институттар жүргізетін ТДМ-мен байланысты аудиттер мысалында зерттелген. Әдебиет пен білімдегі бұл олқылық 2030-Күн тәртібіндегі прогреске қол жеткізбеу тәуекелдерімен ұштасқандықтан, бұл зерттеу СМАО-ның ТДМ қалай үлес қосатынын зерттеуге бағытталған. Зерттеу қазақстандық СМАО-ның мысалында жүргізілді. Кездейсоқ әдіспен іріктелген үш СМАО-ның жалпыға қолжетімді деректері, оның ішінде 2018-2024 жылдарға арналған аудит жоспарлары және 2019-2024 жылдар аралығында парламентшілерге ұсынылған бюджетті атқару жөніндегі қорытындылары, сапалы бағытталған контент-талдау тәсілін қолдана отырып талданды. Бұл зерттеу нәтижелері бойынша СМАО-ның ТДМ-мен байланысты деп белгіленген аудиттері сұранысқа ие деп анықталды. СМАО бюджетті атқару жөніндегі қорытындыларда ТДМ ақпараттандырылған ұлттық мемлекеттік саясаттың олқылықтары мен проблемаларын көрсетеді және ұсынымдар береді. Осылайша, олар ТДМ-ның жауапты және жақсырақ жүзеге асырылуына ықпал етеді. Дегенмен, аудиттер мен талдамалық өнімдерді (қолданылатын жерде) ТДМ-мен байланысты деп белгілеу, аудиторлық портфолиоға ТДМ-ны іске асыру аудиттерін қосу, ТДМ-ны іске асыруды кешенді бағалауды бюджетті атқару жөніндегі қорытындыға дәнекерлеу, сондай-ақ аудиторлардың жұмысының әсерін бағалау неғұрлым тиімді орнықты дамуға СМАО-ның тарапынан одан әрі жәрдемдесу үшін қажет.

Түйін сөздер: Күн тәртібі 2030; Тұрақты даму мақсаттары (ТДМ); ТДМ ақпараттандырылған ұлттық мемлекеттік саясат; сыртқы мемлекеттік аудит органдары; жауаптылық; жақсартулар.