**The Accounts Committee’s Country Report will be presented on the following section: “Environmental Audit Forum on Featured Practices”**

A report introduces some recent innovations and new achievements of Kazakhstan SAI in last three years. The paper presents further a specific and prominent case of an environmental auditing performed in 2017. The case is consisted of the auditing experiences and challenges, including audit objectives, methodology, and audit findings. The report has been specially written for the ASOSAI audience in order to share and discuss some of the key activities in environmental auditing in Kazakhstan.

The SAI’s role in Kazakhstan in promoting green development model is based upon current law *(Public auditing and Fiscal control, November 2015*). The last three years there has been a transformation process of the whole system of public auditing. The main aim of which is to move from simply finding legislative violations to a new stage in preventing financial and procedural offenses. More detailed information on current innovations in SAI will be provided by a power point presentation.

It is also interesting to note that in Kazakhstan exists the different form of environmental auditing. The Ministry of Energy has a special rights to accomplish environmental audit *(more technically based on special procedures)*. The SAI has rights to accomplish a performance audit on environmental expenditures using ***three “E instrument”*** *(value for money)*: economy, efficiency and effectiveness. Currently a special paper was proved by the SAI which includes some of the tools and techniques used in environmental auditing which will be submitted.

Based on the performance audit done in 2017 **“The performance audit in the Forestry and Wildlife Committee of the Ministry of Agriculture of Republic of Kazakhstan on the state assets and budget funds allocated for the conservation and development of natural resources”**, the following information will be presented:

1. Background information;
2. Audit objectives;
3. Audit methods, including pre-audit procedures;
4. Audit findings;
5. Audit evaluation on the implementation of environment policies;
6. Audit recommendations;
7. Experiences and challenges.