

**Analytical report
on the results of the internal analysis of corruption risks
in the activities of Non-profit Joint-stock Company "Abylkas Saginov
Karaganda Technical University"
for the period from 01/01/2022 to 12/31/2022**

Karaganda city

The internal analysis of corruption risks in the activities of Non-profit Joint-stock Company "Abylkas Saginov Karaganda Technical University" was carried out in accordance with the Law of the Republic of Kazakhstan dated November 18, 2015 No. 410-5 ZRK "On Combating Corruption", the Model Rules for Conducting Internal Analysis of Corruption Risks approved by Order of Chairman of the Agency of the Republic of Kazakhstan for Civil Service Affairs and Anti-Corruption dated October 19, 2016 No. 12 and Methodological Guidelines for conducting an internal analysis of corruption risks.

Name of the object of the internal analysis of corruption risks:

Non-profit Joint stock Company "Abylkas Saginov Karaganda Technical University" (hereinafter referred to as the University).

Basis for conducting the internal analysis of corruption risks:

Order of Chairman of the Board, Rector of the University "On conducting anti-corruption monitoring and analysis of corruption risks" No. 1171s dated February 9, 2023 (Appendix 1).

Analyzed period:

12 months from 01/01/2022 to 31/12/2022.

The internal analysis of corruption risks was carried out in the following areas:

- 1) identification of corruption risks in internal regulations affecting the activities of the University;
- 2) identification of corruption risks in the organizational and managerial activities of the University.

Identification of corruption risks in internal regulations affecting the activities of the University

The University carries out its activities in accordance with the Charter, as well as internal regulatory documents (Rules, guidelines, regulations on structural divisions, etc.).

In the course of the analysis, the Charter and internal regulations governing the activities of the University were studied (Appendix 2). Based on the results of the analysis, *there were revealed* discretionary powers and provisions that contribute to the commission of corruption offenses.

Identification of corruption risks in the organizational and managerial activities of the University

Identification of corruption risks was carried out in the following areas:

1. Personnel management

1. Unsettled issues of the procedure for selection and appointment to the position: *not revealed*.

In accordance with the Model Rules for the Activities of Educational Organizations Implementing Educational Programs of Higher and (or) Postgraduate Education approved by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2018 No. 595, the University develops, approves and ensures compliance with the rules for the competitive replacement of positions of the teaching staff and scientific workers. By the decision of the Board of Directors, the Rules for the competitive replacement of positions of the teaching staff and researchers of the University were approved, which determine the procedure and conditions for the competitive replacement of positions of the teaching staff and researchers provided for by the staffing of the University.

The issues of selection and appointment of candidates for the positions of administrative and managerial-and-administrative and auxiliary personnel are carried out on the basis of principles of human resource development, meritocracy, including recruiting, training and advanced training of management personnel and in accordance with the documented procedure "Personnel Management" DP X-02-2022.

2. Appointment to a position without competitive selection: *not revealed*.

Appointment to the positions of the teaching staff and researchers, as well as to the positions of administrative-and-managerial and administrative-and-auxiliary personnel is carried out only on the basis of competitive selection through the meetings of the competitive commission in accordance with the Rules for the competitive replacement of positions of the teaching staff and scientific workers and documented procedure "Personnel Management".

3. Formal competitive selection, employment of persons who do not meet the qualification requirements: *not revealed*.

If there is a vacant position for the teaching staff and researchers of the University, it places an announcement about the competition on the official website in the state and Russian languages.

The Human Resources Division of the Department of Personnel Management collects documents from applicants for vacant positions of the staff and researchers to participate in the competition, forms lists of participants in the competition, and prepares other competition documents.

Chairman of the Board, Rector determines the number and personal composition of the competition commission, the meeting of which is considered competent with the participation of at least two thirds of the total number of members of the competition commission.

Persons with higher or postgraduate education that meet the Qualification Standard for the Teaching staff and Researchers of the University are permitted to compete for the positions of the teaching staff and researchers. Employment of the workers for the positions of administrative and managerial and administrative and auxiliary personnel is carried out strictly in accordance with the Qualification Directory for the positions of managers, specialists and other employees, approved by Order of the Minister of Labor and Social Protection of the Population of the Republic of Kazakhstan dated December 30, 2020 No. 553, as well as in accordance with the job description.

4. Non-posting, untimely and/or incomplete posting of information about the availability of a vacancy, qualification requirements, a list of required documents, persons admitted to various stages of selection: *not revealed*.

In the event of a vacant position of the staff and researchers, as well as positions of administrative and managerial-and-administrative support staff, an announcement of a competition is posted on the official website <https://www.kstu.kz/> in the state and Russian languages.

The announcement of the competition contains the name of the vacant position of the staff and researchers, the date and time of the deadline for accepting documents, the main qualification requirements for the participant of the competition, determined in accordance with the Qualification Standard for the faculty and researchers of the University, as well as a list of required documents to participate in the competition. The requirements for positions are regulated by the Qualification Guide for the positions of managers, specialists and other employees approved by Order of the Minister of Labor and Social Protection of the Population of the Republic of Kazakhstan dated December 30, 2020 No. 553, as well as the job description.

5. The absence of deadlines for the selection stages (placement of a vacancy announcement, acceptance of documents, interviews, testing, etc.): *not revealed*.

Applications for participation in the competition for filling vacancies are submitted no later than 14 working days from the date of publication of the announcement. The documents for participation in the competition are accepted within 14 working days from the date of publication of the announcement. The documents of persons admitted to participate in the competition are considered by the commission within 7 working days. Based on the results of the competition for filling the positions of the teaching staff and researchers, an employment contract is concluded in accordance with the labor legislation of the Republic of Kazakhstan. The conclusion of an employment contract is carried out after the end of the meetings of the competition commission and the decision of Chairman of the Board, Rector but no later than 10 calendar days later.

6. The absence of a mechanism for the formation and protection of questions for interviews and testing: *not revealed*.

The questions for interviewing with the participants of the competition for filling vacant positions of the teaching staff and researchers always follow from the criteria for evaluating the 4 main areas of activity of the teaching staff and

scientists: educational, teaching and methodological, research and educational, and relate to professional candidate's level (training, internships, knowledge of English, grants, career guidance).

The questions for interviewing with participants in the competition for filling vacant positions of administrative-and-managerial and administrative-and-auxiliary personnel are based on the requirements for the position in accordance with the Qualification Directory for the positions of managers, specialists and other employees, approved by the Order of the Minister of Labor and Social Protection of the Population of the Republic of Kazakhstan dated December 30, 2020 No. 553, as well as in accordance with the job description.

An approximate list of questions for interviewing is reflected in the documented procedure "Personnel Management".

7. Providing unequal conditions for candidates: *not revealed*.

When conducting competitive selection for filling vacant positions of the teaching staff, scientists, administrative-and-managerial and administrative-and-auxiliary personnel, candidates take part on a parity basis, all of them are given equal opportunities to participate in the competition, fair competition among the participants of the competition is ensured, and control over observance of objectivity, publicity of the competition.

8. Failure to ensure measures to resolve conflicts of interest among persons making decisions on hiring candidates: *not revealed*.

When forming the composition of the competition commission, it is clearly seen that there is no conflict of interest, as well as the inclusion of interested persons in the composition of the competition commission. That is, when passing the competition of the teaching staff of a certain department, the head of this department is by no means included in the commission, and possible related communication between the members of the competition commission and applicants for vacant positions.

9. Promotion of employees in positions, transfer to other positions without competitive selection: *not revealed*.

When hiring and when transferring to a higher position, including when transferring to another department, the teaching staff and scientists, in accordance with the Rules for the Competitive Replacement of Positions of Faculty and Research Workers, always go through a competition, after which an employment contract is concluded, or an additional agreement to the employment contract is concluded. The situation is similar with the administrative-and-managerial and administrative support staff, who also, in accordance with the principle of meritocracy, compete for vacant managerial positions. The rest of the employees of structural divisions are transferred to the other positions in strict accordance with the Qualification Guide for the positions of managers, specialists and other employees, approved by the Order of the Minister of Labor and Social Protection of the Population of the Republic of Kazakhstan dated December 30, 2020 No. 553, as well as the job description.

10. Closeness of information of the salaries, incentives for employees of the object of analysis: *not revealed*:

The information of the payroll is in the public domain in the Strategic Development Plan of Karaganda Technical University for 2021 - 2025 published on the official website of the University and through the Unified state register on the web portal <https://cabinet.gosreestr.kz/>.

The information of incentives for employees is brought to the attention of all the employees of the University through public announcement of the order on incentives at the Academic Council meetings

11. Encouragement of employees in the presence of disciplinary sanctions that have not been lifted: *not revealed*.

In accordance with the Regulations on the system of remuneration, material incentives and bonuses for employees of the University, bonuses are not paid to employees who have disciplinary sanctions at the time of issuing the bonus, with the exception of cases of early removal of a disciplinary sanction for high-quality, conscientious, efficient performance of their duties.

12. A large proportion of prematurely removed disciplinary sanctions: *not revealed*.

In 2022, no early removal of disciplinary sanctions was identified.

13. Encouragement of employees at the discretion of officials of the object of analysis, regardless of the results of work: *not revealed*.

When rewarding and encouraging employees, specific achievements and results of educational, methodological, research and educational work, career guidance, special merits and professional knowledge, the role and contribution of the employee to the activities of the unit, urgent implementation of unscheduled tasks and types of work are strictly indicated. Based on this, the manager determines the amount of incentives for employees.

14. Removal of disciplinary sanctions in an excessively short time: not revealed.

Removal of disciplinary sanctions is carried out on the basis of a petition from the immediate supervisor to Chairman of the Board, Rector indicating significant and important results of work and achievements of the employee within the period of the disciplinary sanction but not earlier than 3 months after the imposition of the disciplinary sanction.

Non-application of disciplinary measures to persons who have committed or allowed violations of the law, violations or restrictions on the rights of individuals or legal entities, etc.: *not revealed*.

In case of committing and detecting an offense, misconduct, failure to perform or improper performance of one's duties, immoral misconduct that is incompatible with the implementation of educational and educational activities, violations of the Anti-Corruption Standard and the Code of Business Ethics of the University, etc., disciplinary measures are mandatory applied to the employee after consideration and on the recommendation of the University Ethics Council, which

is a public and permanent collegiate body for reviewing disciplinary cases of employees and students.

The University also has a Commission for Compliance Control and Quality Assurance, which is a permanent collegial body whose main activity is to identify, to assess and to analyze compliance risks, to monitor the quality of educational services, to ensure control over compliance with the requirements of legislative and other regulatory legal acts, as well as principles of integrity, pedagogical ethics and anti-corruption culture, consideration of applications for purchasing goods (material assets, works and services) from the structural divisions of the University and making decisions on their appropriateness and the need to amend the public procurement plan.

Corruption risks in legal acts, business processes in the aspect of Human Resources Management: not revealed.

2. Settlement of conflict of interest

The University has approved and put into practice the Policy of identifying and resolving conflicts of interest and the Standard for avoiding conflicts of interest, which define the requirements for a set of measures that each employee and members of collegiate bodies of the University must apply to prevent / minimize conflicts of interest in their professional activities and functional responsibilities.

The Conflict of Interest Exclusion Standard assigns the functions of monitoring conflicts of interest to the Compliance Service of the University, deans of faculties and heads of structural divisions.

The body for resolving conflicts of interest at the University is the Commission for Compliance Control and Quality Assurance.

The documents regulating the activities of the collegiate bodies of the University contain requirements for the settlement of conflicts of interest.

In the course of the analysis, the contradictions between administrative regulations, job descriptions, on the one hand, and planned indicators, on the other hand, and the contradictions between regulatory and control functions, were not established.

Corruption risks in legal acts, business processes in the aspect of settling a conflict of interest: not revealed.

3. Providing state services

To provide students of the University with state and educational services, ensuring their accessibility on the principle of "one window", the Student Service Center (hereinafter referred to as the SSC) was formed.

The SSC provides students with the following types of services: issuing duplicate documents on higher and postgraduate education, accepting applications for transfer and restoration, providing academic leave, returning from academic leave, changing personal data, expulsion at will, transferring within the University, issuing a certificate from the place of study, accepting applications for the provision of a hostel, restoring a key card in case of loss and others.

The SSC provides public services in accordance with the current Rules and standards of public services.

The teaching and educational services to students are provided in compliance with the procedures for the provision of services approved by the University.

The SSC is aimed at maximizing the improvement of comprehensive interaction with the student community, eliminating bureaucratic barriers and corruption risks in the university-student interaction system, duplicating actions in the provision of services. A system for providing services in electronic format was introduced, which made it possible to significantly increase the efficiency and efficiency of solving students' issues, raise the quality of services to a fundamentally new level, and significantly reduce the time for receiving them.

Within the period from 01/01/2022 to 12/31/2022, there were provided **4,001** public services and **4,707** educational services.

State services

No	Name of service	Number of services
1	Acceptance of documents and enrollment in higher educational institutions for training in educational programs of higher education	2015
2	Acceptance of documents and enrollment in higher educational institutions for training in educational programs of postgraduate education	244
3	Acceptance of documents for participation in the competition for studying abroad, incl. within the framework of academic mobility	22
4	Issuance of duplicate documents on higher and postgraduate education	188
5	Provision of a hostel for students in higher educational institutions	1518
6	Provision of free meals to certain categories of citizens, as well as to persons under guardianship (guardianship) and patronage	14
	Total:	4001

The service recipient submits applications for the provision of services to the SSC through the University website <https://www.kstu.kz/>, as well as to the state corporation (PSC) or sends an application through the web portal of the "Electronic Government of the Republic of Kazakhstan" <https://egov.kz>.

In the lobby of the SSC, videos are being broadcast on training in work on the website of the "Electronic Government of the Republic of Kazakhstan" <https://egov.kz>.

There is an electronic queue management system, there is a self-service corner, which allows employees, the teaching staff and students using the EDS to receive the necessary certificates, submit applications through the <https://egov.kz> portal. Registration of employees, teaching staff and students in the database of

mobile citizens is being carried out, assistance is provided in obtaining an EDS, certificates on the egov.kz website.

A report on 6 types of public services is quarterly submitted to the Agency of the Republic of Kazakhstan for civil service affairs in the Karaganda region, acts of reconciliation are received monthly from the State Corporation "Government for Citizens" (PSC), and additional information is provided at the request of the Agency and higher organizations.

Sometimes there is a short-term failure of the Automation of Public Services program, applications received through the PSC sent by Kazpost arrive with a delay, which leads to a violation of the terms for the provision of public services.

In accordance with the Decree of the President of the Republic of Kazakhstan dated April 13, 2022 No. 872 "On measures to de-bureaucratize the activities of the state apparatus", in order to optimize the provision of public services, on November 4, 2022, the following proposals were sent to the Department of the Agency of the Republic of Kazakhstan for Civil Service Affairs in the Karaganda region:

1. Applications for the issuance of duplicate diplomas of higher and postgraduate education are best submitted through the egov.kz portal, since filing through the PSC delays the service (especially when documents are received via mail from other regions. There are cases when the deadline for issuing a document comes up tomorrow, and the University only receives an application today).

2. When applying through the portal on the egov.kz website, add the box "Cancel the application" or "Leave the application without consideration" indicating the reason (the application was submitted in error, the wrong university was selected, the original diploma was found, etc.) .

3. Currently, when submitting an application through the egov.kz portal, the applicant's address is filled in automatically at the place of registration, this makes it difficult to deliver a duplicate of the diploma when the service recipient does not live at this address. It is necessary that when submitting an application, the service recipient be able to indicate the address where to send a duplicate of the diploma.

Public services are provided in accordance with the standards of public services, strictly in compliance with the requirements and deadlines, which also eliminates corruption risks.

The information of the revealed facts of violating the legislation of the Republic of Kazakhstan in the field of public services has not been established.

Corruption risks in legal acts, business processes in the direction of the provision of public services: not revealed.

4. Implementation of permissive functions

The University uses the DirectumRX electronic document management system, which provides solutions for business process management, workflow automation, exchange of electronic legally significant documents, and much more.

In the DirectumRX system, it is possible:

- to find out what work is being done on the document at the current moment.

For example, the initiator of the task to approve a document can find out which of

the employees has already approved the document, and who has the document in progress;

- to control terms of performance of works under the document. For example, the initiator of a task to approve a document can see which employee is delaying approval and for how many days;

- to view the main stages of working with a document. For example, the manager can see how the assignments were carried out after reviewing the document.

The DirectumRX developers have programmed the processes of authorization functions at the level of the program code, which eliminates the possibility of their “manual” adjustment when using the electronic document management system.

For DirectumRX to work properly, there are: raid controllers and a configured raid for storing information; the ability to hot-swap hard drives or power supplies on servers; connecting equipment to uninterruptible power supplies, etc.

Corruption risks in legal acts, business processes in the direction of Implementation of licensing functions: not revealed.

5. Implementation of control functions

At the University, the entire educational process is automated through the AIS "UNIVER", entering which under the login and password:

- the student can control his educational achievements and has complete information about the educational process: the academic calendar, the class/exam schedule, the curriculum, the current certification, the register of attendance and progress log, the transcript (grade book), the individual curriculum, the information of debts, retake, GPA improvement, distance courses, contact details of teachers and other information;

- the teacher has access to work in the following tabs: EMCD, attendance registers, certification, class and exam schedules; has the ability to download materials for lectures and practical classes, questions, tests for students.

The developers of the AIS "UNIVER" have programmed the processes of control functions at the level of the program code, which excludes the possibility of their "manual" adjustment when using the automated educational process system.

For proper operation of the AIS "UNIVER" there are: raid controllers and a configured raid for storing information; the ability to hot-swap hard drives or power supplies on servers; connecting equipment to uninterruptible power supplies, etc.

The Department of Academic Affairs carries out:

- 1) control of the monthly report on the movement of the contingent of students;

- 2) formation of a summary of disbursed credits by students for 2019, 2020, 2021 and 2022 enrollment;

- 3) issuance of duplicate documents on higher and postgraduate education (188 duplicates were issued during the reporting period);

- 4) control of work on updating educational programs;

- 5) control of attendance of academic classes by students;
- 6) control over the development of educational and methodological documentation by departments;
- 7) development of a schedule of academic studies;
- 8) analysis of final works of students for the presence of borrowings (checked 2080 final works);
- 9) control of transfer to vacant grants released during the training process and to additional grants;
- 10) control of the formation and distribution of the teaching load.

In accordance with the Rules for organizing the educational process on credit technology of education, students of the University independently build their educational program in the form of an individual curriculum, which is formed for each academic year on the basis of the Catalog of elective disciplines, curricula of educational programs. The award of academic credits to a student in academic disciplines and other types of academic work, as well as upon completion of studying the EP as a whole, is carried out with a positive assessment of the learning outcomes achieved by him. To master the appropriate level of education, the student is obliged to fulfill his IC by scoring the required number of credits according to the curriculum: control by advisers, heads of departments, deans of faculties, Registrar's Office.

In accordance with the Regulations on the Academic Policy of the University, the educational achievements of students are reflected in the examination of students' knowledge in the disciplines studied and are evaluated according to the point-rating letter system. Grading in the electronic register and all the types of controls (current, milestone, final) are carried out by the teacher in accordance with the Academic Calendar approved by the Academic Council of the University and the syllabus of the discipline. The quality of the classes, the inclusion of learning outcomes in the electronic register and the attendance of students are regularly checked by the staff of the Department of Academic Affairs. The results of academic progress are analyzed and discussed at the meetings of the graduating departments and the relevant dean's offices. Changes to the database of students on academic achievements are made on the basis of the orders of the deans of faculties: control by the teaching staff, heads of departments, deans of faculties, the Registrar's Office, Vice-rector for academic affairs.

In accordance with the rules of organizing the educational process on credit technology of education, the Regulations on the Academic Policy of the University, in order to meet the needs for additional training, to eliminate academic debts or differences in curricula, to study disciplines in agreement with the other universities and to disburse credits, there is organized additional training for students in accordance with the approved order. The student is obliged to attend classes in additional disciplines, to perform and to defend tasks of the current and boundary control: control by the teaching staff that is included in the order of the additional term, heads of departments, deans of faculties, Registrar's Office.

The development of educational and methodological documentation by departments: control by the head. departments, deans of faculties, Director of the Department of Academic Affairs: a monthly report on implementing the Comprehensive Program of the University.

The development of the schedule of academic studies: control by the Director of the Department of Academic Affairs, Vice-Rector for Academic Affairs.

Transferring from one course to the other course, from one EP to another, within the University, from other universities and the readmission of students: when transferring a student, the University takes into account the area of training and the profile of the educational program, as well as the educational achievements of the student: control by the dean of the faculty, Director of the Department of Academic Affairs / Head of the PED, Vice-Rector for Academic Affairs.

A prerequisite for transferring a student from one course to the other course is the student's achievement of an average grade point (GPA) for the academic year not lower than that established at the University. The transferable GPA is annually approved by the decision of the Academic Council. The transfer score is calculated automatically in the AIS "UNIVER". Transferring students is carried out on the basis of an order: control by the head. departments, Director of the Department of Academic Affairs / Head of the PED, Vice-Rector for Academic Affairs.

Attendance of academic classes by students: control by the heads of departments, Director of the Department of Academic Affairs/Head of the PED.

Checking the work for borrowing: the student's work is uploaded in electronic format, checked through the Antiplagiarism VUZ 3.3 software system. The work is analyzed by search modules: "Internet", "Consolidated collection of ELS", "Common expressions", "Search module paraphrased Internet", "Citation" and "Ring of Universities". The student receives the data of the checking results to his email address; the program automatically generates a report on the presence of borrowings: control by the heads of departments, Director of the Department of Academic Affairs / Head of the PED, Chairmen of the certification commissions.

Formation of the data of disbursed credits by students: quarterly submitted to the financial center of the regulatory body: control by the Director of the Department of Academic Affairs / Head of the PED, Accounting Department of the University, Vice-Rector for Academic Affairs, Financial Center of the Ministry of Science and Higher Education of the Republic of Kazakhstan (formerly the Ministry of Education and Science of the Republic of Kazakhstan).

At the end of training, the specialists of the Registrar's Office, together with advisers, verify the "drafts" of diplomas and transcripts in order to eliminate all kinds of errors: control by advisers, deans of faculties, the Registrar's Office.

The transcript is the final document confirming mastering of the educational program by the student. The transcript is provided for studying on academic mobility, transferring to a state educational grant, transferring to another university for the purpose of further education, determining the academic difference in curricula when transferring and readmitting, participating in competitions and programs. The formation of the transcript is carried out by the specialists of the

Registrar's Office in the AIS "UNIVER" system in the prescribed form: control by the deans of the faculties, the Registrar' Office, Vice-Rector for Academic Affairs.

The award of vacant educational grants released in the process of obtaining higher and postgraduate education takes place on a competitive basis by the results of intermediate certification based on the average GPA score for the entire period of study with the issuance of a certificate of awarding a vacant educational grant. Unloading educational achievements is carried out automatically from the AIS "UNIVER": control by the Director of the Department of Academic Affairs, Head of the Registrar's Office, Vice-rector for academic issues, RK MSHE (formerly RK MES).

Formation of the teaching load of the department is carried out in the AIS "UNIVER". The fixing of each academic discipline is carried out depending on the basic education, the academic degree of the teacher: control by the Director of the Department of Academic Affairs, Director for administrative work, Vice-rector for academic affairs.

The procedure for manufacturing, using, accounting and storage of strict reporting forms is determined by the standard rules for documenting and managing, the Regulations on the Office Work and Archiving, orders and instructions of Chairman of the Board, Rector of the University.

Control of producing, accounting, using and storing the forms is entrusted to the Office.

To account for strict reporting forms with the logo of the University (forms of orders and letters), the employees of the Office keep a register. In order to prevent corruption, forms for work are issued to structural units against signature with fixation in the register (quantity), a commission is created to destroy damaged forms, an act is drawn up.

In accordance with the List of standard documents generated in the activities of state and non-state organizations with indication of the periods of storage, the forms are stored within the period of 5 years, after which the forms are destroyed.

The facts of affiliation of persons who carried out control activities with representatives of control objects were *not revealed*.

Systemic facts of violation of procedures for conducting control activities were *not revealed*.

Improper operation of information systems used in the conduct of control activities leading to a violation of the established procedure was *not revealed*.

**6. Other issues arising from organizational and managerial activities:
- development and distribution of budgetary and financial resources**

The collegial body that approves the budget and the development of financial resources is the Board of Directors of the University.

The Regulations on the Board of Directors govern the activities of the Board of Directors, including provisions on the settlement of conflicts of interest and personal liability of members of the Board.

The development and distribution of financial resources is carried out in accordance with the established requirements of the International Financial

Reporting Standard (IFRS), the requirements of the legislation of the Republic of Kazakhstan and internal regulations, is agreed with the RK MSHE (formerly the RK MES) for approval by the Board of Directors.

The Board of Directors of the University, in accordance with the work plan, exercises internal control over the activities of the accounting department at least 6 times a year.

The funds for 2022 have been disbursed in full.

Every year, in order to reflect correctly the results of financial and economic activities at the University, in accordance with the Audit Rules, an audit is conducted with non-mutual audit organizations and a special-purpose audit.

Independent audit for 2021-2022 was conducted by the FinExpertiza Kazakhstan LLP, state license to engage in audit activities in the Republic of Kazakhstan No. 17015427 issued by the Financial Control Committee of the Ministry of Finance of the Republic of Kazakhstan on September 04, 2017, Auditor Qualification Certificate No. 0000434 dated 11/14/1998.

Inspections by the state audit and financial control bodies found no violations. The audit was conducted in accordance with International Standards on Auditing (ISA).

In 2022, the University carried out:

1) an audit for compliance with contractual obligations in the implementation of budget programs 204-100, 204-118, 204-217 "Special Purpose Audit";

2) monitoring the progress of implementation and effectiveness of scientific, scientific and technical projects of the National Center for State Scientific and Technical Expertise JSC.

All the checks were carried out in accordance with the current legislation of the Republic of Kazakhstan, no violations were found.

Transparency and accessibility of the financial and budgetary procedures of the University is ensured by coordinating the Development Plan with the Board of Directors and approving it with the authorized body: the Ministry of Science and Higher Education of the Republic of Kazakhstan (formerly the Ministry of Education and Science of the Republic of Kazakhstan). Financial statements, Development Plans and reports on the implementation of the Development Plan are annually submitted to the depository on the portal of the information and accounting center of the State Property and Privatization Committee of the Ministry of Finance of the Republic of Kazakhstan. There is a publication through a single state register on the web portal <https://cabinet.gosreestr.kz/>.

According to the Decree of the Government of the Republic of Kazakhstan dated September 14, 2004 No. 960, the University places temporarily free funds in second-tier banks. For control, quarterly reports are submitted in the unified reporting system (IFRS).

Determining the needed purchases is carried out on the basis of applications submitted by departments to the Public Procurement and Supply Division (PPSD) after the applications have been approved by the Chief Accountant, the Infrastructure Development Director and Chairman of the Board, Rector.

In order to prevent conflicts of interest and affiliation, the methodological instruction "Procurement Management and Supplier Selection" is applied.

To address the issues of purchasing materials and components, the PPSD owns the market price situation, the information of potential suppliers, knows the nomenclature, properties, purpose and scope of the purchased materials, has and constantly updates the database.

The information of public procurement plans is posted on the public procurement web portal <https://goszakup.gov.kz/>.

The products received must comply with the established purchasing requirements. The supplier provides a warranty for the replacement of the supplied products due to non-conformity. The PPSD carries out verification of purchased products (incoming control). The incoming control is carried out by the warehouse manager, together with the representative of the PPSD and representatives of the University departments. In the course of the input control, the warehouse manager conducts:

- checking the availability of accompanying documentation (delivery documents) confirming the appropriate type of delivery;
- assessing the appearance: inspecting the state of containers, packaging, the presence of seals (integrity).

The quality control and timely fulfillment of contractual obligations by suppliers includes:

- control of documentation related to correspondence with the supplier;
- control over delivery times;
- control over the execution of contracts;
- control over payments.

If the received products are found to be inconsistent with the requirements of the delivery documents or the contract, the specialist of the PPSD draws up an act of non-compliance signed by the warehouse manager and a representative of the unit, which indicates the nature of the identified non-compliance.

When carrying out public procurement, affiliated companies, the performance of diversified and unusual works by the counterparty were not identified.

Corruption risks in legal acts, business processes in the direction of Development and distribution of budgetary and financial resources: not revealed.

- collecting taxes and other payments

To fulfill the tax obligation, quarterly tax reports are submitted related to the activities of KTU NPJSC. The accounting department keeps records of the fulfillment of the tax obligation, the obligation to calculate, to withhold and to transfer social payments. Mandatory payroll taxes are calculated and transferred monthly.

Tax reports are submitted in all forms (f100, f200, f300, f590, f700, f852, f870) in the taxpayer's office <https://cabinet.salyk.kz/sonowebinfo/>, which excludes personal contact between representatives of the object of analysis and payers of taxes and other payments.

Corruption risks in legal acts, business processes in the area of collection of taxes and other payments: not revealed.

- concluding agreements with physical and legal entities

1) when carrying out public procurement, affiliated companies, the performance by the counterparty of diversified and unusual work were not revealed;

2) collection of the amount of the penalty (fine, penalty) from the counterparty is carried out in strict accordance with the terms of the concluded agreement for each day of delay;

3) in case of violation of contractual obligations, sanctions are applied in accordance with the concluded contract;

4) no changes are made to the current contract;

5) timely filing of a claim against the counterparty for violation of contractual obligations occurs through the Internet resource <https://office.sud.kz/new/>;

6) the procedure for conducting claim work is carried out on the basis of regulatory legal acts.

Corruption risks in legal acts, business processes in the direction of concluding contracts with individuals and legal entities: not revealed.

- ensuring transparency and publicity of activities

1) on the official Internet resource of the University <https://www.kstu.kz/>, in accordance with the requirements of the current legislation, regulatory acts of the Republic of Kazakhstan and internal documents of the University, timely content is provided about the activities of the University, the teachers and employees;

2) transparency and accessibility of financial and budgetary procedures of the University is ensured by publishing financial statements, the Strategic Development Plan and reports in the unified state register of the information and accounting center of the State Property and Privatization Committee of the Ministry of Finance of the Republic of Kazakhstan on the web portal <https://cabinet.gosreestr.kz/>. Information about public procurement plans is posted on the public procurement web portal <https://goszakup.gov.kz/>;

3) in the reporting period, no decisions were made on the issues of public interest: distribution of budgetary funds, real estate, land plots, commissioning of facilities;

Corruption risks in legal acts, business processes in the direction of Ensuring transparency and publicity of activities: not revealed.

- organization of anti-corruption work

1) in order to ensure implementation of the Law of the Republic of Kazakhstan dated November 18, 2015 No. 410-V "On Combating Corruption", the Anti-Corruption Standard, the Standard for Elimination of Conflict of Interest, the Code of Business Ethics, the Rules for Conducting Anti-Corruption Expertise of Internal Acts, the Action Plan for Combating Corruption for 2020-2022, the Compliance Service were developed;

2) within the framework of TBN No. 4 "Corruption Prevention in the Quasi-Public Sector" in 2022, monthly training was conducted for University employees

in accordance with the requirements of the international anti-corruption standard ISO-37001: 2016 "Anti-Corruption Management System";

3) the uninterrupted operation of the blog of Chairman of the Board, Rector of the University <https://blog.kstu.kz/>, the blog of the Authorized Person for Ethics <http://www.kstu.kz/blog-upolnomochennogo-po-etike/>, the web page "Counteraction corruption" <https://www.kstu.kz/protivodejstvie-korrupsii/>, online forms of the Public Reception, which provide an opportunity for appeals, a helpline operates, trust boxes are installed in each building and dormitories;

4) in order to cultivate integrity and intolerance to manifestations of corruption among the students, the projects "Sanaly urpaq" and "School of Integrity" are actively implemented, meetings, seminars, round tables, competitions, etc. are held;

5) interaction with representatives of the public and project offices of the Anti-Corruption Service was ensured to form an anti-corruption culture and introduce the principles of integrity in the student environment;

6) elective courses "Fundamentals of Law", "Fundamentals of Anti-Corruption Culture" (5 credits) have been introduced into the working curricula of all bachelor's degree specialties. Digital content was created on the discipline "Fundamentals of Anti-Corruption Culture" and posted on the YouTube channel https://www.youtube.com/playlist?list=PLytdIdcZyAX9BF_gAsaJb1W8c7q8nNwyM. A massive open online course on the discipline "Fundamentals of Law" <http://edu.kstu.kz/course/view.php?id=942> has been introduced. An advanced training course "Formation of a legal culture within the framework of the fundamental values of statehood" is being conducted;

7) surveys were conducted on anti-corruption issues;

8) internal anti-corruption monitoring and analysis of corruption risks are carried out annually:

- in February 2022, an internal analysis of corruption risks in the activities of the University for 2021 was carried out;

9) the University employees were not held criminally liable for committing corruption offenses;

10) the facts of non-compliance with anti-corruption restrictions by the employees of the University have not been established;

11) in case of establishing facts of corruption, protection of personnel who reported facts of corruption or reasonable assumptions in the distribution of grants from pressure and repressive measures from responsible employees or top management of the University is ensured;

12) there were no complaints from individuals and legal entities, including those in the media, against the employees of the University about illegal actions of a corrupt nature.

Corruption risks in legal acts, business processes in the area of Organization of work to combat corruption: not revealed.

Final part

According to the results of the internal analysis of corruption risks in the activities of Abylkas Saginov Karaganda Technical University NPJSC, corruption risks were identified in the following areas:

- the regulations for registration at the place of temporary residence of persons living at the hostels of the University are not provided for by job descriptions;
- there is no time period stipulated by the internal documents of the University, in which the head of the Software Center must publish the information received on the official website of the University.

To eliminate the identified risks, the following measures were taken:

1) in order to control registration of persons residing at the University hostels at the place of temporary residence, the job descriptions of the director of the DAEW and the passport officer included the duties on the rules of registration at the place of temporary residence of persons residing at the hostels of the University, including the monthly control of persons living at the hostels;

2) the publication of any information on the official website of the University is carried out through the Directum electronic document management system with attachment of the needed information in 3 languages (Kazakh, Russian, English) and the deadline for publishing information on the website is provided.

RESOLUTION:

1. To submit the analytical report to Chairman of the Board, Rector of Abylkas Saginov Karaganda Technical University NPJSC for consideration.
2. The results of the internal analysis of corruption risks should be posted on the Internet resource of Abylkas Saginov Karaganda Technical University NPJSC.