



# Zbiór raportów naukowych Science – od teorii do praktyki

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## DEVELOPMENT OF ENVIRONMENTAL AUDITING IN UKRAINE

Basic principles and positions of environmental audits are implemented in the resolution of the European Union's environmental management and environmental auditing adopted in 1993. Since 1996 the world is international standards are ISO 14000, which states the principles and procedures for environmental audit. Today, they are common in Ukraine and represent the ecological reconstruction of the whole business. Application of ISO 14000 standards will enable companies of Ukraine to ensure their own competitiveness in domestic and foreign markets. Unfortunately, however, no accession to the Council of Europe or the signing of international conventions for the protection of the environment has not led to an increase in competitive status in Ukraine. Today, widespread Environmental Audit abroad due to two reasons: environmental indicators are determinant of competition and increased economic and administrative sanctions for violation of environmental protection.

In Ukraine, the introduction of an environmental audit is in its formative stages and how successful will this process depends on the efficiency of the economy of Ukraine. Deterrent today is the lack of legal framework for environmental audit and borrowing foreign experience is not adapted to the Ukrainian realities. So an important part in shaping environmental policy and public policy in the field of environmental protection is adequate assessment of existing environmental condition at all levels - from the individual enterprise to the country as a whole. Give this assessment by using environmental audit. In Ukraine, this concept is relatively new, but in the world environmental audit is very common and has long been used successfully.

The purpose of this paper is to investigate and analyze the problems faced by Ukrainian enterprises in the implementation of environmental auditing in practice, and identification stages of implementing an environmental audit and develop practical recommendations on the prospects for its development in Ukraine. By the mid-80 th of the 20 century. Environmental audit emerged as a method of internal administrative controls for greater control over the environmental aspects of the company. And by the end of 1990 the twentieth century. commercial banks in industrialized countries began to use an environmental audit to minimize the risk of defaults on loans. These risks due to poor organization of activities in the field of environmental protection enterprises-borrowers. In recent years, environmental audit used by international development banks as a tool for environmental management.

In modern literature provides many definitions of the term "environmental audit". In my opinion, the most complete is the following - "Environmental audits - a documented system independent assessment process object to match specified activities, events, conditions, management systems environment and information on these issues with the legislation of Ukraine on Environmental Protection and other environmental audit criteria».

Special criteria established customer environmental audit in the contract to conduct it. Environmental audits may be subject to enterprises, institutions and organizations and their affiliates, representatives or associations of integral property complexes and other industrial facilities, or individual units of production or activities; system of environment management, and other subjects provided law. Organization and implementation of eco-auditing regulated parts 2, 3. 49 of the Law of Ukraine «On Environmental Protection», Law of Ukraine «On Environmental Audits» (2004), legislation governing the activities and areas in which the mandatory environmental audit (including privatization). A number of procedural documents for the certification of auditors, RBMs environmental auditors and legal persons who are eligible to conduct environmental audits, approved by the Ministry of Environment. Environmental auditing quality management systems environment is also regulated by international standards. 3 January 1, 1998 in Ukraine, particularly adapted following international standards: EN ISO 14010-97 «Guidelines for the implementation of environmental auditing. General principles», «BS ISO 14011-97 «Guidelines for the implementation of environmental auditing. Procedures audit. Auditing of environmental management systems» , EN ISO 14012-97 «Guidelines for the implementation of environmental auditing. Qualification requirements for auditors of ecology». In place of these standards then came a single standard EN ISO - 19011:2003 «Guidelines for auditing quality management systems and (or) environmental management». In Ukraine this type of audit is only beginning to develop. The basis for its implementation and further development is ratification at national level of international standards for environmental management and audit ISO 14000 and the Law of Ukraine «On environmental auditing»

Environmental auditing internationally regulated by the following documents: Resolution of environmental management and audit (EMAS) for industrial enterprises, adopted in 1993 by the European Commission for the countries - members of the EU. In 2001, a new version was developed in which the demands of the construction environmental management system harmonized with the requirements of ISO 14001. International standards for environmental management ISO 14001 series, including guidance on auditing (ISO 14010, 14011, 14012), adopted in 1997. International Standard ISO 19011 «Guidelines for auditing quality management systems and/or environmental management systems», adopted in 2002. Thus, for the further development of environmental audit in Ukraine is important to address the issue of overcoming «gaps» according to the normative – legal ensuring the functioning of the audit. For this purpose, in my opinion, should accelerate the work of the legislative and executive branches of government, involving relevant developments domestic environmental auditors who already have some experience in this area, as well as developments leading world experience.