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The Development Of Environmental Auditing In Russia And International Practice In Market Conditions.

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ABSTRACT

Reasonable interaction of a commercial organization with nature is a requirement of time, carried out within the framework of an effective environmental policy. In order to introduce an environmentally-oriented audit in organizations, it is necessary to form future thinking of new auditors and optimize the accounting and information system, which will be focused on management needs and follow current trends, which will facilitate management decisions within the framework of economic efficiency and environmental integrity.

Keywords: audit, environmental management, ecology, environmental management, legislation.

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INTRODUCTION

The quality of the environment and the rational use of natural resources are an indispensable component of the modern economic activity, one of the main components of the economic and social development of society, a vital element. Efficient use of natural resources, waste minimization, as well as their place in the environmental management system and conducting an environmental and economic audit, are necessary conditions for the sustainable development of society.

The purpose of the research: is to study contemporary problems, as well as to organize the implementation of environmental management and environmental auditing in market conditions.

Objectives of the study: to justify the integration of activities in the field of environmental protection with other areas of activity; determining the objective assessment of the compliance of the object being audited with the requirements of legislation, regulations, and environmental management requirements adopted by the object itself.

MATERIALS AND METHODS

We have studied the regulations, as well as scientific works of domestic economists in the implementation of environmental management and environmental and economic audit. During the scientific and practical research, we applied the following general scientific methods: systematization, comparison, a generalization of theoretical aspects and practical recommendations, modeling, etc.

RESULTS AND DISCUSSION

The ecological crisis is manifested in the following nuances: limited natural resources and environmental pollution.

Environmental standardization of corporate management is an effective way to eliminate the problem of negative environmental impact. The internationally accepted practice of environmental standardization of the ISO 14000 system scans the environmental orientation of production management and not the quantitative or qualitative parameters of the product being produced.

Environmental management requires high attention, spot adjustment, adjustment of its work processes, which is fully called upon to solve environmental and economic audit, which is a comprehensive documented independent assessment of compliance by an economic entity with environmental requirements, standards and regulations international standards and the preparation of practical recommendations for improving such activities. He is periodically credited with the characteristics of an independent audit of a commercial organization in preparation for a routine inspection by regulatory authorities.

The concept of "environmental audit" goes beyond the simple audit of reporting, expanding to an effective method of environmental policy - this is an independent assessment of the compliance of a business entity and other activities with the regulatory requirements in the field of environmental protection and the preparation of recommendations in the field of environmental activities. This environmental policy tool is relatively new for Russia and is aimed at ensuring the conditions for a country's transition to sustainable development and compliance with environmental safety requirements.

In the Federal Law "On Auditing" dated December 30, 2008 No. 307-FZ, the term "audit" is defined as an entrepreneurial activity for independent verification of accounting and financial (accounting) reporting, while at the same time it is determined by law that the audit does not replace the state control of the reliability of financial (accounting) statements, which is carried out in accordance with the legislation of the Russian Federation by the authorized bodies of state power.

Using this definition of auditing activities, it can be extended to the definition of "environmental audit". The Federal Law "On Environmental Protection" for environmental listening provides the following definition: an independent, comprehensive, documented assessment of compliance by a business or other entity with the requirements, standards, and regulations in the field of environmental protection, the

requirements of international standards and the preparation of recommendations for improving such activities.

The development of environmental auditing has become an objective and logical process related to finding ways to overcome the environmental crisis that humanity entered in the second half of the 20th century. For the first time, an environmental audit began to be widely used in monitoring the activities of large industrial corporations in the United States.

A prerequisite for the emergence of new tools and methods of environmental protection was the awareness of global environmental problems associated with human activities, and recognition of the priority of their solutions, along with economic and social problems. In industrialized countries, one of the most important tools for environmental management is environmental auditing.

There was a need to use methods that would allow not only to create a company a positive reputation in the eyes of the public and consumers but, above all, to ensure compliance with the requirements of environmental legislation. To this end, many companies began to carry out comprehensive inspections of production activities, taking into account the "environmental factor", based on the principles of financial auditing. Such a scheme describes the classical and original forms of an environmental audit, as it appeared in the 1970s in the American industry. It is believed that the environmental audit in the world originated at the turn of the 1970-1980s (Figure 1).



Figure 1: Stages of environmental audit in the United States

In the UK, environmental auditing is seen primarily as a managerial tool for initiative control in enterprises and can also be used to facilitate communication between the industrial and financial sectors and the ability to independently choose the principles and means of its implementation. Competent authorities do not have the right to intervene in the mechanism of environmental auditing.

The environmental audit is not intended to verify compliance with all environmental standards (for this there is an independent tool - Compliance audits) or improvement of environmental performance of the enterprise.

The British approach, however, is reflected in the EU Guidelines on Environmental Management and Environmental Audit. When conducting an environmental audit in Germany, opposition to the rules of environmental services and environmental law, on the one hand, and environmental management and environmental audit in enterprises, on the other, comes to the fore. This approach is based on the experience of initiative industrial control and the activities of state environmental inspectors in enterprises, as provided for by German law. Compulsory in this case is the implementation of all environmental regulations and rules.

The introduction of environmental management systems at enterprises and their periodic, independent verification by authorized experts - environmental auditors is considered as an alternative to state inspection control by environmental services. The position of Germany and France is that environmental management and environmental audits are intended to be used to simplify the procedure for mandatory inspection of enterprises.

The environmental audit, initially introduced in economically developed countries in the 1970s as a means of protecting the interests of business structures, was aimed at reducing the level of risk to the environment and public health. Since the mid-80s of XX century. The International Chamber of Commerce regards environmental auditing as a method of internal administration to strengthen control over production practices and the assessment of compliance of a company's business strategy with the environmental law (Figure 2).

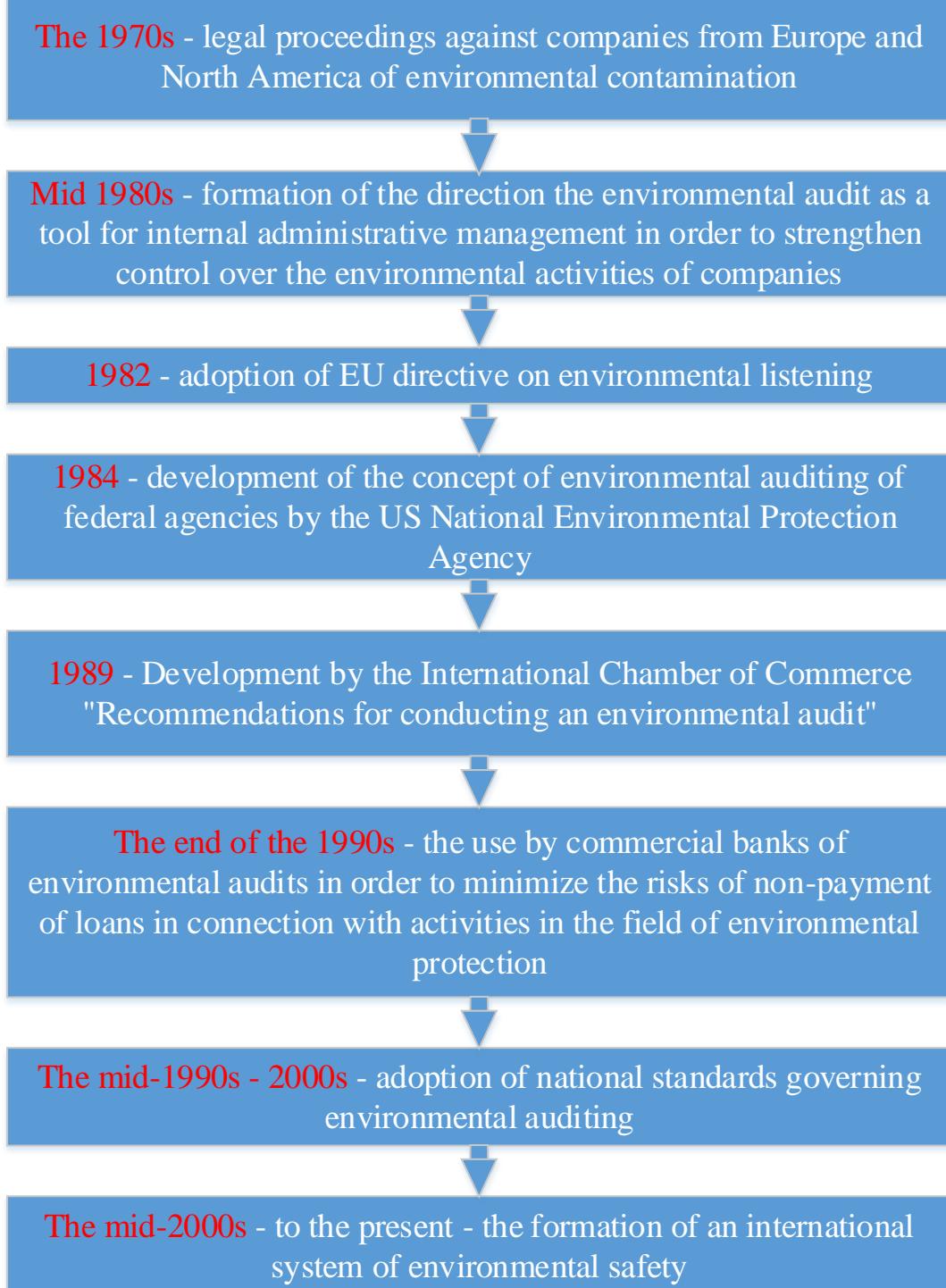


Figure 2: Stages of the emergence the environmental auditing in international practice

A significant role in the development of environmental auditing in European countries was also played by the International Chamber of Commerce (ICC), which developed and published in 1989 the "Guidelines for Environmental Auditing", which presented in detail the methodological framework and scheme for its conduct.

The development and dissemination of environmental audit procedures abroad are due to:

- tightening environmental legislation;
- unification of requirements and standards in the field of production and trade;
- the development of a common credit and financial policy in connection with the creation of a single economic and ecological space.

In the early 1990s, many commercial banks began using environmental audits to prevent the risk of non-payment of loans and bankruptcy in connection with environmental activities.

The stages of environmental audit development reflect its growing demand, awareness of the role in solving problems of sustainable development, dynamism, expansion of geography and areas of application, a complication of functions, differentiation of structure.

At the first stage (the 70s of the 20th century), the environmental audit developed as a separate element of management by analogy with a financial audit.

The second stage of the development of environmental audit occurred in the 1980s - mid-1990s. At this time, the formation of an environmental audit as a method of internal administrative management, a means of strengthening control over production and other economic activities, and evaluating the compliance of companies' strategies with the environmental law are taking place.

In the Russian Federation, environmental auditing has been applied since the 1990s. The first attempts to apply the ecoaudit procedure based on the analysis of foreign experience were made in Russia in 1992.

In Russia, despite some attempts to initiate the adoption of the law "On environmental audit" at the federal level, the adoption of such a law is significantly delayed from the needs of the practice. The lack of full-fledged state regulation of this type of activity in the initial stages of its development in our country led to the fact that large foreign investors mainly attracted foreign environmental audit firms or their representative offices.

The third stage of environmental audit development (starting from 2012) is connected with the preparation and adoption of legislative acts, regulatory legal documents of the federal level in the context of Russia's accession to the WTO, and Russia's integration into the international system of environmental safety.

The system of environmental audit in our country initially developed in the following areas:

- as one of the activities on the market of works and services for environmental purposes.
- as an audit of environmental management. It was developed primarily in the field of subsoil use, associated with the specifics of mining.
- as an audit of the territory, city, municipalities (district, district).

A full audit in one way or another includes the audit of resource use.

Environmental auditing in Russia is a product of synthesis, combining the cornerstone concepts of auditing (financial) and environmentally-oriented activities, in particular, procedures for environmental impact assessment, environmental impact assessment, state expertise, and environmental monitoring.

Despite the fact that at present there are a sufficient number of procedures that give an assessment of environmental performance and compliance with environmental legislation, issues of evaluation and control of the financial performance of an organization in the environmental field are an area not studied in a

complex and systematically none of the existing types of control. First of all, this includes such indicators as the size of the payment for environmental pollution, the number of capital investments in environmental protection fixed assets, and resource taxes. Therefore, it is advisable to consider an environmental audit primarily as a tool for analyzing and monitoring compliance with environmental accounting and reporting.

The environmental audit is an economic activity that should be carried out according to general principles and norms of auditing in Russia. The approach to environmental audit as one of the types of financial audit is also determined by the fact that audit results are primarily aimed at extracting economic benefits, helping to expand the boundaries of financial and capital investments, increasing profitability by minimizing environmental costs, and, therefore, reducing negative environmental impacts of economic activity and the reduction of environmental risks.

The environmental audit should be considered as an independent special type of audit along with the already legally regulated types of audit: banking, insurance, an audit of exchanges and investment institutions and extra-budgetary funds. Therefore, the development of environmental auditing in the future should be carried out in accordance with existing rules and standards of auditing activities. And now, environmental auditing can be considered as a procedure for assessing the potential for improving the environmental and economic efficiency of economic entities in all sectors of the economy.

Environmental auditing is aimed at identifying any existing or potential problems that the owner (current or potential) or investor may encounter in operations on their projects in terms of compliance with environmental requirements and which can lead to financial losses.

At present, environmental auditing is included in the system of measures to ensure environmental safety and sustainable development of the Russian Federation through the introduction of independent assessment and expertise into the practice of economic regulation. However, while abroad, environmental auditing has already become a real management tool, in Russia the work on the formation of a legal and regulatory framework and the creation of national standards in this area is in its initial stages.

The result of an environmental audit is primarily financial savings through more rational environmental management and compliance with environmental standards, standards, and requirements. In other words, an environmental audit is focused on identifying existing or potential problems that the owner (current or potential) may face or the investor in operations on his projects in terms of compliance with environmental requirements.

CONCLUSION

In the overwhelming majority of cases, when conducting an environmental audit, only technical aspects that are directly related to environmental problems are considered. The financial side checks the "classic" financial audit, regardless of the environmental, which, in our opinion, is wrong. They must be used together.

In this regard, in order for Russian companies to have a competitive opportunity to enter the international market, they need to fully use all the possibilities of the environmental and economic audit, not only on technical aspects but, first of all, on financial nuances, not sharing these types of audits are different.

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