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Feasibility Of Improving Environmental Auditing To Ensure Environmental Safety.

Igor Yurievich Sklyarov*, Yuliya Mikhailovna Sklyarova, Tatiana Yuryevna Bezdolnaya, Alexey Viktorovich Nesterenko, and Tatiana Nikolaevna Uryadova.

Stavropol State Agrarian University, Zootekhicheskiy lane 12, Stavropol 355017, Russia.

ABSTRACT

The article reveals the urgency of the development of environmental audit in the world community, the ecological situation in Russia is sanctified, the mechanism of searching for new approaches to the development of environmental auditing of large industrial organizations operating in our country is studied. The relevance and significance of integrating environmental aspects into the development and development of environmental audits in the Russian Federation is substantiated. Particular attention is paid to the main areas of development prospects for the regions while ensuring the timely conduct of environmental audits by major industrial organizations.

Keywords: international ISO standards, environmental audit, audit, environmental audit planning, development strategy, environmental safety, banks, investment attractiveness.

**Corresponding author*

INTRODUCTION

At present, due to the worsening environmental situation in the world, the attention of the population is focused on organizations that pollute the environment with their production activities. It is important that today the confidence of partners, investors, banks, employees to the organization increases, if it follows the principles of environmental protection. Each organization in accordance with the current state of the environmental situation should strive to work in accordance with its safety for nature and human health.

When establishing environmental quality standards, natural features of territories and water areas, the designation of natural objects and natural-anthropogenic objects, specially protected areas, including specially protected natural areas, as well as natural landscapes of special conservation importance are taken into account. Thus, approved standards for emissions of harmful substances into the atmosphere, discharges into reservoirs, volumes of production waste, removal of natural resources, standards for sanitary protection zones, etc., are presented to the production processes of organizations - nature users.

The development and dissemination of the environmental audit procedure, both in Russia and abroad, is mainly due to the tightening of environmental legislation, the unification of requirements and standards in the field of trade, credit and financial policy in connection with the creation of a unified ecological space.

According to the adopted procedure, compulsory environmental audit is conducted: when implementing international obligations; when preparing and justifying investment programs, when this is stipulated by the investment conditions; on the instructions of state bodies, including to justify the environmental sanitation of organizations; to take into account the environmental factor in the privatization of state and municipal enterprises; when implementing the bankruptcy procedure; when compulsory environmental insurance is carried out.

Taking into account international practice, the main tasks of environmental audit include:

- Obtaining reliable information on the activities of economic entities in the field of ecology and nature management, increasing their competitiveness in the world market;
- Assistance to the subjects of economic activity in the independent regulation of their environmental policy;
- Reduction of financial risks of business entities. [3].

To date, environmental auditing is part of the environmental control system. It can be used voluntarily and be an auxiliary tool for preparing the enterprise for other processes, for example, obtaining a license for handling waste, passing the state environmental impact assessment of the facility, as well as various checks, for example, banking or potential investors.

Depending on the purpose of the audit, international standards, internal regulations, plans, programs and other documentation of the organization can be used as audit criteria. In addition, the audit can be conducted according to the criteria of state legislation in the sphere of environmental protection.

Environmental audit in Russia is a new direction in the practice of nature management. Currently, the legislative regulation of environmental audit is not developed, and the few existing regulatory documents contradict each other. Thus, in Article 1 of the Federal Law "On Environmental Protection" No. 219-FZ (federal law) of 21.07.2014 "On Environmental Protection" the following definition is given: "Environmental audit is an independent, comprehensive, documented assessment of the entity's compliance with economic and other activities requirements, including regulations and regulatory documents, in the field of environmental protection, the requirements of international standards and the preparation of recommendations for improving such activities".

RESULTS AND DISCUSSION

At the moment, a bill of the Federal Law "On Environmental Audit and Environmental Auditing Activity" has been developed and submitted for approval to the Government of the Russian Federation.

According to this project, environmental audit is an independent, documented assessment of the compliance of environmental audit facilities with environmental protection requirements. According to the developers, the environmental audit will allow an independent assessment of the environmental performance of organizations, identify the facts and causes of violations of legislation in the field of environmental protection by organizations, and prevent the imposition of fines. We consider it important to note that until the conditions for compulsory environmental auditing are determined, the owners of the organizations will not strive to implement it, especially in cases where their activities are associated with hazardous technological processes [6-12].

Regulation of environmental auditing to date in our country is carried out only on the basis of Federal Law No. 307-FZ "On Auditing Activities" of 30.12.2008. This law has an invariant part for all types of audit, but, nevertheless, they cannot be fully used for other types of audit. This primarily applies to environmental and certification types of audits. The variant part of the environmental audit has many features that distinguish it from all other types of audit.

The higher the category of danger, the sooner an ecological audit is needed. On 21.07.2014, the Federal Law "On Environmental Protection" No. 219-FZ amended the main law on the environment in the form of categorization of objects with negative impact on the environment. All objects that provide the NEVOS, depending on the level of impact, are divided into 4 categories:

1. Category I objects will now be controlled most carefully. For them, a special kind of regulation is envisaged - obtaining a comprehensive environmental permit, this law comes into effect on January 1, 2019. If necessary, a program for improving environmental efficiency will need to be developed at Category I facilities. They will have to develop technological standards and a program for industrial environmental monitoring.

2. A new type of reporting is also introduced for environmental users operating category II facilities - a declaration on the impact on the environment, for such facilities, a PEC program is also being developed and, in addition, an environmental action plan.

3. Enterprises operating Class III facilities develop PEC programs for them and provide annual reports on emissions of harmful (polluting) substances into the air and discharges into water bodies, reporting on waste management, and, if necessary, an environmental action plan.

4. Enterprises with Category IV facilities are exempted from environmental reporting, inspections by government bodies and payment of fees for negative impact on the environment.

At the present time, the process of assigning a category to NEOS facilities has been started; enterprises receive standards for emissions and discharges of pollutants, limits on waste disposal.

In recent years, most of the leaders of organizations have become aware that the timely policy of implementing an environmentally sound approach to business is a kind of investment, oriented, among other things, to expanding sales markets. The main tasks of environmental audit, taking into account international practice, include: obtaining reliable information on the activities of economic entities in the field of ecology and nature management, increasing their competitiveness in the world market; assistance to the subjects of economic activity in the independent regulation of their environmental policy; reduction of financial risks of business entities.

The environmental component of the activity affects the indicators of the organization's financial (accounting) statements. So, for example, in the accounting reporting the operations on movement of the basic means of nature protection appointment, expenses for carrying out of nature protection actions, taxes for using natural resources, payments for pollution of the environment and others are reflected. Therefore, when auditing an organization that, during its activities, pollutes the environment, it is necessary to conduct procedures to verify the adequacy of reflecting the environmental component in accounting and reporting.

It is necessary to highlight the features of the audit of the conditional facts of economic activity caused by the negative impact of organizations on the environment. At present, the level of anthropogenic pressure on the ecology of the Stavropol Territory is much lower than in other regions of the country. Nevertheless, in the province, the factors of adverse environmental impact were formed over time, which today negatively affects the main indicators of health and life assessment of the population (health, quality, life expectancy). In a relatively unfavorable environment live more than 26% of the population of the province

(Stavropol, Nevinnomyssk, Kochubeevsky, Neftekumsky, Izobilnensky and Budennovskiy districts). In the Stavropol Territory, only one organization is engaged in ecoaudit - LLC «EkoAudit», Stavropol.

According to environmental auditing in Russia there are 5 independent audit organizations, including NP "Ecological International Audit Community", whose register of members includes 33 environmental auditing organizations and 214 environmental auditors, NP "Siberian Audit Chamber", the register includes 10 environmental auditors, NP "Environmental Audit Chamber" - 27 environmental auditing organizations and 267 environmental auditors in the register, NP Environmental Audit "Environmental Audit Chamber" - the register includes 681 environmental auditors as well as the National Environmental Auditor's Chamber - 491 environmental auditors and 52 environmental audit organizations.

The number of trained environmental auditors is at least 3000 people, but many work as environmentalists at large organizations and cannot practically be involved in an external environmental audit.

The use of environmental auditing in practice makes it possible to eliminate the administrative barriers necessary for unhindered entry of organizations into the market, which certainly contributes to competition and has a positive effect on the consumer. After the positive conclusion of the eco-auditor, the organization has an opportunity to receive an environmental certificate for products, i.e. make it competitive not only in the national market of the country, but also on an international scale, therefore, to bring the organization to a higher market level, to increase investment attractiveness.

So abroad, the bank, issuing a loan organization, primarily examines the likelihood of a possible risk, based on environmentally protected activities of the borrower. A legal entity that effectively implements environmental audit programs, thereby proving that it conducts an open environmental policy, provides consumers with guarantees in the presence of an obligation for environmental management.

Many leaders of large organizations have recently become aware that they must work with greater responsibility towards the environment. To implement such an approach, an economic entity must implement effective measures to plan production not only on the basis of management and marketing services, but also data from independent environmental audit services.

Recently, a new formation has appeared in our legislation - self-regulating organizations, the law "On Environmental Audit" is largely devoted to the conditions for the integration of all eco-auditing organizations into self-regulating organizations. Self-regulating organizations are controlled by federal authorized authorities.

Despite the underdevelopment of legislative regulation, the procedure for environmental auditing in Russia finds its practical application. The auditing firms Arthur Andersen (demanded by chemical organizations), KPMG, Deloitte & Touche, Price water house Coopers, Ernst & Young, etc., are showing significant activity in the Russian market of environmental services.

Customers of environmental audit are mostly industrial organizations, banks and investment companies, insurance companies, government agencies, other legal entities and individuals. In the EU countries, most of the industrial organizations voluntarily subject themselves to the procedure of environmental auditing. Large companies, especially manufacturers, probably already had to face this procedure more than once; however, as for representatives of medium and small businesses, the situation here is slightly worse. Often, environmental auditing is simply ignored, and the need to conduct it for many remains an unclear point. For comparison, you can focus on the cost of such an audit in Russian companies. For example, in the environmental center "Cesarous-eco" the cost is 11500 rubles. In LLC «Ecolis» - 35000 rubles, and in the Regional Environmental Company - 20000 rubles.

Let's consider what advantages are given by carrying out of ecological audit. First of all, such check is simply necessary for heads and owners of the large industrial organizations. First, it will help to make an extremely clear picture of the environmental situation in the organization and in the area around it. Secondly, with the help of environmental auditing it will be possible to adjust the amount of environmental payments and the list of measures for environmental protection. Thirdly, timely assessment of production and other

processes in the organization will help to avoid altogether emergency situations or to prepare in the best way for various types of freelancers.

It can be noted that while Russia does not adopt a specific law that defines a mandatory environmental audit, environmental auditors will carry out their auditing activities on the basis of available legislation voluntarily, conducting an environmental audit as a stage of environmental services and works of interest to clients. Adoption of the law on self-regulatory environmental audit organizations will allow, improve the quality of their work and develop common criteria for determining this quality.

CONCLUSION

Environmental auditing can have a decisive influence on the formation and development of a market for a variety of environmental services in the Russian Federation, including services in the field of environmental management, environmental certification and insurance, financial and environmental auditing, environmental consulting, education and training, etc. It is here that the entrepreneurial potential create fundamentally new opportunities and ways to overcome the environmental crisis in Russia.

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