

## ***Environmental policy in Ukraine in improving its environmental management system and audit***

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Currently, **Ukraine** is actively integrating into the global economy and international system of ecological security. A comprehensive program of national implementation of decisions adopted at the World Summit on Sustainable Development for 2003-2015. Implementation of the concept of sustainable development in Ukraine involves socially, economically and environmentally balanced development of regions of the country on the basis of rational use of resources, strengthening the environmental constituent of the economy and the harmonization of environmental and economic interests of society in whole.

There is a transformation of the economy towards improving environmental safety. This is manifested in the creation of an environmental legislation, in establishing and improving the management of infrastructure (especially the state of environmental management system as a closed hierarchical system) (Fig. 1); in the implementation of Eco-Management in the management of each industry, enterprise, territory. Observed in recent years, stricter environmental regulations, new approaches to the management of environmental and other factors put forward, as a priority, the development of new work – **an environmental audit**. It becomes an important tool to ensure environmental security and sustainable development. The strategic goal of the environmental audit in a market-oriented economy, is achieving a balance between economic and environmental interests of nature, between the state environmental policy and politics of the separate nature user manufacturers.

Analysis of international experience points to the wide practical use of the procedure of environmental auditing by various states, as a mean to obtain and evaluate environmental information about the company or any other economic projects, develop the necessary corrective actions and making a decision at various levels of environmental and nature management. Starting from the 70s and up to the present time, an environmental audit has become widespread in many European countries, USA, Japan. In the field of environmental auditing, there are national standards and specific legislation accepted. These standard types are ISO 14000, ISO 9000, EMAS (Eco-management and audit scheme or EMAS), ISO standards for environmental audit (14011 / 1, 14 012, 14031), the British standard environmental management system and audit BS 7750 – Specification for Environmental Systems (operating in the UK, Finland, Sweden, the Netherlands), as well as similar national standards in France, Ireland and Spain.

Unfortunately, the same process of the formation of the legal and regulatory framework, establishment of appropriate standards and documents in this field has begun relatively recently in Ukraine. In 1996, by the Ministry of Nature and Ecology of Ukraine, a voluntary national system of environmental audit was organized. In the first stage it possible to collect information on organizations wishing to engage in environmental auditing and have experience in this field.

Legal institution of environmental audit began to develop in Ukraine since June 24, 2004, when the Law of Ukraine «On the environmental audit.» was adopted. Up to this moment it has been adapted by the legal basis in Ukraine international standards of ISO (International Standards that have been granted legal registration as DSTU – the state standard): first – DSTU ISO 14010-97 «Guidelines for the implementation of the environmental audit». A unified standard DSTU ISO – 19011:2003 «Guidelines for the audits of quality management systems and (or) environmental management.» replaced general principles.

The Law of Ukraine «On the environmental audit» has considerably changed attitude to this activity. First of all, changes were made in:

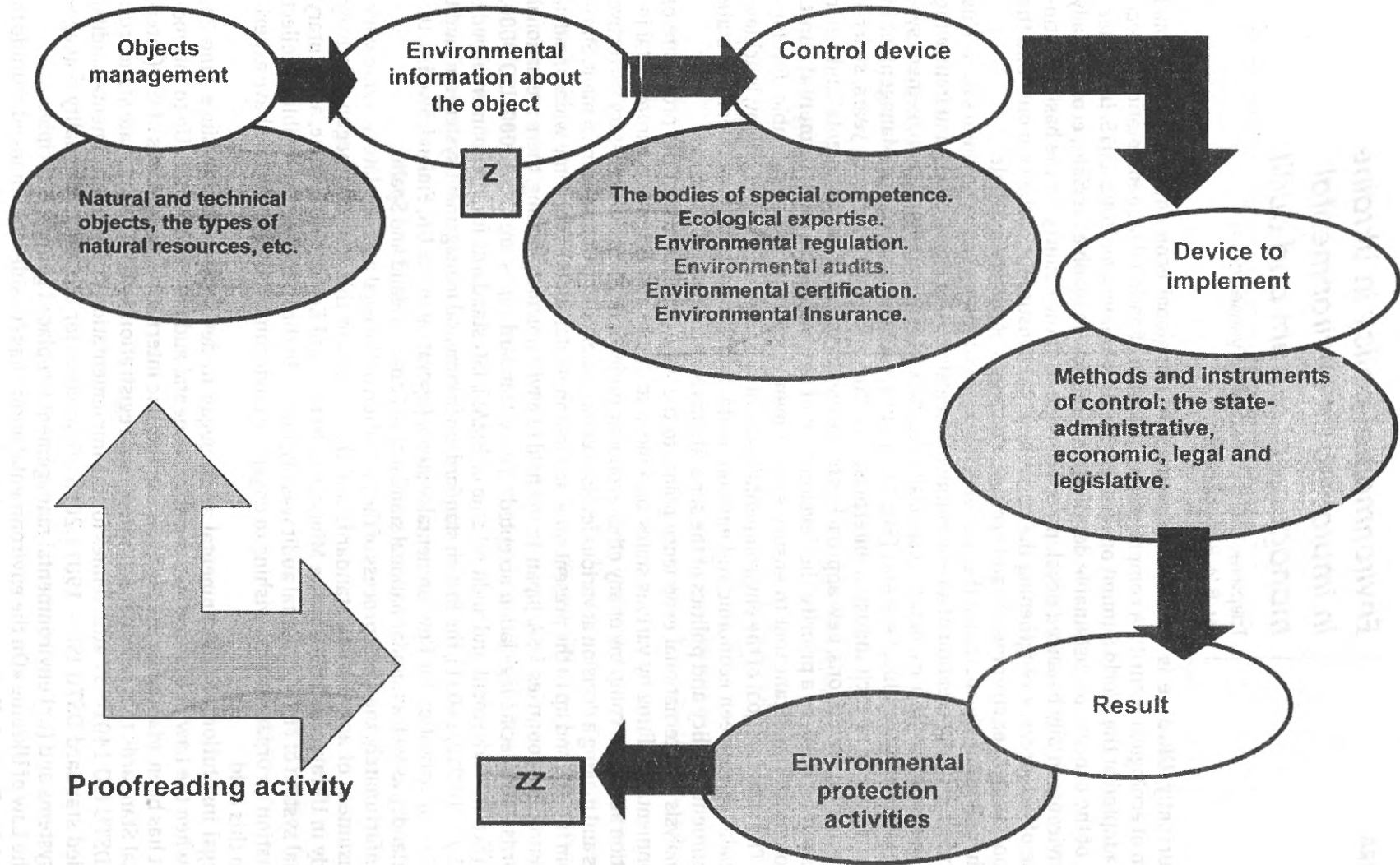


Fig. 1. The general scheme of environmental management

1 – improving the legal status of environmental auditing and its introduction into the Ukrainian legislation. The relevant provisions of this type of activity were included in the basic law «On the Environmental Protection» (1991), legislation on privatization (Law «On State Property Privatization» (1992), «The privatization of small state-owned enterprises (small-scale privatization)» (1992).

Services for environmental auditing of objects or activities that are enhanced environmental risk have been attributed to the List of services identified as specific for procurement associated with privatization of state assets (Annex to the Cabinet of Ministers of Ukraine from 05.06. 2001 г. № 422).

2 – an unified certification system for Ukrainian environmental auditors was established and a single register of environmental auditors and legal persons having the right to conduct an environmental audit was set up. The respective functions of certification and maintenance of the registry as well as methodological support and environmental auditing, was placed on a specially authorized body in the field of environmental protection – the Ministry of Environment of Ukraine. The law first established uniform requirements for the subjects of environmental audits, which are consumers, the executors of an environmental audit, in certain cases, stipulated by law, can even be managers or owners of the objects of environmental audit.

3 – an innovation in the domestic legal system was the introduction of the mandatory environmental audit (together with the traditional form of voluntary environmental audit), where objects or activities that are of high environmental risk (according to the list, which is approved by the Cabinet of Ministers of Ukraine) should undergo.

Environmental auditing is an ecological tool of environmental management, which applies to independent systematic assessment of ecological status of the production system, territory or other facilities to determine compliance with applicable environmental requirements, standards and norms, and also includes the development of the necessary recommendations to improve the ecological condition and functioning of the audited object . At the same time the aspect of the environmental auditing – is a market-oriented activity that is conducted on a contractual basis by independent professional environmental auditors, who have the appropriate certifications, and including management personnel of the object of the audit.

Environmental auditing has a special place among other tools of environmental management in Ukraine (Fig. 2). This can be explained by several reasons:

- *the complex nature of environmental audit, at the same time combining administrative features (type of test in a series of accounting and control activities), commercial (an environmental services) and economic direction (in order to optimize the environmental costs and benefits, enhancing the investment attractiveness of the object), as well as the information base (collection, analysis and documentation of relevant information on the audited object);*
- *a wide range of necessary operations and procedures (accounting analysis of environmental indicators, estimates and projections of environmental risks and damages, actual instrumental measurements of environmental parameters checked*
- *of the audited object and its environment, full-scale and model studies of the causes of adverse situations in the environmental field activities of the facility, development of the appropriate recommendations to address them, the economic calculations of costs and benefits of environmental protection, cleaner production, zoning etc..)*
- *market oriented activities of environmental audit, which is a form of enterprising activity in the environmental field, which promotes self-regulation of economic relations of the participating subjects in the market for environmental services, operations and products;*
- *the relative novelty of an environmental audit for the Ukrainian environmental management system, which have not yet established a sufficient legal, law and regulatory basis for it.*

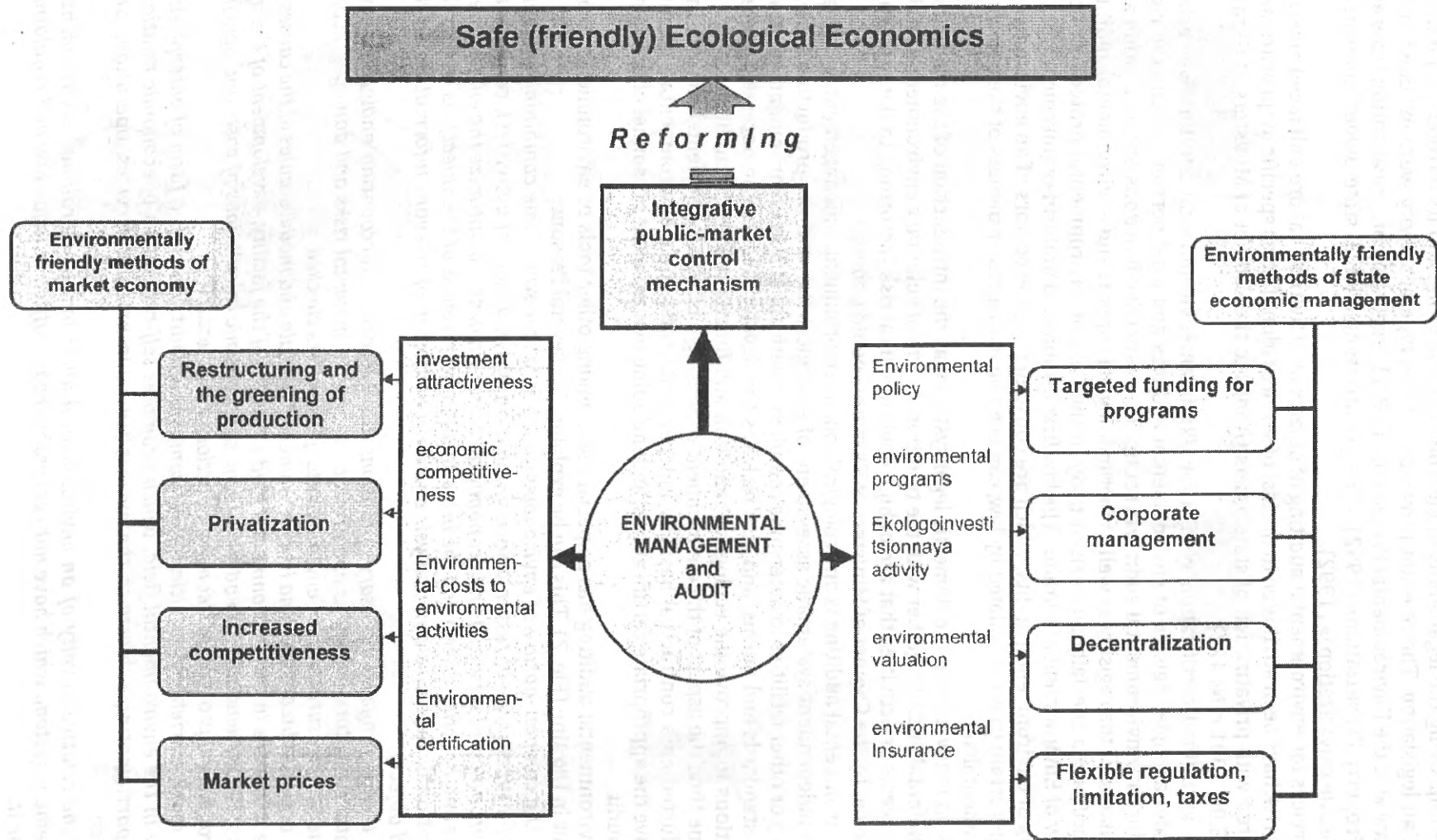


Fig. 2. The basic structure of market-oriented functions of an environmental audit as a tool for environmental management

The role and position of an environmental audit of the environmental management system in Ukraine continues to grow. This is evidenced by the fact that the Law of Ukraine On the Basic Principles (policy) of the State Environmental Policy of Ukraine for 2020 (10.12.2010 city) environmental audit is referred to the basic tools of implementation of the environmental policy in Ukraine.

Environmental auditing is used at all stages of economic activity – from preproject researches till its termination. The range of objects of the environmental audit is wide enough. The objects of environmental audits are various types of investment, economic and administrative activities of government agencies, enterprises, companies and industries that have or may have ecologically significant effects that affect the environment and human health:

- *investment and privatization programs and development projects of enterprises, institutions and organizations regardless of ownership and subordination, including a military purpose, whose activities are related to the environmental risk to the environment and public health;*
- *loan agreements, investment contracts, implementation of which can lead to a breach of environmental regulations, the negative impacts on the environment and public health;*
- *industry and local economic and administrative decisions, implementation of which could lead to a breach of environmental regulations or negative impact on the environment and human health, economic activities of enterprises;*
- *environmentally hazardous operating facilities, systems, complexes, including military and defensive purposes;*
- *businesses, organizations and institutions regardless of ownership and subordination, including the appointment of military, economic activities are associated with environmental risk to the environment and public health;*
- *facilities, systems, complexes of the general nature management and guaranteed sewage treatment of municipal and industrial water, reducing waste, emissions and discharges of production;*
- *privatization of the objects of public enterprises and organizations.*

Nowadays, environmental auditing activities in Ukraine are realized through these basic types (Table 1).

Table 1.

### Types of environmental audits

Types of environmental audits	Objectives of environmental audits
1	2
A comprehensive environmental audit of the company	Identification, analysis and development of the solutions for environmental problems with the development of the company report, conclusions, recommendations
Environmental audit of the privatization, restructuring of the ownership change, bankruptcy	Risk assessment of a change of ownership, the development of investment obligations of the owner
Environmental audit of the recycling process of waste	Minimizing Waste

1	2
Environmental audit for evaluating the effectiveness of investment projects	Minimizing investment risks
Environmental audit in the certification of environmental requirements, including the certification for compliance with standards of ISO 14000	Preparation of the enterprise to its avowal of the environmental policy and intentions to implement it
The environmental audit for purposes of the environmental insurance	Assessing the environmental risk associated with the production activities of industrial enterprises and economic systems, as well as calculation of economic damage as a result of anthropogenic accidents
Environmental audit for eco-label products	Development of the criteria for labeling products

The objects of special environmental audit may also be territories, or separate, more specific activities of production facilities such as waste minimization, safety product manufacturing, the control system for environmental pollution, industrial hygiene, occupational diseases, etc.

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