

## STAGES OF PLANNING OF ECOLOGICAL AUDIT

**Irina Pozharytskaya, Olga Uniyatova**

*National academy of nature protection and resort construction, Ukraine*

The question of organization and planning of ecological audit is an important part of ecological management. It is also necessary to clearly realize the procedure and stages of planning of ecological audit.

In accordance to an audit dictionary, «planning of audit is the stage of audit, consisting in development of general strategy, determination of measure of audit and choice of auditing procedures». The program of audit is part of working document of public accountant, made in development of general plan of audit which contains the detailed description of procedures (steps) a public accountant supposes to undertake in the process of audit.

In accordance to Ukrainian state standard 19011:2003 «Guidance on carrying out of audits of the quality management systems and (or) ecological management» audit plan is the description of types of activity and procedures of audit, and program of audit is one or some audits planned on the certain period of time and directed on achievement of certain purpose. Thus the program of audit includes all activity, necessary for planning, organizations and conducting of audits.

Thus, while planning general audit plan must be made at the beginning, and then program is created. While planning of ecological audit the program of is a main document.

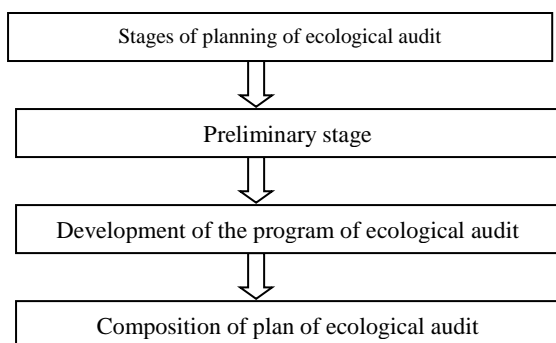
According to our opinion, planning of ecological audit means the development of general strategy and detailed approach to the expected character, time and measure of ecological audit. Ecological auditor must plan the work with the purpose of the effective conducting of audit examination.

The aim of planning of ecological audit must be to pay attention to major directions of ecological audit, to determine the problems which it is necessary to check most carefully. Planning will help the ecological auditor to correctly organize the work, and also co-ordinate the work carried out by other auditors and specialists of other professions.

The measure of planning depends on an organizational form, size and type of activity of enterprise, experience of work of the ecological auditor with the certain subject of economics, correct thought of public accountant about situation of businesses at an enterprise.

Therefore it is expediently to pick out the following basic stages of planning of ecological audit: preliminary; development and composition of the program of ecological audit; preparation and composition of plan of ecological audit (p.1).

On the preliminary stage of ecological audit possibility and expedience of conducting of ecological audit must be determined; at positive results aims, tasks and objects of ecological audit are set; reference budget and terms of realization of the program of ecological audit are set. The conclusion of agreement on conduction of ecological audit must become the result of preliminary stage of planning.



### **Picture 1. Stages of planning of ecological audit**

On the stage of development of the program of ecological audit it is possible to select some steps:

- preliminary selection and summarizing of basic data (for the last 3-5 years of activity of object of audit);
- determination of basic objects of auditing, methods and criteria of estimations;
- forming of auditing group (groups);
- developing of the program of ecological audit.

The management of the program of audit in detail is examined in Ukrainian state standard 19011:2003 «Guidance on carrying out of audits of the quality management systems and (or) ecological management».

Composition of plan of ecological audit is examined as basis of providing of co-ordination between the customer of audit, auditing group and object of audit. Thus working out in detail of plan can be different for preliminary and subsequent audit, internal or external audit. It is expediently to develop the annual plan of audits, where the programs of certain examination will be made in accordance with the plan. At that rate, it is necessary to distinguish planning of activity of ecological auditor and planning auditing examination ( ecological audit).

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