

IMPLEMENTATION OF THE ECOLOGICAL AUDIT IN UKRAINE

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The important direction of the state strategy of the development of Ukraine, directed on the balance direction of socio-economic tasks for the future and preservation of an appropriate quality of the environment is the use of ecological audit as a tool to provide quality of the environmental climate. It acts as a basis for the formation and the development of environmental business, the scope of which should include the development and the implementation of resource saving and environmentally safe technologies; the production of the protective equipment and devices for monitoring and improving environmental quality; the production of environmentally friendly consumer products; the use of recycled materials; the use of recreational resources; providing ecological services (environmental monitoring, audit, insurance, consulting, education).

The activities in the field of the ecological audit can play an important role in the development of investment processes. Already today the western investors are starting to demand the confirmation from the Ukrainian enterprises not only economic but also environmental sustainability. The effective enterprise activity in the area of ecological audit is seen as an important guarantee of the ecological safety and environmental risk management capabilities in the design, construction and operation of industrial facilities. An ecological audit is actual for banking institutions, because the financial risks directly related to the environmental. As a result of environmental pollution, major accidents or technological disasters, as well as not considered earlier environmental requirements investor can be involved in civic responsibility, which is extremely dangerous for banking institutions decrease risk and / or loss of trust, a reputation. The positive audit report in this case plays an important role and for the bank, and for the enterprise, as a necessary condition for obtaining investment. Also promising areas of the ecological audit in Ukraine is its use in the system of the ecological insurance by preparation of ecological insurance contracts, developing plans for preventive measures to reduce environmental risks; in evaluating the damage of the insured event for businessmen in connection with pollution of the environment, the system pricing; in the formation of funds of the ecological rehabilitation of the enterprises; in the system of environmental certification in the general audit of accounting documents etc. It should be emphasized that on a way of Ukraine's entry into the European Union, the state should prove the right to it by the adequate obligations and actions. First of all it concerns the introduction of European standards of the production, the environmental protection, thinking and living.

The emergence of an independent audit in Ukraine in 1992 marked the first attempts at introducing the ecological audit procedures for the analysis of foreign experience. Legal institute of an ecological audit started to develop in Ukraine on 24 June 2004, when it was adopted the Law of Ukraine "On the ecological audit." Till that time even the term "ecological audit" in the legislation of Ukraine was not used, although the ecological audit activity is carried out. And its legal basis for the adoption of the Law of Ukraine has been adapted to international standards ISO (the international standards, this was granted legal registration as an ISO): first - EN ISO 14010-97 «Guidelines for the implementation of the ecological audit. General principles", which came to replace a single standard EN ISO - 19011:2003 «Guidelines for auditing quality management systems and (or) environmental management". Upon Ukraine's accession to the World Trade Organization (WTO) in May 2008 began a new phase in the development of a national ecological audit. This is largely due to the fact that WTO accession caused the withdrawal of some Ukrainian companies on the international markets and the need in this regard to obtain the corresponding certificate of the environmental safety of the production and products.

Today, however, based on a study of a large amount of information, analytical literature, expert opinions one can quite reasonably confirm that the legal base of ecological audit is far from perfect, and the development of the activity on the formation of a new improved database is now practically suspended. The further development of the ecological auditing is impossible without solving the state level of some important tasks, including full support (by the executive authorities) of economic activity, which introduces a quality system based on national standards of ISO 14000.

Therefore, the ecological audit may positively have an influence on the formation and development of various environmental services market in Ukraine, including services in the field of the environmental management, the ecological certification and insurance, the financial and ecological audit, the environmental consulting, education and training etc.