

FACTORS OF ECOLOGICAL AUDIT PURSUING AT THE AGRARIAN-INDUSTRIAL COMPLEX PROCESSING FACTORIES

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In compliance with the project of the federal statute "About ecological audit" (September 30, 2003) ecological audit – it is an independent, complex, documentary assessment of the compliance of demands, including guidelines and normative documents in the sphere of environmental protection, requirements of the international standards, by the subject of economical or another activity, and compiling recommendations for such activity improvement. But first of all, audit – it is a commercial activity and it is aimed at profit earning (it follows from the definition of the notion "audit" in the federal statute "About the auditing service" from August 7, 2001).

For the further development of the ecological audit in the Russian Federation it is necessary first of all to work out more perfect and noncontradictory legislation. The understanding of the directorate of the agrarian-industrial complex processing factories that ecological audit is necessary is important as well. This aim can be achieved by realization of the following measures:

- to define economic interest of the enterprises in the ecological audit of the manufacture in compliance with the environmental protection requirements. At this point may be used such measures as reduction of taxes from the income gained from the realization of production manufactured in compliance with ecological requirements; financing of the ecologically safe manufacture that can lead to increasing of the competitiveness compared to not environmentally safe enterprises;
- to apply issuing of the ecological certificates in compliance with international requirements to the processing factories after the ecological auditing that will allow them to improve their reputation at the domestic market and afford an opportunity to enter the markets of other states;
- to apply sanctions (stiff penalties) in point of the enterprises which do not hold an ecological audit.

The following items can become the motivation for the management to make a decision to do ecological audit of the processing factory:

- receipt of the objective information concerning the state of nature-conservative activity of the factory and recommendations for adjusting activity in accordance with environmental legislation requirements;
- receipt of reliable information for preparing and applying ecologically reasonable decisions, estimation of existing ecological situation and environmental effects of any implemented activity factual results;
- evidence of the tax allowance concerning charging of property tax in the range of main funds of nature-conservative destination;
- projecting and adoption of the environmental protection controlling system at the factories and its certification in compliance with State Standard of the Russian Federation ISO 14 000 and/or international standards ISO 14000 that will afford to provide production competitiveness and its promotion at domestic and world market of goods and services;
- settlement of conflict situations and controversial questions concerning endamage to the environment, in arbitration tribunal or in trial;
- reduction of penalties and expenses for nature management and environmental pollution;
- revelation of supplementary means at the cost of economy of raw material, electricity, fuel and other natural resources.

All these will favour increasing of environmental protection measures, at the same time forged facts concerning ecological audit cannot be tolerated.

So, during making a decision to hold ecological audit the enterprise follows three groups of factors (which influence every separate subject of economical activity differently): ecological, economical and social. At the same time these factors can often be correlated to each other. For instance, environmental conditions worsening leads to degradation of the flora and fauna, destruction of the ecosystems and emerging of the social problems – worsening of the health of nation and ecological quality of life, at the same time becoming damage for the economics, since an enterprise bear losses making payments for emission of harmful substances and ecological damage to the environment.

Recognizing the importance and significance of the ecological and social factors, still economical factors make the most serious influence for making a decision to hold ecological audit. It is undoubtedly that economical interest - profit earning – nowadays is the main purpose of every business.

Desire for mobilization of national and especially international investment is the greatest stimulus for environmental protection activity optimization in the group of economical interests. Majority of investors as a rule demands an obligatory holding of ecological audit. Received auditor's conclusion influence the final decision concerning the investment of a project