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ENVIRONMENTAL AUDIT: THEORETICAL AND APPLIED ASPECTS OF CONDUCTING

The legal regulation of environmental audit in Ukraine are examined and the existing approaches to identifying the economic essence of environmental audit are highlighted. The main stages of environmental audit are analyzed as well as the total emissions of pollutants and groups of substances into the air from Obolon PrJSC in 2022. The efficiency of Obolon's treatment facilities is investigated. The list of wastes generated by the studied enterprise is analyzed. Conclusions on the environmental impact of Obolon's activities in order to determine the level of compliance with its environmental policy and the requirements of the legislation in the field of environmental protection and rational use of natural resources are drawn.

Keywords: ecology; environmental audit; environment; ecological condition; natural resources.

Relevance of the topic. Environmental audit is an extremely relevant topic since humanity faces complex problems related to environmental safety and sustainable development. Increasing industrial activity and resource consumption leads to significant air, water and soil pollution. Environmental audit helps to assess the level of pollution and determine its impact on ecosystems and human health. Increased greenhouse gas emissions and other anthropogenic factors lead to climate change. Environmental audit helps to identify sources of emissions, determine their consequences, and develop strategies to reduce the impact on the climate. Population and economic growth leads to an increase in the consumption of resources such as energy, water and raw materials.

Environmental audit gives an opportunity to determine the intensity of resource use and develop effective resource management strategies. Environmental audit can help raise public awareness of

environmental issues and encourage responsible decision-making at various levels, including businesses, governments and citizens. Many countries set mandatory environmental standards and requirements that businesses and organizations must meet. Environmental audit allows to verify compliance with these standards and ensures compliance with legal requirements. Environmental audit is extremely important for achieving environmental sustainability, preserving natural resources and creating a healthy environment for future generations.

Analysis of recent research and publications. Recent research and publications in the field of environmental audit indicate an increased interest in this topic [1; 2]. There are well-known publications of domestic scientists on the analyzed issue made by: Zilnyk N. [3], Kalyuzhna Y. [4], Kapelista I. [5], Kucherenko T., Mykhailovyna S., Krochak O. [6]. There is also a legal and regulatory framework, in particular the Law of Ukraine «On Environmental Audit» [7]. Other studies deal with environmental management and environmental risk: Sedikova I., Sedikov D. [8], Suchek S. [9], Tarasovych L., Yurchuk V., Fedorchuk S. [10], Chaika-Petegirich L. [11], Pavlik V. [12]. However, the theoretical and methodological aspects of audit still require additional research.

Summary of the main material. The term of environmental audit in Ukraine is defined by the Law of Ukraine «On Environmental Audit» of June 24, 2004, No. 1862-IV as «a documented systematic independent process of assessing the object of environmental audit, including the collection and objective evaluation of evidence to determine the compliance of certain activities, measures, conditions, environmental management system and information on these issues with the requirements of the legislation of Ukraine on environmental protection and other criteria of environmental audit» [1]. Environmental audit as a function of the environmental management system is aimed at improving its effectiveness by assessing the functioning of the system and is carried out in order to ensuring compliance with the legislation on environmental protection environment in the course of economic activity.

The main tasks of the environmental audit are:

- collecting reliable information on environmental aspects of the production activities of the environmental audit object and forming an environmental audit conclusion on its basis;
- establishing compliance of the environmental audit object with the requirements of environmental protection legislation and other environmental audit criteria;



- assessment of the impact of the environmental audit object's activities on the environment;
- assessment of the effectiveness, completeness and validity of measures taken to protect the environment at the environmental audit site (Article 8 of the Law of Ukraine «On Environmental Audit»).

Specific tasks of the environmental audit in each individual case are determined by the customer, guided by his needs, in accordance with the Law of Ukraine «On Environmental Audit» and other acts of legislation of Ukraine, the nature of the environmental audit object.

The objects of environmental audit are: enterprises, institutions and organizations, their branches and representative offices or associations, individual production facilities, other economic entities; environmental management systems; other objects provided for by law.

Primarily let us analyze the definitions of environmental audit (Table 1).

Table 1

Definition of environmental audit

Scientists	Definitions
Sokolov D. [2]	This is a documented, systematic, independent process of assessing the environmental audit subject, including collection and objective evaluation
Zilnik N. [3]	The business activity of environmental auditors or environmental audit organizations to carry out independent qualified analysis and assessment of economic activities that affect the environment and develop recommendations to reduce the negative impact on the environment and public health
Kapelista I. [5]	Type of business activity on independent audit of accounting (financial) statements and environmental obligations in terms of their compliance with the current environmental legislation in the field of environmental protection
Sedikova I., Sedikov D. [8]	A type of audit activity that includes a systematic, documented process of obtaining, studying and objectively evaluating environmental information about the audited entity
Suchek S. [9]	A form of control of the enterprise for compliance with the current environmental legislation

Consequently, we can suppose environmental audit as a systematic process of assessing the impact of a business entity's activities on the environment, which involves collecting, summarizing and evaluating relevant data to determine the level of compliance of its environmental policy with the requirements of applicable environmental legislation.

The main stages of an environmental audit include:

1. Collection of information. This stage includes the collection and analysis of information on all aspects of the company's activities that may affect the environment. This may include emissions, resource use, waste management, energy efficiency and other parameters.

2. Environmental impact assessment. The environmental impact of an activity is assessed. It determines how the activity affects air, water, soil, biodiversity, etc.

3. Determining compliance with the regulatory framework. The identified impact is compared with the norms and standards established by law. It is determined whether the company's activities comply with applicable laws.

4. Development of recommendations. Based on the results of the assessment, recommendations are developed to improve the environmental performance of the company.

5. Creation of a report. A report is generated, which presents the identified problems, an assessment of their impact and proposed remedial measures.

The environmental audit may be performed by a legal entity or individual (environmental auditor) qualified to conduct an environmental audit in accordance with the requirements of the Law of Ukraine «On Environmental Audit». An environmental audit may be carried out by a person (environmental auditor) who has an appropriate higher education, experience in the field of environmental protection or related fields for at least four consecutive years and who has been issued a certificate for the right to carry out such activities in accordance with the established procedure. It may be carried out by a legal entity whose charter provides for this type of activity and which has at least one environmental auditor on its staff.

To perform certain aspects of the environmental audit of the business entity, we will use the data of Obolon PrJSC. The environmental audit is limited to a sample of publicly available data on the company that corresponds to the stages of the environmental audit presented above. Obolon PrJSC is a recognized leader in the production of beverages, ranging from traditional beer to elite cider. Located in Kyiv at 3 Bohatyrskaya Street, the main plant is an epicenter of technological innovation and high-quality production [13].

With nine production sites located in different regions of Ukraine, the company is able to meet the demand of consumers across the country. This geographical diversity allows us to ensure a high standard of product quality, regardless of the region of production.

Obolon is distinguished by its diverse production, producing both



alcoholic and non-alcoholic beverages and expanding its range with mineral water and malt. Thanks to its high level of expertise and technical equipment, the company not only satisfies the taste preferences of its customers, but also contributes to the development of Ukrainian beverage culture.

The total potential emissions of pollutants and groups of substances into the air of the company in 2022 are shown in Table 2.

Table 2

Total potential emissions of pollutants and groups of substances into the air from the enterprise in 2022

Codes of pollutants and greenhouse gases	Name of the of pollutants and greenhouse gases	The amount of pollutants and greenhouse gases emitted into the pollutants and greenhouse gases (tons, three decimal places)
00000	Total for the enterprise (excluding carbon dioxide):	30,0
03000	Substances in the form of suspended solids	7,430
04000	Nitrogen compounds	9,422
04001	Nitrogen dioxide	8,647
-	Other compounds	4,501

Compiled by the authors on the basis of: [14].

Thus, the company emitted about 30 pollutants and greenhouse gases into the air in 2022.

The efficiency of wastewater treatment is shown in Table 3.

Table 3

Efficiency of Obolon's wastewater treatment facilities

No.	Title	Concentration, mg/l		Efficiency of wastewater treatment, %
		Before cleaning	After cleaning	
1.	Chemical oxygen demand	200,0	30,0	98,83
2.	Biochemical oxygen consumption 5	60,0	6,0	99,65
3.	Oil products	5,0–40,0	0,3	99,13
4.	Suspended solids	250–1200,0	12,0	97,0
5.	PH	6,0–8,5	6,5–8,5	-

Compiled by the authors on the basis of: [13]

Obolon PrJSC is characterized by a highly efficient water supply system, the basic element of which is borehole water intake. This

system consists of twelve artesian wells, which are a reliable source of high-quality drinking water. The water supply facilities play a key role in distributing and ensuring a steady flow of water to all of the company's production units.

This technologically advanced system guarantees a reliable and constant water supply, which is a critical aspect of the company's production process. Artesian wells are used as a source of high quality water, ensuring the production of beverages using natural resources.

Technical excellence and constant monitoring of the water supply system mark Obolon as a company that pays special attention to environmental sustainability and ensuring production using efficient and sustainable resources.

The list of waste generated at Obolon is shown in Table 4.

Table 4

The List of waste generated

No.	Title	Bottle glass	Scrap of non-ferrous metals small other	Scrap of ferrous metals small other	Low pressure polyethylene substandard
1.	Waste code by classifier (DK 005-96)	2613.2.9.02	7710.3.1.09	7710.3.1.08	2416.3.1.02
2.	Code of waste category by material	07.1	06.2	06.1	07.4
3.	Waste hazard class	4	4	4	4
4.	Waste group code by main hazardous constituent	1801	0134	0108	1801
5.	Waste at the beginning of the year	0,000	0,000	0,000	0,000
6.	Waste generated during the year	376,010	2,790	39,893	219,306

Compiled by the authors on the basis of: [13]

Obolon PJSC highlights its commitment to environmental sustainability and responsible production, which is confirmed by the results of waste management at the enterprise. In total, the company generated 73673,284 tons of waste. The enterprise is characterized by a high level of waste recycling and utilization, which is an impressive 97,27% of the total waste. This is evidence of the use of advanced technologies and the company's own initiatives to conserve natural



resources and reduce the negative impact on the environment.

The breakdown of waste generation by type of processing illustrates the extensive scope of internal waste control. Almost all waste is processed and utilized in-house, which demonstrates a high level of independence in solving environmental problems. The negligible percentage of waste to landfill (2,72%) and other types of recycling (0,001%) indicates that Obolon PJSC not only demonstrates a high level of production activity, but also pays due attention to a balanced and sustainable approach to solving the problem of waste management in industrial production. Obolon also demonstrates PJSC a high level of control over emissions of pollutants and greenhouse gases, such as grain dust and carbon dioxide. It is important to note that the grain dust cleaning process using cyclones is characterized by an impressive efficiency of up to 95%, however, carbon dioxide cannot be utilized.

The production of beer and other beverages at the company complies with the state standards of Ukraine, and it is important to note that the company carries out mandatory control of all production processes, which guarantees high quality products. The availability of a recycling water supply system for various production processes indicates a high level of water resources utilization and efficient management, which is evidence of the company's environmental awareness. The implemented environmental management system demonstrates the company's serious attitude to environmental issues and commitment to sustainable and environmentally friendly production processes. The absence of any impact on the microclimate, flora and fauna was positively noted, which indicates the environmental safety of production at Obolon. Waste management is properly organized, involving only organizations that have the appropriate permits from the Ministry of Ecology and Natural Resources of Ukraine. This demonstrates a responsible approach to waste management and compliance with the established rules and regulations.

The results of an environmental audit are traditionally presented in the form of an environmental audit report, which should contain:

- general information about the object and the customer of the environmental audit;
- grounds for conducting an environmental audit, its purpose, objectives, program and scope of work performed;
- information on the environmental audit performers;
- list of key legislative acts and other regulatory documents for verification of compliance with which the environmental audit was

conducted;

- characterization of the actual state of the environmental audit object;

- conclusions of the environmental audit;

- information on enterprises, institutions, organizations and persons to whom the report is submitted report.

It is worth noting that at the current stage of large-scale development of digitalization, environmental audits are to some extent simplified due to the opportunities created in the country as a whole [15]. At the same time, the results of the environmental audit, together with the results of the economic analysis can become the basis for making decisions of a tactical, operational and strategic nature, which is quite important in view of the martial law in the country introduced in 2022 [16]. Therefore, the environmental audit report is the property of its client and the basis for making appropriate management decisions.

It should be noted that in 1998 Obolon PJSC was the first company in the Ukrainian food industry to receive the ISO 9001 quality management system certificate. 10 years later, the corporation was the first to certify four management systems at once.

Currently, the corporation has certified and operates:

- Quality Management System (ISO 9001:2015) – a system of interrelated, customer satisfaction-oriented processes that are constantly improving through management leadership and staff involvement, acting on the basis of facts, as well as mutually beneficial relationships with suppliers;

- Food safety management system (ISO 22 000:2018) is a preventive system for ensuring food safety (continuous analysis of hazards and checking critical control points at all stages of production);

- Environmental management system (ISO 14 001:2015) – development and implementation of the company's environmental policy, management of its environmental aspects;

- Occupational Health and Safety Management System ISO 14 001:2015) – enables an organization to manage occupational health and safety risks and improve its performance in this area [13].

Conclusions and prospects for further research. Thus, we consider an environmental audit to be a systematic process of assessing the impact of a business entity's activities on the environment, which involves collecting, summarizing and evaluating relevant data in order to determine the level of compliance of its environmental policy with the requirements of current environmental legislation in the field of



environmental protection. This can be an important element of sustainable development and increase the competitiveness of companies in the modern business environment. As for the company under study, Obolon PrJSC conducts environmentally sustainable and responsible activities, actively implementing measures to reduce environmental impact and maintain sustainable production, and has properly organized waste management. As for the enterprise under study, Obolon PrJSC conducts environmentally sustainable and responsible activities, actively implementing measures to reduce environmental impact and maintain sustainable production, and has properly organized waste management.

Going forward, it is important to explore how environmental audit can be applied to new industries, such as the digital economy, space activities, and other emerging areas. Further research should focus on the development of international standards and regulatory mechanisms to ensure consistency in audit methodologies and incentivize compliance with environmental standards. Overall, environmental auditing remains an integral part of global efforts to conserve natural resources, reduce negative environmental impacts and create a sustainable future.

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ЕКОЛОГІЧНИЙ АУДИТ: ТЕОРЕТИЧНІ ТА ПРИКЛАДНІ АСПЕКТИ ПРОВЕДЕННЯ

Досліджено нормативно-правове регулювання екологічного аудиту в Україні та висвітлено наявні підходи до ідентифікації економічної сутності екологічного аудиту. Запропоновано власне тлумачення поняття «екологічний аудит», зокрема під ним запропоновано розуміти систематичний процес оцінки впливу діяльності суб'єкта господарювання на довкілля, який передбачає збір, узагальнення та оцінку відповідних даних з метою визначення рівня відповідності його екологічної політики вимогам чинного екологічного законодавства у сфері охорони навколишнього природного середовища.

Проаналізовано завдання, цілі, виконавців та визначено основні етапи проведення екологічного аудиту. Виконано аналіз сумарних обсягів викидів забруднюючих речовин та груп речовин в атмосферне повітря від ПрАТ «Оболонь» за 2022 рік. Досліджено ефективність

очисних споруд ПрАТ «Оболонь». Встановлено, що найвищою є ефективність очистки зворотних вод біохімічної потреби кисню (99,65%). Проаналізовано перелік утворюваних відходів досліджуваного підприємства у розрізі склобою пляшкового, брухту кольорових металів дрібного іншого, брухту чорних металів дрібного іншого, поліетилену низького тиску некондиційного. Охарактеризовано системи управління, які сертифіковані і діють на досліджуваному підприємстві. Охарактеризовано основні складові звіту про екологічний аудит, що зазвичай формується внаслідок його проведення. Встановлено, що звіт про екологічний аудит є власністю його замовника і підставою для прийняття ним відповідних управлінських рішень.

Сформовано висновки щодо впливу діяльності ПрАТ «Оболонь» на навколишнє середовище з метою визначення рівня відповідності його екологічної політики та вимог законодавства у сфері охорони природи і раціонального використання природних ресурсів.

Ключові слова: екологія; екологічний аудит; навколишнє природне середовище; екологічний стан; природні ресурси.

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