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PLANNING AUDIT INSPECTION OF ENVIRONMENTAL ASPECTS OF ENTERPRISE ACTIVITY

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Annotation

Article is devoted to a technique of planning of audit of ecological aspects. Features of audit of the enterprise which pollutes an environment are allocated. Detailed elaboration of ecological parameters as objects of planning of audit of the financial reporting is lead. Specific procedures of planning of audit of ecological aspects at following stages are certain: acquaintance to business of the client, an estimation of system of the internal ecological control, an estimation of components of auditor risk, definition of importance

Keywords

Audit financial statements; Auditor risk; Planning in audit; System of accounting; System of the internal ecological control; Environmental management system; Audit materiality; Tests of reliability of system of the internal control; Environmental aspects; Ecological risk.

Environmental factors are becoming extremely important for most entities, and under certain circumstances, can have a significant impact on financial statements. Particular attention of the government, public, and population is focused on enterprises that pollute the environment through their production activities. In practice, the issue of increasing production safety is resolved at the level of an individual enterprise, and the effect of reasonable environmental and economic policies is manifested in the interests of society as a whole.

The problem of the reliability of public reporting reflecting the environmental component of an enterprise's activities is very acute today. Distortions of information about environmental protection measures are possible not only due to the deliberate concealment of any facts, but also due to the difficulty of accounting for business operations to protect the environment and their consequences. The greater the need to organize an audit of environmental aspects of enterprises' activities. Transparency of "environmental" information increases confidence on the part of reporting users, the state and the population, and helps to identify reserves associated with public opinion.

When conducting an audit of financial statements, the auditor must express an opinion on its reliability and compliance with the law. At the same time, any aspect of economic activity, including environmental, is subject to analysis by the auditor if it can significantly affect the current and subsequent activities of the company.

The environmental component of activities affects the mandatory financial reporting indicators. When disclosing information on environmental protection activities, the main activities carried out and planned by the organization in the field of environmental protection, the impact of these activities on the level of long-term investments and profitability in the reporting year, characteristics of the financial

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consequences for future periods, data on payments for violation of environmental legislation, environmental payments are provided. , current environmental protection costs and the degree of their impact on the financial results of the organization. In this regard, the issue of developing an audit methodology within which the criteria for an enterprise's impact on the environment is assessed becomes relevant.

An important stage in conducting an audit is planning. During planning, an audit strategy is developed to provide maximum confidence that the audit will be conducted effectively while maintaining the lowest possible audit risk.[1] The specific features of the client's activities in the field of environmental management are identified precisely at this stage. We will offer practical recommendations for carrying out procedures for collecting, systematizing and analyzing information about a company's impact on the environment and its impact on financial statements, applied at the audit planning stage.

When constructing the verification algorithm, we use International Auditing Practice Statement 1010 "Taking into account environmental issues in the audit of financial statements" [2] In accordance with NSAD No. 3 "Audit Planning", when developing a general audit plan, it is necessary to obtain information about the environmental activities of the audited entity, identify events, operations and other environmental features of the audited entity that may have a significant impact on the financial and economic activities of the organization.

Based on prior knowledge of the client's business and an understanding of its operations, the auditor determines whether environmental issues may have a material impact on the financial statements. If this is the case, then the auditor's next step is to obtain an understanding of the entity's environmental control policies and procedures.

The national auditing standards of the Republic of Uzbekistan No. 3 "Audit Planning" stipulate that when developing an overall audit plan, the auditor must take into account the accounting and internal control systems. An assessment of the client's internal control system (ICS) is carried out in order to clarify the types, scope and timing of audit procedures, since the structure and functioning of certain elements of the ICS may increase or decrease the likelihood of significant errors and distortions in the audited statements.

The internal control system covers a wide range of issues. In accordance with established international practice, ICS includes:

- • control environment;
- • control procedures (individual controls);
- • accounting system (SBU).

Environmental issues can have an impact on all of the listed components of the internal control system.

Let us characterize each of these factors and present SVEC tests. The tests are combined into questionnaires, which are presented to competent employees of the audited entity. Questions testing the components of SVEC are given in Table. 1. The respondent marks the selected answer "yes" or

[1] Зубарева Е.П. Планирование аудита финансовой отчетности [Электронный ресурс] / Е.П. Зубарева // МСФО и МСА в кредитной организации. – 2008. – №2. Доступ из справ.правовой системы «КонсультантПлюс»

[2] Жарылгасова Б.Т. Международные стандарты аудита [Текст] : учеб. пособие / Б.Т. Жарылгасова, А.Е. Суглобов. – М. : КНОРУС, 2006. – 400с.

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"no" in the corresponding column of the questionnaire or gives a detailed answer and explanations in the "Notes" column. The questionnaires show for which answer the client is awarded points in favor of the reliability of SVEC, as well as what questions are asked to obtain additional information.

Management style. Management style is the management principles existing at the enterprise, attitude towards internal and external environmental control, environmental policy, environmental management system. The auditor analyzes the presence of a strategy, policy, and plans for the company's activities in the field of environmental protection.

Table 1

QUESTIONNAIRE "MANAGEMENT STYLE"

Question	Ye	No	Note
1. Are the strategic goals of the enterprise in the field of environmental management and environmental protection approved in documentary form?	1	-	-
2. Which department is developing this strategy?	-	-	Inform. question
3. Are strategic goals communicated to the organization's	1	-	-
4. Are employees familiar with internal instructions?	1	-	-
5. Are workers familiar with safety instructions when handling harmful and dangerous substances?	1	-	-
6. Does the temporary absence of a manager affect the performance of departments responsible for environmentally friendly production?	-	-	-
7. Has a plan been developed for conducting environmental compliance audits?	1		-
8. Is this plan being implemented?	1		
9. Who controls its implementation?	-	-	Inform. question
10. Has the company's environmental policy been	1	-	-
11. Is there an environmental action plan?	1	-	-
12. Is internal control of the implementation of environmental policy regularly carried out?	1	-	-
13. Is internal control of the implementation of the environmental action plan regularly carried out?	1	-	-
14. Are the company's environmental impact reports published in the media? Which ones exactly? How often?	1	-	-
16. Has an environmental audit been carried out?	1	-	-
17. Which company projects have undergone environmental assessment?	-	-	Inform. question

Our task is to explore the features of the internal control system that are subject to assessment by the auditor when checking the environmental aspects of the enterprise. When planning an audit, it is necessary to analyze how the client's internal control system ensures the orderly and effective conduct of environmental activities. This part of the overall internal control system, which is designed to ensure the

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quality of environmental protection at the enterprise, will be called the internal environmental control system (IEC).

- It is advisable to build the study of SVEC according to the components of SVEC:
- • control environment and control procedures in general for the environmental activities of the enterprise;
- • SBU environmental protection measures.
- Thus, to study and evaluate the first component of the environmental control system, we highlight the following factors that characterize the effectiveness of environmental control activities:
- • management style;
- • environmental management system;
- • organizational structure and responsibility;
- • personnel policy, competence;
- • documentation and internal reporting.

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