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# ISSUES OF CONSTITUTIONAL AND LEGAL REGULATION OF ECOLOGICAL AUDIT: NATIONAL AND FOREIGN EXPERIENCE

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## Abstract

In this article, the importance of legal provision of environmental audit in the Republic of Uzbekistan at the present time, the issues of legal regulation of environmental audit, the difference between the concepts of audit and environmental audit, the opinions expressed by scientists on this issue, the experiences of national and foreign countries in the legal regulation of environmental audit, as well as this Proposals regarding the issue are presented.

**Keywords** Constitution, "green space", audit, environmental audit, environmental legal relations, environmental protection, natural resources, environmental auditor.

## INTRODUCTION

It would not be wrong to say that environmental problems are one of the problems that require attention in the world. One of the important factors is the understanding of natural realities, determining the causes of their origin, taking into account the laws of nature, and solving environmental problems on the basis of scientific and technical achievements. Today, the structural changes in the industry have led to the expansion of the structural characteristics of environmental pollution in terms of network and territory, and have intensified this process. The effect of this is the increase in the share of "dirty" sectors that require a lot of natural and energy resources, which puts the environment in a more "severe" situation. Some countries suffer economic losses from pollution in the amount of billions of dollars a year, or about one fifth of the national income. Therefore, any measures aimed at stabilizing the

economy without taking into account the ecological situation in the country may put it in a difficult situation in the future.

On February 2, 2022, under the chairmanship of the President of the Republic of Uzbekistan Shavkat Mirziyoyev, at a video selector meeting on the priority tasks in 2022 regarding the improvement of the waste management system and the improvement of the ecological situation in the regions, the implementation of the nationwide project "Green Space" It is no coincidence that in the highly developed 21st century, environmental issues are on the agenda as a priority issue. It is no coincidence that we will not be able to achieve our goal if we do not think about today, but the near and far future in this matter" [1].

## LITERATURE ANALYSIS AND METHODOLOGY

In this article, the methods of comparative legal analysis, systematization and logical urbanization

were used.

Before discussing this issue, it is appropriate to learn the concepts of audit and environmental audit. It should be noted that "audit" (English "audit" - "he hears") [2; B-505.] Audit is an inspection of financial documents conducted by persons granted certain powers on the basis of an appropriate permit, i.e. auditors (auditing firms), for the purpose of checking the correctness of financial statements of business entities, compliance of financial and economic operations carried out by them with the laws of the country» [3].

According to some sources, "ecological audit (lat. "auditus" - hearing, listening) consists of an ecological audit of the organization, evaluation of the environmental efficiency of its management in terms of environmental protection, self-cleaning of production systems and the ability to produce environmentally safe products" [4; p. 214], is evaluated as.

According to the Law of the Republic of Uzbekistan No. ORQ-678 dated March 15, 2021 "On Ecological Audit" [5.], ecological audit means regulatory documents in the field of technical regulation of economic and other activities carried out by the subject of ecological audit, as well as environmental protection and natural means a systematic, documented, independent assessment conducted by an environmental audit organization regarding compliance with the requirements of normative legal documents in the field of rational use of resources.

Referring to the opinions expressed by scientists on the concept of ecological audit in connection with this issue, Professor M.B.Usmonov said that ecological audit is carried out by environmental auditors (companies) in the manner and under the conditions established by law, and which have a negative impact on the state of the natural environment, and operate enterprises and other objects independent environmental expertise is understood. Environmental audit is carried out according to the decision of the owner of the farm and other objects of activity [6; p. 248].

Also, according to A.A. Nuridullaev, "ecological

audit is fundamentally different from audit. In particular, the Law "On Auditing Activities" dated May 26, 2000 (new version) connects auditing with the provision of economic and financial auditing services. And ecological audit covers all spheres of activity of the economic entity affecting the natural environment. That is, in terms of content, the object of the environmental audit covers a wider range of relations in relation to the object of the audit. Therefore, environmental audit and audit differ from each other in the above aspects" [7; pp. 103-104.].

Agreeing with the opinion of these scientists, we can emphasize that an audit is a financial and economic audit conducted by authorized persons or organizations, and an environmental audit is a reasonable way to determine, independently evaluate and analyze the damage of economic entities and other objects to the environment and natural resources. we can say that it is considered to receive information.

According to L.V. Chkhutiashvili, environmental audit is a feature of obtaining and evaluating environmental information about an organization or other economic object, developing appropriate measures, and making decisions at various levels. Environmental audit is manifested as an independent, documentary examination of compliance of the organization's activities with legislation in the field of not only nature protection, but also protection of population and territory safety [8; p. 56].

Discussion and results. The Constitution of the Republic of Uzbekistan [9.] is the main legal document regulating environmental legal relations, including relations on environmental audit. As stated in Article 15 of the Constitution of the Republic of Uzbekistan, laws and other normative legal documents adopted in the Republic of Uzbekistan should not conflict with legal documents, taking into account that they have supreme legal power in the entire territory of the country and have a direct effect on the entire territory of the Republic of Uzbekistan. and its bodies, other organizations, officials, institutions of civil society and citizens must act in accordance with the Constitution and laws of the Republic of

Uzbekistan. For all legal institutions, including environmental audit, Article 1 of the Constitution of the Republic of Uzbekistan states that the Republic of Uzbekistan is a democratic, legal, legal and political state, and Article 13 states that a person, his life, rights and freedoms are the highest value. It is the duty of the state to recognize, observe and protect the rights and freedoms of people and citizens. These norms are a guarantee of the implementation of all the established rights and freedoms. For example, the right to carry out environmental audit activities should be provided by state bodies. The state must respect and protect human rights when conducting environmental audits. Mechanisms can be very different, for example, licensing of environmental audit services (this is one of the necessary conditions for the correct quality of environmental audit) or providing the opportunity to appeal to the court about the actions (inaction) of environmental auditors and other persons who violate human rights and freedoms.

From the point of view of collecting information for ecological audit, the provisions of Articles 33 and 34 of the Constitution of the Republic of Uzbekistan are of great importance. According to it, everyone has the right to search, receive and distribute any information, it is established that the right to search, receive and distribute information is allowed only in accordance with the law and in connection with other necessary issues, as well as state bodies and organizations, self-government bodies of citizens, their officials the obligation to provide everyone with the opportunity to get acquainted with documents, decisions and other materials related to their rights and legal interests, and the right to send appeals on issues related to environmental audit.

Labor contracts are important in environmental auditing and environmental auditing activities. According to Article 42 of the Constitution, everyone has the right to decent work, to freely choose a profession and type of activity, to work in comfortable working conditions that meet safety and hygiene requirements, to receive a fair wage for their work without any discrimination and not less than the specified minimum wage. and on the basis of Article 44, the norm of prohibition of

forced labor is established.

Also, Article 49 is very important because it establishes the right of everyone to a comfortable environment and reliable information about its condition. These rights can be seen as the ultimate goal of an environmental audit. During the ecological audit, by collecting and analyzing ecologically significant data, the real state of work in the field of ecology will be clarified, and measures will be developed to improve the rational use of natural resources and environmental protection. Articles 62 and 66 of the Constitution are also very important, in which it is established that citizens are obliged to treat the natural environment with care and that the use of property should not harm the environment. Environmental auditors are required to follow the principles of environmental auditing - evidence-based approach, professionalism, integrity, etc. The environmental auditor must fully determine the impact on the environment, carefully assess compliance with the requirements in the field of environmental protection and rational use of natural resources, and in case of detection of signs of environmental crime, report it to the law enforcement authorities.

In addition, the decree of the President of the Republic of Uzbekistan dated October 31, 2019 No. PF-5863 "On approval of the concept of environmental protection of the Republic of Uzbekistan until 2030"[10.], Law No. ORQ-678 of March 15, 2021 "On Environmental Audit" and No. PQ-76 of December 30, 2021 "On measures to organize the activities of state bodies in the field of environmental protection and environmental control"[11.] decision of and Decree of the Cabinet of Ministers of the Republic of Uzbekistan dated September 7, 2020 No. 541 "On further improvement of the mechanism of environmental impact assessment" [12.], also, in the decisions of the Cabinet of Ministers of the Republic of Uzbekistan No. 343 dated June 3, 2021 "On further improvement of the system of environmental pollution assessment" [13], the priority directions of the state policy on environmental protection, hazardous effects on the environment special attention is paid to the list of objects, the prevention of violations of laws in the field of nature protection, effective mechanisms for their detection and

prevention. This is important in solving environmental audit problems.

In a number of foreign countries, a number of normative legal documents on the issue of legal provision of environmental audit have been adopted.

In particular, in the USA, a number of laws containing strict requirements to limit harmful effects on the environment have been adopted. These are, first of all, the laws "On National Environmental Policy", "On Clean Air", "On Clean Water" and others.

Environmental audit has been strengthened in the CIS countries (Belarus, Kazakhstan, Ukraine) at the level of laws and regulations. In this regard, it is appropriate to review the practice of legal provision of environmental audit in individual CIS countries.

In 2004, Ukraine was the first among the CIS countries to adopt the Law "On Environmental Audit", which defines the main legal and organizational basis for the implementation of environmental audit and aims to increase the environmental stability and efficiency of business entities.

According to this Law, environmental audit includes collecting evidence and objective assessment to determine the conformity of environmental audit object, including certain types of activities, measures, conditions, environmental management system and information on these issues, the legislation of Ukraine on environmental protection and it is determined that a documented systematic independent process that includes the requirements of other environmental audit criteria is considered.

According to it, the analysis of specific environmental indicators of production was carried out. Not only environmental audit reports and conclusions, but also non-conformance reports and corrective actions for their elimination were developed[14.].

Before the adoption of the Ecological Code in 2007, environmental audit in the Republic of Kazakhstan was defined and regulated by the following legal

documents:

- Law of the Republic of Kazakhstan dated July 15, 1997 No. 160-1 "On Environmental Protection";
- Law of the Republic of Kazakhstan dated March 18, 1997 No. 85-1 "On Environmental Expertise";
- Decision of the Government of the Republic of Kazakhstan dated August 23, 2004 No. 889 "On Licensing and Certain Issues of Environmental Auditing"[15.].

Article 97 of the Law of the Republic of Belarus dated November 26, 1992 No. 1982-XII "On Environmental Protection" applies to the privatization of enterprises, as well as in case of bankruptcy or liquidation of a legal entity, bankruptcy of an individual entrepreneur or activities that have a harmful effect on the environment. liquidation, as well as in other cases established by the legislation of the Republic of Belarus, environmental audit must be carried out at the expense of this legal entity or individual entrepreneur.

## **CONCLUSION**

In conclusion, the legal regulation of environmental audit on the example of our national legislation and the experience of foreign countries is considered important in the protection of the natural environment and the rational use of natural resources, as well as in ensuring the rights of citizens to a comfortable environment in Uzbekistan.

Based on this, we propose to adopt the "Environmental Code" in order to strengthen the environmental rights of citizens in the Republic of Uzbekistan and define environmental audit relations in some chapters and articles of this code.

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