



ISSUES OF LEGAL IMPROVEMENT OF THE STRUCTURE AND PROCEDURE OF THE ECOLOGICAL AUDIT IN THE REPUBLIC OF UZBEKISTAN

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Article history:	Abstract:
Received: December 4 th 2023 Accepted: January 1 st 2024 Published: February 6 th 2024	This article describes the importance of legal provision of environmental audit in the current period, specific features of normative legal documents regulating environmental audit, and issues of legal improvement of relations to this field in our country, as well as proposals related to this issue
Keywords: Constitution, ecology, environmental audit, environmental expertise, environmental auditor, natural resource, environmental control, environment.	

INTRODUCTION

At present, awareness of the destructive nature of the current type of socio-economic development, the limitation of natural resources and the interdependence of all ecological and economic processes became the most important reason for developing the concept of world development taking into account ecological limitations. The impact of modern technical means on the environment is so great that it occupies a significant global scale and implements environmental control and environmental management with very low efficiency. This situation leads to the emergence of zones of ecological destruction, the emergence of emergency situations that cause great economic damage, and the manifestation of radically new negative environmental factors.

President of the Republic of Uzbekistan Shavkat Mirmonovich Mirziyoyev said "Environmental protection is one of the most urgent issues today. Since 2020, 22,000 new industrial enterprises have been launched in our country. In general, today, more than 2 million tons of pollutants are released into the atmosphere from industrial enterprises and cars. In many cases, construction objects and projects are being implemented without environmental expertise." it was noted [1.].

LITERATURE ANALYSIS AND METHODOLOGY

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

Normative regulation includes many legal sources and standards adopted by international organizations and environmental audit organizations.

In the literature on environmental law, its sources are understood as documentary acts of law-making, that is, legal documents that contain rules of behavior that

regulate environmental relations between people. This is the concept of sources of environmental law (legislation) in a narrow sense. In a broad sense, it also includes a set of other legal norms that regulate the ecologically significant behavior of people [2, p. 73].

The entire legal framework of environmental audit can be divided into two main groups of legal documents. The first group includes regulatory legal documents regulating environmental audit and activities directly related to it. The second group includes regulatory legal documents, including rules and requirements for environmental protection and rational use of natural resources.

The Constitution of the Republic of Uzbekistan[3] 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 contradict the laws, 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 work decently, to freely choose a profession and type of activity, to work in comfortable working conditions that meet safety and hygiene requirements, without any discrimination for their work, and to receive a fair wage 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 determined 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 legal basis for the implementation of business activities, including environmental audit, is the Civil Code of the Republic of Uzbekistan[4.]. The relationship between the customer of the environmental audit and the environmental auditor is established on the basis of a civil-legal contract. The contract for environmental audit and provision of relevant environmental audit services is drawn up in accordance with the general rules on the conclusion of civil legal contracts. The form of this contract is regulated by the general rules on the form of contracts. The legal nature of the contract on conducting an environmental audit and providing relevant environmental audit services corresponds to the contract for the provision of services for a fee regulated by Chapter 26 of the Civil Code of the Republic of Uzbekistan.

The Tax Code of the Republic of Uzbekistan[5.] is also aimed at regulating these relations. On the one hand, it determines the obligation to pay taxes, including by environmental auditors, and on the other hand, the conformity or non-conformity of the norms and criteria determined during the environmental audit. (Chapter 63. Tax for the use of water resources, Chapter 64. Tax for the use of the underground).

The norms of the Labor Code of the Republic of Uzbekistan apply to environmental auditors working under an employment contract.

The regulatory legal documents under consideration regulate the activities of environmental audit on a general basis, without considering the specific features of environmental audit.

DISCUSSION AND RESULTS

Article 24 of the Law No. ORQ-73-II dated May 25, 2000 "On Ecological Expertise" [6.] defines the concept of "ecological audit".

"Environmental audit is a systematic, documented, independent examination of the subject's compliance with the requirements of regulatory documents in the field of technical regulation of the economic and other activities of the environmental audit entity conducted by the environmental audit organization, as well as regulatory legal documents aimed at environmental protection and rational use of natural resources. is an environmental assessment." is defined as.

Also, Article 3 of the Law No. ORQ-678 dated March 15, 2021 "On Environmental Audit"[7.] defines the concept of "environmental audit". According to it, "ecological audit is a systematic, systematic audit carried out by an environmental audit organization in the field of compliance with the requirements of regulatory documents in the field of technical regulation of economic and other activities carried out by the subject



of environmental audit, as well as regulatory legal documents in the field of environmental protection and rational use of natural resources. documented, independent assessment." defined as Concepts within the framework of these two laws are considered to have almost the same content.

As Sh.Kh. Fayziev noted, "Environmental audit is an important tool in the implementation of ecological and legal norms. Environmental audit is a business activity that consists of environmental auditors or environmental audit organizations independently verifying economic activities affecting the environment and developing recommendations to reduce the negative impact on the environment and public health. The legal status of ecological audit is established in the Law of the Republic of Uzbekistan "On Ecological Expertise", which regulates ecological audit as an important legal instrument closely related to ecological expertise, as well as having its own characteristics. Environmental audit as an important method of prevention of ecologically harmful economic activities, relations in this field should be thoroughly regulated in the legislation" [8, pp. 211-212].

In other sources, "ecological audit" (lat. "auditus" - hearing, listening) consists of ecological inspection 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. » [9, p. 214], is evaluated as.

"Ensuring environmental safety of the organization as tasks of ecological audit; assessment of the organization's nature protection activities; to determine the ways and methods of reducing the negative impact of economic activities and other activities on the environment; determining the correctness of the calculation and payment of environmental fees by the organization; determining the need to improve the nature protection activities of the organization; determination of compliance of the implemented economic and production activities and other activities with environmental requirements; such as determining the need to implement new production technologies and equipment. Environmental audit is conducted according to the decision of the owner of the farm and other activity object. Environmental audit is carried out at the expense of the customer."

Also, 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.] and No. PQ-76 dated December 30, 2021 "Environment "On measures to organize the activities of state bodies in the field of protection and environmental control" [11.] and the Cabinet of Ministers of the Republic of Uzbekistan No. 541

of September 7, 2020 "On further improvement of the mechanism of environmental impact assessment" [12.], as well as the decisions of the Cabinet of Ministers of the Republic of Uzbekistan dated June 3, 2021 No. 343 "On further improvement of the system of environmental pollution assessment", 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 addition, it is safe to say that the Decision of the Cabinet of Ministers dated August 19, 2023 No. 402 "On the approval of certain normative legal documents regulating the field of environmental audit" [13.] is also an important document in regulating the activities of environmental auditors and environmental audit organizations.

Thus, the importance of environmental audit is emphasized at the level of documents of the Government of the Republic of Uzbekistan.

In fact, the environmental audit institute that has emerged today has the field of relations with natural objects included in the environmental audit object and the practice of conducting environmental audits. there are still not enough legal norms to talk about the audit institute.

According to the stages of legal regulation, S.S. Alekseyev defines three main elements (links) in the mechanism of legal regulation:

1. Legal norms;
2. Legal relations;
3. Acts of implementation of rights and obligations. Acts of applying the law are optional elements [14, p. 548], he said.

Also, Professor M.M. Brinchuk stated that the environmental audit is one of the main legal tools for preparing and adopting environmentally significant decisions, with the help of which management functions are implemented in the field of environmental audit [15, pp. 38-52].

SUMMARY

In conclusion, it can be concluded that the legislation of the Republic of Uzbekistan in the field of environmental audit is improving in the protection of the natural environment and the rational and purposeful use of natural resources, as well as in ensuring the rights of citizens to a comfortable environment.

Based on the above, the following is suggested:

1. Adoption of the "Environmental Code" that further strengthens the environmental rights of citizens in our



country and strengthening of environmental audit relations in some chapters and articles of this code;
2. We propose to introduce norms regulating the relations between state management bodies and environmental audit organizations in the implementation of environmental audit.

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