THE EFFECTS OF ENVIRONMENTAL AUDIT IN A COMPANY WITH AGRIFOOD PROFILE

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The environmental audit is a managerial tool, modern and efficient, to assess the enterprise performance, by recognition of the concerns expressed over the environment. The achievement of environmental audit creates the privileges for the economic entity which is the subject of audit. The auditing on the environmental problems is not yet a habit for our country. The data analysis relating to the audit environment in the agrifood companies, demonstrates that the effects are entirely beneficial. Among the most significant advantages of environmental audits in the agrifood company are: reducing the costs, improving the good-will, the efficient use of resources, increasing the credibility, motivation of employees, increasing the competitiveness.

Key words: *agrifood company, environmental auditing, performance.*

The current economic world, characterized by an accelerated rhythm of development, is more suited to the qualitatively assessment. In the past 30 years, the concerns for a rational administration of environmental resources have become deeper, so now it is increasingly well understood that the environmental issues have a direct impact on economic results of enterprises. By environmental policies, it was suggested that the implementation of managerial systems in all companies interested, will ensure a good compatibility with the guidelines of Environmental Protection. At international level, the most elaborate Environmental Management System standard is the International Standards Organization's 14000.

Realization of an environmental auditing is not yet a habit for enterprises of our country. More, the companies with agrifood profile are not even manifested the approaches regarding this preoccupation. In 2000 year, in Romania only 3 organizations were certified ISO 14000, while in Europe were over 7600. But, in 2005 the number of Romanian enterprises ISO 14000 accredited reached at 841.

The Environmental audit - a managerial tool for a systematic, documented, periodic and objective assessing performance of the organization, of the management system and processes developed for environmental protection - aims: to facilitate the managerial control of practices with possible impact on the environment; the assessment compliance of environmental policy, including the environmental objectives and goals of the company.

For the agricultural area, the certification ISO 14000 is the most formal Environmental Management System, and contains a third-party certification procedure. With third-party audits, the farmers gain credible documentation of environmental performance. This documentation is proved to be very important in public relations, as well as helpful in access to markets and premium prices.

MATERIAL AND METHOD

To making evident the level of implementation the ISO 14000 standard in national companies with agrifood profile, which was realized an environmental audit, we used, as a research method, the statistical survey. The data analysis is based on information obtained from a survey of the National Agency of Small and Medium Enterprises and Cooperatives, in 2005 [3]. The number of companies interviewed was 1031, representative for groups of sectors and sizes, with direct reference to small and medium enterprises. The audit of the environmental aspects in a company shall be conducted by a recognized and accredited firm. This process is voluntary and is applied to any enterprise which intends to implement an environmental management system, wants to ensure that follow the environmental policy declared or can demonstrate this concordance to the potential partners or customers [2].

In Romania, the concerns for quality standardization are a current reality, but there are significant differences depending on the type of standard quality, the size of the company and its profile. Therefore, we analyze the level of interest for the environmental management systems in the national agrifood companies. The criteria used in conclusions delineation are: the numbers of companies that have ISO 9000 certification, the number of companies that in addition of ISO 9000 have introduced ISO 14000, the size of companies that have expressed concerns for the implementation of the two standards (*table 1, 2, 3*).

Table 1

The ISO 9000 implementation by sectors

Sector	ISO 9000- introduced in 2004 (%)	ISO 9000 – under implementation (%)
Agriculture	0	29,7
Industry and energy	18,6	8,1
Construction	22,9	14,1
Trading	10,1	5,9
Hotels and restaurants	3,8	14,1
Transport and communications	5,9	4,8
Other services	16,1	3,3

Table 2

ISO 9000 and ISO 14000 implementation in companies / sectors of Romanian economy

Sector	ISO 9000 (% of companies)	ISO 14000 (% of companies)
Agriculture	-	-
Industry and energy	75.1	0.5
Construction	82.6	5.5
Trading	73.3	9.5
Hotels and restaurants	87.4	-
Transport and communications	100	-
Other services	71.9	-

The date of *table 1* and *table 2* note the following conclusions (2005 report): 78.2% of SME's have not yet introduced a quality management system; the SME's from agricultural sector are at the beginning of this guidance (29, 7% of them were in the process of introducing ISO 9000); for "environmental management" most of companies from all sectors of activity are deficient, irrespective of the SME's sector of activity these get into a very small measure the ISO 14000 certification, only trade and construction companies being active in this area (9.5% and 5.5%).

Table 3

ISO 9000 and ISO 14000 implementation in companes / dimension categories

Dimension of company	ISO 9000 (% of companies)	ISO 14000 (% of companies)
Micro-enterprises	72.3	4.3
Small enterprises	85.4	6.9
Medium enterprises	87.7	4.3

Data presented in *table 3* indicates the following relevant issues: among the medium companies only 4.3% are certified for an environmental management system, the same percentage (4.3%) is for the micro-enterprises, and only 6.9 % of small companies have introduced ISO 14000.

All these data demonstrate that most of SME's, regardless the sector activity, not are certified for an environmental management system, for reasons such as: aren't adequately informed, are deficient on modern approach business, do not develop interest in this area, not know the potential benefits.

RESULTS AND DISCUSSION

In 1991 was created the Strategic Advisory Group on Environment (GCSM), which has in view to assess the necessities of standardization in the environmental management domain. Among the first measures taken by GCSM was the establishment of six working groups on areas: environmental management, environmental auditing, environmental labeling, environmental performance, life cycle analysis, environmental aspects in products standard's. The first series of ISO 14000 standards were published in 1996 [5].

The certification of management systems is a principal element that allows ensuring the increase of competitiveness of organizations and enterprises. This aspect is relevant both on the Romanian and international markets. The main management systems approached for implementation by our country companies are: quality management (ISO 9000), environmental management (ISO 14000), labor safety (OHSAS 18000) and food safety (ISO 18000).

Among the standards which certify the existence, at enterprise level, of a management system modern and efficient, the best represented (about the number of certifications in Romania) is the quality standard ISO 9000. In recent years, due to more intense concerns on environmental quality, is notable the interest for ISO 14000 implementation. The companies which operating in agriculture and agrifood sector, yet are less involved in environmental quality certification. An explanation is: this sector is confronted with numerous difficulties (financial, organizational, competition); so, the concerns for environment quality assurance are not a priority. Then, it is ignorance of the necessary information.

The creation of an Environmental Policy in agrifood area is a necessity of this period and, especially for future, because [4]: is appropriate to the nature and scale of environmental impacts; includes a commitment to continual improvement and to preventing pollution; includes a commitment to comply with relevant environmental regulations; includes a way of setting environmental objectives; is communicated to all employees and implemented.

CONCLUSIONS

Analysis and interpretation of previous data, correlated with theoretical and methodological information of an environmental audit, demonstrate that exist a direct connection between the company size and orientation to introducing a quality management system. By this reason, the companies with agricultural profile (too little emphasized in these approaches) must to know the potential benefits of an SMM implementation, respectively of environmental auditing, inclusively by economic and financial reasons.

Implementation of ISO 14000 in a company provides the internal benefits (compliance with applicable laws, opportunities to reduce the consumption of materials and energy, increase the efficiency of production and cost control, reduced the waste quantities and better administration of them, improving the environmental performances, awareness and understanding of environmental issues) and external benefits (goodwill and favorable public business relations, improvement the market position, safety and recognition by business partners, the transactions opportunities that a decisive factor is the environmental performance, increase the ability for adapting to changes).

In conditions which the framework for permanent improvement of environmental performance is created through environmental auditing and ISO 14000 certification, we conclude that an agrifood company's image is improving to authorities, citizens, business partners, approaching the specific concerns for environmental policies and management systems.

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