



## ENVIRONMENTAL AUDITING



Auditing in its first sense appeared in the late 19th century and it meant the reviewing and checking of a commercial company's book-keeping and management.

This auditing may be done internally (that is, by the staff of the concerned company). But the law also requires an external audit, carried out by authorized auditors recruited from outside the company staff.

A financial audit allows the company's books, cash

register, portfolio and shares to be inspected, plus monitoring to see whether it is being managed lawfully and whether its inventories, and information about the company's accounts, are correct.

In other words, the audit plays a critical part in attesting to the business's profitability (or not). The result constitutes the minimum dividing line that shows an income of a given financial value, corresponding to either a profit or a loss.

But in no way does this threshold reflect the consequences for the environment - the losses engendered by possible pollution resulting from the business's activities, on which it is hard to set a concrete value.

But environmental auditing permits information-gathering on the impact that a business will have on the environment, and introduces an environmental dimension as a basic element in decision-making.

## **Why carry out an environmental audit?**

Environmental auditing first appeared in the '70s as a method permitting checks to be made on whether or not a business was respecting the relevant laws and rules. For some time now it has been a method of assessing a business's ecological management systems and equipment. The business in question is offered recommendations on how to improve certain practices which affect the environment. Actually, measures concerning environmental management usually lead to long-term savings.

## **What are the various auditing levels?**

Audits can be carried out at different levels: at public sector level (trade, industry, agriculture, communes). And at a lower level, as regards schools, businesses, etc...

But whether such an audit leads to simple improvements such as how subjects taught are shared out in schools, for example, or more radical changes such as getting a supermarket chain to take steps to save energy, the cumulative effect can only be good for everybody.

## **What are the various stages of environmental auditing?**

One cannot imagine an environmental review consisting of a pre-established system that will hold good for all times and all places. The general outline set out below can help to set up an audit that conforms to certain given requirements. You, therefore, have to:

- Choose precisely the site or place where the environmental audit must be carried out. Take the example of a school. You have to define the whole school, with its various classrooms, its playground, its garden, its surrounding fences, etc. On another scale, it is possible to carry out an audit for a whole town, or for a well-defined part of a town;
- Decide on the areas that are to be reviewed, such

as solid waste, biodiversity, atmospheric pollution, etc.;

- Decide on the basic points that the audit will be looking at;

- Decide for each important point chosen the sub-questions involved, to go into greater detail in the study which will be done; while doing this, use the «Environmental Facts» sheets, which offer you a system of reference to help you target your questions.

Let's take the example of paper: you should study the present and future global effects involved, looking into the deforestation effects the paper industry, etc.; has on the environment. When looking at plastics, you must also consider present and future uses, and alternative solutions and their impact on the environment, on people, animals and other living things, on the air, water and soil, as well as socio-economic repercussions;

- Describe curative measures, i. e. what must be done to improve the method of exploiting resources.

***Reference: Environmental Facts (5 - sustainable agriculture), composed by a group of NGOs.***

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Realised by : National Centre for Environmental Protection

**National coordinator :** Dr. Abdelkader Abou Faed,  
National Centre for Environmental Protection,  
P.O. Box 83618, Tripoli, Libya  
Tel : (218-21) 444 8452 - Fax : (218-21) 333 8098



**Coordinateur Régional :** Prof. Dr. Abdelhamid BELEMLIH  
Société Protectrice des Animaux et de la Nature «SPAN» 41, Résidence Zohra, Harhoura  
12 000 Témara - Maroc - Tél : (212-7) 74 72 09 - Fax : (212-7) 74 74 93 - E-mail : spana@mtds.net.ma