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Green Audit and Environmental Sustainability in Nigeria: Unveiling Corporate Perspectives

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Abstract

The product of environmental pollution on the society is increasingly alarming. It is so disturbing that nobody can claim to be undisturbed. This general concern has now placed an obligation on auditors and public managers who are seen to be working for some of these companies and are also seen to standing for public interest. The notion that the auditors are working for the public becomes controversial and very challenging as there seems to be no statutory environmental guidance and protection for them. Auditors are left to their fate. This paper is consequently aimed at x-raying the prevailing environmental challenges as they relate to auditors and how these can be managed. As an unempirical research, existing literatures were reviewed. It was found that there are currently no well-defined extant regulations or guidance backed with the full letter and spirit of the laws in most jurisdictions that would give direction and place statutory obligation on the auditors to effectively carry out their work. The paper recommended that, legal framework should be designed by law makers of various jurisdictions and accountancy profession should urgently standardize environmental auditing for the sake of global wellbeing.

Key Words: *Green Audit, Auditors, Environmental Sustainability*

Introduction

The increasing concentration of greenhouse gases is the product of human activities (Anyegwu, 2012). That global warming has started impacting negatively on the environment is no longer news. Anyegwu (2012) observes that "climate change is causing global warming. It is a significant and lasting change in the statistical distribution of weather patterns over periods ranging from decades to millions of years". This recent realization of the activities of oil companies, utilities (gas, water, and electricity), manufacturing companies in many cases, waste management companies, construction companies, mining companies (Adeniji, 2008). This poses serious threat to human existence and therefore calls for an action. It dawns on different stakeholders including auditors to rise to the occasion. That brings the auditor to another demanding field known as green or environmental auditing.

Environmental auditing has become a valuable tool in the management and monitoring of environmental and sustainable development programmes. The information generated from audit exercises provides important information to many different stakeholders. Although seen primarily as a tool in commerce and industry, creative application of environmental auditing techniques can improve transparency and communication in many areas of society where there is a need for greater understanding

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of environmental and ecosystem interactions. This information document explains the basic background to environmental auditing. It further includes the basic requirements to conduct environmental audits.

Environmental audit is designed to help organizations fulfill their managerial commitment and control of environmental practices, complying with environmental regulations and company policies. As we have seen, environmental aspects have various impacts over the activity of the entity. It is from the foregoing that this paper is aimed at highlighting the challenges the auditors face in the environmental audit and suggesting ways of arresting the constraints.

Literature Review

What is Green Auditing?

Environmental auditing seems to date back, formally, to around the promulgation of the US National Environmental Protection Act (NEPA) in 1969. Interest amongst US regulators started with a draft report issued by the US Environmental Protection Agency which called for independent, certified third party environmental "auditors" who would visit plants, collect samples, perform analyses and report back results to government authorities. The draft report never developed beyond a draft stage but it did result in robust debate between government and the private sector (Greeno et al., 1987). Early documentation on environmental auditing began to appear in the mid 1980s (Greeno et al., 1987; Greeno et al., 1988) and management consulting firms began to encourage their clients to undertake environmental audits as a means of quantifying their environmental liabilities. It is interesting to note that differing forms of environmental auditing have been carried out by private firms in the USA as early as the 1930's. SC Johnson, a family-owned company, undertook social and ecological audits as a part of internal management operations in the 1930's but the information and ideas were not widely publicized.

The term "Green" according to Oxford Dictionary (in respect to this context) is that that is "concerned with or supporting protection of the environment as a political principle; a member or supporter of an environmentalist group or party; make less harmful to the environment". Similarly, Webster's Universal Dictionary & Thesaurus sees the term as being "concerned with the conservation of natural resources; a person concerned with the future of the earth's environment". This points to the fact that green audit is also known as environmental audit.

South African Department of Environmental Affairs and Tourism (2004) defines Environmental auditing as a process whereby an organization's environmental performance is tested against its environmental policies and objectives. These policies and objectives need to be clearly defined and documented. However, in practice, first time environmental audits are often done less rigorously, because of the absence of appropriate documentation at this stage. The tests carried out includes: questioning; studying documentation; policies; procedures; work instructions; manuals and other materials that form a part of management systems; and the observation of scenes, processes and events. Evidence which supports the tests carried out is also assembled. When questions are answered verbally, the answers must be supported by evidence in the form of references to work instructions, procedures, manuals, sampling and monitoring results. This evidence forms what is described as an "audit trail" and consists of copies or documents, photographs, references to sections of procedures and manuals, and notes on conversations and discussions. It should be possible to "follow an audit trail" afterwards and track how the findings and recommendations from an audit were arrived at.

Non-financial auditing (including environmental auditing, quality auditing and Safety, Health and Environmental auditing) could be viewed as a methodical examination (including tests, checks, and confirmation) of procedures and practices with the view of verifying whether they comply with internal policies, accepted practices and legal requirements (Greeno et al., 1987). The International Chamber of Commerce (ICC, 1991) defines environmental auditing as:

> ...A management tool comprising a systematic, documented, periodic and objective evaluation of how well environmental organization, management and equipment are performing with the aim of contributing to safeguarding the environment by: facilitating management control of environmental practices; and assessing compliance with company policies, which would include meeting regulatory requirements…

Porter, Simon & Hatherly (2008) defined the concept 'environmental audit' as "a systematic, documented, periodic and objective evaluation of an organization's environment management system (EMS) and environmental performance, and communication of the results of the process to the organization's directors or senior executives". According to them, the aim of this is to i) establish the conformity of the organization's EMS with the criteria set by the directors or senior executives; ii) assess compliance with the organization's environmental policy and achievement of its environmental objectives and targets; and iii) facilitate improvement in the organization's environmental performance. DEAT (2004) in Owusu & Frimpong (2012) also explains environmental audit as "a systematic process that must be carefully planned, structured and organised". They further suggest that as it is part of a long term process of evaluation and checking disclosures, it needs to be a repeatable process which can be readily replicated by different teams of people in such a way that the results are comparable and reflect change in both a quantifiable and qualifiable manner. Welford and Strachan (2005) see the concept to be more of "meeting specific regulatory requirement". For them, the concept of environmental auditing "consist of a regular, independent, systematic, documented and objective evaluation of the environmental performance of an organization". It should measure how well organizations, management and equipment are performing with the aim of helping management to safeguard the environment".

ACCA (2010) believes that there may be a number of reasons for concentrating on environmental issues ranging from:

- Climate change and depletion of natural resources are seen as requiring urgent action.
- It has been easier to reach a degree of political consensus on what constitutes environmental sustainability than on social sustainability.
- It is easier to quantify changes in natural resource availability than social sustainability factors.
- The development of explicit financial incentives and penalties for environmental factors (such as emissions caps and trading schemes).

As rightly noted by Porter, Simon & Hatherly (2008), environment is the surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans, and their interrelationships. According to them, any change to the environment, impact positively or adversely, wholly or partially result from an organization's activities, products or services. Of course, this is paramount as the dangers arising from unhealthy environment leave much to be desired. Authorities have come to discover the need to safeguard living and even the future generations. This calls for sustainable existence. Sustainability as x-rayed by Porter, Simon & Hatherly (2008) is the concept of meeting the needs of the present generation without compromising the ability of future generations to meet their own needs. They stated further that, it encompasses environmental, social and economic factors. Therefore, a sustainability analysis entails revelation of the sustainability performance of an organizational set up.

They further argue that environmental audit provide information which can be used in the control of environmental practices and in assessing compliance with organizational policies, which include meeting regulatory requirements. Owusu and Frimpong (2012) opine that environmental audit appears to have been driven by management in meeting their regulatory requirements and perceived benefits gained by various stakeholders of the entity. However, because of its voluntary principle in nature on the part of the auditor, the concept is valuable but appears not sufficient in fulfilling the intended purposes". Owusu and Frimpong (2012) further add that:

> This is because corporate auditors are not under any obligation to report to stakeholders of the entities the impact of social and environmental issues such as health and safety of employees, global warming and climate change. Regulators of the accountancy profession therefore have more pressing issues to deal with especially with the recent concerns of global warming resulting from the environmental related issues. It is therefore important that they set prescribed and dedicated standards on social and environmental issues for auditors when conducting such audit. They must ensure that the business case aligned with social and environmental auditing is properly regulated to ensure the fruitful outcome of its implementation.

Reporting Environmental Issues and the Auditor's Dilemma

Adeniji (2008) asserts that in an attempt for companies to respond to the growing importance of green issues, the annual reports of entities should contain the following:

- The company's environmental policy and objectives
- The impact of the business on the environment
- The extent to which the company complies with external requirements and
- Identity of director with environmental responsibility.

Adeniji (2008) also believes that nearly all companies which have operations with possible environmental impact are now including an environmental section in their annual reports as referred to above and sometimes a separate environmental document. According to him, matters reported on include the following: Sustainability, Targets achieved, Compliance with regulations, Emission, Industrial legacies and Obtaining ISO 14001. It is also worth noting that financial accounting is often criticized on the basis that it ignores many of the social and environmental externalities caused by the reporting entities (Deegan &Unerman, 2011). They further add that this criticism has questioned

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the sustainability of financial accounting for assisting in the disclosure of social and environmental information. The following according to Deegan &Unerman (2011) account for the inability of traditional financial accounting to reflect fully the impact of social and environmental impact of organizations:

- Financial accounting focus tends to be restricted to stakeholders with financial interest in the entity, and the information is always financial and this consequently exclude non financial information of which social and environmental issues belong
- One of the cornerstones of financial accounting is the notion of 'financial materiality' which has tended to preclude the reporting of social and environmental information
- Since entities normally discount liabilities regarding social and environmental costs, the present value recognized in the book tends to make future expenditure less significant in the present period
- As a result of 'entity assumption', if a transaction or event does not directly impact on the entity, the transaction or event is to be ignored for accounting purposes, and this consequently makes the externalities caused by reporting entity to be ignored, thereby meaning that performance measures (such as profitability) are incomplete.
- Financial accounting treatment of tradable pollution permits as asset potentially generate a rather strange outcome
- Definition of expenses by financial accounting and reporting typically exclude the recognition of any impacts on resources that are not controlled by the entity (such as air, water etc in the environment) unless fines or other cash flows result.
- For an item to be recorded for financial accounting purposes it must be measurable with reasonable accuracy. This creates measurability concern for social and environmental cost.

As a result of the above, a number of guidelines and/or rules have been provided to aid in the reporting of social and environmental issues. These are, inter alia, as follows: i) The Global Reporting Initiatives 2006; ii) Public Environmental Reporting Initiative (USA) 1992, The PERI Guidelines; iii) Global Environmental Management Initiative (USA) 1994, Environmental Reporting in a Total Quality Management Framework; iv) Institute of Chartered Accountants in England and Wales (1996), Environmental Issues in Financial Reporting.

Most experiences in this regard tend to relate to United States companies. The United States of America (USA) has a strong "Command and Control" legal structure. The USA Environmental Protection Agency (EPA) and other State authorities have a strong monitoring and compliance function. This is in contrast to the South African governance system where negotiation between authorities and companies to gain consensus on legal compliance is preferred. South Africa Department of Environmental Affairs and Tourism (2004) asserts that, in order to protect the US companies from potential prosecution resulting from the information emerging from audits, environmental audits for US companies are normally conducted by the company's lawyers. The information gained from the audits is regarded as legally privileged information and cannot be released unless under a court order. Environmental audits in the US tend to focus primarily upon the issue of legal compliance, rather than continuous improvement. South Africa Department of Environmental Affairs and Tourism (2004) further adds that:

> The USEPA has begun to change its approach by encouraging companies to use self audits as a means of "self-policing". This new "self-disclosure" approach is an attempt by the authorities to encourage the correction of problems at an early stage. This avoids delays in disclosure through fear of prosecution which often ultimately results in serious environmental degradation which is more difficult and costly to remediate. If companies come forward with the results on self audits and volunteer their non-compliance with legislation, they can get some of their penalties reduced by as much as 75%. The emergence of the ISO 14000 series on Environmental Management Systems has resulted in many international corporations seeking ISO 14001 certification for their national and international subsidiaries. Thus, an increasing number of many South African companies are becoming ISO 14001 certified and are being audited annually by local certification bodies.

Environmental issues may still be considered a relatively recent challenge for auditors, regardless of the fact that environmental responsibilities are undertaken voluntarily or by law. There have been a series of reasons regarding the relevance of the audit profession in carrying an efficient role within environmental audit. Certain arguments claim that auditors may participate in environmental audits with other experts, such as: environmental specialists, engineers and lawyers. Nevertheless, the participation of auditors in environmental auditing is still quite limited.

There are a number of obstacles that impact this contribution. The aspects that limit auditors' participation in environmental audit is (Dixon et al, 2004 in Todea, Stanciu and Joldoş (2011)) presented in Table III.

Table III: The aspects that limit auditors' participation in environmental audit

Obstacles, which limit auditors' participation in environmental auditing

Factors related to auditors and the auditing profession	Factors related to the companies' lack of demand for environmental Reporting
Accounting education	Environmental data information
Ethical and social aspects in accounting education	Environmental indicators
Research in accounting and auditing profession	Environmental reporting
The experience, skills and training of the financial auditor	The need for independent verification
Professional guidance on environmental matters	Professional standards and principles of environmental
Auditors' view towards involving in environmental auditing	Limited public demand for environmental reports
	Nature of the demand for environmental reporting.

Source: Robert Dixon, Gehan A. Mousa, Anne D. Woodheadin Todea, Stanciu and Joldoş (2011)

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Drivers and Motivations for Environmental Disclosures

Generally, disclosure of social and environmental issues by business entities is mainly non-mandatory (Spence & Gray, 2007 in Owusu and Frimpong, 2012). However, Porter, Simon & Hatherly (2008) note that companies (or components thereof) with Eco-Management and Audit Scheme (EMAS) accreditation, publishing environmental information, and having the information verified, is not voluntary. Instead they are required to publish, annually, an externally verified environmental statement containing prescribed information, with EMAS minimum requirement (Porter, Simon & Hatherly, 2008) thus:

a) A clear and unambiguous description of the organization registering under emas and a summary of its activities, products and services…;
b) The environmental policy and a brief description of the environmental management system of the organization;
c) A description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organization and an explanation of the nature of the impacts as related to these aspects;
d) A description of the environmental objectives and targets in relation to the significant environmental aspects and impacts
e) A summary of the data available on the performance of the organization against its environmental objectives and targets with respects to its significant environmental impacts. The summary may include figures on pollutant emissions, waste generation, consumption of raw material, energy and water, noise… the data should allow for year-by-year comparison to assess the development of the environmental performance of the organization;
f) Other factors regarding environmental performance including performance against legal provisions with respect to their significant environmental impacts;
g) The name and accreditation number of the environmental verifier and the date of the validation

Advantages and Disadvantages of Environmental Auditing

Given this, management of business entities who undertake an onerous responsibility and reporting on information pertaining to the organization's social and environmental performance do so clearly for special interest and for a purpose (Owusu and Frimpong, 2012). The question that normally arises in respect of pros and cons of green audit is on the need for environmental reporting when it is still voluntary in most of the place. According to Porter, Simon & Hatherly (2008), given that, at least in the UK at the present time, most internal environmental auditing, and external reporting and verification, is undertaken voluntarily, the question arises as to why companies pursue these activities eight advantages and three disadvantages have been provided by Porter, Simon &Hatherly (2008) as shown in Table I.

From another perspective, some researchers believe that entities are encouraged by some issues even in the absence of compulsion. For instance, the drivers and motivations by management from five specific areas x-rayed thus:

According to Campbell (2009) as cited by Owusu & Frimpong (2012) many customers especially in product markets make decision to patronize product and services

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of manufacturers based on ethical performance of the entity and the impact of its activities on environment. For example, some consumers would decline to buy from companies with unfavourable ethical reputations. Also, potential employees may use ethical performance as a criterion in their choice of potential employer. It is also possible that specialized entities may incur environmental obligations as a direct result of their core business (e.g. extractive industries, chemical manufacturers and waste management companies). For such organizations, compliance with environmental laws and regulations becomes more central to their business activities (ACCA, 2009 in Owusu & Frimpong, 2012).

Some entities are affected by market issues such as compliance of products with environmental legislation and customer perception of environmental friendliness. For instance, according to UNEP (2000) as Owusu & Frimpong (2012), many chlorofluorocarbons (CFCs) have been widely used as refrigerants, propellants and solvents. Chlorofluorocarbons have been one of the main causes of the depletion of the ozone layer. For this reason, production of such compounds has been phased out by the Montreal Protocol because of their contribution to the depletion of the ozone layer.

Where companies publish credible environmental and social reports which are properly audited and certified by an auditor, it encourages investors to gain trust in the company. For instance, Campbell (2009) in Owusu & Frimpong (2012) argues that, an increasing number of investors are using social and environmental performance as a key criterion for their investment decisions. He further posits that "while this has been a factor in ethical funds since they first appeared in the early 1980s, ethical concern has become more 'mainstream' in recent years". Hence, potential investors enhance their investment decision making in an entity based on issues of corporate, social and environmental report.

Owusu & Frimpong (2012) in a social and environmental audit has a potential to act as a useful risk management tool for assessing compliance with social and environmental legislations. Through such an audit, an entity has a potential in avoiding risk of prosecution and fines resulting from potential breaches of environmental laws and regulations.

Table I: Advantages and Disadvantages of Environmental Audit

Advantages	Disadvantages
i. Avoidance (or minimization) of environment-related liabilities ii. More efficient operating processes (i.e., cost-savings) iii. Reduced insurance premium iv. Improved managerial decisions resulting in enhanced financial and environmental performance v. Improved environmental management and enhanced environmental protection vi. Improved risk management vii. Satisfaction of customer requirements and enhanced customer relations viii. Enhanced corporate image or reputation	i. Resources required developing, implementing and maintaining an environmental auditing programme. ii. Disruption caused when facilities are audited iii. Adverse consequences of audits uncovering breaches of environmental legal regulatory requirements

Source: Porter, Simon & Hatherly (2008)

Financial Audit Vs Environmental Audit

Financial auditing and environmental auditing have similar structures. The assessment of control systems is essential in both systems. This supports the argument that auditors trained traditionally to assess financial statements may play a key role in environmental audit. In this audit, the audit plan should identify the objectives and the auditing scope, what procedures will be applied, who will conduct the audit and when the procedures will be performed. The conclusion that may be drawn here is that there are differences between environmental auditing and the auditing of financial statements. One difference regards the need that environmental auditors have for the support of the managers before beginning the audit, and that goals and objectives should be defined and an action plan should be designed and implemented.

One major issue is the problems with the procedure for environmental impact assessments of proposed industrial projects. Currently, industries select and hire the consultants who prepare the report needed for clearance. This system creates an obvious conflict of interest: the consultant, who is paid by the project proponent, has every incentive to deliver a report that is favourable to the industry.

External auditors more loyal to the firms under scrutiny than to the public interest are an old problem and not limited to the environmental sphere. In the US, the Enron scandal of 2001 exposed financial auditors who turned a blind eye to firms' dubious accounting practices. Seven years later, the ratings agencies helped bring about the financial crisis by giving top marks to their clients' lousy offerings.

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Table II: Comparative Analysis between the stages of the Environmental Audit

Standard financial audit		**Environmental audit**	
Client Acceptance	Evaluate the background of the client and reasons for the audit Communicate with previous auditor Determine need for the other professionals Prepare client proposal Obtain engagement letter Select staff to perform the audit	Select and schedule facility to Audit Select audit team Members	Pre-audit activities
Planning the audit	Obtain company and industry background information Investigate legal information Perform initial analytical procedures Perform procedures to obtain an understanding of internal control Based on the evidence, assess risk and set materiality Understand internal control and assess the risk Develop an overall audit plan and program	Contact facility and plan audit Identify and understand Management control system Assess management control system Gather audit Evidence	Activities on-site
Testing And Evidence	Test of controls Conduct substantive test of transactions Analytical procedures Test details of balances Obtain management representation letter Accumulate final evidence and search for unrecorded liabilities		
Evaluation And Reporting	Review for contingent liabilities Perform overall review Perform procedures to identify subsequent events Review financial statements and other report material Perform wrap-up procedures Prepare maters of attention for partners Report to the board of directors Prepare audit report	Evaluate audit findings Report findings to Facility Issue draft report Issue final report Action plan preparation and Implementation Follow-up action Plan	Post audit activities

Source: P. De Moor, De BeeldeIgnance(2005)in Todea, Stanciu and Joldoş (2011)

Conclusion

The general conclusion from the study is that environmental and social auditing has been embraced considerably over recent years. The concept appears to have been driven by management in meeting their regulatory requirements and perceived benefits gained by various stakeholders of the entity (Owusu & Frimpong, 2012). This is however not taking its full force as a result of the voluntariness of the system. This is because corporate auditors are not under any obligation to report to stakeholders of the entities the impact of social and environmental issues such as health and safety of employees, global warming

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and climate change. Owusu & Frimpong (2012) have suggested that regulators of the accountancy profession therefore have more pressing issues to deal with especially with the recent concerns of global warming resulting from the environmental related issues. It is therefore important that they set prescribed and dedicated standards on social and environmental issues for auditors when conducting such audit. They must ensure that the business case aligned with social and environmental auditing is properly regulated to ensure the fruitful outcome of its implementation.

Government should use every opportunity to raise public, government, industry, foundation, and university awareness by openly addressing the urgent need to move toward an environmentally sustainable future. Since government cannot shoulder everything, community and nongovernmental organizations should assist in finding solutions to environmental problems.

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