

# Auditoría ambiental

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Se divulgó para comentarios la propuesta de [GUID INTOSAI 5201 Environmental Auditing in The Context of Financial and Compliance Audits](#). Como se sabe: “*INTOSAI Guidances are issued by the International Organisation of Supreme Audit Institutions, INTOSAI, as part of the INTOSAI Framework of Professional Pronouncements. For more information visit [www.issai.org](http://www.issai.org)*” Más adelante se dice: “6) *This GUID is based on principles of financial and compliance auditing as introduced in ISSAI 200 and ISSAI 400, and current good practice in environmental auditing. It covers environmental issues in the context of financial and compliance audits and has been written to meet the needs of this entire area.* 7) *A supreme audit institution (SAI) does not need to have a specific mandate to conduct environmental audits and may perform such audits under the general authorisation to conduct financial or compliance audit.* 8) *Environmental audit is usually defined as performance, compliance or financial audit addressing the approach taken by responsible bodies (e.g. government) to a specific environmental problem, or environmental policies, or programmes, as well as their performance in managing environmental issues.*” Luego se explica: “*The objective of an audit of financial statements is to enable the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework. Material respects can be directly linked to environmental costs, obligations, impacts, and outcomes. The audit of financial statements requires the auditor to consider environmental regulations<sup>3</sup> as part of the audit, and in particular environmental issues and matters if they have material effect on the financial statements.*” “19) *Compliance auditing with regard to environmental issues may relate to providing assurance that governmental activities are conducted in accordance with relevant environmental laws, standards and policies, both at national and international (where relevant) levels.* 20) *Performance auditing of environmental activities may include ensuring that: • indicators of environmental-related performance that are adequate to fairly reflect the performance of the audited entity; and • environmental programmes are conducted in an economical, efficient, and effective manner.*” Hacia el final se anota que “*Environmental reporting has developed since the 1980’s in various directions. On the one hand, there is a focus on social responsibility, which is manifested through corporate social responsibility reporting. On the other hand, there are holistic sustainability reports, which try to include environmental, social and economic concerns. Finally, there is a movement towards integrated reporting, which argues that all this information should be presented in one annual report along with financial information instead of publishing separate environmental or sustainability reports.*” Al meditar en estas palabras nos damos cuenta de que muchas veces tenemos una errada concepción del concepto clave denominado hecho

económico, porque lo circunscribimos a los asuntos financieros, o, peor aún, a los monetarios. Pero lo económico comprende mucho más que ellos. Un significado amplio es necesario para pensar adecuadamente en los asuntos ambientales, muy poco estudiados durante los estudios de pregrado por los aspirantes a ser contadores.

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