

The Environment and The Auditors

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The Objective of the Address

- the state of the environment
- current issues in environmental sustainability
- how environmental auditors can play a role

Current Issues

- **the cultural carrying capacity of the land**
 - **consumptive compound growth**
 - sprawl, limitations of water, aggregates
 - **climate change**
 - failure to adapt
 - **biodiversity issues**
 - forest fragmentation
 - wetland loss
 - species at risk

Current Issues

- **the Great Solid Waste Non-Debate**
 - are we closing the materials cycle at whatever the cost? ... or ...
 - are we diverting the valuable recyclables and recovering energy from the rest?
 - and has everybody totally forgotten about the REDUCE part?

Current Issues

- **Energy, the slow emergency**
 - peak oil will cause big changes
 - we have a need for electrical generation
 - there is much talk about renewables, but ...
 - the greatest energy source and the cheapest we have available is conservation and we aren't really doing much about that

Current Issues

- **Air Quality ... today is Smog Day 61**
 - the government is making a bold move to shut down the coal plants
 - but a big portion of the problem is transportation emissions ... no one is brave enough to tackle our obsession with the automobile

Environmental Auditors Role?

- **to maintain credibility in the system**
 - front line of quality assurance
 - not enough capacity in gov't regulators
- **defend your independence**
 - audit standards must be dynamic to keep ahead of the cheaters
- **face your detractors**
 - people fear the “privatization” and “deregulation” boogeymen

Environmental Auditors Role?

- remember that society sees you with three tiers of responsibility (other auditors have two tiers)
 - a responsibility to your client
 - a responsibility to the public trust
 - a responsibility to the natural environment which can't protect itself

In Summary ...

- the number and magnitude of environmental issues is increasing
- government is not playing a leading role
- there is a need to maintain the credibility of the system and the public confidence generally
- environmental auditors must play a critical role

Thank You For Your Attention

The ultimate test of a moral society is the kind of world that it leaves to its children.

Dietrich Bonhoeffer, theologian (1906-1945)