

Responsibility of External Auditor for Auditing Environmental Performance According to International Standards of Audit

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Abstract: Implantation of environmental Audit deeming economic entities to vanish not to depend no Environmental Management System, to find not specialism of environmental Audit, gift from nonbeing entity framework integral to environmental performance Audit of Iraq, as nonbeing work with environmental accounting effect of analysis efficiency of auditing environmental performance, to achievement depend the research dividing of four parts, the first discusses research methodology, the second discusses study and analysis Audit and responsibilities of the external auditors According to International standards of audit, the three discusses study agreement between responsibilities the external auditors and performance environmental control, the four discusses study conclusions and commendations.

Introduction

When tracking ancient civilizations, especially Mesopotamia civilization, Nile Valley civilization, and Roman civilization, it is noted that there are the first features of audit images that indicate the extent of interest of these civilizations in the audit process. During the first beginnings of the history of the audit profession, there were no laws obliging to express an opinion on financial statements. The majority of the auditor's attention was focused on detecting errors, irregularities, fraud, or fraud by employees of the economic unit. Most of the old literature in the field of audit profession indicate that the main goal of auditing is to detect errors, irregularities, fraud, or fraud by employees of the economic unit, so the auditor was highlighting On a documentary scan beyond what he is doing now. Auditing witnessed a gradual development into a broader concept, which is "environmental audit" as a result of the remarkable interest of the world, as well as "environmental performance control" of the economic unit and the evaluation of compliance with laws related to the environment, during the seventies and the beginning of the eighties of the last century. Efforts were directed towards measuring "environmental performance" and this was done within the social performance audit, but in the end of the eighties and nineties, it was the beginning of environmental auditing as a result of environmental awareness among individuals and society, as environmental protection became one of the main objectives that the economic unit seeks to achieve.

Environmental issues arise from the growing concern about the interaction between the business sector and the natural environment, which will affect economic units.¹ Therefore, the past two

decades have witnessed great importance for environmental issues. These economic units are subject to many laws and pressures, whether by government agencies or stakeholders, on environmental performance. These laws impose penalties on economic units that violate laws. In addition, accounting had to take its leading role under these circumstances, and intensify its efforts from its position to protect the environment, and based on the fact that accounting has an important function in measuring various damages and costs to protect the environment, so this development in the accounting profession must be matched and accompanied by a similar development in the audit profession. This is through the auditors' sense of their environmental responsibility and their environmental audit of environmental activities, as this type of audit falls within the International Auditing Standard ,especially the International Auditing Standard No. (1010), which is labelled as “Environmental considerations when auditing financial statements.” This type of audit does not represent the traditional type of audit.

The audit profession is currently facing many contemporary problems, due to the environmental changes and developments that surround it, and because of the growth of environmental awareness among many members of society, environmental protection has become one of the most important obligations that economic units seek to achieve to continue practicing their activities. Auditing is a tool that helps the economic unit to fulfil its obligations, especially its ability to evaluate the performance of the activities of the economic unit, which has made environmental audit a significant tool in light of the increasing pressures on economic units by many relevant parties.

The first section

Research methodology

The research methodology is the basis of sound scientific research, as it becomes clear from the problem that called on the researcher to set a goal to find scientific solutions to it, and the preconceptions of the solutions offered, as well as clarifying the importance of research, its methodology, and practical study methods. Therefore, the research methodology was as follows:

Firstly :- The problem of the research :

The audit profession is currently facing many contemporary issues, which are due to the changes and environmental developments that surround it, and because of the growth of environmental awareness among many members of society. Environmental protection has become one of the most important obligations that economic units seek to achieve to continue their activities. Auditing is a tool that helps the economic unit to fulfil its obligations, in particular its ability to evaluate the performance of the activities of the economic unit, which has made environmental audit an important tool in light of the increasing pressures on economic units by many relevant parties. The problem of research is the following questions:.

1. How responsible is the external auditor to monitor and evaluate the environmental performance of economic units?
2. To what extent do the auditor's responsibilities for controlling and evaluating the environmental performance of economic units conform to the auditor's responsibilities stipulated in international auditing standards?

Secondly:- The objective of the research:

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1. Study and analyze the responsibilities of the external auditor and their relationship to the control and evaluation of the environmental performance of the environmental activities of the economic units.
2. Study and analyze the compatibility of the responsibilities of the external auditor to control and evaluate the environmental performance of economic units with the responsibilities of the external auditor stipulated in the international auditing standards.

Thirdly:- The importance of the research:

The importance of research is reflected in the importance of including auditing the performance of environmental programs, plans, and strategies of economic units within the responsibilities of the external auditor. The issue of protecting and preserving the environment has become the responsibility of everyone according to his location and specialization, as monitoring and auditing the performance of environmental activities can comply with the responsibilities stipulated in international auditing standards.

Fourthly:- the hypothesis of the research:

The research is based on the basic premise that “the external auditor is responsible for monitoring and evaluating the performance of environmental activities in accordance with international auditing standards.”

The second section

An introduction to auditing and the responsibilities of the external auditor in accordance with international auditing standards

2-1: Audit Concept & Definition

The profession of external auditing has developed in many countries of the world, as it has grown. It became more developed in the light of the idea of “separation of ownership from management” because of the urgent need of the owners of the economic unit for an independent professional opinion showing the extent to which the management of the economic unit can utilize its available resources (Badr, 30:2009).

The term audit has many meanings, including “auditing.” The word “audit” in English is derived from the Latin word “Audire” and means “He hears” meaning “he hears” meaning, as accounts were previously recited to the auditor and all concepts, whether Arabic or English, confirm this. The word “audit” has been used since ancient times to reflect the audit process when it is submitted by its preparers to the relevant parties (Majid, 2008: 20). There are several definitions that have been developed for the term audit, most of which focused on giving a description of the audit and others went to determine what is covered by the audit, it is useful here to mention some of these definitions made by writers, researchers and organizations that the researcher considered, as in the following table (1):

Table (1) Definitions of audit according to the opinions of some writers, researchers and organizations

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	THE NAME OF THE RESEARCHER OR WRITER	THE DEFINITION OF AUDIT
1	(AAA, 1973)	“A structured process for obtaining and evaluating evidence of assertions about economic acts and events to ensure the degree of symmetry between those assertions and existing standards and the delivery of results to beneficiary users” (AAA, 1973.2).
2	(IAPC, 1991)	“Independent examination of the financial statements and related information on an economic unit, whether for-profit or not, regardless of its size or legal form, and when such examination is intended to provide an opinion thereon” (IAPC, 1991: 1).
3	(Taylor & Glezen, 1996)	“A structured and objective process involving the compilation and evaluation of audit evidence relevant to financial information on economic activities and events that can determine the degree of consistency with specific standards or metrics, and communicate its findings to interested parties” (Taylor& Glezen, 1996: 524).
4	(Larrvfokonrath, 2001)	“The process of collecting and presenting evidence about financial information, balance sheet, profit and loss account, cash flows and other financial statements, to be able to give an opinion on the fairness of the financial position as at the date of the budget. The calculation of profits, losses and cash flows represents the activity for the financial year then ended, and the clarifications accompanying the financial information are sufficient” (Larrvfokonrath, 2001: 5).
5	(William, 2001)	“The process of impartially examining and evaluating the results and records of the economic unit to ascertain the degree of conformity with what is proven in the records according to certain criteria and to indicate the results to the parties concerned” (William, 2001: 4) .

From the above, an audit can be defined as a regular examination of the records and documents of the economic unit to verify the validity of the financial and non-financial operations that took place

within the unit, to give an impartial technical opinion to parties interested in the activity of the economic unit and who are affected financially or non-financial .

2-2: Responsibilities Of Auditor

There are many literatures that address the auditor's responsibility because he is in the accounting and auditing profession on the one hand, and is accountable to the parties that use financial statements on the other. All the writings state that the cases against many practitioners of different professions are constantly increasing, especially the external auditor because of many factors, including the expansion of the size of the economic unit, the adoption of computers in the performance of business and the emergence of multinational companies, giving more attention to the external auditor, and the importance of protecting investors (Al-Sabban and Ali, 2002: 212).

The idea of the responsibility of the external auditor also emerged from the point of view of a conflict of interest between the department that prepares the information and the shareholders and other parties. The literature referred to the theory of the agency, which explains the relationship between shareholders on the one hand and the shareholders and the external auditor on the other. The auditor must exercise professional due diligence, To preserve his client's funds, although some sources abandoned this theory, arguing that there is no direct relationship between the external auditor, banks, lenders, and other beneficiaries of the auditor's report, which often file a lawsuit against the external auditor when their interests are damaged (Al-Birwari, 2008: 76). There were many opinions about the responsibilities of the external auditor, as they were categorized as follows (Al-Helou, 29:2012):

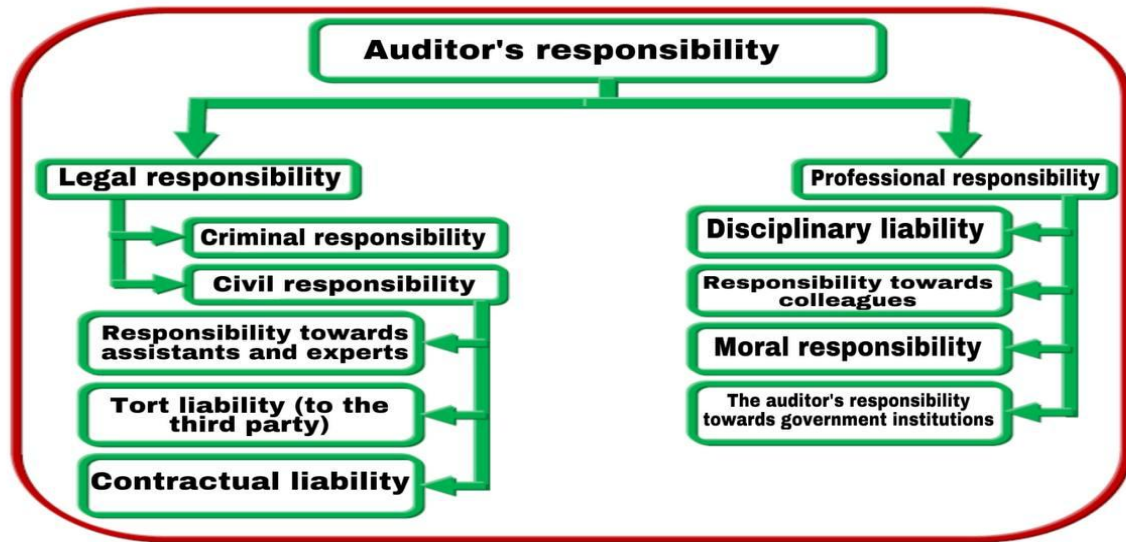
1. Contractual liability.
2. Civil liability.
3. Liability to third parties.
4. Professional responsibility.
5. Criminal responsibility.

Through the above, it is possible to determine two main types of responsibilities: professional responsibility and legal responsibility, which includes all other types of responsibilities, as shown in the following figure.

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Figure (1)

The auditor's responsibilities



Source: Al-Rikabi, quoting Moussawi, Reda Nawar, (2014), "Responsibility of the External Auditor for evaluating quality control in the light of International Audit Standard No. 4400", research submitted for obtaining a certificate of legal accounting, Higher Institute for Accounting Studies, University of Baghdad, Iraq, p. 44.

2-2-1:- Legal Responsibility

The legal responsibility that results from violating the laws set to protect the investor public is divided into civil and criminal liability. Although there is difficulty in distinguishing between these two types, it can be said that criminal liability occurs when the auditor commits an act that is directed against society itself. The penalty for this act is either imprisonment or payment of a fine, or both. The auditor's civil liability involves the auditor's violation of the rights of a person or group of persons, such as the audit customer or the third party. Here the punishment is limited to material compensation only. Furthermore, it should be noted that some of the auditor's actions may make him exposed to both civil and criminal officials (Thomas and Henky, 2007: 216). But achieving legal liability of any kind, whether criminal or civil, must meet a set of conditions (Al-Mutairi, 2012: 34):

A- Damage: is a prerequisite for legal liability, whether material or moral harm.

B- Negligence: the auditor is only asked within the limits of his negligence or negligence because when negligence is negligence, the auditor cannot be held accountable.

C- The causal relationship between negligence and damage: the external auditor cannot be held accountable only when there is damage and negligence, but the resulting damage must be caused by negligence and negligence. There are four sources of legal liability of the external auditor that can be explained in the following table:

2-2-2:- Professional Responsibility

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The auditor's professional responsibility refers to the duties and obligations of the auditor towards the profession in general, and to the customer in particular. There is a social responsibility that falls on the auditor. Therefore, professional organizations have developed a guide regarding the behavior of the professional auditor, in which members of the profession are obliged. Adherence to it represents their concern for the dignity of the profession. Otherwise, they may be subjected to professional accountability ranging from alarm and warning, denial of the performance of the profession, or freezing their membership (Al-Mutairi, 2012: 35).

He believes (Al-Helou, 2012) that the management of the economic unit is primarily responsible for the correctness and adequacy of the content and form of the financial statements, and the data and information contained in these statements, but this does not give the justification to exempt the auditor from that responsibility, He has a professional responsibility of a special nature as one of the elements of auditing mainly. The auditor can avoid this responsibility when he maintains the ethical principles and realises the social responsibility entrusted to him. He must realise this responsibility when he designs the audit programs (Al-Helou, 2012: 25). The auditor's professional responsibility is concentrated in the following aspects (Ojo 2006: 7)

A- Professional responsibility in detecting errors:-

Mistakes that the auditor must detect and that fall within the framework of professional responsibility are book errors or so-called arithmetic errors that arise when recording financial operations in records and books, technical errors related to non-compliance with the proper application of accounting rules, as well as procedural errors related to non-compliance with the steps to be followed when carrying out a certain operation or committing financial violations.

B- Professional violations related to statutory violations, including the following:

— Financial and accounting violations: they are violations of the exchange procedures for some amounts or exceeding certain amounts beyond the limit allowed for disbursement, as well as violating tender procedures for a purpose.

— Legal violations of the state system: they are violations related to various laws that govern the nature of the work of companies and economic units, such as violating the law and rules of procedure of the economic unit, violating the terms of the contract for the formation of the economic unit, violating the law regulating the activity of industry or any particular activity, as well as violating common law at the level of the economic unit.

2-3: Auditor Responsibility Of IAAS

The International Audit and Assurance Standards (IAASB²) issued by the International Audit and Assurance Standards Board, as well as the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board (IESBA³) of the International Federation of Accountants (IFAC), are important pieces of legislation outlining the rights of auditors, as well as their duties and responsibilities since the establishment of the International Federation of Accountants (IFAC) in 1977 to the present (Al-Moussawi, 2004: 46).

1- IAASB: The International Audit and Assurance Standards Board is an independent organization that issues standards such as international standards, quality control standards, guidelines and other services in order to obtain international support for the audit of financial information, and this organization is accredited by the International Federation of Accountants (IFAC).

2- IESBA: The International Ethics Standards Board is an independent body that serves the public interest by setting internationally appropriate ethical standards, including requirements for auditor independence.

The international standards issued by the International Federation of Accountants (IFAC) by the International Auditing Practices Committee are a homogeneous and applicable framework at the international professional level, as they do not at all contradict the accepted auditing standards on the one hand, and do not prevent any country from issuing its own auditing standards on the other. International auditing standards are “proofs of agreed international professional custom that can be resorted to when local standards fail.” It should be noted that the International Auditing and Assurance Standards Board (IAASB) currently has the powers to issue and amend international auditing standards (Mazon, 2011: 69-70).

2-4: Auditor Responsibility Of Environmental Auditing

It is widely recognised that financial auditors can participate in environmental auditing with other specialists or in multidisciplinary teams, as indicated by many studies, including the study (Fee, 1993), the study (ICAEW, 1992), the IFAC study, 1995), the study (Hillary, 1993), the study (Collison & Gary, 1997), and the study (Gary & Symon, 1992). (IFAC) and (AICPA⁴) discussed the auditor's responsibility when using a team of experts. ISA also stressed that it is the auditor who is responsible for the work done by the experts, and that the department is primarily responsible for the compatibility of its activities with environmental and regulatory requirements and strategies and the creation of an effective environmental management system.

Environmental responsibility, whether voluntary or mandatory, is a major and new challenge for accountants and auditors. The auditor must focus on environmental transactions in which they may be violations of environmental laws, rules and regulations, which requires that the auditors' responsibility for such incidents be determined (IFAC, 2010).

(ICAW, 1992:55) also demonstrated that the auditor's responsibilities do extend to considering the impact of environmental factors. Environmental issues affect financial information such as potential liabilities. Accountants and auditors are involved in reporting on environmental issues, particularly assessing contingent liabilities, and providing decision makers with quantitative information on environmental performance.

The external auditor must be aware of the possibility of violations or illegal acts, which requires that he understand the work of the economic unit and be aware of those laws and regulations that are expected to have a material impact on the operations of the economic unit. This is in line with what is stated in International Auditing Standard No. 1010, which is entitled “Environmental considerations when auditing financial information.” The standard stressed that the auditor must be aware of the philosophy of management, its method of operation and method towards environmental issues, such as any efforts dedicated to improving the environmental performance of the economic unit, the management's reactions to external influences related to control requirements, as well as knowledge of the organisational structure. For the economic unit and the delegation of powers and responsibilities to deal with organisational requirements and environmental operating functions.

According to International Auditing Standard No. (1010), if the external auditor decides to benefit from environmental experts, he must consider the efficiency of the work done by the environmental expert to auditing, as well as the objectivity of the environmental expert. In accordance with International Auditing Standard No. 620, which is entitled “Utilising the work of the expert.” The

1- AICPA: The American Institute of Chartered Accountants formed in 1887) is a national organization of chartered accountants in the United States comprising 145 countries in business and industry, public practice and government education and sets ethical standards for the audit profession.

auditor may need another expert to study this work, to apply additional procedures, or sometimes modify the auditor's report.

While (Collision & Slomp, 2000: 33) noted that every accountant and auditor should be able to assess environmental issues, this requires changes in the education and training of both the accountant and the auditor, including addressing environmental costs and risks in financial statements, and the training of accountants and auditors should be in a position to assess the extent to which environmental information systems provide sufficient evidence to reach conclusions about the reliability of the information reported. Because there is a great similarity between financial audit and environmental auditing in several aspects, the competence of financial auditors in the environmental field means that financial auditors must use their scientific expertise according to their professional qualifications, like any specialist, to achieve credibility in environmental auditing (Mohamed, 2004: 69).

The third section

Harmonisation of the responsibilities of the external auditor and the control of environmental performance

3-1: Concept and Definition Of Environmental Auditing

It seems that environmental audit officially appeared when the National Environmental Policy Act was passed in the United States of America (1970). This law was issued by the Environmental Protection Agency in the United States of America, which called for an independent third party. Interestingly, the environmental audit was conducted by the private sector in the United States of America in (1930). The first publicly recognized environmental audit was in (1989) in South Africa, where the tests conducted included questioning, the study of documentation, strategies, procedures, work instructions, etc. Environmental audit is often less strict than financial audit because of the lack of appropriate documents at this stage. The essence of environmental audit is to know the success of the economic unit in achieving environmental strategies for environmental conservation (w.w.w.deat.gov.za).

As (Al-Azzawi, 2009: 51) see, there are many opinions about the term environmental audit. Each theorist and researcher has a different perspective, some of them called it the "environmental report to refer to the report on the performance of the economic unit for environmental activities." While one international organisation confirmed in (2000) that there is clear confusion about the term environmental audit, as I explained in that report the following report, "The term environmental audit is currently used in real practice or theoretical literature to refer to the wide range of environmental assessments and reviews." For example, in one of the recent studies conducted by the International Federation of Accountants The Federation Of Accountants (IFAC), The Australian Accountants Research Federation. It was mentioned that environmental audit includes the following:

1. Assessments of Site Contamination
2. Environmental Impact Assessments
3. Environmental Due Diligence
4. Audit Of Corporate Environmental
5. Audit Of the Entity Compliance.

It is also useful here to distinguish between environmental audit and the following terms:

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1- Environmental Accounting (EA) :-

“It is a science that investigates how environmental aspects affect the traditional accounting system and is an effective tool for measuring and evaluating the environmental physical aspects of economic units” (Sefcik& Soderstrom, 1996: 129), which is also “the process of determining and critically measuring the value of environmental damage caused by a particular facility to the surrounding environment as a result of its operations or manufacturing operations, or as a result of producing goods harmful to the environment when consumed, and then accounting for the value of those damages and reporting them in financial statements” (Al-Khouli, 2004: 27).

2- Environmental Cost Accounting :-

“It is the identification and measurement of the costs of environmental activities and supplies, and the use of that information in environmental management decision-making, with the aim of trying to mitigate the negative environmental effects of activities and systems” (Al-Shaabani, 2007: 5).

3- Environmental Management Accounting (EMA) :-

“It is the management of environmental and economic performance through the development and application of appropriate accounting systems and practices related to the environment. This may include reporting and auditing in some units. Environmental management accounting relates to product life cycle costs, full-cost accounting, benefit assessment and strategic planning for environmental management” (IFAC, 2004) .

4- Environmental Management System (EMS) :-

“It is part of the overall management of the economic unit which includes the organizational structure and planning of activities, responsibilities, practices, procedures, processes, and resources related to the development, application, realization, examination, and maintenance of environmental strategy” (Lotfy, 2005: 135).

Through what was presented above, it was shown that the concept of environmental audit must be carried out in accordance with the previous concepts because it has a close relationship with each other on the one hand, and with the concept of environmental audit on the other, as it includes a wide range of activities in the field of environmental management and protection as well as it is related to the evaluation of environmental performance. In this context, it is useful here to address the definitions of environmental audit in some literature and sources, as in Table No. (2), which includes the definitions of environmental audit carried out by some writers, researchers, and organisations that the researcher has considered.

Table (1) Definitions of environmental audit according to the opinions of some writers and researchers

	the name of the researcher or writer	Definitions of environmental audit
1	(AICPA, 1988)	“A structured assessment to determine the compatibility of an entity's environmental management system with planned programs and determine the effectiveness and appropriateness of that system to accomplish the environmental policy of the economic unit” (AICPA, 1988: 157).

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2	(ICC , 1991)	“A management tool consisting of a periodic documented methodology and an objective assessment of the extent to which the management of the economic unit can preserve the environment by facilitating the control of the management of environmental practices and the assessment of compliance with strategies that meet regulatory requirements” (ICC, 1991: 46).
3	(USEPA)	“A structured, authoritative and objective critical examination by an independent body with legal authority to production processes and associated sub-activities to determine their impact on the environment and its variables” (Mullen et al., 1996: 23).
4	(Taylor & Sheahan, 2001)	“A structured and objective process involving the compilation and evaluation of audit evidence relevant to financial statements relating to economic activities and events that can determine the degree of consistency with established standards or metrics, and communicate the results to interested parties.” (Taylor & sheahan, 2001: 25)
5	(Donagh & Protheo, 1996)	“A process of examining regularly the environmental performance of an economic unit in the context of an environmental management system” (Donagh &Prothero, 1996: 35).
6	(Norman, 2001)	“A branch of audit aimed at assessing compliance with legislative requirements at the state and local levels and evaluating infrastructure in facilities to meet the requirements of this obligation” (Norman, 2001: 5).
7	(Emery & Watson, 2003)	
8	(INTOSAL, 2008)	“A special approach to auditing environmental strategies, programs and activities, which includes financial auditing, auditing the efficiency, economy, and effectiveness of strategies, programs, and activities to examine the actual compliance with the laws and regulations governing environmental activities and programs in the controlled entity, ensuring the soundness of financial actions, expressing an opinion on the validity and accuracy of their data and the efficiency, effectiveness and economy by achieving environmental strategies, programs, and activities and preparing a report thereon.” (INTOSAL, 2008)
9	(Ingole, 2012)	A realistic management tool to verify the compliance of the economic unit with environmental requirements, assess the effectiveness of the environmental management system by assessing risks, identifying and correcting environmental errors, and examining the calculations of revenues, environmental costs and natural resources (Ingole, 2012: 4).

Environmental audit can be defined as an integral part of the audit process that focuses on evaluating the environmental performance of the economic unit and environmental control systems, determining environmental liability dues on financial statements, and communicating this information to users interested in society.

3-2: Requirements of Environmental Audit According to ISA⁵

Auditing standards are one of the main components that govern practitioners of the audit profession in their stages of their work. Because of the importance of auditing, these standards have been developed, which are general guidelines that help auditors to implement the responsibilities entrusted to them, especially professional responsibility when auditing financial statements. They include quality and efficiency considerations as well as the requirements of preparing the report and audit. Auditing standards are a means of evaluating performance, so they have gained importance. They are a professional communication tool for the auditor as they can be used as a determinant of some of the responsibilities that lie with the auditor when completing his audit work (Kadhim, 2009: 164).

(Arens and Lübeck, 2005: 4) defined auditing standards as “general rules that are used as practical guidelines for an auditor in the performance of his or her audit duties and are binding on application to ensure an acceptable and appropriate level of quality of work.”

3-2-1: Requirements of Environmental Audit According to Standard Personality

These standards are called personal standards because they include the personal qualities of the auditor, as all auditors who perform the audit must be professional, and personal standards consist of the following:

1- Scientific and practical qualification criterion: The auditor must acquire the scientific qualification to be able to perform the tasks assigned to him. This criterion represents a basic criterion for the possibility of the auditor to practice his profession in general. The more it is required of the auditor to carry out additional procedures for the audit process related to other aspects, the more important of the criterion of scientific and practical qualification, as consider the additional requirements that the auditor must consider when conducting the environmental audit in addition to the financial audit assigned to him mainly (Omar, 2008: 44).

Environmental audit requirements based on the standard of scientific and practical qualification can be clarified as follows (Al-Saqqa, 2011: 302):

A- The auditor must have scientific knowledge of the procedures, administrative strategies and laws of the environment and how to preserve them and reduce the risks that may result from the use of raw materials and tools by economic units in their operational and industrial operations.

B- Helpers with experience in environmental affairs, protection, and the pollution they can be exposed to should be hired.

C- The auditor must have an understanding of the nature of accounting treatments related to measuring and accounting for impacts on the environment and how they are disclosed in accordance with recognized accounting principles.

1- These standards must be enjoyed by every auditor and ensure that they are applied when performing the audit and they apply to all types of audit.

D- The auditor must enroll in various continuing education programs to update his knowledge and learn about developments to preserve the environment as he is not isolated from these developments, which increases his understanding and experience and helps to perform his mission better.

2- Independence Standard:- The auditor must be clearly and realistically independent, as independence is the backbone of the practice of the audit profession, so he must not establish any relations, whether direct or indirect, with the economic unit in question, as the independence of the auditor is the main pillar and essence of auditing must be free from personal and external restrictions that hinder his work. The requirements of environmental audit can be clarified based on the standard of independence, as follows (Al qtaish et al., 2014: 251):

A- The extent to which the auditor obtains laws related to the environment from the main sources and ascertains the issuer and the date of implementation of them.

B- Maintain the independence of the auditor, especially when people outside the audit office are hired, in which case the independence of these persons must also be considered.

C- Lack of full knowledge of the auditor in dealing with the effects on the environment and its causes can threaten the auditor's neutrality, as the auditor must not expose himself to the influence of technical experts and be influenced by technical interpretations and terminology, so the audit plan must be prepared himself and fully independent.

3- Assignment Professional Extent Standard :- According to this criterion, the auditor should provide his experience to others with all his skill when performing his job. This criterion includes the following matters (Mansour and Mohammed, 2011: 11):

A- The audit and report preparation process must be carried out with care and professionalism by people with sufficient experience and competence to carry out the audit.

B- The auditor must carefully direct and supervise the work he has delegated to his assistants.

C- The auditor must verify that the work of internal control has been properly planned and documented.

D- The auditor must ascertain the experience of any professional expert who uses his services.

Therefore, the auditor must meet the requirements of environmental audit in accordance with the standard of professional due diligence through his scientific and practical qualifications in the field of environmental accounting and environmental auditing, based on scientific and practical certificates recognized by the auditor, as well as certificates that support the experience of his assistants.

3-2-2:- Requirements Audit Environmental Of Standard Action Field

When the auditor has competence and independence, it is not enough to perform his task to the fullest, and give a neutral technical opinion, so the auditor must not only be efficient and independent, but his work must be of a good level in terms of regularity and credibility of accounts, and these criteria are limited to three criteria, such as follows (Omar, 2008: 50):

1- Planning Action And Supervision of Assistant Standard:- The audit assignment must be planned well and adequately, as well as the availability of strict supervision of the experts and assistants he uses, and the division of labor among the assistants and the follow-up of its implementation by him, each according to his competence. The auditor can adopt the following matters to plan the environmental audit (Al-Saqqa, 304:2011):

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- A- To define the objective of a process of economic unity under its general objectives.
- B- Identify actions that can be achieved from the audit program developed by the auditor.
- C- View all laws, strategies and administrative orders adopted in accounting work.

2- Standard Evaluation System Control Internal:- control systems are one of the most important pillars that enable the auditor to obtain sufficient financial data when carrying out the environmental audit, and then express his opinion on the accuracy of the financial information related to the environmental practices and operations of the economic unit to be audited environmentally. To evaluate the internal control system in light of the environmental responsibilities entrusted to the economic unit, the auditor is required to ensure the availability of the elements of the internal control system, such as follows (Al-Azzawi, 56:2009):

- A- The auditor should ensure that there is a good organizational structure, specialized in the distribution of responsibilities and powers among persons whose task is to account for and address the environmental impacts related to the economic unit under scrutiny.
- B- The auditor should ensure that there is a sound accounting system to collect data related to environmental impacts from objective evidence and supporting documents and how to process them in accounting and then extract the results and present them with their financial reports and statements.
- C- The auditor should ensure that there are scientifically and practically qualified persons about environmental impacts and their ability to carry out their responsibilities and duties, especially to carry out internal control.

3- Standard Taking On indication Evidence

This criterion relates to the extent to which the auditor can obtain evidence that is objective and supports the activities that have taken place within the audited unit to account for and address the environmental impacts of the unit to reach the possibility of relying on it to give a neutral technical opinion on environmental impacts.

It therefore requires the following auditor (Al-Saqqa, 2011: 305):

- A- Verify the evidence obtained as objective and concerned with the environmental effects resulting from the exercise of the Unit's activity.
- B- When objective evidence is obtained, it must be ensured that it meets the requirements, whether accounting or legal, to rely on it.
- C- The auditor should ensure that there are sequential correlations between the set of objective evidence with his ability to compare them in terms of quantity and quality.
- D- Evidence must be supported by environmental authorities.

3-2-3:- Requirements Audit Environmental Of Standard Show Opinion

The auditor's report is the result of the audit process, and it is the result of the process of evaluating evidence and compiling it to expressing an opinion, as the opinion is the main objective of the auditor, and an opinion can only be given after the auditor has assessed the audit risks, and has completed all audit tests, also, if the report is unrestricted, it cannot be issued to shareholders until the customer has agreed to make the necessary audit and disclosure adjustments in the financial statements. This criterion includes the following criteria (Rawani, 2007: 23):

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1- Standard Preparation Statements Financial Identical (GAAB)

(Jamtsho, 2005: 45) believes that this standard is consistent in every type of audit assigned by the auditor. It relates to how to carry out accounting work based on principles that have been generally approved by accountants (GAAB⁶) and the auditor's work is based on giving a neutral technical opinion to the entity that assigned him to judge whether accountants are committed to these principles or not, so environmental audit requires the auditor to ensure that financial statements are prepared in accordance with the following:

A- Generally accepted accounting principles, which deal with accounting to affect the environment related to the economic unit audited.

B- A set of laws and legislation related to the environment, issued by competent authorities.

2- Standard Constancy And Continuation of Application (GAAB)

This standard requires the environmental auditor to ensure that there is consistency in the application of accounting principles related to accounting treatments for environmental impacts and the extent to which they continue to apply them from one financial period to another so that the auditor can validate and make the comparisons necessary to judge them when he gives his opinion (Al-Azzawi, 2009: 59).

3- Standard Declaration Agreeable To Information

In order for accounting to keep pace with developments at all levels, its role must not be limited to the “traditional disclosure” of the economic activity of the economic unit. It must include the effects resulting from the activity of the unit on society and give a clear picture of them, to assess these effects on society as well as evaluate their economic performance. This requires accountants to include the reports and financial statements they publish with information related to the activities of the economic unit towards the environment. There are some factors that affect the degree of disclosure of information related to the environment. The auditor must take them into account when performing the task of environmental auditing. These factors are the following (Mgbame & Ilaboya, 2013: 6):

A- Environmental factors: There is a difference in reports published from one country to another due to economic, social and political factors, and other factors resulting from the need of beneficiaries additional information on environmental impacts and the impact of economic units on them to compare those units.

B- Factors related to information: The degree of disclosure in financial statements is affected by the information disclosed and the availability of many qualities in it, the most important of which are:

- * This information should be appropriate for decisions made by its various beneficiaries.
- * To have confidence in the information that is being used.
- * The information should be comparable and verifiable.

1-GAAB: Generally Accepted Accounting Principles, which is widely supported by professional organizations, such as the Financial Accounting Standards Board (FASB), the Accounting Principles Board (APB), and the American Academy of Chartered Accountants (AICPA).

4- Standard Revelation Opinion

The auditor's report is the last step in the audit process and is a tool for communicating accounting information. It also represents a summary of the main ideas in describing the audit process. The auditor's report is defined as “the process of communicating audit results to users.” The (UNCTAD⁷) committee explained the need for the auditor's report to be honest and honest, in the sense that the auditor is impartial as well as open and clear, and therefore requires the auditor to include the report issued by the following paragraphs on environmental impacts (Erkan, 2012: 20):

- A- The nature of the environmental impacts that result from the economic unit's activity.
- B- The efficiency and effectiveness of the programs developed by the economic unit.
- C- The extent to which the economic unit complies with environmental laws and legislation issued by bodies and organizations specialized in the environment.
- D- The extent to which environmental impacts contribute to the ability of the economic unit to continue its activity.
- E- The efficiency of the internal control system in accounting for environmental impacts.
- F- The adequacy of disclosure of environmental impacts in their financial statements.

Environmental audit can also be divided into the following types and according to (Mohamed, 2004: 23), (Jamtsho, 2005:11), and (Betianu & Georgescu, 2013: 12):

1- Financial audit of environmental issues: Economic units are increasingly aware that the costs arising from the implementation of strategies and commitments can be significant, as environmental costs and liabilities affect the preparation of financial statements, which requires that these costs, liabilities, and assets be addressed in accordance with accounting standards.

2- Environmental Performance Audit: This type of audit includes the following items:

A- Environmental compliance Audit

Compliance audits have become the most common form of environmental audit, due to civil and criminal liability resulting from violations of environmental laws and regulations in most countries. Compliance audits revolve around whether the processes and practices of the economic unit are in line with government laws and legislation related to the environment.

B- Environmental management systems Audit

This type of audit focuses on auditing the EMS whether the systems in place are working properly to manage future environmental risks.

C-Property Transfer Audit

This type of audit is used to audit the potential environmental obligations of assets when purchasing them or when an economic unit merges with another economic unit. It serves as a tool that makes the buyer reassured that the purchased assets do not have potential environmental problems or issues. The auditor's responsibility here is to assess the environmental situation of the assets before purchasing,

1- UNCTAD: The main body of the General Assembly in the field of trade and development whose objectives are to maximize the increase in the trade and development opportunities of developing countries, and to help them cope with globalization and integrate into the world economy on a more equitable basis. UNCTAD has 188 members, and many organizations, whether governmental or non-governmental, as well as representatives of civil society participate as observers.

for example, to verify whether the site was a dump for toxic waste or solid waste landfill. The auditor tries to ascertain the level of pollution that will be a source of future environmental obligations, as the value of the asset changes depending on the presence or absence of pollution, and this applies not only to procurement but also to integration.

D- Health and Safety Audit

It aims to eliminate or reduce pollution resulting from the exercise of its various activities by the economic unit by proposing preventive measures that reduce pollution, especially the health and safety of its employees, reduce the risks they may be exposed to when practicing their activity and the extent of compliance with the laws applicable to them.

E- Waste Management's Audit

In some countries, such as the United States, under ecosystems, waste is tracked from the first step to the last step, which is either incineration or landfilling. The responsibility here lies with the perpetrators. The auditor here focuses on how to deal with wastes resulting from the different operations of the economic unit and how it is stored and disposed of to ensure its proper disposal.

F- Product lifecycle audit

Product auditing includes a focus on the extraction, supply, production, and distribution of processes that go into the life of the product. It is the evaluation and analysis of the product life cycle and includes three basic stages as follows (Mohamed, 2004: 23):

- Phase I: Obtain data and information related to that course, such as information related to the production, use, distribution, transfer, and disposal of the product and what environmental impacts are.
- Phase II : What environmental impacts result from the product lifecycle.
- Phase III: Propose improvements that limit or reduce environmental impacts from the product lifecycle through the use of means related to product redesign or production process.

3-3: Steps Of Environmental Audit

The steps of environmental audit can be divided into three steps:

1- First Step :Preparing To Conduct An Environmental Audit (Ungureanu, 2013: 6)

Also called pre-audit, this stage includes determining the scope of the audit and the activities covered, organizing and employing as well as determining the applicable standards. These steps can be explained as follows:

A- Determine the scope of the audit and the activities covered: To determine the desired objectives of the audit process, the scope of the audit must be determined and what activities are covered, and the scope is either on a geographical or industrial basis and the functional and operational field, an environmental audit would examine the extent to which an economic unit is committed to all its operations and their conformity with the specific rules. Whatever type of environmental audit, the scope must be determined to include considerations of deep assessment of environmental issues.

B- Organization and recruitment: The audit process must be determined and organized, which includes determining the number of auditors and assistants who participate in the audit process, and

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determining the quality of the necessary expertise. These skills usually include environmental, industrial and chemical engineers. These types of necessary expertise can be divided into technical competence, knowledge of audit functions, knowledge of the processes to be conducted, and knowing what other units that have the same activity are doing as the economic unit in audit.

C- Applicable standards: To determine the objectives of the audit, the criteria that have been applied to the current activities of the unit must be determined. The standards used in the environmental audit process are all standards defined by environmental systems or placed within the economic unit. The records of the economic unit must be audited to obtain an adequate understanding of its past performance. There are three documents that must be reviewed, namely, administrative documents related to the administrative aspect of the unit, regulatory documents that include various laws and environmental regulations, and technical documents related to information related to the engineering plans of the site.

2- second step :Conducting the environmental audit (Frisch, 1996: 28-31)

This stage includes the following actions:

A- Pre-audit meeting: This meeting includes the director of the audit team, the audit team and a representative of the management of the economic unit. The meeting includes two main topics: the first is to review the site's operations and audit objectives, and the second is to determine the responsibilities of the audit team as well as agreements related to environmental audit and deadlines for completing the audit process.

B- Touring the audit site: The audit team begins its work by taking a tour of the audit site through pre-coordinated arrangements with the economic unit. Through this tour, the audit team can find out things that have not been seen or known through access to records and documents. The management of the economic unit must answer the questions submitted by the audit team.

C- Interviews: The audit team should interview staff within the audited economic unit at all levels, and the auditor must consider confidential and important matters carefully enough during the audit. These interviews should include questions about operations, unusual events and administrative decisions, and questions about environmental regulations and strategies related to the audited operations.

D- Measurements: Measuring environmental data in the audit process must be followed by writing a record, as the auditor must note any deviation from the prescribed practices, as the type and duration of measurements depends to a large extent on the objectives of the audit. The audit may require the collection of scientific data, while some audits only require the audit of recorded measurements, as this step requires technical guidance and supervision.

E- Preliminary data audit and consecutive visits: After recording the data collected during the audit process, it can be audited initially, as the auditor must note any unexpected measurements, and he can also collect more information through successive visits to the unit in question.

3- Third Step: Reporting The Result of The Audit (Rawani, 2007:40)

Also called the post-audit phase, the results are reported by comparing the information collected during the audit process with the standards of good operational practice identified before the start of the audit process. There are two types of reports, the preliminary report and the final report. This stage includes the following:

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A- Initial report: The preparation of the initial report is the most important step in the audit process. The report must include the results, recommendations, and exceptions that have occurred. The recommendations must include improvements in administrative procedures, increased environmental awareness, observation of the positive and negative aspects of the executive aspects. The audit team should submit the audit report carefully and professionally, and report on negative results with the words (does not represent honestly). The preparation and submission of the initial report of the audit process allows the employees of the unit to respond to criticisms of their work, which gives way to improve work procedures within the economic unit before announcing the final results of the unit under audited.

B- Final Report: Preparing the final report is the last step of the audit process. This report formally summarizes the facts reached through the audit procedure. The final report must include the responses contained in the initial report. The report can be written or be written orally, but it is preferable to write the report as it contains detailed and appropriate operational results.

C- Completion plan: The completion plan is the most important part of the final report of environmental audit, and the goal of environmental audit is not just to collect information, as environmental audit is a step towards finding better methods of environmental management in order for the unit to continue its activities, so specific procedures and changes must be established to resolve the problems discovered during the audit process. This procedure is crucial to the success of the audit.

Therefore, there are procedures stipulated in International Standard No. (1010), which is entitled "Environmental Matters Considerations When Auditing Financial Statements." The External Auditor is required to consider the following matters when conducting the audit:

- 1- Minutes of the Board of Directors meeting and minutes of other subcommittees of the Board of Directors related to the environment.
- 2- Sectoral information available to the public, to consider any potential environmental matters in the future.
- 3- Reports from environmental experts on the economic unit, such as the study of environmental impacts.
- 4- Environmental performance reports issued by the economic unit.
- 5- In the case of the use of an environmental expert, sufficient and appropriate evidence must be obtained to support that the expert's work is sufficient for the purposes of auditing financial information.

This validates the basic premise of the research, which states that "the external auditor is responsible for monitoring and evaluating the performance of environmental activities in accordance with international auditing standards."

Environmental audit procedures are similar to those performed in a financial audit, and the following table represents a comparative analysis between environmental audit and financial audit.

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Table (3) Comparison of environmental and financial audit procedures

Financial auditing standards		Environmental audit	
Accept the customer	<ul style="list-style-type: none"> -Assess customer background and audit reasons. -Communicate with the former auditor. -Identify assistants who audit. -Determine the need for professionals. -Obtain a pledge by the customer. - Identify the audit team. 	Pre-audit	<ul style="list-style-type: none"> -Set a time limit for auditing. - Identify the audit team.
Planning to the audit	<ul style="list-style-type: none"> -Obtain information about the unit and its activity. -Inquiry on legal information. -Perform preliminary analytical procedures. -Understand the internal control system of the unit. -Relying on evidence and assessing risks according to relative importance. - Develop all audit plans and programs. 	During the audit process	<ul style="list-style-type: none"> -Facilitate direct communication and audit planning. -Identify and understand the management control system. -Evaluation of the management control system. - Collect audit evidence.
Test and proof	<ul style="list-style-type: none"> -Control testing. -Procedure analysis. -Detailed balance test. -Collect evidence definitively. -Search for unregistered liabilities. 		

	- Perform procedures to detect subsequent events.		
Evaluation and report	<ul style="list-style-type: none"> -Review potential liabilities. -Perform all reviews. -Perform procedures to identify subsequent events. -Review the financial statements and all important reports. - Prepare the audit report. 	After the audit process	<ul style="list-style-type: none"> -Evaluates audit results. -Preparing the draft report. -Preparing the final report. -Develop an audit plan. - Follow up the implementation of the plan.

Source: P. De Moor , De Beelde Ignance, (2005)," Environmental Auditing and the Role of the Accountancy Profession: A Literature Review", Environmental Management Journal, vol. 36, nr. 2, p. 210 .

According to (Todea, et al., 2011: 70-71), it is important to understand that environmental audit has changed over time, as it initially focused on technical problems and on issues of compliance with legislation and laws, and was carried out by specialists outside accounting and the profession. Environmental auditing has also evolved as it was recognized that the work of the environmental auditor exceeded legal obligation. It was stressed that accountants and auditors should have an active role in the design and implementation of environmental audit in general and auditing environmental management systems in particular. Many accountants and auditors do not prefer to perform environmental audit. The reason for this is due to the lack of a mandatory framework for environmental audit, which makes accountants and auditors prefer to engage in areas that have a recognized framework, such as financial control, internal auditing, consulting, evaluation and judicial experience.

Therefore, through what was presented about the steps of environmental audit and comparative analysis between financial and environmental audit, there is a great similarity between both types of audit, such as the evaluation of the internal control system. This supports the view that the training of financial auditors will enable them to perform environmental audit. There is similarity in the development of the audit plan and program and the determination of the objectives envisaged by the audit process in both types. Finally, it can be said that there is a difference between the audit of financial information and environmental data, and it is necessary for the environmental auditor to obtain support from managers in economic units before starting the audit process, setting the objectives and scope of the audit, and developing and designing the audit plan and working to implement it.

3-4: Objectives and importance of environmental auditing in accordance with international auditing standards :

Once the environmental audit has been clarified, its objectives can be defined. The main objective of the environmental audit is to verify the legal risks of the economic unit, as well as the risks related to

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the reputation of the unit, and to improve the environmental performance of the economic unit. Environmental audit is an effective tool for managing risks and assessing compliance with environmental legislation, thus assisting the economic unit in avoiding prosecution, as well as avoiding fines arising from potential environmental violations, especially those units that cause pollution (w.w.w.epa.gov).

According to (Mohamed,2004:20-21), (Ingole, 2012: 153), (Al-Hayek, 2013: 4), and (Al-Sakka, 2011: 301), the objectives of environmental audit are as follows:

- 1- Verify the extent to which the economic unit complies with environmental requirements.
- 2- Assess the effectiveness of existing environmental management systems.
- 3- Ensure that the economic unit is committed to addressing the environmental impacts resulting from the exercise of its activity, by comparing the actual performance with the planned performance according to the laws and administrative strategies.
- 4- Examine the accuracy of accounting treatments, which have been financially expressed and presented in financial statements and communicated to related parties that benefit from them in making various decisions.
- 5- The external auditor shall submit an environmental performance report containing the results reached, and this report shall be either a single report or annexed to the final report for the audit of the accounts of the economic unit entrusted with which the auditor is entrusted with auditing its accounts.
- 6- The external auditor can alert the management and the relevant authorities about the potential environmental risks, and how to find ways to address or reduce them through the help of specialists.
- 7- Design and implement an environmental audit program to improve environmental performance.
- 8- Monitor the optimal utilization of the resources of the economic unit at the national and international levels.
- 9- Classification of the quality of hazardous and solid wastes from other wastes.
- 10- Propose the use of alternative energy to conserve energy resources.
- 11- Increase the effectiveness of controlling the environmental performance of the economic unit.
- 12- Ensure that the economic unit controls environmental practices and their success in implementing programs and strategies related to environmental activities.

One of the most important developments that the auditor has to keep pace with is to audit the environmental performance of the economic unit. In the contemporary business world, it has become necessary for the economic unit to consider the environmental effects resulting from carrying out its work, as well as to comply with all environmental legislation and laws, and to work seriously to protect the environment, Addressing all damages resulting from the conduct of the unit's business, which casts a shadow over the expansion of the work and scope of the audit to include environmental audit, thus environmental audit plays an important role when conducting environmental performance evaluation (Dripati, 2009: 59).This is stipulated in International Audit Standard No. (1010), as it stressed the importance of the auditor auditing the environmental performance of the economic unit, as the responsibility of the environmental auditor here is equal to the responsibility of the auditor when auditing the financial statements of the economic unit.

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Based on the above, the importance of environmental auditing can be limited to the following points: Matela, 2006: 35), (Ammenber & Erik, 2005: 7), and (Al-Rahahila, 2011: 203):

- 1- The extent of the economic unit's ability to achieve the requirements of preserving the environment, ensuring that it continues to do business as well as achieve growth and stability.
- 2- Recently, interest in the environment and its development has become clear, whether at the international or local level, as a result of the pollution problems witnessed by the world as well as environmental degradation, which resulted from neglecting the environmental dimension when preparing and implementing environmental strategies, and the various processes that follow, which led to environmental heritage such as acid rain, pollution of water, soil and air, as well as noise and radiation pollution.
- 3- Successive accounting developments and the emergence of many concepts related to environmental activity such as sustainable accounting and environmental cost accounting as well as environmental accounting, which require the development of auditing.
- 4- The responsibility of auditors to achieve control in its comprehensive and modern sense, which includes not only financial and accounting performance, but also environmental performance.
- 5- The emergence of increased interest in governmental organizations and international, scientific and academic bodies in the environment, which led to the inclusion of environmental accounting within the general framework of the accounting system and interest in the disclosure of environmental performance in reports.
- 6- Regulatory performance contributes to reducing and minimizing risks to the environment, especially exposure to international laws, legislation, and commitments.
- 7- Keeping pace with clarifications and standards related to environmental auditing, especially what was issued by the International Federation of Accountants (520) related to the study of laws and regulations that are important to consider when auditing, and what is included in International Standard No. 1010 "Environmental Matters When Auditing Financial Statements", as well as many international trends such The Financial Accounting Standards Board recognizes the importance of measuring, recognizing and disclosing potential liabilities resulting from environmental laws, determining environmental costs and the need to disclose environmental performance.
- 8- The role of the auditor in imparting confidence in environmental performance, data, and transparency and the adverse impact of the absence and marginalization of environmental control.
- 9- The importance of scrutinizing government financial statements with the costs, expenses and environmental assets they contain that are an important and major part of them.
- 10- Environmental auditing is important because it sheds light on the most important topics of interest to the developed and developing countries of the world, and the need to address their impact at all levels, as well as knowledge of laws and legislation related to the environment in various parties.

In conclusion, it became clear that environmental audit is not significantly different from financial audit in terms of procedures and standards that the auditor must be familiar with. The essence of the difference between them is that environmental audit is concerned with environmental issues, while financial audit is concerned with financial issues. The interest in environmental audit is the result of concern for the environment. Environmental audit is part of the responsibilities of the auditor when carrying out the audit as stipulated in international auditing standards, especially the International

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Auditing Standard No. (1010). The main objective is to determine the responsibility of the environmental auditor and clarify the procedures carried out by the auditor when he initiates auditing the environmental performance of the economic unit. Its importance lies in obliging the economic unit to preserve the environment from pollution.

The fourth section

Conclusions and recommendations

Firstly: The conclusion

- 1- The existence of two main types of responsibilities are professional responsibility and legal responsibility, within which all other types of responsibilities fall.
- 2- A new responsibility of the external auditor towards the environment in general and society in particular is environmental responsibility.
- 3- Environmental performance is of great importance as it has become an important aspect of the performance of the economic unit because of its impact on the reputation and status of the economic unit among other economic units.
- 4- The existence of procedures stipulated in International Standard No. (1010), entitled "Environmental considerations when auditing financial statements", the auditor is obliged to consider when auditing the financial statements.
- 5- There is a great similarity between financial audit steps and environmental audit steps such as evaluating internal control steps, and this supports the view that the training of financial auditors will enable them to perform environmental audit.

Secondly: The recommendations:

- 1- Encouraging the economic unit to obtain natural technology that is not harmful to the environment, and obliging it to provide modern equipment and machinery for the treatment and control of environmental pollution to protect and improve the environment.
- 2- The Ministry of Environment carries out its legal and humanitarian duties towards society in general and the environment in particular, through its supervisory role.
- 3- The audit team should include many experts and people specialized in the field of environmental audit and that the audit team should not include only external auditors, as a result of the accuracy and multidisciplinary nature of the environmental performance audit process.
- 4- Pay attention to the continuous training of auditors by holding seminars and training courses.
- 5- Pay attention to the recommendations and suggestions contained in the final report of environmental auditors, both internal and external.

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