



Authority of Environmental Auditors in Supporting Sustainable Ecology

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Abstract. Centrally, the role of environmental auditors in supporting a sustainable environment produced through competency certification bodies needs to be studied from the perspective of their norms. The research method used is normative juridical. The results showed that environmental auditors as one of the instruments for preventing pollution and/or environmental damage are certainly able to support development by applying the principle of environmental insight as accommodated in Article 33 paragraph (4) of the 1945 NRI Constitution.

Keywords: minister · environment · living · sustainable

1 Introduction

An environmental audit is one of the instruments for controlling environmental conditions and can be used to determine the performance of environmental management in the company's organization. This audit program is then used as a guideline for the preparation of programs and strategies for implementing environmental management. In addition, environmental audits can also be used to control and increase the effectiveness and benefits of the company's development efforts [1].

The evaluation carried out by the environmental auditor serves to assess the compliance of the person in charge of the Business and/or Activity to the legal and policy requirements set by the government. Environmental Audit consists of Environmental Audit which is voluntary. Required Environmental Audits. The management of environmental audits regulated in the Ministerial Regulation is only for the required Environmental Audit. What are the types of businesses that are required to take part in an Environmental Audit? Environmental Audits are required to: Certain businesses and/or activities that are at high risk to the environment; and/or Businesses and/or Activities that show disobedience to laws and regulations in the field of environmental protection and management. Criteria for determining high-risk businesses and/or activities that are

required to conduct periodic environmental audits: if an accident occurs and/or an emergency causes a large and far-reaching impact on human health and the environment. The results of environmental audits that are required periodically must be used as a reference to improve environmental management for the person in charge of the business and /or activity given the required environmental audit order periodically. Regularly required environmental audits are excluded for infrastructure activities except for the construction of dams/reservoirs [2].

Participatory planning is planning that in its objectives involves the interests of the people, and in the process involves the people (either directly or indirectly). With the participation of the community in development planning, it can be hoped that the community will know the development programs and activities that will be implemented and can encourage the community to participate both in the implementation of development and supervision of the implementation of development [3].

The nature of sustainable development is development that is based on three considerations in proportion, namely economic considerations, social considerations, and ecological considerations [4].

The urgency is to examine the role of environmental auditors in supporting sustainable development so that it can be a preventive measure against pollution and/or environmental destruction.

2 Result and Discussion

2.1 Environmental Auditors in Positive Law in Indonesia

Environmental laws and regulatory frameworks provide a means to implement environmental policies [5]. Constitutional guarantees of the environment are accommodated in Article 28H paragraph (1) “Everyone has the right to live a prosperous life born and mentally, to live, and to have a good and healthy living environment and the right to obtain health services”. Furthermore, environmental insights are accommodated in Article 33 paragraph (4) of the 1945 NRI Constitution “The national economy is organized based on economic democracy with the principles of togetherness, fair efficiency, sustainability, environmental insight, independence, and by maintaining a balance of progress and national economic unity”. Related to environmental insights, also related to the competence of environmental auditors.

Article 1 number 28 of Law Number 32 of 2009 concerning Environmental Protection and Management provides the meaning of environmental audits “An environmental audit is an evaluation carried out to assess the compliance of the person in charge of the business and/or activity to the legal and policy requirements set by the government. Furthermore, Article 51 of Law Number 32 of 2009 concerning Environmental Protection and Management stipulates that “Environmental audits as referred to in Article 48 and Article 49 are carried out by environmental auditors”. Article 14 of Law Number 32 of 2009 concerning Environmental Protection and Management stipulates that “The instrument for preventing pollution and/or environmental damage consists of [6]:

- a. KLHS;
- b. layout;

- c. environmental quality standards;
- d. standard criteria for environmental damage;
- e. amdal;
- f. UKL-UPL;
- g. licensing;
- h. economic instruments of the environment;
- i. environmental-based legislation;
- j. environmentally based budgets;
- k. analysis of environmental risks;
- l. environmental audit; and
- m. other instruments according to the needs and/or development of science.

Preventive against pollution and/or environmental damage, the role of environmental auditors is also a determinant. In this case, the environmental auditor must meet several criteria, Article 51 paragraphs (3) and (4) of Law Number 32 of 2009 concerning Environmental Protection and Management stipulates that “The criteria for obtaining a certificate of competence of an environmental auditor as referred to in paragraph (2) include the ability to: a. understand the principles, methodology, and governance of an environmental audit; b. conducting an environmental audit which includes the stages of planning, implementing, drawing conclusions, and reporting; and c. formulating recommendations for corrective measures as a follow-up to an environmental audit. (4) The certificate of competence of the environmental auditor as referred to in paragraph (2) is issued by the environmental auditor competency certification body in accordance with the provisions of the laws and regulations [7].

Environmental audits require detailed governance and methodology. Environmental audits should be carried out with a comprehensive methodology and predetermined procedures, to ensure the collection of data and information required as well as documentation and testing of such information. The methodology must be flexible so that the auditor team can apply the right techniques. Environmental audits must be guided by the use of systematic plans and in accordance with the procedures for implementing field audits and preparing reports. Support from the leadership the implementation of an environmental audit must begin with the intention of the business or activity leader. The business or activity and audit process can become very complex and the implementation of environmental audits becomes ineffective if there is no strong support from the leadership of the business or activity. In addition, the auditor team must also be given the flexibility to study sensitive matters that have the potential to cause environmental impacts. Independence and objectivity of auditors the environmental audit team must be independent and there is no attachment to the audited business or activity. If not, then objectivity and credibility will be doubted. In general, auditor independence is defined as that the auditor team must be carried out by people outside the audited business or activities, participation of all parties, and agreement on the management of the scope of the audit [7].

Technically, environmental auditors are generated through the Institution’s Auditor Competency Certification as accommodated in the Regulation of the Minister of

Environment of the Republic of Indonesia Number 03 of 2013 concerning Environmental Audits, that the Environmental Auditor Competency Certification Body, hereinafter referred to as the Environmental Auditor LSK is the implementing agency for Competency Assessment and implementing Competency certification in Environmental Audits.

Positive law in Indonesia explicitly stipulates that environmental auditors as one of the instruments for preventing pollution and/or environmental damage can support sustainable development by applying the principle of environmental insight. Its constitutionality is accommodated in Article 28H paragraph (1) and Article 33 paragraph (4) of the 1945 NRI Constitution, in addition, starting from Law Number 32 of 2009 concerning Environmental Protection and Management and Regulation of the Minister of Environment of the Republic of Indonesia Number 03 of 2013 concerning Environmental Audit has become a technical reference related to the implementation of environmental auditors produced through the Competency Certification Institute.

2.2 Authority of Environmental Auditors in Supporting Sustainable Development

The implementation of the vision of sustainable development, even the vision of ecological sustainability, is ensured that economic activities are not prohibited insofar as they do not interfere and do not conflict with the interests of environmental protection [8].

Sustainable development has the characteristics of Preserving the functions and capabilities of the ecosystem that supports it, either directly or indirectly, utilizing as many natural resources as natural or management technology can produce them sustainably, providing opportunities for other sectors and activities to develop, improving and preserving the ability and function of ecosystems to supply natural resources and protect and support life continuously, pay attention to the sustainability of the function and ability of the ecosystem to support life both now and in the future [9].

The authority of the Environmental Auditor in each stage of the implementation of the environmental audit is as follows [6]:

1. Introduction The application of environmental audits will depend on the type of audit carried out, the type of business or activity, and the implementation by the auditor team.
2. Pre-audit activities are an important part of environmental audit procedures. Good planning at this stage will determine the successful implementation of the audit and the follow-up of the audit. The information required at this stage includes detailed information about activities in the field, legal status, organizational instructors, and the scope of business or activities to be audited. Pre-audit activities also include the selection of audit management, determination of the auditor team, and funding of the implementation of audit activities. At this time, the objectives and scope of the audit must have been agreed upon.
3. Field Activities
 - a. Preliminary meeting the initial stage that must be carried out by the audit team is to hold a meeting with the leadership of the business or activity to review the objectives of the audit, governance, and schedule of audit activities.

- b. Field checks the examination in the field was carried out after the preliminary meeting. The audit team will get an overview of business activities or activities that will be the basis for determining the area of activities that require special attention, by carrying out field inspections, the auditor team will find matters that are closely related to audit activities but have not been identified in the planning.
 - c. Data collection Data and information collected during an environmental audit will include audit management, the documentation provided by the business owner or activity, records and observations of the auditor team, sampling and monitoring results, photographs, plans, maps, diagrams, working papers, and other related matters. The information must be well documented so that it is easy to trace back. The main purpose of data collection is to support and is the basis for testing environmental audit findings.
 - d. Testing; The main principle of an environmental audit is that the information presented by the auditor team has been tested and confirmed. The documentation produced by the auditor team must support all statements or have been tested through direct observation by the auditor team. In testing the audit findings, the auditor team must guarantee that the resulting documents are genuine and valid. Therefore, the audit management must determine the level of data testing required, or it must be determined by a team of auditors.
 - e. Evaluation of the findings the audit findings must be evaluated by the objectives of the audit and the approved governance to ensure that all issues/problems have been reviewed. Supporting documentation must be carefully reviewed so that all findings have been supported by data and tested appropriately.
 - f. Final meeting After the field research is completed, the auditor team must present the preliminary findings in an official final meeting. This meeting will discuss various things that have not been solved or information that is not yet available. The auditor team must review the results of the meeting in an outlined manner and determine the timing of the completion of the report. All documentation during the study must be returned to the person in charge of the business or activity.
 - g. Post-Audit The auditor team will compile an evaluation of the findings the audit findings must be evaluated by the objectives of the audit and the approved governance to ensure that all issues/problems have been reviewed. Supporting documentation must be carefully reviewed so that all findings have been supported by data and tested appropriately.
 - h. Final meeting After the field research is completed, the auditor team must present the preliminary findings in an official final meeting. This meeting will discuss various things that have not been solved or information that is not yet available. The auditor team must review the results of the meeting in an outlined manner and determine the timing of the completion of the report. All documentation during the study must be returned to the person in charge of the business or activity.
4. Post-Audit The auditor team will compile a complete written report as a result of the implementation of the environmental audit. The report also includes an explanation of the follow-up plan for the issues that have been identified. The report is written

in full as a result of the implementation of an environmental audit. The report also includes an explanation of the follow-up plan for the issues that have been identified.

Quality control of audit results to ensure that environmental audits will be carried out properly and professionally, businesses or activities or organizations (non-governmental) are encouraged to create and implement a code of ethics and certification of environmental auditors [6].

An example of a case against an environmental audit must also be carried out by an Environmental Auditor against a company that has a permit, as in the case example in the Supreme Court Decision Number 1051K/Pdt/2014 with PT. CI as the Cassation Applicant and PT TJS as the Cassation Respondent. Based on the Decree of the State Minister of environment of the Republic of Indonesia Number 162 of 2011, concerning Environmental Audit of Transportation, Collection, Temporary Storage, Utilization and Treatment of B3 Waste, dated August 19, 2011; That in the presence of an environmental audit order to the Respondent the original Cassation Plaintiff/Appeal (PT. TJS) based on the Decree of the State Minister of the Environment Number 162 of 2011 concerning Environmental Audit of Transportation, Collection, Temporary Storage, Utilization, and Treatment of Hazardous Material Waste, it is legally clear that the Respondent's original Cassation of The Plaintiff/Appeal (PT. Tenang Jaya Sejahtera) has committed an act that violates the provisions of the law by concealing and/or lying to the Original Cassation Applicant Defendant/Comparator where it seems as if the Respondent of Cassation was originally the Plaintiff/Appeal (PT. TJS) has a license, whereas against the actual matter the Respondent's Original Cassation Plaintiff/Appeal (PT. TJS) does not have permission to utilize B3 waste belonging to the Original Plaintiff/Appellant.

Interestingly, in that case, in his consideration, the judge in the Supreme Court who decided the case rejected the appeal of the Petitioner for Cassation PT. CI because the actions of the Defendant/Applicant of Cassation who had canceled the agreement he made with the Plaintiff/Respondent of Cassation unilaterally were classified as unlawful acts so that the decision of *the Juxta Facti* (High Court/District Court) in this case was not contrary to law and/or law, hence the application for cassation filed by the Petitioner cassation PT. The Indonesian Chuhatsu had to be rejected.

Environmental Audit has the authority to implement the type of audit carried out, the type of business or activity, and the implementation by a team of auditors. Conduct a Pre-audit. Carry out field activities by holding preliminary meetings the initial stage, is field checking, data collection data, and information, and conducting tests the main principle of environmental auditing is that the information presented by the auditor team has been tested and confirmed. Provide an evaluation of the results of the audit findings. Carry out the final meeting. And post-Audit The auditor team will compile a complete written report as a result of the implementation of the environmental audit. The report also includes an explanation of the follow-up plan for the issues that have been identified.

3 Conclusion

The Constitutional Basis of environmental auditors is accommodated in Article 28H paragraph (1) and Article 33 paragraph (4) of the 1945 NRI Constitution so that environmental auditors as one of the instruments for preventing pollution and/or environmental

damage can support sustainable development by applying the principle of environmental insight. In addition, environmental auditors are also regulated in Law Number 32 of 2009 concerning Environmental Protection and Management and Regulation of the Minister of Environment of the Republic of Indonesia Number 03 of 2013 concerning Environmental Audits. That there are several Environmental audit authorities, namely implementing the type of audit carried out, conducting Pre-audit Activities, carrying out field activities, and conducting tests with the main principles of auditing. Provide an evaluation of the findings. Carry out the final meeting. And post-Audit The auditor team will compile a written report.

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