

會計師 與 環境保護

Accountants Caring for the Environment



羅君美
環境保護運動委員會副主席
香港華人會計師公會理事
香港女會計師協會創會會長

2009年5月13日

香港會計師

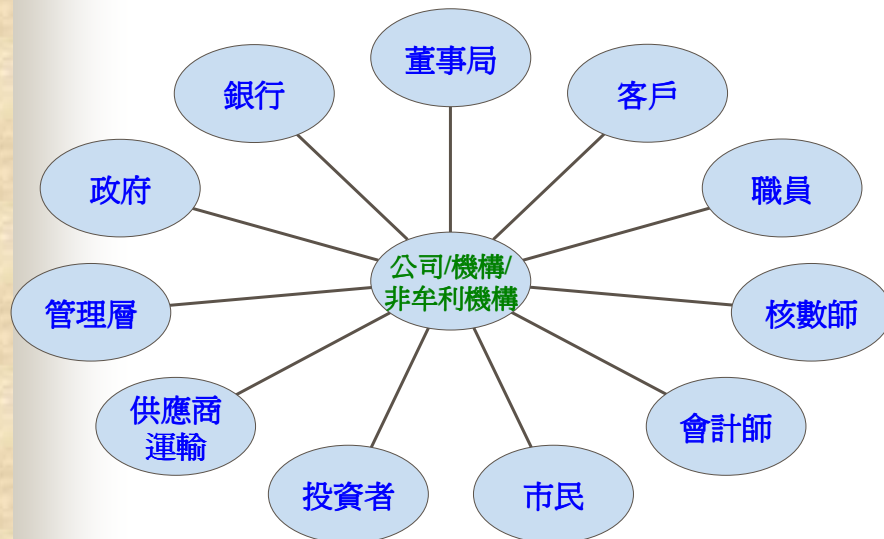
香港會計師公會2008年6月統計

- 執業 5038 (19%)
- 商界 15923 (59%)
- 其他 5904 (22%)

香港會計師

- 執行董事 / 非執行董事 535 (5%)
- 行政總裁、財務總監、營運總監 3792 (34%)
- 部門經理 / 集團經理 / 總經理 3192 (28%)
- 會計師 3715 (33%)

社會





會計師

- 持續發展 / 環境保護報告
- 環境審計
- 計算環境損害對公司及社會的成本
- 推動公司 / 客戶保護環境
- 教育夥伴



其他協辦機構在環保的工作

CPA Australia – Sustainability Report 2008

ICAA Australia – The Benefits of Assuring Carbon Emission Disclosures

CGA: Measuring Up – A Study on Sustainability Report in Canada

ACCA: Climate Change

ACCA: Sustainability



ACCA Hong Kong

ACCA Hong Kong – ACCA Hong Kong Awards for Sustainability Reporting

第一名：中電控股有限公司 CLP Holdings Limited

https://www.clpgroup.com/SOCNENV/SER/Pages/sr_default.aspx

第二名：Swire Pacific Limited

<http://www.swirepacific.com/eng/about/corpsocial.htm>

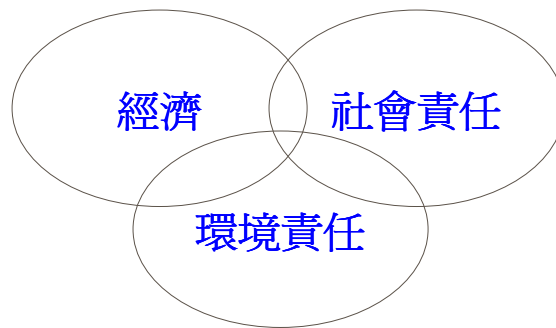


IFAC

“New IFAC Sustainability Framework Supports Organizations in Improving Products, Lowering Costs, and Raising Good Will”

February 6, 2009

持續發展



持續發展報告

- 公司對持續發展的支持及破壞
- 基準評價 (Benchmarking) – 法例法規、成績、自發性(initiative)
- 與其他企業比對表現



環保審計

- 對環境表現及狀況的評估
- 可單一項目或公司
- 評估對環境是否有害
- 提議需要做什麼程序改變對環境影響
- 執行環境管理系統(如 ISO 14001)



IAASB Project

June 09 – Sept 09

Assurance Engagements on Carbon Emissions
Information

碳排放資料

- 污染物排放清單 (Emissions Inventory)
- 碳中和 (Carbon Neutral)
- 排放貿易 (Emissions Trading)
- 量度及碳記錄
- 財政影響
- 尋求專家的協助
- 搜集資料
- 審計報告

ICAA Draft Example Assurance Report on Emissions Inventory

Assurance Report on Emissions Inventory

To: [addresses]

Section 1: Report on Emissions Inventory (this heading not needed if this is the only section)

We have audited the accompanying emissions inventory of ABC for the year ending December 31, 20X1, which comprises the statement of emissions and explanatory notes *[excludingoffsetsother information]*.

Management's Responsibility for the Emissions Inventory

Management is responsible for the preparation and fair presentation of the emissions inventory *[and accompanying assertions]* in accordance with (criteria). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of an emissions inventory that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate measurement policies; and making necessary estimates that are reasonable in the circumstances.

Auditor's Responsibilities

Our responsibility is to express an opinion on the emissions inventory based on our audit. We conducted our audit in accordance with International Standard on Assurance Engagements ISAE 34xx, *Assurance Reports on Carbon Emissions Information* issued by the International Auditing and Assurance Standards Board. That standard requires that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the emissions inventory is free from material misstatement.

ICAA Draft Example Assurance Report on Emissions Inventory (cont'd)

The audit of an emissions inventory involves performing procedures to obtain audit evidence about the measurements and other disclosures in the emissions inventory. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the emissions inventory, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the emissions inventory in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. The audit of an emissions inventory also includes *[assessing the suitability of (criteria) in the circumstances]*, evaluating the appropriateness of measurement policies used and the reasonableness of necessary estimates made by management, as well as evaluating the overall presentation of the emissions inventory.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion [or Conclusion]

In our opinion, the emissions inventory presents fairly, in all material respects, the greenhouse gas emissions of ABC for the year ending December 31, 20X1 in accordance with (criteria).

Section 2: Report on Other Legal and Regulatory Requirements (applicable for some engagements only)

(Form and content of this section will vary depending on the nature of the auditor's other reporting responsibilities.)

(Auditor's signature) (Date of the auditor's report)

(Auditor's address)

公司/會計師事務所

- 制定公司環保政策
- 推動職員由上至下參與
- 指定供應商及運輸公司使用環保物料及貨車
- 使用節能電器
- 減碳排放
- 減廢及循環再用
- 廢物回收



公司/會計師事務所

- 編制持續發展 / 環境保護報告
- 加入內部審計監察及分析對社會環境及經濟影響
- 推動客戶參與
- 推動辦公室業主保護環境
- 環境管理、車隊管理
- 減低環境損害



公司/會計師事務所

- 保障夥伴安全
- 支持持續發展
- 制定公司持續發展的策略及環境指標
- 成立環保隊伍



個人

- Reduce減少使用
- Reuse物盡其用
- Recycle循環再用
- Replace替代使用
- 選擇高能源效益的電器產品



個人

- 不索取免費膠袋
- 雙面影印
- 使用電子帳單
- 家居分類回收
- 簡約包裝

環境及自然保育基金



環保教育和社區參與項目



環保教育和社區參與項目

申請者：非牟利機構

推動環保項目

- 保護生物
- 改善空氣質素
- 減少噪音污染
- 改善水質
- 4R推廣
- 可持續應用能源



環保教育和社區參與項目

- 普通項目
- 小型工程
 - 綠化項目
 - 節能裝置
 - 再生能源



環保教育和社區參與項目

環境保護運動委員會

www.ecc.org.hk

環境及自然保育基金委員會

www.ecf.gov.hk