
The impact of auditing on green information and communi- cation technologies

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Abstract

The main purpose of this paper is to identify how auditors can contribute to supporting the protection of natural environment, without this being subject to their engagement. The interest in the topic was determined, on the one hand, by the infiltration of the information and communication technologies (ICT) in the auditors' work and, on the other hand, by the significant increase of the concerns for environmental protection. The intersection of the two areas has led to the concept of green ICT auditing, approached by the present study. Within it, we argued the importance of establishing positive connections between auditing, environment and ICT for the society. We provided a brief presentation of the green ICT concept, as a result of the selection and study of the most relevant opinions from the specific literature. Next, in the most important part of the paper, we presented in detail how auditing can contribute to augmenting the favourable influences of green ICT on the environment, the latter being regarded both as a subject and as an object of auditing. Based on the information collected while performing the study, we concluded that auditors can have a significant role in decreasing the influence of ICT on the environment, but only if their endeavours are supported and sustained by the companies subject to audit engagements.

Keywords: auditing, environment, green ICT, ecosystem

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