The Environmental Audit as a Tool for the Sustainable Development of the Amazonian Cities Submitted to the Jurisdiction of the Court of Accounts of the State of Rondônia.

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SUMMARY

The disorderly growth of cities and the increase of potentially polluting activities in the Amazon Region degrade the environment. In this scenario, the present research demonstrates the use of environmental auditing, carried out by the State of Rondônia State Audit Court, as a tool for the sustainable development of the Amazonian cities. Throughout the study, it can be observed that the environmental audit in question is the result of research in the field and a vast legal, doctrinal, jurisprudential and with reference to technical standards related to environmental matters and sustainable urban development. In this line, it is evident that environmental auditing is a mechanism for planning, monitoring and monitoring actions aimed at correcting environmental irregularities, whether in the scope of public bodies or companies, which adopt procedures potentially causing environmental impacts. At the end, it is concluded that the environmental audit is a tool that enables the Public Manager to formulate good practices and public
policies for the achievement of sustainable development, as recommended in art. 225 of the Federal Constitution, in order to contribute to an ecologically balanced environment, in favor of present and future generations. The method is the inductive, by bibliographic and documentary research.

**Key words**: Environmental Audit, Sustainable Development, Court of Audit of the State of Rondônia.

**INTRODUCTION**

Sustainable urban development, among other aspects, aims to recover environmentally degraded areas. In this context, this study seeks to analyze if the environmental audit is an adequate tool to guide and guide Municipal Managers, submitted to the jurisdiction of the State of Rondônia's Court of Accounts (TCE / RO), in adopting good practices and policies development of cities with sustainability.

Throughout the research, it is envisaged that the environmental audit contains a final product resulting from inspections carried out by the Auditors of the TCE / RO in several municipalities of the State of Rondônia, based on field inspections, in order to reveal concrete indicators to guide the Managers of the Amazonian municipality in the adoption of the best actions in the decision-making process aimed at directing the administrative management acts focused on environmental matters.

In the research area, the use of environmental auditing is also a guiding instrument of planning made available to Municipal Managers for the achievement of measures aimed at correcting irregularities present in the scope of the public bodies themselves, as well as to curb inappropriate practices by private companies (companies), which are potentially causing environmental impacts. From this point of view, environmental auditing is also seen as a guideline for public administration oversight actions with a focus on police power over private individuals. In addition, by its nature, environmental auditing has been shown to be a mechanism to monitor the implementation of measures to protect, preserve and conserve the environment.

Having said this, at the end of the study, it is possible to conclude that environmental auditing is a tool that enables Municipal Public Administrators to formulate good practices and public policies for the achievement of an ecologically balanced environment in favor of present and future generations, with compliance with the principle of sustainable development, in accordance with the provisions of No. 225 of the Federal Constitution.

**THE ENVIRONMENTAL AUDIT AS A TOOL FOR SUSTAINABLE DEVELOPMENT OF THE AMAZON CITIES.**

**Historical Aspects of Jurisdiction and Competence of the Court of Auditors of the State of**
Rondônia (TCE / RO) to Perform Environmental Audits.

The TCE / RO was established by Decree-Law No. 47, dated January 31, 1983[2], and is inserted in art. 48 et seq. Of the Constitution of the State of Rondôni[3]a. And according to art. 4 of Supplementary Law No. 154, dated July 26, 19[4]96, "the State Court of Accounts has its own and exclusive jurisdiction over the persons and matters within its jurisdiction throughout the State."

Then, through art. 2 of Complementary Law No. 467, of July 18, 2008, there was the creation of the Environmental Control Department within the General Secretariat of External Control of the TCE / RO. Subsequently, said department was transformed into the Environmental Control Board (DCA), in accordance with Annex I of Complementary Law 799, dated September 25, 2014[6].

In terms of the standards, it is possible to understand that the jurisdiction of the TCE / RO, for the development of environmental auditing works, covers the entire territory of the State of Rondônia, which justifies the legality and legitimacy of carrying out this procedure in the 52 (fifty-two) municipalities that make up that State.

In addition, the competence of the Court of Auditors to carry out environmental audits derives from art. 225, caput of the Federal Constitution[7], which states: "Everyone has the right to an ecologically balanced environment, a common use of the people and essential to a healthy quality of life, imposing on the Government and the community the duty to defend it, and preserve it for present and future generations." Also, of the changes introduced by Law 12,349 of December 15, 2010[8], which - among many relevant innovations in legislation - rewrote art. 3 of Law No. 8,666, of July 21, 1993, with the insertion of the principle of Promotion of Sustainable National Development.

Based on these bases, it is that environmental auditing works have been developed by the TCE / RO DCA, including, in partnership with other public administration bodies - such as the Public Prosecutor's Office of the State of Rondônia (MP / RO), the Secretaries (SIPAM), and the Brazilian Institute for the Environment and Natural Renewable Resources (IBAMA) - with environmental auditing as its main goal.

Once these premises have been drawn up, the categories are: Environmental Audit and Sustainable Urban Development, in order to establish its Operational Concepts and the link between them, based on the constitutional and legal regulations, the doctrinal guidelines; as well as the case law of the Court of Justice of the European Communities on matters.

Origin and Concept of Environmental Audit.

Neto & Souza (2004, p.493)[10] point out that environmental auditing emerged in the second half of the
1970s in the United States, in view of environmental accidents such as those of Bhopal (chemicals - in India) and Valdez (petroleum - in the USA) that, in a way, changed the scenario of the companies, going from reactive to proactive, on the environmental issue.

For these authors, the initial and main objective of environmental audits was to verify compliance with legislation. They were viewed by US companies as management tools used to identify early on the issues raised by their operations. These companies considered environmental auditing as a means of minimizing the costs involved in repairs, reorganizations, health, and claims. Then, audit practice began to be disseminated in countries such as the United Kingdom, Norway and Sweden, also influenced by American parent companies.

In Brazil, environmental auditing has emerged exorbitantly through the legislation of the 1990s. However, it was the Brazilian Association of Technical Norms - ABNT that first presented, in December 1996, a complete set of rules that, in fact, contain the principles, guidelines and salutary criteria for the development of audit work, among them: NBR ISO 14010, 14011 and 14012[11].

According to Sales (2001, p. 62), it is worth noting that the (...) "International Organization for Standardization (ISO) is an international federation of technical standardization organizations based in Switzerland”. Brazil represented at ISO by ABNT. Furthermore, as explained by the author, ISO is certainly one of the most important international standardization bodies, with proliferation of environmental management and auditing standards, which make up the family of the serious NBR ISO 14000.

In line with the concept already established in NBR ISO 14010, the National Environmental Council (CONAMA), in Annex I, item II, of Resolution 306 of July 5, 2002, defined the Legal Operational Concept of the Audit Category In the following terms:

II - Environmental audit: a systematic and documented verification process, carried out to objectively obtain and evaluate evidence to determine whether specified environmental activities, events, management systems and environmental conditions or related information comply with the criteria established in this Resolution, and to communicate the results of this process.

The concept in question is adopted for the study in vogue, in order to define environmental auditing as a procedure that uses methods to evaluate and record, in a clear and objective way, the activities performed by companies and public organizations, periodically and with the greater aim of guiding the best way of applying the resources destined to the preservation and conservation of the environment, being this investigation carried out before, during and after the application of these resources.
In view of this conceptualization, it is also possible to understand that environmental auditing is an instrument to monitor the implementation of best practices and public policies for the protection, preservation and conservation of the environment, constituting a skillful mechanism to direct Municipal Managers in the process of to achieve these objectives.

According to Silva (1999)[16], environmental auditing can be defined as: (...) "a methodical examination (through analysis, tests and confirmations) of local procedures and practices aimed at verifying that they meet legal requirements, internal policies and acceptable practices." With this, it is understood that the audit in question is entirely linked to Environmental Law, seeking ways to better control companies and public agencies, not with the purpose of penalizing them, but making them aware of and seek, among themselves, environmental preservation solutions, creating a better internal policy of lower impacts on nature, arising from its actions.

Lastly, environmental audits are designed to provide parameters for directing public administrative acts, both for the achievement of measures aimed at correcting irregularities within the public entities themselves, and for curbing inappropriate practices by potentially affected establishments environmental impact.

**Origin and Concept of Sustainable Urban Development.**

For Malheiros (2014)[17], the institutionalization of urban planning in the municipalities began in the 1970s, during which time the promotion of integrated development was sought, in a context of growth in the urbanization process. According to the author, urban planning, at the time, corresponded to the idealization of a desired city project. In this context, it is possible to glimpse that, from the 1970s, there was already a seed of the Integrated Cities Development Master Plan.

In this line, it is observed that the principle of sustainable development, even with implicit matrices, was already consolidating, having achieved significant advances in the 1980s with the implementation of the National Environmental Policy (PNMA), through Law 6.938, of 31 of 1981 taste[18].

However, according to articles 182 and 225 of the Federal Constitution, in addition to the advent of the Statute of Cities (Law No. 10,257, dated Jul[19]ly 10, 2001), Sustainable Urban Development will contain the importance due to the national scenario.

In the doctrinal field, let us see the Operational Concept adopted for the Sustainable Urban Development Category in this research, in front of the complete definition of sustainability presented by Freitas (2016, page 43), extract[21]:

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(...)

Constitutional principle that determines, with direct and immediate effectiveness, the responsibility of the State and of society for the solidary realization of material and immaterial development, socially inclusive, durable and equitable, environmentally clean, innovative, ethical and efficient, in order to ensure, preferably in a preventive and cautious way, in the present and in the future, the right to well-being.

Given this conceptualization and focused on the field of this research, it is observed that the effort for the evolution of the Amazonian cities, with sustainability, runs through the joint action of the State and society. And, as a member of the State, TCE / RO can contribute to society by providing guidance, based on concrete elements, through the product of environmental auditing, which is able to subsidize the actions of Municipal Managers of Rondônia with measures that guarantee, in an efficient and effective way, the sustainable urban development, aiming at the well-being of the inhabitants of the city, as recommended in art. 182 of the Federal Constitution.

Normative, Jurisprudential and Doctrinal References for Sustainable Urban Development through Environmental Audit.

The integration of concepts of urban development and sustainability were set out in the set of principles, objectives and guidelines of articles 2, 4 and 5 of Law 6.938 / 81, which guide the preservation and recovery of environmental quality, aiming at socioeconomic development and especially to the protection of the dignity of human life.

Among the principles contained in art. Law No. 6,938 / 81, highlights the need for governmental action to maintain the ecological balance, considering the environment as a public asset to be necessarily assured and protected, in view of its collective use; rationalization of land use; planning and monitoring the use of environmental resources; the protection of ecosystems, with the preservation of representative areas; and, the control and zoning of activities potentially or effectively polluting.

Even the research in question can be understood by the reader as an integral part of the principle of environmental education at all levels of education, allowing greater knowledge about the way in which environmental auditing can be considered as a development tool of Amazonian cities under the jurisdiction of the TCE / RO.

In order to ensure effectiveness in the application of the highlighted principles, art. 4 of Law 6.938 / 81 listed what should be the objective of the National Environmental Policy, indicating guidelines for sustainable development, by predicting the need to reconcile economic and social demands with the preservation of the quality of the environment ecologically balanced.
Continuously, as mentioned, sustainable urban development solidifies in the Federal Constitution, in which the growth of cities must be associated with protection, conservation and environmental preservation, as proposed in Chapter II - Urban Policy, and Chapter VI - Environment. And, in fact, the provisions of articles 182 and 225 of the Federal Constitution are integrated towards the development of social functions of the city with sustainability, aiming to guarantee the well-being of the inhabitants and the ecologically balanced environment for present and future generations.

It should be noted that urban policy - to be implemented by the municipality - has headquarters in the Master Plan, foreseen in the Statute of Cities, which aims to develop the social functions of the city, as a guarantee of the well-being of its inhabitants. Even internationally, such values have been broadly outlined in the World Charter on the Right to the City, which treats this right as fundamental to citizens, mainly based on the principles of sustainability, democracy, equity and social justice.

In this respect, the TCE / RO judgments, issued in an environmental audit process, describe the recommendations and / or determinations to be made to the Public Managers as was done in Decision 32/2013 - Full, Case No. 01749/11-TCE / RO; in Judgment nº 17/2015 - 2nd Chamber, Case nº 03473/11-TCE / RO; and APL-TC 00329/16, Case No. 03110/09 -TCE / RO, which dealt with environmental audits carried out, respectively, in the Amazonian municipalities of Cacoal, Rolim de Moura and Alvorada do Oeste, all located in the State of Rondônia; and, in that capacity, subject to the jurisdiction of that court.

As an example, in light of the length of the judgment, let us review part of the contents of AP[23]L-TC 00329/16, delivered by the TCE / RO in Case No. 03110/09-TCE / RO, Rapporteur of the Valdivino Crispim de Souza, extracts:

(...) IV. Determine the current Internal Controller of the Municipality of Alvorada do Oeste / RO, based on art. 74, IV, and Paragraph 1 of the Federal Constitution, ... the implementation of the following measures by municipal management:

a) to formulate an urban environmental policy in a clear and committed manner, involving decision-makers, neighborhood associations and the community itself, compatible with the municipality's objectives and priorities;

b) establish an environmental management system including organizational structure, with the definition of responsibilities and procedures for the accomplishment of the environmental policy;

c) insert in the Pluriannual Plan, according to the real capacity of the municipality, the setting of goals and setting of goals, related to actions related to the environment;
(d) encourage the establishment and maintenance of a database on key environmental statistics at local, national and international levels;

e) promote the monitoring and control of urban activities that ensure compliance with environmental standards;

f) to license and supervise the undertakings that provide auto service, with the definition of responsibilities and procedures for the accomplishment of this highly impacting activity;

g) train sector managers in the management of environmental planning and management techniques, compatible with their respective institutional responsibilities;

h) implement programs for the selective collection of waste (separation of recyclable and non-recyclable materials), replacing traditional collection, including the necessary regulations;

i) to elaborate the environmental budget of the municipality, making compatible with the responsibilities, objectives and sectoral goals;

j) to make feasible and/or promote the operation of the sanitary landfill or the construction of a composting plant, for the final destination of solid household waste in the city;

k) promote environmental education campaigns, with the use of partnerships in schools, universities, colleges, neighborhood associations and other organizations, with the aim of disseminating concepts of citizenship and environmental awareness, with a view to preserving, conserving and recovering the environment;

(...) p) to equip and train the staff of professionals, specialists and the like, with a view to better performance and effective action on environmental issues aiming at a better quality of life for the citizen in the pursuit of sustainable development;

q) to promote in the municipal sphere, procedures aimed at collecting companies that work with chemical agents, an ecological awareness on the part of the entrepreneurs, in order to comply with the norms of the environmental legislation, thus creating a compromise between the managers of these companies forcing them to have products stored in safe places, using ecological tanks; [Grifos nossos].

In view of the recommendations presented in the transcript, it is possible to extract that environmental audits do indeed contain concrete indicators to guide the Municipal Managers of Rondônia towards the adoption of good practices and public policies aimed at the sustainable urban development of the
Amazonian cities. In this sense, the feasibility of using environmental auditing as a mechanism for the sustainable development of Amazonian cities and promoting actions for the use of public spaces by the population is strengthened so that it has a full right to the city.

Campos and Lerípio (2009, p.7[24]9), when evaluating the use of environmental auditing as a management tool for legal entities under private law, indicated that it (...) "is a powerful evaluation of the performance and environmental management of a company". In the north, in addition to environmental auditing, it provides guidelines for managers, through the Police Power, to supervise potentially polluted private establishments, and it can also be a parameter for companies to improve their procedures in order to improve environmental management. For these authors, the audit in question contains basic objectives, summarized as follows:

(...) check compliance with environmental regulations, prevent lawsuits and remedial actions, reduce risks of environmental impacts, improve team performance on environmental issues, improve operational and cost control of management systems. Thus, environmental auditing can become a powerful tool and a valuable contribution to the improvement of environmental management of the company, to environmental protection and consequent improvement of quality of life. (CAMPOS, & LERÍPIO, 2009, p.79).

At this juncture, it is evident that environmental auditing, since its emergence in 1970 within US companies, constitutes a management mechanism that can and should be used by Municipal Public Managers to identify the risks of environmental damage or urban spaces, thus making possible the prior diagnosis and correction of these problems.

FINAL CONSIDERATIONS.

In the present research, the jurisdiction and jurisdiction of the State of Rondônia Court of Audit (TCE / RO) was observed to act in the scope of Environmental Law, as well as the environmental audit - resulting from physical inspections carried out in several municipalities in the Rondônia territory - is an instrument capable of revealing concrete indicators to guide the managers of the Amazonian municipalities in the adoption of the best actions in the decision-making process for the achievement of administrative management actions in the area of ??sustainable urban development.

In addition to this, based on legislation, doctrine, jurisprudence and technical standards, environmental auditing was revealed as a directing mechanism for planning and oversight, whether by the Public Administration itself or by individuals, with a of Police, constituting a guideline for the continuous monitoring of the implementation of environmental measures and occupation of urban spaces with sustainability.
Given this, it is possible to conclude that, in the current scenario of environmental degradation and disordered occupation of the cities of the Amazon, submitted to the jurisdiction of the TCE / RO, environmental auditing is a reliable and concrete tool able to lead Municipal Managers in planning, monitoring and monitoring of actions and management acts for sustainable urban development, so as to enable the most appropriate decision-making when implementing public policies and practices to achieve an ecologically balanced environment in favor of present and future generations, in compliance with the dictates of art. 225 of the Federal Constitution.

REFERENCES


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RONDÔNIA. Decree-Law no. 47, of January 31, 1983. Establishes the State Court of Accounts, and


[9] BRAZIL. Law No. 8,666 of July 21, 1993. **Regulates art. 37, item XXI, of the Federal


[15] Operational Concept - Cop proposed by composition "is one that results from the elaboration of the Researcher, either by the use of the ideas of others ... combined with those of the Researcher himself". As defined by PASOLD, Cesar Luiz. Methodology of legal research: theory and practice, cit. P. 37.


