

**Audit Office of the Republic of
Cyprus**

Using ISSAIs in Environmental Audits

Akis Kikas

Senior Principal Auditor

Planning stage

1. Well designed projects have greater chances of being successful.
2. The two ISSAIs (5110 and 5120) offer GUIDANCE on the matters that need to be taken into account in an environmental audit.
3. Structured approach that follows usual audit methodology – ensuring all relevant issues are taken into account at the planning stage.
4. Highlight risks common in environmental audits – alert auditors at an early stage.

Carrying out the audit

- Very useful for auditors with limited experience, new to the field of environmental auditing.
- Practical examples that may provide ideas/inspiration
- Even for experienced auditors, provide confidence/assurance that they are moving in the right direction.

Completion stage - reporting

- Facilitates reviewers to identify omissions.
- Adds credibility to the report - by mentioning that the audit was done in accordance with internationally accepted guidelines.
- Makes report more comparable and understandable to other SAIs.