

EUROSAI WGEA Progress and Plans

EUROSAI WGEA Secretariat

14th EUROSAI WGEA Annual Meeting

29 September 2016



EUROSAI
Working Group on
Environmental Auditing



EUROSAI

Working Group on
Environmental Auditing

2015

Spring
session

Energy efficiency, energy savings, renewable energy

Training

Environmental impacts of agriculture

13th Annual
Meeting

Industrial waste and chemicals
Reaching the stakeholders

Spring
session

Recycling, circular economy

2016

Training

Sustainable development

14th Annual
Meeting

MBIs for environmental protection
ISSAIs of environmental auditing



Forthcoming activities

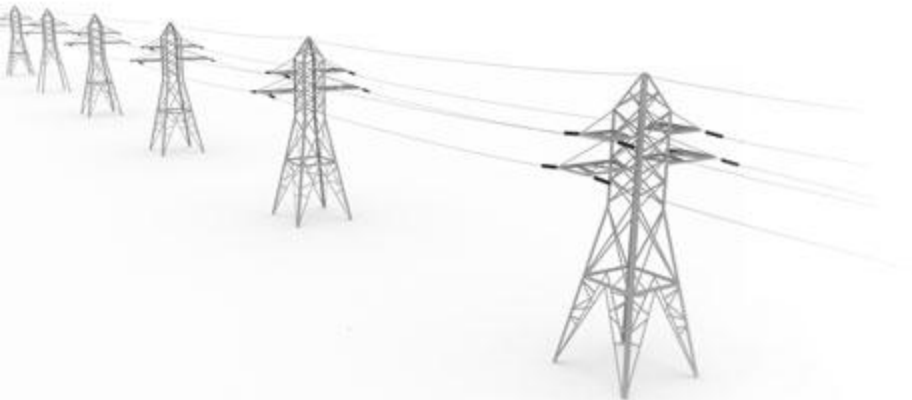
- **6th EUROSAI GT3 meeting**
 - Czech Republic, November 2016
- **ASOSAI WGEA meeting**
 - Jaipur, India, October 2016
- **INTOSAI WGEA meeting**
 - Jakarta, Indonesia, October 2016
- **Newsletter 2/2016**
 - Contributions expected by 11 November





Cooperative audits in Europe

- ✔ Air quality
- ✔ Energy efficiency in public sector
- ✔ Mediterranean marine parks





Audit Collection

Databases Audits

Database of audits

The database of audit reports has been designed as a database containing basic information and links concerning audit reports issued by the EUROSAI members (including where available the report itself). The database was launched in 2015 and its maintenance has been entrusted to Goal Team 3.

To search in the database you can use the search filter.

There is an electronic template for uploading audit reports to be filled in for each audit report at your disposal (please see box on the right of the screen, where you can request the registration of your SAI's audit reports). Before the first uploading, registration as an authorized user is needed.

To facilitate your contribution we have prepared a short [video tutorial](#) which will show you in more detail how to add new files to the database.

In case of any questions, please contact directly the GT3 team - EUROSALGT3@nku.cz

See search filters

Search results

| Title | Subject | Year | Country |
|---|--|------|---|
| Effectiveness of the Programme for implementation of the decentralization process and development of local self-government in the period 2011-2014 | Communities and Regions | 2015 | The former Yugoslav Republic of Macedonia |
| Closing account of the state budget chapter the Ministry of Defence for the year 2012, the financial statements and financial records of the Ministry of Defence for 2012 | Defence and Army Government operations (Budget and spending) | 2014 | Czech Republic |
| Support for fisheries in the Czech Republic in accordance with | Agriculture and | 2014 | Czech |

User registration request

E-mail:

Password:

[Forgotten your password?](#)

If you are already a registered user, you can access the restricted area using your e-mail and password.

If you want to request a user ID to access the restricted area, you can do so using the registration form below.

[Registration form](#)

News

Conference on the importance of ethics and integrity for Supreme Audit Institutions in Budapest

The report from the EUROSAI WGEA Spring Session on Recycling is now published and available on the WGEA's website

Innovation Booklet Volume IV published

The preparatory technical

Massive Open Online Courses

- Environmental auditing courses
 - Free access
 - Online
 - 4-5 weeks
 - In English



riigikontroll

National Audit Office of Estonia



UNIVERSITY OF TARTU



riigikontroll

National Audit Office of Estonia



UNIVERSITY OF TARTU

**Introduction to
Environmental
Auditing in the
Public Sector**

**31 Oct–27 Nov
2016**

**Auditing
Environmental
Impacts of
Infrastructure**

Beginning of 2017

INTRODUCTION TO ENVIRONMENTAL AUDITING IN PUBLIC SECTOR

Home

Study guide

Modules

Exercises

MOOC: Introduction to environmental auditing in public sector

Recommended background

Students taking this course should be familiar with the general concept of auditing and main aspects of performance audit: economy, efficiency and effectiveness.

Course description

This course is based on performance auditing practice. The aim of this course is to prepare students for undertaking subsequent environmental auditing MOOCs.

The course introduces basic environmental management principles and auditing terminology that will be utilised throughout the environmental auditing MOOCs.

The course consists of readings, video lectures, automated exercises, tests, case studies and a final assignment.

Course outcomes

Students who have passed the course:

- are familiar with basic environmental management principles and understand their significance,
- understand the importance and complexity of the concept of sustainable development,
- know the main governance tools that are used in environmental management,
- are familiar with the steps in audit cycle,
- are familiar with the audit planning tool - audit design matrix,
- are familiar with the process of reporting and communicating audit results.



INTRODUCTION TO ENVIRONMENTAL AUDITING IN PUBLIC SECTOR

[Home](#) [Study guide](#) [Modules](#) [Exercises](#)

Modules

Module 1: Environmental good governance

The first chapter of the course describes the main ideas in environmental good governance and the tools that governments use to regulate the environmental behaviour of both companies and citizens. Environmental good governance follows the principles of good governance, but the difference is that in the case of environmental good governance sustainability is advocated as the supreme consideration in managing all human activities – political, social and economic.

[Read more](#)

Module 2: Selecting topics for an environmental audit. The audit cycle

The aim of environmental audits is to analyse major environmental problems, identify their root causes and describe what the situation might lead to if left unresolved. Successfully focussing an audit helps an auditor approach relevant issues with the appropriate resources. An understanding of the processes that take place in nature and of the relationships between different ecosystems is necessary in order to grasp the relevance and scale of environmental problems.

[Read more](#)

Module 3: Audit Design Matrix

Audit design phase is crucial to the success of an audit, as otherwise there is a risk of using time and other resources unwisely. There are various elements you need to consider and decide on before heading out to work in the field.

For practical reasons it is useful to assemble these elements into one table, which is often referred to as an Audit Design Matrix (ADM) – a tool commonly used in the audit planning phase.

[Read more](#)

Module 4: Audit report

The purpose of auditing is to offer impartial opinions and advice with the aim of improving the processes in the sector that's been audited. The audit report has to be unbiased and demonstrate a good understanding of the subject. The publication of an audit report is also a crucial phase, as this is when the discussions will be accelerated and more attention will be attracted to the issues that have been uncovered.

[Read more](#)

Module 1: Environmental good governance

[1.1. Sustainable development](#)

[1.2. Major environmental principles](#)

[1.3. Environmental governance tools](#)

[Test 1](#)

Module 2: Selecting topics for an environmental audit. The audit cycle

[2.1. Identifying environmental problems](#)

[2.2. Selecting the audit topic](#)

[2.3. An environmental audit as a performance audit. The audit cycle](#)

Module 3: Audit Design Matrix

[3.1. Audit objective](#)

[3.2. Audit questions](#)

[3.3. Criteria](#)

[3.4. Common methodologies in an environmental audit](#)

Module 4: Audit report

[4.1. Analysing results and preparing a report](#)

[4.2. Publishing an audit report and communicating audit results](#)





EUROSAI

Working Group on
Environmental Auditing

www.eurosaiwgea.org

