Training Seminar on Auditing Sustainable Development

Monday, 26 September

9:00  Introduction to the training seminar
   The concept of sustainable development: background and exercises
   Governments role in sustainable development
   Dr Vivi Niemenmaa, European Court of Auditors

   The Role of SAIs in Securing Sustainable Development Goals
   Mr Didik Ardiastanto, Ms Susilowati, SAI Indonesia

   Sustainability reporting in business sector and public bodies
   Dr Vivi Niemenmaa, European Court of Auditors

11:00 Coffee break

11:30  Sustainable development challenges in FYR Macedonia
   Ms Sandra Andovska, Cabinet of Deputy Prime Minister for Economic Affairs of the Government

   Climate change and sustainable development
   Dr Teodora Obradovic Grcarovska, National coordinator for climate changes, Ministry of Environment and Physical Planning

   Panel discussion: Challenges and opportunities for SAIs in auditing sustainable development
   Invited AGs/Presidents of the Network/neighbouring SAIs

13:00 Lunch

14:00 SAI presentations:
   Research on sustainable development in Bulgaria by using key indicators
   Ms Eva Galabinova, Mr Dimitar Dimitrov, SAI Bulgaria

   Audit of sustainable development in Poland
   Mr Jacek Jezierski, SAI Poland

   Reflections on audit and sustainable development
   Mr Sascha Baum, SAI Germany

   Discussion and practical assignments in groups

15:30 Coffee break

16:00 Group work
   Discussion and practical assignments in groups
   Conclusions

19:00-21:00 Welcome reception
14th EUROSAI WGEA Annual Meeting

DAY 1. Market Based Instruments in Environmental Protection

Tuesday, 27 September

9:00 Opening of the 14th Annual Meeting by the Auditors General
   Ms Tanja Tanevska and Dr Alar Karis

9:20 Introduction to the day
   Environmental taxation – rationale, current state, outlook and reflections
   Dr Stefan Speck

   INTOSAI WGEA project ‘Market based instruments in environmental protection’
   Ms Viire Viss, SAI Estonia

11:00 Coffee break and group photo

11:30 SAI presentations:
   The integrity and implementation of the EU Emissions Trading Scheme
   Mr Colm Friel, European Court of Auditors

   Experience of auditing MBIs
   Mr Sigmund Nordhus, SAI Norway

   Auditing economic instruments in environmental performance audits
   Ms Viire Viss, Ms Kristiina Visnapuu, SAI Estonia

12:30 Lunch and Information Sharing Market

14:15 Discussion in groups:
   a. Auditing environmental taxes and other taxes which have impact on the
      environment/behavioural change
   b. Auditing pricing policies, tariffs, fees for environmental services
   c. Auditing tradable permits and quotas

15:30 Coffee break

16:00 Results from group discussions and conclusions

16:30-18:00 Time allocated for side meetings
   a. Mediterranean Cooperative Audit on Marine Parks
   b. Cooperative Audit on Energy Efficiency in the Public Sector
DAY 2. ISSAIs of Environmental Auditing

Wednesday. 28 September

9:00 Introduction to the day

*Updates in the ISSAIs of environmental auditing*

Dr Vivi Niemenmaa, European Court of Auditors

10:00 SAI presentations:

- **Case study:** CNAO’s audit of poverty alleviation funds
  
  Mr Liu Zhengjun, SAI China

- **Using the ISSAIs in environmental audits**
  
  Mr Miroslav Kranjc, Ms Lejla Marinko, SAI Slovenia

- **Using the ISSAIs in environmental audits**
  
  Mr Akis Kikas, SAI Cyprus

10:30 Coffee break

10:45 Discussion and assignments in groups:

- ISSAI 5110: Guidance on conducting audits of activities with an environmental perspective
- ISSAI 5120: Environmental audit and regularity auditing
- ISSAI 5130: Sustainable development: the role of supreme audit institutions
- ISSAI 5140: How SAIs may co-operate on the audit of international environmental accords

12:30 Wrapping-up group sessions

13:00 Lunch

15:00-21:00 Environmental excursion and dinner
DAY 3. Business Meeting

Thursday, 29 September

9:00 Introduction to the day

INTOSAI WGEA activities
Mr Didik Ardiastanto, SAI Indonesia, INTOSAI WGEA secretariat

AFROSAI WGEA activities
Mr Francois Bekemem Moukoko, SAI Cameroon, AFROSAI WGEA secretariat

Activities of EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes
Mr Dmytro Karnaukhov, SAI Ukraine

EUROSAI WGEA activities
Ms Tuuli Rasso, SAI Estonia, EUROSAI WGEA secretariat

9:45 Brainstorming in groups: EUROSAI WGEA Strategy and Activity Plan 2018-2020

11:15 Coffee break

11:30 Presenting ideas from brainstorming

Conclusions and further steps regarding the Strategy and Activity Plan

12:00 Experience in conducting of the international coordinated audits
Mr Myhailo Garbuz, SAI Ukraine

Updates on cooperative audit initiatives:

a. Cooperative Audit on Air Quality
b. Mediterranean Cooperative Audit on Marine Parks
c. Cooperative Audit on Energy Efficiency in the Public Sector

13:00 Conclusions and closing of the meeting

13:30-16:30 18th EUROSAI WGEA Steering Committee meeting