



Greening SAIs



INTOSAI
Working Group
on Environmental
Auditing



Greening SAIs- Project Background

- ❑ *Part of INTOSAI WGEA Work Plan 2014-16*
- ❑ *Led by SAI India*
- ❑ Subcommittee included SAIs of Burkina Faso, Chad, Namibia, Poland, Senegal and Swaziland
- ❑ *Includes inputs on practices followed by SAIs from 37 countries*
- ❑ Value added by feedback / comments from INTOSAI WGEA Steering Committee.

Greening SAIs - What this Project attempts.....

- ✓ **Exploring** methods and practices for 'Greening' SAIs
- ✓ Assisting SAIs willing to go green by **experience sharing**
- ✓ Identification of **challenges and barriers** in the process
- ✓ **Demonstration of commitment** of SAIs towards environment protection

Greening SAIs - What this Project contains.....

- **Foreword : Sets tone, outlines purpose**
- **Executive summary**
- **Three chapters :**
 - ✓ Chapter 1: Introduction
 - ✓ **Chapter 2: Tools for Greening SAIs**
 - ✓ **Chapter 3: Challenges in Greening SAIs**
- **Two Appendices :**
 - ✓ **Appendix 1: Checklist for assessing Greening activities by SAIs**
 - ✓ **Appendix 2: Greening activities undertaken by SAIs**

Why Green SAIs ?

- ✓ Greening SAIs would strive commitment to be
 - environmentally responsible
 - resource efficient and
 - minimizing pollution
- ✓ Through Greening SAIs may command moral high ground to carry out more audits of environment and sustainable development issues

What do we mean by Greening SAIs ?

- Act in **environmentally responsible** manner
 - ✓ Create a healthy environment,
 - ✓ conserve resources energy and
 - ✓ reduce impairment of the environment
- Act as **Role Models** as far as possible, especially before recommending the audited entities agencies / governments to go green.
- **Helping national governments** improve processes and programs to conserve and protect the environment
- SAIs can play a **demonstrative role** leading by example and strive for being a **model organization**.
- This would also **enhance SAI's credibility** in citizens' perception.
- Ultimately encouraging SAIs, not limited by mandate, to carry out **more and effective audits of sustainable development issues**.

What may motivate Greening SAIs

- Reduction in costs - **Consuming less** thus reducing overhead costs
- Reducing costs by **reusing materials** and goods
- **Recycling of materials** – Reduction in disposal costs and keep it out of the **landfill**
- Enhance **SAI's public image** - Offices with greening programs will have an advantage of positive perception
- **Attracting and retaining staff** - Increasingly talented people want to work for organizations that are committed to reducing their ecological footprint

Tools for Greening SAIs

Activities “greening” offices identifying possible improvements, implementing and communicating changes, have been classified, into two broad categories — **policy level issues and operational issues.**

Policy level
Issues dealing with
Organization driven
activities at a broader,
conceptual level.

Operational level
Issues dealing with activities
that need to be undertaken by
members of the organization to
translate these policy level
initiatives into action.

<p>1.Environmental commitment and policy</p>	<p>Top Management of the SAI need to be clearly committed to support pro-environmental activities in the offices.</p>
<p>2. Doing an Inventory</p>	<ul style="list-style-type: none">• Before SAI decides on a course of action, it must determine its current “Greening” status.• Assessment must include<ul style="list-style-type: none">• SAI’s current consumption of energy and water• How much waste is generated?• What policies and practices are already in place that support the greening• Impact of these practices

Greening SAIs- Policy level initiatives - 2

<p>3.Environmental objectives and action plan with budget requirements.</p>	<p>SAI should define its environmental objectives and develop a clear environmental action plan. Set out Budgetary requirements; Enable realistic timelines in the action plan.</p>
<p>4. The Green Office coordinator and team</p>	<p>The SAI management should select a person (a green office coordinator) and team to coordinate the implementation of the green office activities.</p>
<p>5. Raising environmental awareness of staff</p>	<p>Awareness of the Green Office objectives, management system and the practices for Greening should be propagated amongst staff. The staff should be instructed and trained, regarding green practices for their job profiles.</p>

6. Monitoring and tracking progress	<p>Key performance indicators for its activities should be defined and monitored to assess environmental performance.</p>
7. Incentivizing greening activities	<p>SAI management can also think about incentivizing green initiatives for wider implementation; <i>by allowing monetary or non-monetary incentives like</i></p> <ul style="list-style-type: none">• <i>cash rewards / coupons,</i>• <i>surprise gifts and</i>• <i>mentioning of green activities in appraisals.</i>

8.Environmental Management System Certification

An Environmental Management Systems (EMSs) **identify, manage, monitor and control** environmental performance. SAIs could seek certification from systems like

- ISO 14001,
- EMAS (EU Eco Management and Audit Scheme),

1. Energy Efficiency

The **energy challenge** is one of the greatest challenges faced by the world.

Small yet simple changes in habits (for example, using office equipment more efficiently) can significantly reduce SAIs' office energy bills.

Energy efficient SAIs also **reduce costs**.

Activities which promote energy efficiency **often have short-term, up-front costs** before the medium and long term benefits are felt. Some examples:

- Efficient fixtures
- 100% renewable energy (SAI ECA, SAI Netherlands)
- Building Designs (SAI India, SAI Kuwait)

<p>2. Procurement activities</p>	<p>Green procurement is the purchase of products and services that have a minimal or reduced environmental and human health impact. Examples:</p> <ul style="list-style-type: none">• Locally made products to save transport led air pollution• Bulk purchases to reduce waste in packaging
<p>3. Reducing the consumption of natural resources</p>	<p>Conservation of natural resources like timber (used in production of paper / office furniture) and water can result in reduction of ecological footprint. For this SAIs could resort to maximum possible recycling.</p>

Greening SAIs- Operational Initiatives - 3

4. Reducing Waste

The production of waste is a form of inefficiency and misuse of resources.

Handling of waste also involves extra cost.

4Rs reduce waste:

- **Restrict** - avoid waste generation
- **Reduce** - minimize waste generation,
- **Reuse** - as much of office items as possible
- **Recycle** - after reuse and dispose of what's left in an environmentally responsible way.

Greening SAIs- Challenges and Strategies - 1

Challenges	Strategy
1. Funding and cost of implementing green infrastructure	<ul style="list-style-type: none">• Scheduling for activities:<ul style="list-style-type: none">• Low hanging fruit (no additional funding) first• More drastic changes requiring additional funds later
2. Lack of regulatory mechanisms to implement many green office activities	<ul style="list-style-type: none">• Adopt industry best practices or regulations put in place by its government• Can consider regulations introduced by international organizations, with local applicability.

Greening SAIs- Challenges and Strategies - 2

Challenges	Strategy
3. Lack of acceptance by office staff	<ul style="list-style-type: none">• Staff members' views and concerns need to be taken on board.• The SAI management can involve staff in deciding priorities• This will increase acceptance by staff and signify clear commitment on their part.
4. Keeping the momentum going	<ul style="list-style-type: none">• Visible support from Top Management• Incentive schemes

CHECKLIST FOR ASSESSING GREENING ACTIVITIES BY SAIS

Sr. No	Greening Activity	Number of Questions
1.	Policy initiatives	14
2.	Energy Efficiency	19
3.	Procurement activities	11
4.	Reducing the consumption of natural resources	26
5.	Control of pollution	25
6.	Others - Office design and sitting	5
	- Cleaning	4
	- Conferences and events	11

THANK YOU

