Increasing the impact of environmental audits – finding allies

Akis Kikas
Senior Principal Auditor
Audit Office of the Republic of Cyprus
The “perfect audit”

- Performed in accordance to professional standards and methodology
- Is of relevance to society
- Contains good recommendations - adds value
- BUT – most of all - it should have as great an impact as possible, ie audit findings and recommendations are used to effect the desired change
How to increase the impact of an audit

• Identify potential stakeholders and try, where possible, to involve them at all stages of the audit
• These should include groups / categories of people that can influence decision making and/or public opinion
Potential allies in the area of environmental audit

- **The Parliament** - affects decision making, can stipulate changes in legislation, sessions attract media coverage
- **The press** – dissemination of audit findings to the public, raise awareness, affect public opinion
- **NGOs** – Use audit findings in their campaigns, important pressure group regarding decisions that affect the environment
- **The general public** – could create pressures to effect change
- **Universities / academics** – Reference of audit reports/findings in their publications
Involving potential allies

- When choosing audit topics:
  - Consider current environmental issues that are being discussed by the Parliament
  - Scrutinize press releases - keep aware regarding current issues that could be a potential audit topic
  - Evaluate complaints from citizens, NGOs etc submitted to the Audit Office on environmental matters
Involving potential allies

When planning and executing the audit:

- Take into account specific concerns of the Parliament
- Establish communication with relevant NGOs - they may highlight risk areas relevant to the audit
- Consult with universities to identify academic studies that could be used in the audit – benchmarking, good practices, scientific innovations
- Identify specific complaints from the general public that could be addressed in the audit
Involving potential allies

- **Disseminating the results of the audit:**
  - **Parliament** - Encourage discussion of audit report at the relevant parliamentary committee
  - **The press** – Should be kept informed regarding reports published. Might need to talk to journalists dealing with environmental issues to make sure that audit findings are well comprehended and accurately reflected in their articles
  - **NGOs** – Could use audit reports as points of reference in their campaigns. Also they can use audit findings to demand that action is taken by relevant Ministries.
  - **Universities** – Can use audit reports as points of reference in academic research, relevant articles etc
  - **The public** – Can create pressure to effect change
Conclusion

• By choosing audit subjects that are relevant to the society, and by executing them taking into consideration the concerns of the general public and of special groups, such as NGOs, there is an increased possibility that the audit will attract the desired attention and that its results will have more impact and be used to effect change.