Impact of Environmental Audits

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introduction

• Environment is the main source that people depend on to satisfy their needs for living.

• Since industrial revolution, the economic activities increased significantly without considering their impact on the environment.
introduction

• Therefore, the governments budgets have assumed the burden of rehabilitating of the environment to maintain the standard of living and it became necessary for the SAIs to audit activities, programs, & policies environment-related of government agencies.

• During INCOSAI that held in Washington DC in 1992 a work group on environmental audit (WGEA-INTOSAI) was formed to improve the use of audit mandate and audit instruments in the field of environmental protection policies.
The State Audit Bureau (SAB) of Kuwait began environmental auditing in 2002, and its performance audit department & environment audit team conducted about 27 reports in several fields like medical waste, coastal line, wastewater treatment, & unregulated fishing. And these reports are available on website www.sabq8.org.
The DPSIR Framework
(Drivers-Pressures-State-Impact-Responses)

- The DPSIR framework is a useful tool to define the relations between the environment and society.
- The Framework helps auditors to understand and diagnose WHAT is happening to the environment and WHY, WHAT the consequences are, and WHAT measures GOV. has put in place.

Source: John Reed, how to increase the impact of ENV. performance audits, international journal of government auditing-April 2014
The DPSIR Framework
(Drivers-Pressures-State-Impact-Responses)

- Furthermore, the influences of environment auditing reports can be measured by responses of the government (such as new laws & polices) and the positive changes in ecosystem & human well-being (health).

Source: John Reed, how to increase the impact of ENV. performance audits, international journal of government auditing-April 2014
The outcomes of auditing efforts appear during follow-up phase.

A State Audit Institute can use several methods in the follow-up phase such as:

a. Organize workshops with auditees to discuss audit results.


c. Ask the auditees to submit corrective actions report that presents their changes based on audit results.

Source: ASOSAI, Guidance on conducting Environment Audit
Case study on impact of audit result

Environmental Auditing for Unregulated Fishing Operations

**Auditing Goals:**

- Define the unregulated fishing risks that threaten the fish.

- Audit the compliance of authorities with the laws and regulations of fisheries protection.

- Audit the performance of authorities against the unregulated fishing.

Source: ASOSAI, Guidance on conducting Environment Audit
Follow-up phase activities:
SAB of Kuwait organize a seminar & workshops attended by the governments authorities to present & discuss audit results & recommendations.
The key impacts occurred:

- Introduce a new automated system for recording violations of boats.
- Issuing several regulations such as Prevent trawling & fishing in Kuwait Bay.
- Working on new regulations for fishing equipment & Recreational fishing.
THANK YOU