GUIDANCE MATERIAL ON SUSTAINABLE ENERGY

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Introduction

• Sustainable Energy - one of the main topics of the INTOSAI WGEA 2008 – 2010 Work Plan

• Very important topic because of:
  - still increasing absolute energy consumption
  - limited resources for energy generation
  - existing political dependence of individual countries on owners of the resources
  - negative impacts of energy generation on the environment etc.
Project Objectives

• To encourage and help SAIs to carry out audits on sustainable energy

• To provide different ways of audit approaches in this up-to-date topic
Final Output

• Guidance material on auditing related to sustainable energy resources;
• Website;
• Structured overview of performed audits;
• Overview on government policies/approaches.
Project Scope

- Division of the guidance material into 3 basic chapters with specific subchapters:

  Introduction
  1. Energy production
  2. Energy savings
  3. Audit approaches and feasibility of audits
Planned Project Methodology

- The guidelines will be based on:
  - the audits executed, published on the INTOSAI WGEA website;
  - the data collected from the questionnaire, which will be sent to all INTOSAI members;
- If necessary, there is a possibility to invite external experts;
- Workshops and working sessions planned operatively.
Cooperation with sub-committees

- Project leader - the SAO, Czech Republic
- Sub-committees:
  SAIs of Australia, Brazil, China, India, Kuwait, Morocco, Norway, Poland, UK, Vietnam, Zimbabwe
- Sub-committees will provide the support based on information and experience
- Extra help - Canada
## Project timeline and key milestones (1)

<table>
<thead>
<tr>
<th>Activity</th>
<th>Deadline</th>
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<tbody>
<tr>
<td>Final approval of the project plan</td>
<td>May 2008</td>
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<tr>
<td>Questionnaire draft covering all chapters and subchapters of the planned publication</td>
<td>July 2008</td>
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<tr>
<td>Final version of the questionnaire (incl. remarks and comments from the sub-committees)</td>
<td>September 2008</td>
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<tr>
<td>Questionnaire to be sent to all INTOSAI SAIs</td>
<td>October 2008</td>
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<td>12th INTOSAI WGEA, Doha, Qatar</td>
<td>January 2009</td>
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## Project timeline and key milestones (2)

<table>
<thead>
<tr>
<th>Activity</th>
<th>Deadline</th>
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<tbody>
<tr>
<td>Draft of the Project to the INTOSAI WGEA Secretariat</td>
<td>August 2009</td>
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<tr>
<td>8\textsuperscript{th} Steering Committee meeting, review and approve the draft of the Project</td>
<td>September 2009</td>
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<tr>
<td>13\textsuperscript{th} INTOSAI WGEA meeting</td>
<td>June 2010</td>
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<td>INCOSAI XX</td>
<td>15-20 November 2010</td>
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What has been done so far:

- Final version of the questionnaire
- Draft material covering individual chapters of the guidelines
- In the framework of the project, the SAO has approved an relating audit called: Financial means related to support electricity produced from sustainable energy resources and state programmes for energy savings support (final report is expected in 2009)
Thank you for your attention!

Questions?