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APPROACHES IN AUDITING 3Es IN ENVIRONMENTAL AUDITS

Case study

Jana Vašíčková

- **Title of the audit:**

Financial means provided for the improvement of nature and landscape.

- **Year of publication: 2011**



Details on audit

- **Type of the audit:**
Compliance, performance
- **Audit period:**
2006 – 2009
- **Performance of the audit:**
May 2010 – January 2011



Aim of the audit

To scrutinize:

- the provision, expenditure, and utilisation of funds from programmes earmarked for the nature and landscape improvement
- the system for assessing the anticipated and achieved programme results



Audited bodies

- Ministry of the Environment of the Czech Republic
- State Environmental Fund of the Czech Republic
- Agency for Nature Conservation and Landscape Protection of the Czech Republic
- Selected beneficiaries of financial assistance



Audit criteria

- Act No. 114/1992 Coll., on Nature Conservation and Landscape Protection
- Act No. 218/2000 Coll., Budgetary Rules
- State Programme of Nature Conservation and Landscape Protection of the Czech Republic
- State Environmental Policy of the Czech Republic for 2004–2010
- Report on the State of Czech Nature and Landscape for 2000



Audit criteria

- **EFFICIENCY**

setting up and performance of programme management

- **EFFECTIVENES**

setting up and fulfilling of indicators and objectives of national and operational programmes



Audited programmes

- Programme for the Revitalization of River Systems
- Landscape Care Programme
- Programme Supporting Renewal of the Natural Functions of the Landscape
- Natural Environment Care Programme (partial programme 3.1.6 – Land Purchase)



Audited operational programmes

- Operational Programme Infrastructure – measure 3.1 – Renewal of Regional Environmental Functions
- Operational Programme Environment – priority axis 6 (aim is to stop the decline in biodiversity and to increase the ecological stability of the landscape)



Audit questions

- **EFFICIENCY**

Was the programme management set up and performed properly?

- **EFFECTIVENES**

Were the indicators and objectives of national and operational programmes set up and fulfilled properly?



Evaluation of programmes

- Evaluation of process

Does the programme work as it was intended?

- Evaluation of outcomes

Does the programme reach its goals?

- Evaluation of impacts

What is the contribution of the programme to intended goals?



Audit methods

Question tree

- One of used methods
- Illustrates the actual questions, which are arranged by levels of importance

External experts



Audit findings

- High proportions of funds were used for renewal and construction of water reservoirs at the expense of other measures. State organisations then fall short of realising the actions that are unattractive to other applicants, such as riverside revitalisation.
- The *Programme for the Revitalisation of River Systems* was not systematically evaluated from the material perspective (or in terms of its benefits).



Audit findings

- Some parts of the non-investment Landscape Care Programme lack specific goals and indicators and the benefit has never been evaluated.
- The target values of some of the operational programme Environment indicators had been set so low that these have already either been met or exceeded many times over. Therefore, they can not fully be used to evaluate the programme's success.



Thank you for your attention!

