



INTOSAI  
Working Group  
on Environmental  
Auditing

# Environment and sustainability reporting

9th EUROSAI WGEA meeting, Stockholm  
Vivi Niemenmaa 13.10.2011

# XX INCOSAI: Johannesburg Accords

- *43.8: SAs should encourage developments in environmental accounting as well as sustainable development reporting. Active engagements with international role players such as the World Bank, United Nations Environment Programme and Global Reporting Initiative also need to take place.*
- *46: (INTOSAI recommendations): Encourage the WGEA to promote and actively participate in the development of sustainability reporting frameworks for the public sector and develop guidance for SAs how to audit sustainability reports.*

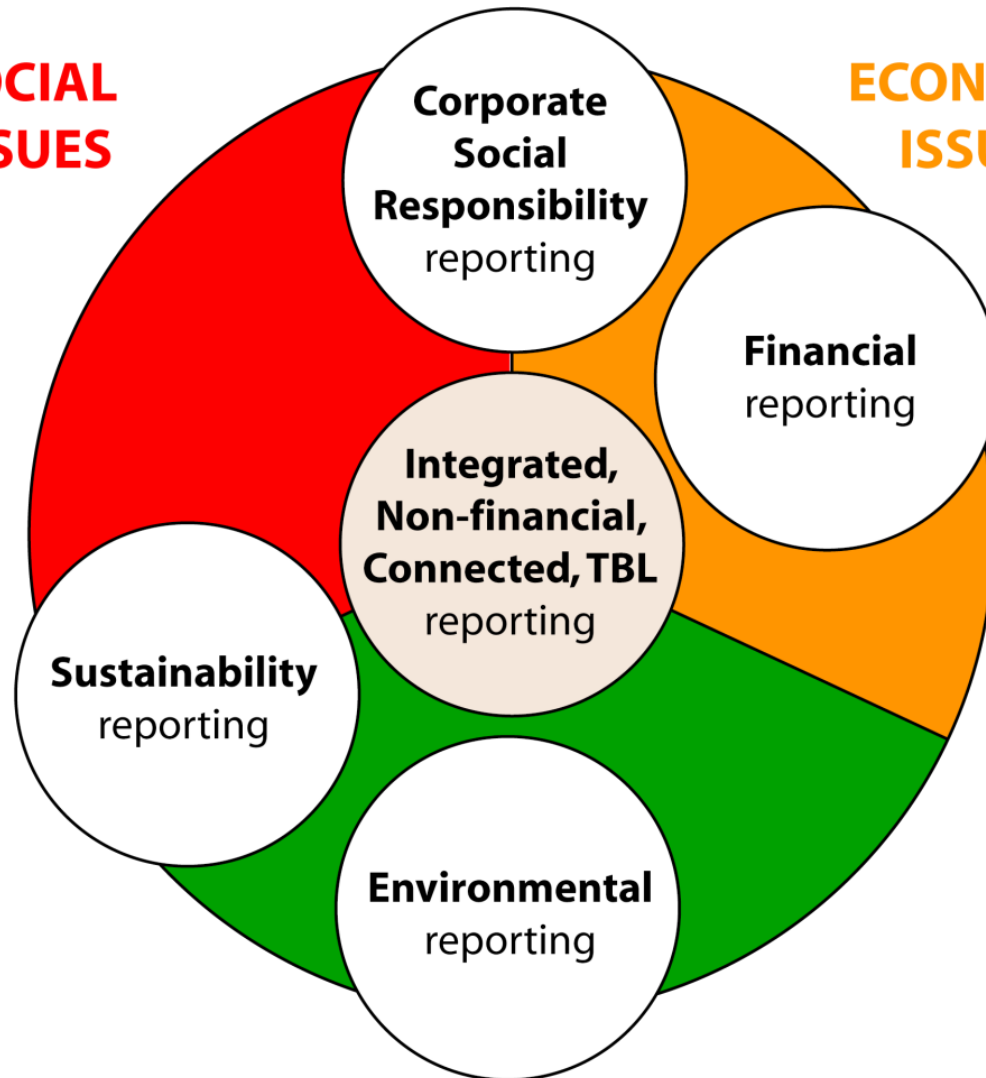
# Environment and Sustainability Reporting

- Sustainability reporting
  - environmental, social and economic aspects
- Evolved in the private sector
- Refers to reporting of an organization
- Different ways to report:
  - as a part of annual financial report
  - as a separate report
  - other ways, such as web-based reporting



**SOCIAL  
ISSUES**

**ECONOMIC  
ISSUES**



**ENVIRONMENTAL  
ISSUES**



# Assurance

- AA1000AS
  - by AccountAbility (1995)
- ISAE 3000
  - by IAASC (IFAC)
  - "assurance activities other than audits or reviews of historical financial information"
  - pressure on IAASB to develop a standard on sustainability report assurance

# Project Objectives

1. Introduction to the theme and state of sustainability reporting
  - special attention to public sector reporting
2. Discussion about the issue from the viewpoint of SAIs
  - as reporting likely becomes more common in the public sector, is there a role for SAIs in auditing and providing assurance of sustainability reports?
3. Provide case studies and best practices



# Scoping

- Public sector
  - state, regional, local
- Reporting of organization
  - national sustainability strategies excluded
  - national environmental accounting excluded
- Cross-reference to related themes
  - environment management systems
  - environmental accounting



# Methodology

1. Literature review (finished)
2. Contacts to relevant organizations
3. Case studies
  - tentative selection made





# Project partners

- Canada
- Estonia
- Finland
- (Mauritius)
- New Zealand
- UK

