EUROSAI WGEA SEMINAR: AUDITING WASTE MANAGEMENT
OSLO, 3 MAY 2011

INTOSAI WGEA project on:

Guidance material on how to integrate Fraud and Corruption issues into the Auditing of Environmental and Natural Resource Management

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Fraud & Corruption in Environmental Auditing

- Background
- Purpose
- F&C and Waste
F & C in Environmental Auditing - Background
F&C and the WGEA portfolio:
F & C in Environmental Auditing - Background

- 2009: Letter from the OAG to the WGEA Secretariat
- 2009: Project proposal discussed at SC8, on Bali
- 2010: Project proposal discussed at SC9, in Tanzania
- 2010: Project proposal adopted at WG13, in China
- 2011: Project plan adopted at SC10, in Morocco
Objective and outcome:

• Place F&C on the INTOSAI WGEA agenda

• Give auditors an introduction to basic concepts and methods

• Be a useful reference document

• Give advice on how to integrate F&C risk in the design and planning of environmental audits

• Final approval at WG15 in June 2013
Internal and external cooperation:
The Sub-Committee:
Internal and external cooperation:
Fraud and corruption combined – a working definition:

"an intentional act by one or more individuals to obtain an unjust or illegal advantage by abusing public funds and/or office"
The fraud and corruption continuum:

Figure 2.1 The fraud and corruption continuum

Fraud and corruption

Acceptable behaviour  Unacceptable behaviour  Criminal behaviour
Fraud, corruption & waste
Fraud, corruption & waste
Fraud, corruption & waste

Source: UNEP/GRID-Arendal

F&C and waste management: A case study from Campania, Italy
F&C and environmental auditing – more info:

http://www.environmental-auditing.org/
Thank you for your attention!