Training seminar
Best practise in environmental auditing
- Audit criteria and audit evidence in relation to ISSAIs

The 9th EUROSAI WGEA meeting,
Stockholm, Sweden, October 2011
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Background

EUROSAI WGEA Survey:
• *audit methodology and practical audit issues*
• *knowledge-sharing*

EUROSAI WGEA Strategy:
• *develop* methodology in the area of environmental auditing
• *contribute* to increase the SAIs capacity to conduct environmental audits
• *encourage and facilitate* its members to undertake environmental audits
Purpose of the training seminar

• Share experience and discuss how audit criteria and audit evidence are applied in environmental audits
• Share experience and discuss what is good practice on audit evidence/audit criteria in environmental audits
• Awareness-raising on ISSAIs
ISSAIs
The International Standards of Supreme Audit Institutions

- **Professional standards** and **best practice guidelines** for the auditing of public entities
- Provides **practical guidance** to public sector auditors performing financial, compliance, and performance audits, and other tasks
- Raising the bar of **quality and transparency** in public sector auditing
XX INCOSAI called upon INTOSAI members to:

- Use ISSAIs as a common frame of reference for public sector auditing
- Measure their own performance and auditing guidance against the ISSAIs
- Implement ISSAIs in accordance with their mandate and national legislation and regulations
- Raise the awareness of the ISSAIs globally, regionally and at the national level
- Share experience, good practice and challenges in implementing the ISSAIs
Types of environmental auditing

• Increase in environmental audits reported globally (6th survey, INTOSAI WGEA, 2009):
  – 383 financial audits (49 in 2006),
  – 622 compliance audits (242 in 2006) and
  – 640 performance audits (296 in 2006) conducted

• App. 90 percent of EUROSAI countries performed environmental audits
Implementation Guidelines developed by INTOSAI WGEA

- **5100-5199: Environmental Audit**
  - **ISSAI 5110**: Guidance on Conducting Audits of Activities with an Environmental Perspective (2000)
  - **ISSAI 5120**: Environmental Audit and Regularity Auditing (2004)
  - **ISSAI 5130**: Sustainable Development: The Role of Supreme Audit Institutions (2004)
  - **ISSAI 5140**: How SAIs may co-operate on the audit of international environmental accords (1998)
Other INTOSAI WGEA Documents

• Evolution and Trends in Environmental Auditing, 2007
• Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors, 2010
• Documents on specific topics: Forests, Mining, Sustainable Energy, Fisheries, Environmental Accounting, Climate Change, Waste, Water

• OAG Canada:
Thank you for your attention!