Trends and developments in environmental auditing regarding audit evidence and audit criteria

- Experiences from Sweden

Seminar on Best practice in environmental auditing:
Audit evidence and audit criteria in relation to ISSAIs

Fredrik Engström
Environmental Performance Audits

- ISSAI 3000 Appendix 6; examples of audit scopes:
  - Government monitoring
  - The performance of government environmental programs
  - The environmental impact of other government programs
  - Environmental management systems
  - Evaluations of proposed environmental policies and programs

- Other audit scopes
  - Government/state actions within entire areas of policy
  - ?
Another perspective: Narrow or broad scope

**Narrow scope**
- Waste incineration – supervisory systems
- Reporting on environmental quality objectives
- The Government’s control of the EPA
- Supervision of manufacturers and importers of chemicals
- Controls of EU cross-compliance obligations

**Broad scope**
- Fisheries policy
  - ”3 audits in 1” – conservation measures, structural measures, fisheries control
- Audit strategy on climate change
  - A narrow and a broad focus of the audits
  - The broad focus aims at long-term climate change objectives
Determination of audit criteria

Narrow scope

- Reliable
- Objective
- Useful
- Complete

= ISSAI 3100 section 13

Broad scope (+)

- Overarching intentions/objectives
- The intentions/objectives of the policy/legislation could be contradictory
  - E.g. economically, socially and environmentally sustainable development
- Is there a prioritisation between contradictory objectives?
Determination and collection of evidence

Narrow scope

- Explainable and justifiable in terms of
  - Sufficiency
  - Validity
  - Reliability
  - Relevance
  - Reasonableness

= ISSAI 3100 p. 20

Broad scope (+)

- Even more necessary to combine different evidences/methods to collect them
- Evidence for counteracting policy instruments
- Need for ”something more”? e.g.
  - Economic analyses
  - Analyses of national discretion
Implications on findings and conclusions

Narrow scope

- What should be?
- What is?
- Causes and effects
- Conclusions and recommendations

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Broad scope (+)

- Lack of prioritisation between contradictory objectives
- Lack of coordination between various policy instruments in order to achieve the objectives
- Shortcomings in analysis and reporting increase such deficiencies
Thank you for your attention!

fredrik.engstrom@riksrevisionen.se