Reflections on audit and sustainable development
General remarks

Is the auditee taking into consideration how its administrative action affect “the ability to sustain" or "the capacity to endure“ of our ecosystem?

Crosscutting theme!
(e. g. procurement, travel management, subsidy programmes, taxation system)
Key audit question:
How far reaches our audit approach?

- Do we limit our audit to the question, what the auditee does to take sustainability of its actions into consideration?

- Do we as auditors analyze and assess the environmental impact of administrative actions of the auditee?
  - different technical solutions to ensure sustainability
  - applicability of indicators to measure environmental impacts
Approach 1: Auditing auditees activities

- Are there Rules & Regulations regarding sustainability in place?
- Has the auditee properly implemented those Rules & Regulations (sustainable action)?
- Does the auditee assess and monitor the environmental impacts of its administrative actions?
- Has the auditee established a reporting system on sustainability?
- Does the auditee react to the results of its reporting system?

Speaker: Sascha Baum, SAI Germany
Approach 2: Auditing environmental impacts and needs

- Are the Rules & Regulations of the auditee appropriate to ensure sustainability?
- Are the implemented activities of the auditee appropriate to ensure sustainability?
- Is the auditee's criteria to assess and monitor the environmental impacts of its actions appropriate?
- What is the true environmental impact of the auditee's action?
- What are the appropriate actions the auditee should take to ensure sustainability?

Speaker: Sascha Baum, SAI Germany
What are the risks of the second approach?

- Lack of expertise within the SAI
- Risk of a pure scientific discussion with the auditee
- Difficulties to convince Members of Parliament with technical details
Which approach is your SAI following?

What are your experiences?

Thanks for your attention.
Ready for discussion!