



**EUROSAI**

Working Group on  
Environmental Auditing

# **Report from the 11<sup>th</sup> Annual EUROSAI WGEA Meeting**

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*Prague, Czech Republic*





## TABLE OF CONTENTS

Preface.....	5
Session I Sustainable Land Use .....	6
Keynote speeches .....	6
Options for managing Europe's rural land use as an environmental resource.....	6
Cities - a European perspective .....	6
Coastal area management in the Mediterranean Basin.....	7
Parallel session on rural land use and sustainability issues .....	7
Presentation of the INTOSAI WGEA Land Use and Land Management Practices in Environmental Perspective <i>Ms Margit Lassi, INTOSAI WGEA Secretariat</i> .....	7
Financial means provided for the improvement of nature and landscape <i>Ms Jana Vasicková, Supreme Audit Office of the Czech Republic</i> .....	8
Abstract of the Audit on Task Performance and Property Management of National Park Directorates <i>Mr Tamás Fejszák, State Audit Office of Hungary</i> .....	9
Experiences with audits of land use issues in Norway <i>Ms Anne Fikkan, the Office of the Auditor General of Norway</i> .....	9
Parallel session on urban development and infrastructure issues .....	10
Environmental issues associated with infrastructure development .....	10
Sustainable land-use and transportation planning - Challenges in policy .....	11
Presentation of the web dossier on land use by Netherlands National Court of Audit .....	11
Auditing environmental aspects of infrastructure and land-use planning issues in Estonia.....	12
Parallel session on Coastal management in the Mediterranean.....	12
Malta's level of preparedness to deal with coastal oil pollution .....	12
The audit of the French Conservatoire du Littoral – the Coastal Protection Agency; success and difficulties.....	13
Session II Assessing validity and reliability in quantitative and qualitative analyses.....	15
Keynote speech .....	15
Validity and Reliability of Social Cost Benefit Analysis Results .....	15
SAI experiences related to reliability and validity in auditing .....	15
Increasing Validity in audits.....	15
Audit of the EU's LIFE Programme: Qualitative and quantitative analysis of data used for project selection and monitoring .....	16
Counterfactual analyses - Energy efficiency in industries .....	16
Funds collected in accordance with Act on Hazardous Waste Management .....	17
Business meeting.....	18
Progress report and other issues of the EUROSAI WGEA secretariat .....	18
Information on selected activities by European SAIs and INTOSAI WGEA.....	18

Activities of the INTOSAI WGEA .....	18
The results from the Cooperative Audit on Shipment of Waste.....	19
The international coordinated audits: the ACU's experience .....	20
Cooperative Audit of National Parks: State of Play .....	20
Activities and plans of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes in Europe.....	21
Multilateral Performance Audit of the Arctic Council.....	22
Appendix I Programme .....	24
Appendix II List of participants.....	31

## PREFACE

It is a pleasure to submit the report from the EUROSAI Working Group on Environmental Auditing's 11<sup>th</sup> Annual Meeting. The meeting was conducted in the Czech Republic, 15–17 October 2013. Prior to the meeting, a one-day training seminar on Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management was organised.

The key environmental topic of the meeting was sustainable land use. The topic of sustainable land use was approached from three different but interrelated angles, namely rural land use and sustainability, urban planning and infrastructure, and coastal management. I would like to commend the three keynote speeches given by Ms Jana Poláková from the Institute for European Environmental Policy, Dr Andrus Meiner from the European Environmental Agency, and Mr Hugues Ravenel from Le Plan Bleu on the three focus areas mentioned. The main cross-cutting topic involved assessing validity and reliability in quantitative and qualitative analyses, and I commend Dr Patrik Sieber from the University of Economics in Prague for his keynote speech on validity and reliability of social cost benefits analyses.

A key success factor for the annual meetings is the participation of auditors from member SAIs by sharing knowledge and reflections on the topics of focus. I would like to thank all participants that shared their Supreme Audit Institution's experiences through presentations or through actively taking part in discussions with valuable input and reflections. I would also like to thank the host the Supreme Audit Office of the Czech Republic for hosting the meeting.

The 11<sup>th</sup> Annual Meeting was the last meeting arranged under the Chairmanship of the Auditor General of Norway. I would like to take the opportunity to thank all working group members who with their participation during the meetings have made these into the arenas for learning and experience sharing that they have become.

Oslo, December 2013



Jørgen Kosmo  
Auditor General of Norway  
Chair of EUROSAI WGEA

## SESSION I      SUSTAINABLE LAND USE

### KEYNOTE SPEECHES

#### OPTIONS FOR MANAGING EUROPE'S RURAL LAND USE AS AN ENVIRONMENTAL RESOURCE

*Ms Jana Poláková, Institute for European Environmental Policy (IEEP)*

The EU's rural land is essential for delivering all ecosystem services – food, energy, timber, as well as clean water, carbon sequestration and landscapes, underpinned by biodiversity. However, there are tensions about how to produce more crops, timber and, increasingly, energy alongside a healthy environment and rectifying the serious environmental deficit that already exists. These tensions are likely to become more pronounced over the coming decades and will mean that significant trade-offs between different land uses and the intensity of crop and animal production need to be faced. Where such conflicts occur, it tends to be the environment that loses out.

This presentation, based on the recent report by the Institute for European Environmental Policy (IEEP) for DG Environment of the European Commission, looks at some of the ways of addressing these tensions and trade-offs in a way that seeks to maintain and enhance the delivery of environmental services in the future so that the EU's rural land is resilient to climate change and its long term productive capacity is protected without causing undue pressure elsewhere. It identifies some of the solutions that will need to be considered in the future. It highlights that more coherent approaches to land use and land use planning are needed and that, although traditionally there have been considerable political sensitivities about EU policy initiatives on land use, this is an issue that can no longer be avoided.

#### CITIES - A EUROPEAN PERSPECTIVE

*Dr Andrus Meiner, European Environment Agency (EEA)*

Europe's cities occupy relatively small area but they house 75% of people and consume up to 69% of energy. Impact of cities extends far beyond their limits. Land take by urban areas is an indicator that shows the consumption of other land e.g. agricultural and forest. The overall intensity of land use change during 1990-2006 has been slowing down, but still occurred at higher rates than population growth. Economic sites have been growing faster than residential. Urban density (compactness) is a general response to the sprawl, but it needs to be reasonably combined with green areas in order to deliver the good quality of life for its inhabitants. It is part of a broader vision for integrated land management.

Short term benefits of integrated approach for land are related to more efficient land management, such as preventing loss of productive land, reducing impacts of environmental hazards, and avoiding increasing transportation costs. More long term benefits occur from halting habitat loss and degradation (i.e. related ecosystem services), improvement of cities' attractiveness and reduction of vulnerability to climate change impacts.

Efforts to achieve effective land management could be guided by a number of targets, such as level of spatial planning, realisation of strategic environmental assessments, land recycling, monitoring land take and existence of long term strategies for development and adaptation. Systematic efforts to improve the underpinning data and overall knowledge base are critical for achieving these targets.

## COASTAL AREA MANAGEMENT IN THE MEDITERRANEAN BASIN

*Mr Hugues Ravenel, Le Plan Bleu*

Mediterranean Action Plan is a framework set up in the mid-70s by the Mediterranean countries to face together stakes that link environment and development. Under this framework, legal tools, Barcelona Convention and its Protocols, have been developed. Among them, Integrated Coastal Zone Management (ICZM) Protocol is an innovative legal tool that was signed in 2008 and entered into force in 2011.

Whilst the Mediterranean Sea represents a mere 0.3% of the volume and 0.8% of the total surface area of the World Ocean, its position between three continents, its semi-enclosed basin and its range of seasons have made this region a melting pot for biodiversity. It is home to almost 7% of known ocean flora and fauna. Many of the species present within this wealth of biodiversity are endemic. The continental shelf bordering the 46,000 km of coastline hosts a variety of major habitats and most of the Mediterranean marine biodiversity.

With around 40% of the coastline being built-up, these habitats are subject to numerous pressures of human origin. Socio-economic activities along the coasts as well climate change further exacerbate the threats faced by biodiversity in the region.

These threats are all the more worrying in view of the major economic issues linked to biodiversity. In order to illustrate the scale of these issues, Plan Bleu conducted an initial assessment at Mediterranean regional level of the annual economic value of the sustainable benefits resulting from the services provided by marine ecosystems.

## PARALLEL SESSION ON RURAL LAND USE AND SUSTAINABILITY ISSUES

### PRESENTATION OF THE INTOSAI WGEA LAND USE AND LAND MANAGEMENT PRACTICES IN ENVIRONMENTAL PERSPECTIVE

*Ms Margit Lassi, INTOSAI WGEA Secretariat*

Throughout the world land is under intense pressure. In many countries, the human population is expanding fast and the demands on natural resources are increasing. Under this pressure, significant land degradation is taking place and land productivity is reducing. The situation in many countries is not sustainable, even though strenuous efforts have been made to halt degradation.

As a result, the economies of many countries that depend on their forests, croplands and pastures have suffered: land degradation is costing many billions of dollars every year. Countries around the world are trying to formulate national strategies and policies to stop the progress of land degradation.

The research paper presented aims to develop SAIs' awareness about the importance of this issue and provide them with some data and information about land use/land management practices, in particular from an environmental perspective. In addition, it encourages SAIs to consider environmental perspectives when auditing programs and projects to do with land use and land management.

The first chapter gives an overview of definitions and concepts related to land, land use and land management, and outline the magnitude of the overall issues on these topics. The second chapter presents the main environmental issues in land use. This chapter also focuses on the impacts of land use, especially impacts on water and air quality.

Chapter three examines programs and policy tools used by governments to mitigate or prevent negative land-use impacts, and looks at who is responsible for implementing these tools. For example, it considers the crucial role that governments play in implementing policies for using land wisely and with consideration for the environment. Governments regulate the exploitation of resources and they control land use.

In addition, governments manage land use with more specific instruments. These include regulatory instruments (such as legislation, regulations, permits, licenses, bylaws, and ordinances), and economic instruments such as subsidies, incentives, taxes or grants. Nevertheless, there are general principles for controlling land degradation that are common to all countries, and these are outlined in this chapter. These include policy instruments for conservation, prevention, protection, restoration, and mitigation. Chapter four presents information about four different land use/ land management audit topics that have been conducted by the SAIs of several different countries.

## FINANCIAL MEANS PROVIDED FOR THE IMPROVEMENT OF NATURE AND LANDSCAPE

*Ms Jana Vasicková, Supreme Audit Office of the Czech Republic*

The aim of the audit was to scrutinize the provision, expenditure, and utilisation of funds earmarked for the nature and landscape improvement, including the system for assessing the anticipated programme results and those achieved.

Audit criteria:

- Act No. 114/1992 Coll., on Nature Conservation and Landscape Protection
- State Programme of Nature Conservation and Landscape Protection of the Czech Republic
- State Environmental Policy of the Czech Republic for 2004–2010
- Report on the State of Czech Nature and Landscape for 2000

Findings:

- High proportions of funds were used for renewal and construction of water reservoirs at the expense of other measures. State organisations then fall short of realising the actions that are unattractive to other applicants, such as riverside revitalisation.
- The *Programme for the Revitalisation of River Systems* was not systematically evaluated from the material perspective (or in terms of its benefits).
- Some parts of the non-investment *Landscape Care Programme* lack specific goals and indicators and the benefit has never been evaluated.
- The target values of some of the operational programme *Environment* indicators had been set so low that these have already either been met or exceeded many times over. Therefore, they cannot fully be used to evaluate the programme's success.



## ABSTRACT OF THE AUDIT ON TASK PERFORMANCE AND PROPERTY MANAGEMENT OF NATIONAL PARK DIRECTORATES

*Mr Tamás Fejszák, State Audit Office of Hungary*

Protected natural areas have a special role concerning sustainable land use. There are strict rules regulating this field which try to ensure an elevated level of sustainability. A recent report of the State Audit Office of Hungary (SAO) on the national parks deals with these issues. The National Park Directorates (NPDs) are responsible for the environmental protection, nature conservation of the protected natural areas. The main objective of the audit was to evaluate the effectiveness and efficiency of the task performance of the NPDs, as well as to assess the utilisation of the asset elements managed by them.

According to the findings, the task provision of the NPDs was suitable to meet their targets. There were however deficiencies in the system: The tasks could have been set out more specifically with concrete target values. There was a risk in the conduct of land leasing operations due to regulation shortcomings. The protected natural lands can represent significant potential for generating revenues. More focus should be given to the efficiency requirements in the field of environmental protection and nature conservation.

The SAO made recommendations to the auditees on basis of the revealed shortcomings. The recommendations were addressed by the auditees in action plans. The SAO is seeking partners for environmental audits having an international relevance.

## EXPERIENCES WITH AUDITS OF LAND USE ISSUES IN NORWAY

*Ms Anne Fikkan, the Office of the Auditor General of Norway*

The Office of the Auditor General of Norway has performed a number of audits encompassing land use issues:

- Biodiversity (2006)
- Sustainable land use and land use planning (2007)
- Protected and historic buildings (2009)
- Flood and landslide hazards (2010)
- Sustainable reindeer husbandry (2012)
- National parks (ongoing parallel audit)
- Local air pollution (starting 2014)

The overall challenges in auditing land use are:

- Governmental policy - municipal responsibility; i.e. that legislation, guidelines etc. are given by the national authorities, while the planning and use of land is generally decided by the local authorities.
- Land use involves many actors, often with conflicting goals. Environmental issues have a tendency to loose when economic interests are at stake.
- Reporting systems and statistics can be outdated or non-existing.

In the Norwegian audit on sustainable land use and land use planning in 2007 and later updating found four development patterns:

- Continued downscaling of large continuous areas of natural environment
- More buildings above or at the tree line
- Continued development of the coastal zone
- Development in zones adjoining watercourses

The main findings were that the current land use management in Norway

- is not sustainable in many areas
- contributes to the downscaling of areas and assets that must be preserved
- have negative consequences on outdoor recreation, cultural monuments and sites, productive, cultivated land and biological diversity
- do not contribute to eco-friendly use of space in towns and urban settlements

The follow-up audits in 2010 and -11 showed no sign of improvement.

Lessons learned:

- Include land use in the check-list when you choose topics for environmental audits.
- Knowledge on the planning tools and sources for statistics are crucial.
- Use new tools (GIS) to understand and analyze changes and developments.

## PARALLEL SESSION ON URBAN DEVELOPMENT AND INFRASTRUCTURE ISSUES

### ENVIRONMENTAL ISSUES ASSOCIATED WITH INFRASTRUCTURE DEVELOPMENT

*Ms Katy Losse, National Audit Office of the United Kingdom*

This presentation will introduce a guidance paper on the environmental Issues associated with Infrastructure Development prepared by the INTOSAI Working Group on Environmental Auditing, with particular reference to the environmental and sustainability issues associated with the London 2012 Olympics.

The work to develop the paper was led by the United Kingdom National Audit Office, with contributions from a number of other Supreme Audit Institutions (SAIs), including those that acted as members of the Sub-Committee for the project, and those that provided case studies.

The research paper provides an overview of the common environmental and sustainability impacts associated with infrastructure, along with governance arrangements that Governments can put in place to manage them, in order to help the auditor design an audit in this area.

The paper is available at: <http://www.environmental-auditing.org/Home/WGEAPublications/StudiesGuidelines/tabid/128/Default.aspx>

## SUSTAINABLE LAND-USE AND TRANSPORTATION PLANNING - CHALLENGES IN POLICY

*Dr Vivi Niemenmaa, National Audit Office of Finland/European Court of Auditors (ECA)*

The presentation dealt with series of performance audits that NAO Finland has conducted in recent years. In Finland, compact urban structure is a strategic objective, but hard to put in practice, as many policy sectors affect it. The audit on urban sprawl (2010) found out that transport policy and planning are in a key role, but not always in coherence with spatial planning. One indication of this is fiscal tools that favour the use of private cars and lead to sprawling. The audit recommended that fiscal tools, such as tax deductions, need to be evaluated regularly to find out whether the targets are still valid and whether they have negative implications in other policy areas.

In the audit on climate and energy strategy (2012) one of the focuses was climate related spending as well as spending possibly harmful to the climate targets. The audit found out that harmful subsidies actually exceed the climate spending and that no comprehensive analysis had been made of counterproductive spending although Kyoto protocol mentions the need to phase out market imperfections. Audit recommended better calculations and transparency in climate spending as well as other spending affecting that.

The follow-up audit (2013) found out that a comprehensive analysis of environmentally harmful subsidies had been carried out in 2012-2013. The amount of harmful subsidies was almost €4 billion annually. For comparison, climate related budget allocations in Finland were €0.55 billion in 2011. Most subsidies were found in the transportation sector, followed by agriculture and energy.

In this context, the climate proofing and climate tracking made by the European Commission was found interesting, as well as climate mainstreaming of MFF 2014-2020. It is a mechanism helping to meet the objective that 20% of the next MFF should be targeting climate-relevant activities.

## PRESENTATION OF THE WEB DOSSIER ON LAND USE BY NETHERLANDS NATIONAL COURT OF AUDIT

*Ms Alice Hahn, the Netherlands National Court of Audit*

The Spatial Planning web dossier is a form of publication in which we can visualise the audit principles of 'follow the money' and 'value for money' in a variety of ways. We use Geographical Information Systems (GIS) to link audit and monitoring data to a geographical location. By doing so, we can identify where the money goes, the geographical distribution of spatial planning investments, where the government is involved in nature and other areas, and potential overlaps in the policies and investments.

Geographical Information Systems (GIS) are frequently used to analyse the spatial relationships between, for example, environmental and health data. A lot of outcome data and output data is already available, often in the form of open data. In a performance audit, GIS information can be used to analyse the spatial relationships between, for example, environmental/health problems and the associated policies and investments. When we can then answer such questions as 'Is the government doing the right things in the right place?', 'Is the government using the right tool set to resolve the problem?', 'Are inconsistent tools being used in the area audited?', etc. And we can present the findings visually on a map. We can also use the visualisations to monitor and analyse risks in the selection of audits.

Follow the money – every year the Netherlands Court of Audit (NCA) follows expenditure from the source (the annual budget) to the MIRT<sub>1</sub> projects being carried out in the Netherlands. With this project, the NCA wants to monitor trends and developments in spatial policy. The NCA is especially interested in the effects of the decentralization tendencies in Dutch spatial policy. Basically we are analysing whether we as taxpayers and users of public space are receiving value for money. The progress of the projects can then be analysed and visualised on maps.

## AUDITING ENVIRONMENTAL ASPECTS OF INFRASTRUCTURE AND LAND-USE PLANNING ISSUES IN ESTONIA

*Ms Viire Viss, NAO of Estonia*

The NAO of Estonia has conducted several audits which are related to environmental aspects of infrastructures and land-use planning issues. But there are not so many audits which have merged these two topics. The reason behind it lies in the fact that in small scale the infrastructure planning is done at the local level and NAO of Estonia has only a mandate of compliance audit in local authorities. Therefore there have been several audits which control the existence of general and detailed plans and whether the planning process has included strategic environmental assessment (e.g. overview of the general plans of rural municipalities and cities and the reasons for their lacking), but the results (performance) of the plans have not been audited.

But whenever there is an audit on infrastructure it includes auditing of environmental aspects in it. For example, the audit on road maintenance and supervision of road maintenance (2012) included analysis chlorides concentration of water samples from the melting snow in springtime and evaluation of the State's environmental supervision data about groundwater water quality.

Urban land use aspects have been audited in packaging waste collection and recovery audit (2010) where it was observed whether the packaging waste collection network is at place and easily noticeable and accessible by inhabitants in urban environment.

## PARALLEL SESSION ON COASTAL MANAGEMENT IN THE MEDITERRANEAN

### MALTA'S LEVEL OF PREPAREDNESS TO DEAL WITH COASTAL OIL POLLUTION

*Mr William Peplow, SAI*

Currently the NAO is carrying out a performance audit aimed at determining the extent to which Malta's level of preparedness to deal with oil pollution in Maltese waters is appropriate. Malta's coast and waters are of significant economic and environmental importance. Economic activities in Maltese waters amount to around 16 per cent of GDP. Moreover, Malta's marine environment is considered to be a precious common heritage and a productive ecosystem where six areas totalling 191 square kilometres have been declared as marine protected areas.

Maltese waters are subject to various oil pollution threats. The major threats emanate from shipping related activities. Other threats include those related to oil exploration and production activities taking place, including those in nearby countries.

Against this backdrop, this audit sought to determine the extent to which:

- comprehensive assessments have been undertaken to identify oil pollution threats to the Maltese coast and waters
- mechanisms to alert authorities as soon as an oil spill is detected are in place
- adequate contingency plans are drafted
- procedures are in place to determine liability in accordance with the polluter pays principle and
- recovery plans are available to restore affected waters on the basis of socio-economic and environment terms to their original state in the shortest possible time

It is envisaged that this performance audit will be concluded in the first quarter of 2014.

## THE AUDIT OF THE FRENCH CONSERVATOIRE DU LITTORAL – THE COASTAL PROTECTION AGENCY; SUCCESS AND DIFFICULTIES

*Mr Cyrille Schott, Cour des comptes, France*

In 2012, the Cour des comptes audited the *Conservatoire du Littoral*, a public administrative body created by law in 1975 to ensure the definitive protection of outstanding natural areas on the coast, banks of lakes and stretches of water of 1000 hectares or more. The *Conservatoire* acquires land mainly by private agreement. After ensuring the restoration work, it entrusts the management of its land to local authorities or organizations, specialists having helped to decide how to manage the sites.

Employing 150 people, it cares for an area of 153 000 hectares for 1500 km of shoreline and more than 12 % of French seacoast. The main parts of its financial resources, 41.5 million Euros in 2010, are coming from the francization fee of the ships.

Several recommendations were made after the previous audit in 2007, such as the establishment of an effective coordination with the Agency for Protected Sea Areas, the improvement of management control or the extending by law of the right of pre-emption have been implemented. Shortcomings remain; for example, the management still deserves to be improved in accountancy (definition of an internal control policy).

Despite their increase, the means of the Conservatory, whose missions were largely expanded since 1975, do not allow it to achieve the acquisition objectives of the 2050 strategy: acquisition of 200 000 hectares on the French continental coast and 70 000 hectares in overseas departments. This achievement would require a doubling of its resources, which seems unrealistic.

In their answers to the recommendations, the minister in charge of ecology doesn't wish to call into question these objectives and the ambition of safeguarding the 'third natural' of the coast, while the Minister for the budget agrees with the idea to adapt the objective of acquiring to the financial resources likely to be affected at the Conservatoire.

The Cour will annually follow the implementation of its recommendations during the next three years and will conduct a new audit in a few years.



## SESSION II      ASSESSING VALIDITY AND RELIABILITY IN QUANTITATIVE AND QUALITATIVE ANALYSES

### KEYNOTE SPEECH

#### VALIDITY AND RELIABILITY OF SOCIAL COST BENEFIT ANALYSIS RESULTS

*Patrik Sieber, Ph.D., Department of Business Economics, University of Economics, Prague*

The main reason for ex ante evaluation of any intervention should be underpinning our decision by value estimate of the option consequences. Social Cost Benefit Analysis (SCBA) is one of attainable methods, which we can use. SCBA ideally forecasts, classifies and quantifies all consequences and values them in monetary units reflecting preferences of relevant society. In comparison with other methods, SCBA is still the most internally coherent valuation framework and in principle it offers the most valid measure of resulted welfare change. To get reliable result of the analysis, there must be input data (estimates and forecasts of effects and their values) valid and reliable as well and the analyst must deal with it correctly – as coherently with the underlying principles and the reality as possible. Besides other things, there is necessary to avoid especially omission or multiple counting error, forecast error or valuation error. Theoretically this is more than well-known, so why SCBA results are not always trustworthy in practice? There exists more-less avoidable barriers, which we should identify and try systematically to eliminate and I am convinced that proper auditing can and should play a significant role in this process. On the other hand, there are some natural limits of our ability to evaluate future consequences, which we cannot overcome but we should at least understand them and count with them.

### SAI EXPERIENCES RELATED TO RELIABILITY AND VALIDITY IN AUDITING

#### INCREASING VALIDITY IN AUDITS

*Ms Camilla C. Fredriksen, EUROSAI WGEA secretariat and Office of the Auditor General of Norway*

In environmental auditing auditors often wish to establish a relationship between government efforts and the status of the environment. However, this focus on effectiveness requires auditors to conduct complex analyses with many possible causal factors involved. To maintain credibility and the sense of objectiveness, public auditors must therefore ensure that their analyses lead to valid results. One way to improve validity could be to not only rely on one method when investigating a line of inquiry. Triangulation means focusing on the same audit questions from different perspectives, combining qualitative and quantitative methods or using combined method on specific sub-questions to increase credibility on higher level questions of a more overall nature. Similar findings through different methods support the separate analysis results. By using method triangulation the audit finding will be based on several sources pointing in the same direction, improving the rigor of the analysis. Thus, method triangulation improves the validity of the conclusion of the audit.

## AUDIT OF THE EU'S LIFE PROGRAMME: QUALITATIVE AND QUANTITATIVE ANALYSIS OF DATA USED FOR PROJECT SELECTION AND MONITORING

*Mr Colm Friel, European Court of Auditors*

During a recent performance audit of the LIFE programme by the European Court of Auditors, the audit work included an analysis of data related to the selection and reporting of environmental projects. This included applying 17 assessment criteria to 70 projects, and the statistical analysis of project costs. Quantitative and qualitative analysis of this data, when combined with case studies and overall assessment criteria, provided persuasive audit evidence to support the audit report.

The results of the qualitative analysis were reinforced by using multiple related criteria. Results were grouped and presented in a simple and clear format, and illustrated by examples (both good and bad). The auditors' difficulties in performing such analyses, while posing a practical problem for the execution of the audit, were also illustrative of some basic weaknesses in the management of the programme.

### *Lessons learned*

The results of data analyses are more persuasive when

- the underlying criteria are agreed with the auditee
- the analysis is performed using standard criteria, and properly reviewed
- there are sufficient results from different criteria to provide reinforcing evidence
- results are illustrated with examples
- results are presented simply

## COUNTERFACTUAL ANALYSES - ENERGY EFFICIENCY IN INDUSTRIES

*Ms Madeleine Nyman, National Audit Office of Sweden*

The Swedish National Audit Office has audited central government action on improving energy efficiency in industry, with a special focus on the voluntary programme for improving energy efficiency in energy intensive industries (PFE). Has the programme contributed to outcomes in the form of better energy efficiency or reduced emissions?

The PFE was introduced in Sweden in 2005 and runs for five years. The Swedish NAO has audited the first period between 2005–2009. The around 101 participating energy intensive companies received an electricity tax exemption. The tax relief correspond to around 17 million euro each year.

The method used for answering the audit question was to quantitatively analyse what the level of energy use would have been without the PFE (a counterfactual analysis).

The Swedish NAO commissioned Statistics Sweden to calculate energy use and production values in industry in three different groups: the participating companies, the energy intensive industries not participating in the programme and other industries. The data used was Statistics Sweden's survey of industrial energy consumption for the period 2000–2010.

This analysis is a new supplement to the existing reporting, which is based on the participating companies' own estimations of energy efficiency improvements.



The overall conclusion of the audit was that energy efficiency improvements resulting from the programme are probably not as great as the Government and the Swedish Energy Agency have reported.

The audit summary is available in English at the EUROSAI WGEA website.

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## FUNDS COLLECTED IN ACCORDANCE WITH ACT ON HAZARDOUS WASTE MANAGEMENT

*Ms Eva Reková, SAI of the Czech Republic*

The aim of the presentation was to introduce participants the results of the audit conducted by the SAO of the Czech Republic (SAO) focused on the area of hazardous waste management and also to acquaint the participants with cross-check used in the quantitative analyses of data.

The system for collecting finances by law in the disposal of hazardous waste in the Czech Republic is complicated and it is equally difficult for the individual participants in the system to obtain the necessary data. The SAO in his position had a unique opportunity to compare the audited data from originators of hazardous waste and landfill operators, and from the Ministry of Environment, the State Environmental Fund and the Czech Environmental Inspectorate. These data were compared and was found growing trend storing hazardous waste at the landfills free of the fee. This is due to the abundant use of exceptions, which allows the Waste Act and its implementing ordinances.

Also the income from the fee's decreases year after year. And this is happening despite the fact that in 2009 there was an increase of the risk fee component from € 130 € to € 180 per tonne. And despite the fact the amount of hazardous waste deposited in landfills increases each year.

Based on these and many other findings the SAO recommended that the entire system should be reassessed, including the powers of the concerned bodies.

## BUSINESS MEETING

### PROGRESS REPORT AND OTHER ISSUES OF THE EUROSAI WGEA SECRETARIAT

*Ms Camilla C. Fredriksen, EUROSAI WGEA Secretariat*

The EUROSAI WGEA reported on the activities for the period October 2012 - October 2013

- ❖ The cooperative audit on Adaptation to Climate Change was launched officially launched in November 2012 at the 18<sup>th</sup> UNFCCC Conference in Qatar. Since the publication, the project group has prepared a lessons learned report. The results of the audit has been presented in several forums such as the EUROSAI-OLACEFS conference, and for the The European Protection Agencies' Interest Group on Climate Change Adaptation
- ❖ The secretariat has facilitated one more project meeting for the cooperative initiative on biofuels
- ❖ The EUROSAI WGEA thematic seminar held in Oslo this year was on water management
- ❖ The EUROSAI WGEA continues to disseminate information about the working group's activities through news brief and articles and report on the its activities to various international arenas
- ❖ Activities such as the EUROSAI WGEA newsletter, webpage, surveys and sub target group activities are maintained.
- ❖ The secretariat has introduced a new short publication on the website; short texts with good examples of methodological practices in environmental auditing. So far 5 examples have been published.

### INFORMATION ON SELECTED ACTIVITIES BY EUROPEAN SAIs AND INTOSAI WGEA

#### ACTIVITIES OF THE INTOSAI WGEA

*Ms Margit Lassi, INTOSAI WGEA Secretariat*

As was stated in Goal 1 by the 2011-2013 INTOSAI WGEA work plan 2 guidance papers and 5 research papers have been developed and published:

- Auditing Water Issues: An Examination of SAIs' Experiences and the Methodological Tools They Have Successfully Used (*USA*)
- Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management: Guidance for Supreme Audit Institutions (*Norway*)
- Land use and management (*Morocco*)
- Tourism and wildlife conservation (*Lesotho and Tanzania*)
- Sustainability reporting (*Finland*)
- Environmental data (*Canada and USA*)
- Infrastructure development (*UK*)

In all the regional working groups cooperative audits have been or are being carried out during the last work plan period, and 66 % of member SAIs replied in the 2013 survey that they have experience in cooperation on the topic of environmental auditing.

The SAI of India has offered to partner the WGEA's Chair in establishing a global training facility for environmental auditors. The 1<sup>st</sup> WGEA training course will be held in November-December 2013 in Jaipur, at the SAI of India's iCED centre. The intention is that environmental auditing training courses are to be held annually.

In the area of international cooperation between INTOSAI WGEA and international organisations, the working group has established a memorandum of understanding (MOU) with UNEP, signed in September 2013. Furthermore INTOSAI WGEA in cooperation with INTOSAI contributed with a paper at the United Nations Rio+20 conference. WGEA also co-sponsored the event UNEP's World Congress on Justice, Governance and Law for Environmental Sustainability. The working group was also represented with an exhibition at COP17.

The new INTOSAI WGEA Work Plan 2014-2016 was approved at the WG15 held in Tallinn in June 2013. Within the work plan 9 new core projects were approved.

Transition of the WGEA's chair from SAI of Estonia to SAI of Indonesia is planned starting from the beginning of the next work period of 2014-2016. The chairmanship is to be officially transferred at the XXI INCOSAI, Oct 2013 in Beijing. SAI of Indonesia has been involved in the process of developing the WGEA's work plan for 2014-2016 to secure a smooth transition.

## THE RESULTS FROM THE COOPERATIVE AUDIT ON SHIPMENT OF WASTE

*Ms Jerneja Vrabic, SAI of Slovenia*

The supreme audit institutions (SAIs) of Bulgaria, Greece, Hungary, Ireland, Norway, Poland, the Netherlands and Slovenia conducted a coordinated audit on the enforcement of the European Waste Shipment Regulation (EWSR). The eight SAIs answered to the following questions:

- ❖ to what extent do the relevant authorities comply with the requirements arising from the EWSR;
- ❖ how do the authorities enforce the EWSR;
- ❖ what is known about the effectiveness of the enforcement measures.

Joint report was prepared as a compilation of the findings of the eight national audits. Besides presenting the main findings, the joint report also reveals the differences among the eight countries and makes a number of recommendations for the eight participating countries and other European countries, as well as for the European Commission.

The coordinated audit showed that all eight countries have implemented the EWSR and generally comply with the formal implementation requirements. However, there are wide discrepancies in the enforcement among countries: the enforcement strategy, the number of inspections, the interpretation of the regulation and the way the infringements are dealt with differ widely. The authorities also lack information on the effects of enforcement measures and on the operation of the EWSR system as a whole. The differences in the enforcement of the regulation are not in line with the basic principle of a level playing field. Enforcement pressure and the related costs for businesses differ from one country to another. This may encourage businesses and institutions to export their waste via countries where fewer inspections are performed and where milder sanctions are applied if illegal waste shipments are

intercepted. Such cross-border avoidance increases the risk of waste being shipped illegally, which may result in improper treatment of the waste.

By now, there have been several impacts of national audits as well as of the joint findings established. Authorities in most of the eight countries are taking steps to strengthen the enforcement of the EWSR. In most cases, these measures have been designed in response to the recommendations formulated in the national audit report. In addition the European Parliament (Commission Environment) is now preparing a proposal to amend the EWSR upon several conclusions and recommendations from the joint report.

## THE INTERNATIONAL COORDINATED AUDITS: THE ACU'S EXPERIENCE

*Mr Denys Nikitin, SAI of Ukraine*

During last five years the Accounting Chamber of Ukraine has been taking part in 9 international environmental audits and controls, some of which are still ongoing. The presentation summed up Ukraine's reflections on the experiences of participating in these international audits. For example, similarities and differences between the national audits that serve as the basis for the international cooperation and the international lines of investigation were presented. In the presentation it was pointed out that it was important that joint conclusions and recommendations should be relevant. The main advantages of partaking in international audits are the gaining of experience, the information sharing regarding similarities and differences on policies in an area, as well as the information on an aggregated level about status of the audit area internationally. The Accounting Chamber of Ukraine finds that;

- ❖ international audits attracts attention of their government bodies to the topic raised in the international audit;
- ❖ Joint reports on the results of the international audits are additional sources of information for government bodies on solving the similar problems in different countries and assessment of consequences of such activity on the side of the control bodies;
- ❖ The dynamic international activity elevates the image of SAI.

## COOPERATIVE AUDIT OF NATIONAL PARKS: STATE OF PLAY

*Ms Lina Balenaite, SAI of Lithuania*

The cooperative audit on national parks kicked-off at the meeting in Warsaw in March 2012, wherein representatives from SAIs of five countries Poland, Denmark, Norway, Ukraine and Lithuania agreed to cooperate and look into at least two of the following subtopics: nature conservation and protection of biodiversity in national parks; management of national parks; and use of public funding in national parks over the period of 2010-2012. SAI of Lithuania was entrusted with the role of coordinator of this international project. In the second half of 2012 SAIs of Bulgaria and Croatia joined the team of cooperative audit. In the beginning of 2013 all seven participating SAIs had developed the joint Audit Approach Matrix containing 24 questions, and every SAI had chosen the questions to be used in their national audits. During the second project meeting held in Vilnius (Lithuania) in May 2013 the audit team agreed on the project plan according to which the third project meeting will take place in Lvov (Ukraine) in the end of March/beginning of April 2014. Purpose of the meeting is to share the findings from the national audits and to agree on the structure and content of the joint report. The joint report is to be finalised and approved in December 2014.

## ACTIVITIES AND PLANS OF THE EUROSAI TASK FORCE ON THE AUDIT OF FUNDS ALLOCATED TO DISASTERS AND CATASTROPHES IN EUROPE

### *Task Force Secretariat*

The EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes was established at VII EUROSAI Congress (2008, Krakow, Republic of Poland) and which mandate was extended at VIII EUROSAI Congress (2011, Lisbon, Portugal). It consists of 13 permanent members – SAIs of the Azerbaijan, Hungary, Belgium, Lithuania, Armenia, Belarus, Bulgaria, Kazakhstan, Moldova, Poland, the Russian Federation, Ukraine and the European Court of Auditors and 3 observers – SAIs of Norway, Italy and the Slovak Republic.

The EUROSAI Task Force has been working in accordance with the three-year Work Plan, which was approved at the meeting in March 2012 in Wroclaw, Poland.

The mission of its activity is to coordinate and consolidate efforts of the European SAIs towards increasing their awareness of the disasters and catastrophes as well as to help governments to develop effective and efficient instruments for disasters and catastrophes prevention and their consequences elimination.

Within the 1<sup>st</sup> Strategic Goal “Assistance in Conducting Audits”

- ❖ the International Coordinated Audit of Funds Allocated to Prevention and Consequences Elimination of Disasters and Catastrophes has been finished with participation of the members of 8 SAIs: Azerbaijan, Belarus, Italy, Kazakhstan, Moldova, Russia, Poland and Ukraine. The Joint Report is planned to be signed at IX EUROSAI Congress, which will be held on 15-18 June, 2014 in The Hague, Netherlands.
- ❖ The Accounting Chamber of Ukraine permanently monitors implementation of the recommendations, issued on the International Coordinated Audit of Chernobyl Shelter Fund, which was conducted in 2006-2007 by SAIs of 11 countries and the European Court of Auditors, and which findings were included into the Joint Report, signed by the Heads of the Supreme Audit Institutions in June 2008 at the VII EUROSAI Congress, held in Krakow (Poland).
- ❖ the Coordinated Parallel Audit on Protection of the Black Sea against Pollution has been started;
- ❖ the International Coordinated Audit of Funds Allocated to Prevention and Consequences Elimination of Wildfires is at the initial phase.

Within the 2<sup>nd</sup> Strategic Goal “Methodology Development and Capacity Building” the Accounting Chamber of Ukraine has elaborated the third draft Recommendations (guidelines) for the SAIs, which Carry out Audits of the Funds Allocated to Prevention and Consequences Elimination of Disasters and Catastrophes.

Within the 3<sup>rd</sup> Strategic Goal “New Contacts and Information Exchange” 5 meetings have already been held to date.

Within the 4<sup>th</sup> Strategic Goal “Cooperation with the International Organisations” the methodological experience received by the EUROSAI Task Force on conducting the audits of the funds allocated to prevention and consequences elimination of disasters and catastrophes allowed us to establish close

cooperation with the INTOSAI Working Group on Accountability for and the Audit of Disaster-Related Aid.

The Task Force are currently working to achieve the 4<sup>th</sup> Strategic Goal. This work includes maintenance of a database of the audits related to natural and man-caused disasters in Europe, and the development of a glossary of terms in this area.,

As the mandate of the EUROSAI Task Force comes to an end and the expenditure volumes for catastrophes elimination are increasing, the Accounting Chamber of Ukraine has initiated to transform the EUROSAI Task Force into a EUROSAI Working Group.

## MULTILATERAL PERFORMANCE AUDIT OF THE ARCTIC COUNCIL

*Ms Anne Fikkan, SAI of Norway*

The Arctic Council was established in 1996 as the only common organization for the Arctic states and the Arctic indigenous peoples. The Council is a high-level organization; the Foreign Ministers meet every second year. In-between these sessions Senior Arctic Officials meet regularly. The chairmanship rotates, at present Canada is chair. A permanent secretariat is established in Tromsø, Norway.

The purpose is to promote cooperation, coordination and interaction - involving the indigenous peoples. Most of the work is being performed in six working groups<sup>1</sup>.

Canada, Denmark, Finland, Iceland, Norway, the Russian Federation and the United States are the members of the Arctic Council. In addition, six indigenous peoples' organizations are permanent participants<sup>2</sup>: Twelve Non-Arctic countries, nine intergovernmental and interparliamentary organizations and eleven non-governmental organizations are observers.

The parallel audit of the Arctic Council started in September 2012 when a strategic plan was signed. Denmark, Sweden, United States, Norway and Russian Federation are participating, with the latter two as coordinators. Canada, Finland and Iceland are observers to the audit.

The object of the parallel audit is:

1. To describe the environmental challenges and economic opportunities,
2. To evaluate the efficiency of the Arctic Council member states within the Council in their respective response to the challenges and opportunities in the Arctic, including an investigation of how the recommendations from the Arctic Council are followed up.

Each participant will produce a national report structured by common audit questions. Sweden and Denmark finished, Russia and Norway will finish in February 2014, USA in April. The observers will contribute on specific topics.

The joint report will be finished by June 2014. So far, there have been three joint meetings to work on the common findings and the report.

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<sup>1</sup> Arctic Monitoring and Assessment Programme; Arctic Contaminants Action Program; Conservation of Arctic Flora and Fauna; Emergency Prevention, Preparedness and Response; Protection of the Arctic Marine Environment; Sustainable Development Working Group.

<sup>2</sup> Arctic Athabaskan Council, Aleut International Association, Gwich'in Council International, Inuit Circumpolar Council, Russian Association of Indigenous Peoples of the North and the Saami Council.



## APPENDIX I PROGRAMME

### Programme

## The 11<sup>th</sup> annual EUROSAL WGEA meeting

Prague, Czech Republic, 15–17 October, 2013

### **Venue and accommodation**

Lindner Hotel Prague Castle

### **Participants**

Representatives of EUROSAL WGEA members and invited guests

### **Chair**

The Office of the Auditor General of Norway

### **Host**

The Supreme Audit Office of the Czech Republic

### **Main topics**

Sustainable land use

Assessing validity and reliability in quantitative and qualitative analyses

### **Language**

English



## Monday 14 October

09:00 – 16:00      **Training seminar on Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management**

Training led by Mr Kjell Kristian Dørum, Office of the Auditor General of Norway  
Keynote speech by Ms Eve de Coning, independent researcher and analyst

16:30      **Project and sub-group meetings**

*The cooperative audit on biofuels*

Arrival and registration of participants

19:30      **Welcome reception**

Lindner Hotel's restaurant. Hosted by the Office of the Auditor General of Norway

## Tuesday 15 October

09:00      **Opening**

Chaired by the Supreme Audit Office of the Czech Republic

Welcome speech by Mr Miloslav Kala, President of the Supreme Audit Office of the Czech Republic

Welcome speech by Ms Anne Fikkan, Deputy Director General of the Office of the Auditor General of Norway

### **Session on Sustainable land use**

Chaired by the Office of the Auditor General of Norway

09:30      **Keynote speeches on Sustainable land use**

**Ms Jana Poláková**

Institute for European Environmental Policy

*Options for managing Europe's rural land use as environmental resource*

**Dr Andrus Meiner**

European Environmental Agency (EEA)

*Cities - a European perspective*

**Mr Hugues Ravenel**

Le Plan Bleu

*Coastal area management in the Mediterranean Basin*

11:10 **Break**

11:25 **Panel Debate**

11:55 **Group photo**

12:00 **Lunch**

*Lunch meeting for the project Black Sea Catchment*

13:00 **Parallel Sessions on Sustainable land use with SAI presentations**

*See separate programmes*

**Session 1 Coastal management workshop for Mediterranean sub-group**

**Session 2 Rural land use and sustainability issues**

**Session 3 Urban land use and infrastructure planning**

15:00 **Break**

15:15 **Plenary Sessions on Sustainable land use**

Group session and summing up

16:30 Adjournment

16:30 – **Project and sub-group meetings**

17:30 *Project meeting Elimination of Wildfires*

*Sub-group meeting Nordic sub-group*

19:30      **Official dinner**

At Restaurant Bellavista, Prague. Hosted by the Supreme Audit Office of the Czech Republic.

21:30      Adjournment

## Wednesday 16 October

09:00      **Experience and Information-sharing market**

For further information, please see attachment 3

### **Session on Assessing validity and reliability in quantitative and qualitative analyses**

Chaired by the Office of Auditor General of Norway

10:00      **Keynote speech on Assessing validity and reliability in quantitative and qualitative analyses**

**Dr Patrik Sieber**

University of Economics, Prague

*Validity and reliability of Social Cost Benefits Analysis results*

10:45      **SAI experiences related to reliability and validity in auditing**

**Ms Camilla C. Fredriksen**

Office of the Auditor General of Norway

*Ways to increase validity in audits*

**Mr Colm Friel**

European Court of Auditors, ECA

*Audit of the EU's LIFE Programme: Qualitative and quantitative analysis of data used for project selection and monitoring*

**Ms Madeleine Nyman**

National Audit Office of Sweden

*Counterfactual analyses – Energy efficiency in industries*

**Ms Eva Reková**

Supreme Audit Office of the Czech Republic

*Funds collected in accordance with Act on Hazardous Waste Management*

12:00      **Lunch**

*Lunch meeting for the cooperative audit on National Parks*

13:00      **Speed dating**

15:20      **Excursion**

Excursion to Prague Waterworks Museum.

18:00      Adjournment

## Thursday 17 October

### Business meeting

Chaired by the Office of the Auditor General of Norway

09:00      **Progress report and other issues of the EUROSAI WGEA secretariat**

**Ms Camilla C. Fredriksen**

EUROSAI WGEA Secretariat

*Progress report of the EUROSAI WGEA*

**Information on selected activities by European SAIs and INTOSAI WGEA**

**Ms Margit Lassi**

INTOSAI WGEA Secretariat

*Reporting on the INTOSAI WGEA activities*

**Reporting on cooperative activities**

**Ms Jerneja Vrabic**

SAI of Slovenia

*The results from the Cooperative Audit on Shipment of Waste*

**Mr Denys Nikitin**

SAI of Ukraine

*The international coordinated audits: the ACU's experience*

10:30 **Break**

10:45 **Ms Lina Balenaite**

SAI of Lithuania

*Cooperative Audit of National Parks: State of Play*

**Ms Mariya Shulezhko**

SAI of Ukraine

*Activities and plans of the EUROSAI Task Force on the Audit of Funds  
Allocated to Disasters and Catastrophes in Europe*

**Mr Sergey Antonov**

SAI of the Russian Federation

*Multilateral Performance Audit of the Arctic Council*

11:45 **Official conclusion of the EUROSAI WGEA meeting and adjournment**

The Supreme Audit Office of the Czech Republic and the Office of the Auditor General  
of Norway

12:00 **Lunch**

Departure of participants

13:00– **EUROSAI WGEA Steering Committee meeting**  
15:30

## APPENDIX II LIST OF PARTICIPANTS

### *National Audit Office of Bulgaria*

Ms Eva Galabinova  
Ms Viara Nintcheva

### *The Audit Office of the Republic of Cyprus*

Mr Akis Kikas

### *Supreme Audit Office of the Czech Republic*

Ms Hana Balcarová  
Mr Zdenek Brandt  
Ms Marie Donátová  
Ms Michaela Hodousková  
Mr Tomáš Hofman  
Ms Zuzana Holoubkova  
Mr Pavel Hrcir  
Mr Miloslav Kala  
Mr Martin Kolman  
Ms Sylva Müllerová  
Mr Michal Rampír  
Ms Eva Reková  
Ms Michaela Rosecká  
Ms Jana Vasicková

### *Danish National Audit Office*

Mr Jan Østergaard

### *National Audit Office of Estonia*

Ms Viire Viss  
Ms Margit Lassi

### *European Court of Auditors (ECA)*

Mr Kevin Cardiff  
Mr Colm Friel  
Ms Vivi Niemenmaa

### *European Environment Agency (EEA)*

Mr Andrus Meiner

### *Cour des comptes, France*

Mr Cyrille Schott

### *State Audit Office of Hungary*

Mr Tamás Fejszák  
Ms Antónia Modor

### *Institute for European Environmental Policy (IEEP)*

Ms Jana Poláková

### *The Office of the Comptroller and Auditor General of Ireland*

Ms Doreen Weldon

### *The State Audit Office of the Republic of Latvia*

Mr Jānis Salenieks

### *National Audit Office of Lithuania*

Ms Lina Balenaite  
Ms Vaida Bariziene  
Ms Vilma Kanapeckiene

### *National Audit Office of Malta*

Mr William Peplow

### *Court of Accounts of the Republic of Moldova*

Ms Tamara Andrusca  
Mr Viorel Miron  
Ms Stela Rusu

### *Rekenkamer, the Netherlands*

Ms Alice de Haan  
Ms Willemien Roenhorst

### *The Office of the Auditor General of Norway*

Ms Anne Fikkan  
Ms Camilla C. Fredriksen  
Ms Eivor Hovde Hoff

### *Le Plan Bleu*

Mr Hugues Ravenel

### *Polish Supreme Audit Office (NIK)*

Ms Ewa Borkowska-Domanska  
Ms Anna Brewka  
Mr Jan Czarniecki

***Court of Accounts of Romania***

Mr Dumitru Alamié

Ms Emilia Candea

***Accounts Chamber of the Russian Federation***

Ms Olga Davydova

Ms Tamara Toloknova

***Supreme Audit Office of the Slovak Republic***

Mr Igor Blasko

***The Court of Audit of the Republic of Slovenia***

Ms Jerneja Vrabic

***The National Audit Office of Sweden***

Mr Fredrik Engström

Ms Madeleine Nyman

***Court of Accounts of Turkey***

Mr Ömer H. Köse

***The Accounting Chamber of Ukraine***

Ms Oleksandra Kunderevych

Mr Denys Nikitin

Ms Mriya Schulezhko

***National Audit Office of the United Kingdom***

Ms Katy Losse

***University of Economics, Prague***

Dr Patrik Sieber