

EUROSAI Working Group on Environmental Auditing
Kiev, October 2008



GUIDANCE MATERIAL ON SUSTAINABLE ENERGY

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Introduction

- Sustainable Energy - one of the main topics of the INTOSAI WGEA 2008 – 2010 Work Plan
- Very important topic because of:
 - still increasing absolute energy consumption
 - limited resources for energy generation
 - existing political dependence of individual countries on owners of the resources
 - negative impacts of energy generation on the environment etc.



Project Objectives

- To encourage and help SAIs to carry out audits on sustainable energy
- To provide different ways of audit approaches in this up-to-date topic



Final Output

- Guidance material on auditing related to sustainable energy resources;
- Website;
- Structured overview of performed audits;
- Overview on government policies/approaches.



Project Scope

- Division of the guidance material into 3 basic chapters with specific subchapters:

Introduction

1. Energy production
2. Energy savings
3. Audit approaches and feasibility of audits



Planned Project Methodology

- The guidelines will be based on:
 - the audits executed, published on the INTOSAI WGEA website;
 - the data collected from the questionnaire, which will be sent to all INTOSAI members;
- If necessary, there is a possibility to invite external experts;
- Workshops and working sessions planned operatively.



Cooperation with sub-committees

- Project leader - the SAO, Czech Republic
- Sub-committees:
SAIs of Australia, Brazil, China, India, Kuwait, Morocco, Norway, Poland, UK, Vietnam, Zimbabwe
- Sub-committees will provide the support based on information and experience
- Extra help - Canada



Project timeline and key milestones (1)

Activity	Deadline
Final approval of the project plan	May 2008
Questionnaire draft covering all chapters and subchapters of the planned publication	July 2008
Final version of the questionnaire (incl. remarks and comments from the sub-committees)	September 2008
Questionnaire to be sent to all INTOSAI SAIs	October 2008
12 th INTOSAI WGEA, Doha, Qatar	January 2009



Project timeline and key milestones (2)

Activity	Deadline
Draft of the Project to the INTOSAI WGEA Secretariat	August 2009
8 th Steering Committee meeting, review and approve the draft of the Project	September 2009
13 th INTOSAI WGEA meeting	June 2010
INCOSAI XX	15-20 November 2010



What has been done so far:

- Final version of the questionnaire
- Draft material covering individual chapters of the guidelines
- In the framework of the project, the SAO has approved an relating audit called:

Financial means related to support electricity produced from sustainable energy resources and state programmes for energy savings support (final report is expected in 2009)



Thank you for your attention!

Questions?

