



# EUROSAI WGEA

## Use of external experts in environmental audits

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# Presentation outline

- Background and objective
- Legal issues
- List of experts – example INTOSAI CBC
- Identifying experts/expert institutions
- Next steps
- Questions



# Background and objective

## Background:

- 4th EUROSAT WGEA Luxembourg: Lack of skills and expertise identified as barrier to performing environmental audits.
- 6th EUROSAT WGEA Kyiv: A challenge to find "independent" experts. The EUROSAT WGEA Secretariat should assist in developing a list of experts around Europe.
- 90 % of you answered that a database containing information regarding expertise of member SAs would be useful.
- **Objective:** Explore how, and in what way, a list of external experts can be made

# Legal issues – collection of personal data and legal responsibility

- **Collection of personal data:**
  - National laws and regulations
  - EU Data Protection Directive (95/46/EC )
  - International law on human rights
- **Legal responsibility – two options**
  1. Comprehensive list/database where names of external experts and area of expertise is noted - legal responsibility
  2. Compilation of already existing lists/expert institutions and list of auditors with special competence – no legal responsibility

## List of experts – example INTOSAI CBC

- Task: develop database of experts and investigators in the public finance field (2006)
- Questionnaire among heads of SAIs (2007)
- Proposal for Individual Information Record (IIR) and Software tool & Fill-in Sheet (2008)
- Assignment of users (2008)
- Identification of experts by individual SAIs (2008-)
- Status 2009?

## Norway's experience with use of experts in audits

- Experts/consultants used in many performance audits of environmental issues, seldom in financial audits
- Use of experts must be documented in evaluation report after every performance audit. If critic is raised in the report, this must always be discussed with the expert/consultant before he is black-listed for hire in future performance audits.
- Practical guidelines for acquisition/hiring of experts/consultants developed in 2009. Particular focus on compliance with public procurement law.
- No restrictions on using audit objects (in Norway or internationally) such as public agencies and publicly funded research institutions as experts/consultants in audits.

## Identifying experts - What type of expertise is needed?

- External experts with expertise in environmental auditing?
- Experts on selected environmental topics?
- Experts in environmental governance?
- Experts in methodological issues? (GIS, environmental statistics, etc)
- Experts in auditing?

## Identifying experts – use of experts by EU institutions?

- EU institutions dependent on experts in many areas:
  - Initiation of new regulations and directives
  - Policy implementation/Measuring the effect of policies
- Experts used: scientists, NGOs, industry and other societal representatives, officials from national governments, etc. All sectors, policy areas and even directives and regulations have their own expert group.
- 2004: Commission criticised for lacking transparency on the issue of expert advice.
- As a result a register of expert groups was established.
- The register is not open



## Identifying experts – Already established lists of experts/expert institutions

- **CORDIS** - [cordis.europa.eu](http://cordis.europa.eu) – **open**
- **EIONET** - [www.eionet.europa.eu](http://www.eionet.europa.eu) - **open**
  - National Focal points (NFPs)
  - European Topic Centers (ETCs)
  - National Reference Centers (NRCs)
  - Reportnet
- 900 experts from 37 countries
- NFPs can be a natural starting point in your country when looking for experts/institutions to be used in audits.
- Academic/scientific sources of information

## The secretariat's proposal for continuation of this task

- Make inquiry to a selection of EUROSAI WGEA members:
  - what sort of expertise is needed
  - their recommendation on experts/expert institutions used in audits
  - type of expertise held by individual SAIs
  - map experienced environmental auditors
- Further mapping of existing lists of experts/expert institution
- Get permission to put expert institutions and experienced auditors on list
- Make available list/links at EUROSAI WGEA website (psw protected)

## Questions

- From your SAI's point of view: what type of expertise is needed?
- Is the need for expertise different from one audit to another?
- How can we make a list that is valid and usable for all SAIs?
- Is it possible to avoid dependency on expert advice in audits?
- How to choose the right expert?