

EUROSAI Working Group on Environmental Auditing
THE 8th ANNUAL EUROSAI WGEA MEETING

Auditing sustainable energy
Guidance for SAs



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Auditing Sustainable Energy

- the guidance „Auditing Sustainable Energy“ approved during 13th WGEA meeting in Guilin, China, in June 2010
 - also approved other INTOSAI guidances
 - ◆ Auditing Forests
 - ◆ Auditing Mining
 - ◆ Auditing Sustainable Fisheries Management
 - ◆ Auditing the Government Response to Climate Change
- available on www.environmental-auditing.org



Sustainable Energy Guidance has been written to

- provide useful background information on energy issues
- be of assistance to auditors preparing audits in this area
- to provide examples of audit criteria and approaches



Project Methodology

- Guidance is based on
 - background information gathered from various sources
 - the audits performed
 - the data collected from the questionnaire, sent to all INTOSAI members, received 60 answers
- Internal experts and external experts



Sustainable Energy - definition

- energy which, in its production or consumption has minimal negative impacts on human health and the healthy functioning of ecosystems, including the global environment, and that can be supplied in a sufficient amount not only to present, but also to future generations without putting a burden on them
- an issue covering two main fields – energy generation and energy efficiency

Obstacles to be overcome

- inadequate and imprecise legislation/policy
- high costs
- poorly functioning state system
- poor public awareness
- insufficient competitiveness of energy from renewables
- scepticism of investors



Structure of the Guidance

1. Basic information on energy issues
 2. Understand the governmental response to the SE issue
 3. Approach to choosing audit topics
 4. How to design the audit
 5. Audit execution and reporting
- + Annexes



Structure follows the audit process

Step 1 – Understanding the issue of energy



Step 2 – Choosing potential audit criteria



Step 3 – Choosing audit topics



Step 4 – Audit planning and preparation



Step 5 – Audit execution and reporting



Basic information on energy issues

- Energy resources



- Energy supply



- Energy consumption, energy savings and energy efficiency



Understand the governmental response to the sustainable energy issue



- international agreements
 - national legislation
 - energy policies/programmes and possibilities of their management
- potential sources of audit criteria



Approach to choosing audit topics

- many possibilities how to approach the field of sustainable energy
- audits can be
 - ◆ energy sector oriented
 - ◆ aspect oriented
 - ◆ oriented to measures increasing sustainability
- dealing with risks



How to design the audit

- Design the audit – audit planning and preparation

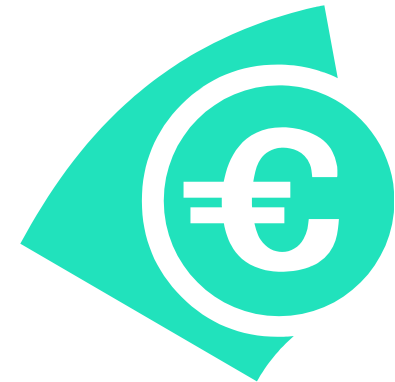


Audit execution and reporting

- the process of auditing and



- reporting



Annexes

- Annex 1 - Case studies on audits performed
- Annex 2 - Examples of criteria from international agreements
- Annex 3 - Examples of criteria from EU legislation
- Annex 4 - Guide how to carry out audit on grants
- Annex 5 - Issue analysis
- Annex 6 - Summary of information from the questionnaire survey
- Annex 7 - List of sustainable energy audits
- Annex 8 - SE Questionnaire Template



Thank you for your attention!

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