EUROSAI

Working Group on
Environmental Auditing

Good Governance for a Better Environment

Report from the Spring Session on
Environmental Governance

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EUROSAI Working Group on
Environmental Auditing

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Preface

Good governance is a delicate balancing act. How to organise a society providing quality education, securing clean environment and safety for all, fostering business opportunities and granting people happiness – all at the same time?

Principles of good governance can serve as valuable audit criteria. Almost 60 participants from 27 SAIs and other institutions took part of the spring seminar of EUROSAI WGEA dedicated to environmental governance, to explore the concept of good governance from an environmental perspective. The concept of environmental governance was approached from various angles such as sustainable development, public interest and stakeholder engagement and environmental governance tools.

Finland was an excellent location for this seminar as, over the many years of practice in promoting the issue, sustainable development has permeated different levels of the Finnish governance system. Consistent high-level commitment coupled with an effective governance and tireless reinvention have made Finland a true forerunner in the field.

Keynote addresses were well complemented by the presentations of SAIs as these established connections between theory and practical audit work. Various group exercises inspired the participants to discuss the challenges and opportunities of good environmental governance in their respective countries as well as how to contribute to the advancement of good governance via environmental audits.

This report provides an overview of the seminar and hopefully also serves as a useful reference material in your future work.

Janar Holm
Chair of EUROSAI WGEA
Auditor General of Estonia

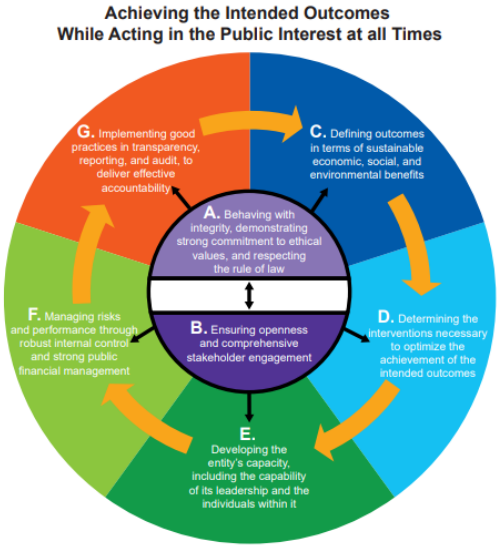
Good Governance and Environmental Governance

Warm-up exercise: what is good governance?

As a warm-up exercise, Dr Vivi Niemenmaa encouraged participants to discuss the concept of good governance prior to her keynote address. The following keywords were gathered from the tables:

- A process that is transparent, efficient, accountable, inclusive
- Participation, legality (decision-making legally proper)
- Sustainable
- Open to public, clear rules acceptable to anyone
- Well-defined goals, good influence on citizens
- Pre-planning phase
- Idea of ownership
- Quality control mechanisms, monitoring
- Good knowledge
- Strategy and good planning
- Communication to public
- Responsibility

Dr Niemenmaa concluded that good governance is a concept much used and repeated, but it is not easy to define comprehensively what it means. UNDP (2011) includes to the good governance on the one hand institutional qualities, (performance, adaptability, stability), and on the other hand, governance principles (participation and inclusion, non-discrimination and equality, as well as rule of law and accountability). UNESCAP (2005) lists eight elements: accountable, transparent, responsive, equitable, inclusive, effective and efficient, follows the rule of law, participatory, consensus-oriented. As a final example, IFAC & CIPFA (2014) put to the core of the concept "behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law", and "ensuring the openness and comprehensive stakeholder engagement. But the concept develops over time.



Source: IFAC & CIPFA (2014). International Framework: Good Governance in the Public Sector.

Environmental Governance

Dr Vivi Niemenmaa, European Court of Auditors

First, Dr Niemenmaa gave a brief introduction to the concept of governance in the public administration studies. While governing refers to the formal institutions and processes that operate at the level of the nation state, governance is about processes where societies make their decisions and determine whom they involve. Consequently, it is not only about the authority of the government, but also about interaction of a multiplicity and each other influencing actors and networks reaching beyond government.

She moved to the environmental governance by explaining first the history of the institutionalizing of the environment in the Western countries. The modern environmental awareness started to rise in the 1960s. In 1972, the United Nations held first Environment Conference in Stockholm. In the same year, the United Nation's Environment Programme (UNEP) was established, and the European Communities adopted environmental policy declaration. Slowly also the environmental legislation started to evolve and by 1980's, Ministries of Environment were founded in most Western Countries. In 1986, a new kind of risk materialized with the Chernobyl disaster. As a positive example, the most successful multilateral environmental agreement, Montreal Protocol, on the protection of the ozone layer was adopted in 1987.

In 1992 Earth Summit, so-called Rio Process on sustainable development started. Moreover, Rio Conference adopted important Conventions on Biodiversity, Climate and Desertification. After several sustainable development summits, the Agenda 2030 adopted in 2015 combined the more environmentally oriented Rio Process and development policy-based Millennium Development Goals into SDGs (Sustainable Development Goals).

In early 2000, climate policy institutionalized to the environment or energy sector. Increasing attention was paid to the policy coherence and other sectors', such as fiscal policies', impact on the environment. One of the keywords is mainstreaming climate considerations into all sectors. Some examples of emerging topics that need holistic thinking are environmental health and the impacts of environmental change to migration. According to the EEA study, there is shift from linear cause-effect patterns (1970s and 1980s) to analysing cumulative causes (1980s and 1990s) and systemic causes (1990s and 2000s). The policy approaches have changed respectively from targeted policies towards policy integration, policy coherence and systematic approaches.

Table 1.1 **Evolving understanding of environmental challenge, policy responses and assessment approaches since the 1970s and 1980s.**

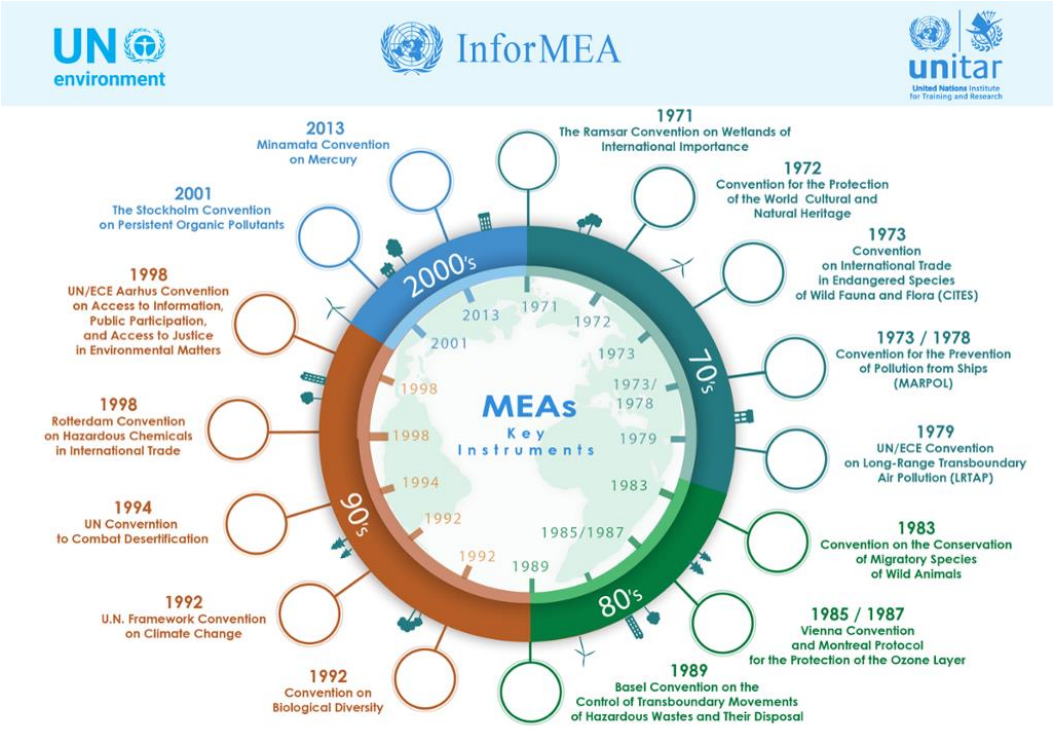
Characterisation of key challenges	Key features	In the spotlight in	Policy approaches (examples)	Assessment approaches and tools (examples)
Specific	Linear cause-effect, large (point) sources often local	1970s/1980s (continuing today)	Targeted policies and single-use instruments	Data sets, indicators
Diffuse	Cumulative causes	1980s/1990s (continuing today)	Policy integration and raising public awareness	DPSIR, Data sets, indicators, environmental accounts, outlooks
Systemic	Systemic causes	1990s/2000s (continuing today)	Policy coherence and systematic approaches (e.g. green economy)	DPSIR, STEEP Indicators and accounts, systems analysis, foresight, stakeholder participation

Note: DPSIR denotes 'driver, pressure, state, impact, response'. STEEP denotes 'social, technological, environmental, economic, political'.

Source: EEA (2017). Perspectives on transitions to sustainability. EEA Report 25/2017.

Dr Niemenmaa summed up the environmental governance by stressing besides formal institutions the processes, mechanisms and actors that discuss, control and manage environment and resolve conflicts between stakeholders. Both vertical and horizontal links are important, as are the top-down and bottom-up processes.

At the global level, there are considerable number of Multilateral Environmental Agreements (MEA). They can be useful for auditors e.g. as source of information or audit criteria. But even MEAs do not have clear cut borders as e.g. the protection of the ozone layer and climate protection include some trade-offs.



Source: https://www.informea.org/en/article/key-multilateral-environmental-agreements

EU is a powerful example of a regional actor with broad range of legally binding environmental policies. Moreover, it is an important player in international environmental negotiations. In addition, there are various other regional arrangements, such as Helsinki Convention for the protection of the Baltic Sea. Sometime regional level challenges national policies and does much more ambitions environmental policy, as is for instance the case in California compared to the Federal Government of the USA. The same applies to cities: They can have a significant role in solving environmental problems. Various governance levels are in dynamic relationships meaning that cities network directly at regional and global level. Dr Niemenmaa urged the auditors to pay careful attention to the messages that cities have in order to understand what the problems are at the national level.

Moreover, local and citizen action can be an important source of pressure towards governments. As an example, the rapidly risen concern to the marine plastic pollution and micro-litter has not originated from the governments but from the journalists' reports and individuals' experiences and social media feeds. One manifestation of the individuals' response to the problem is the zero-waste movement.

In the private sector the most common environmental practices include environmental labelling and certification, corporate social responsibility and environmental and sustainability reporting. One tendency is the move from lobbying towards increased cooperation with the governments for instance by creating voluntary reporting guidelines, such as Global Reporting Initiative. In interesting development is investors increasing awareness of the carbon risks related to fossil fuels.

Finally, the NGOs are important global environmental actors. They collaborate with the governments and are often well networked internationally. Unlike NGOs, Grassroots Movements usually act outside the political system. They might be local in nature and can adopt anarchist strategies, as is sometimes the case with animal rights movements.

Dr Niemenmaa concluded by stressing that all the above-mentioned governance levels and actors are important in order to understand the dynamic nature of environmental governance.

Group exercise: the tools of environmental governance

The session continued with group work on basic concepts related to environmental governance. First Dr Niemenmaa explained the theoretical framework of ecological modernisation, which seeks reformist solutions to the environmental problems. It believes in technological innovation and internalises environmental costs to the mainstream calculations. Sustainable development discourse also belongs under this theoretical umbrella.

Seven main principles of environmental governance were discussed in groups. Each group had a task of defining a given concept and bringing relevant examples as well as considering potential audit topics.

Externalities. One group is polluting, but another is paying the cost. Examples are the impact of nitrates on drinking water and in case of air pollution the impact of diesel cars on children's health. There is a need to approach the market failure issue. The concept of externalities has been used in audits, the example of nitrates.

Decoupling. It is about how to grow economy and business without the similar growth in the pressures to environment. Example: upon producing more goods and services, more waste is produced. Decoupling is about breaking this pattern, achieving decorrelation. Difficulty is to establish a baseline as regards the impact on business growth. Policy change that pushes toward technological development (e. g. production of electric cars pressures manufacturers to lower their emissions). There are also examples from audits such as auditing cost-effectiveness of environmental measures, impact assessment, monitoring.

Polluter-pays principle. Responsibility for the consequence of a polluting activity. Paying for the damage caused to nature. Example: chemical factories whereby operators are responsible for the damage for instance a leakage. This is an old concept adopted by OECD in the 1970s; also, in the very core of EU environmental principles. One of the exceptions on a global level is "common but differentiated responsibilities" (Rio declaration – industrialized countries must pay more). Polluter-pays principle has been used in audits.

Precautionary principle. Considering the principle of not doing harm when undertaking actions (policies: protection of citizens). Example: including precautionary principle into regulations and environmental programmes – doing no harm to the environment. Audits can be conducted on legislation, permits. Audits can encourage good design and promote best technology. One should be aware that there is often scientific uncertainty regarding environmental impact. For example, discussions about GMOs where it is not clear whether they are safe or not (EU has taken a precautionary stance). Nano-materials can be another example of scientific uncertainty about the impact.

Best available technology (BAT). It is a pollution control tool; a technology approved for limiting pollutant discharges. For auditors it is best if the BAT is defined in a document, such as the BREFs under Integrated pollution prevention and control directives.

Environmental liability. Refers to the financial impact of the damage caused to environment. Environmental liability involves calculating and disclosing financial implication of environmental damage in financial statements. It includes also, financial cost of implementing procedures (EU

directives). There is a flipside to that: cost of non-compliance, penalties. An example can be the costs associated with the shipment of waste. There are audit examples (SAI Finland audited oil spill preparedness).

Resilience is a capacity to anticipate and respond to damage or change. Resilience of the Earth, nature to accommodate the impact of human activities. We can also talk about the resilience of governance systems (e.g. responding to climate change adaptation), also the ability of the socio-economic system to recover. As an example, the ocean temperature is increasing, and this affects the Great Barrier Reef. Resilience shows until what level it is able to adapt and adopt.

Participants voted on the usefulness of these discussed principles – from the viewpoint of the work of auditors. Polluter-pays principle emerged as the most popular principle, followed by environmental liability and externalities.

Sustainable Development – a Crucial Element of Environmental Governance

The Finnish Government's approach to sustainable development and Sustainable Development Goals (SDGs)

Ms Annika Lindblom, Ministry of the Environment of Finland

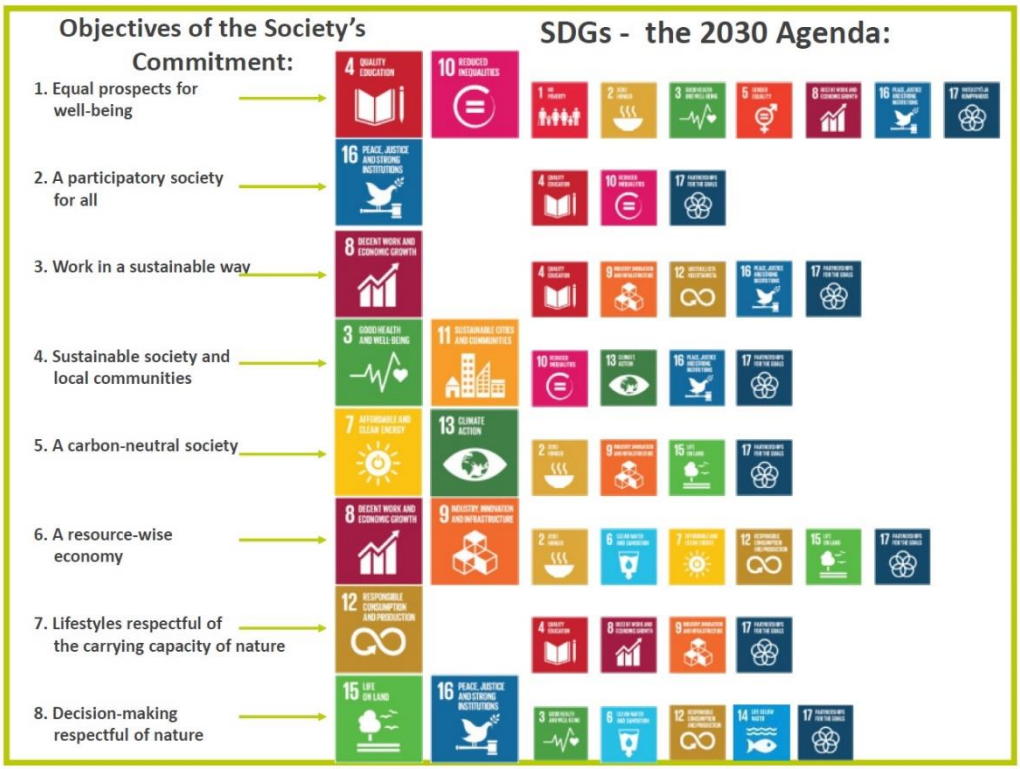
Ms Lindblom introduced the work of the National Commission of Sustainable Development. Inter-Ministerial Coordination Network prepares the work of the commission and comprises of 11 line-ministries from all sectors, represented by Focal Points from each. Coherence between sectors is aimed at. Expert Panel representing scientists from different disciplines provides input and raises issues to challenge the work of the government. Agenda 2030 Youth Group provides input and works with the implementation of SDGs in schools and work places.

SDGs are a global framework that need to be implemented. Analysis of the Finnish baseline has been made to identify gaps. Challenges lie in SDG 8 (economic recession), 12 (sustainable consumption and production), 13 (climate action).

Two main political documents steer the work: *Government Implementation Plan for 2030 Agenda* and *Society's Commitment to Sustainable Development*. The government's plan has been discussed in parliamentary committees. There are two focus areas - carbon-neutrality and non-discriminatory Finland – and three policy principles: long-term action and transformation, policy coherence and global partnership, ownership and participation. The principles are also linked to concrete measures. Two major processes have been initiated by the commission. Firstly, state budgeting for sustainable development – budget for 2019 will be based on the 2030 agenda and Ministry of Finance is taking leadership in this regard. Secondly, sector ministries have reported to Parliament how they have implemented the 2030 agenda in 2017.

The second main policy area, the Society's Commitment, provides a tool to anyone in Finland to join the sustainable development partnership and implement concrete measures. 8 objectives have been negotiated in the national commission with business and NGOs around the table. These objectives are in line with SDG's, interpreting international goals in Finnish context. Goals 16 and 8 are strongly represented, but all SDGs are included. The idea is to not stay on the level of talk only and take practical action. Around 800 commitments have been added via the online platform developed by the Prime Minister's Office, with 300 made by companies (including major ones and multinationals). Indicators must also be established, and they are being followed up. Whole industrial branches have joined - financial services, forest industries, commerce, energy, technology -, helping reach out to companies. One successful development has already borne fruit: many companies are on board with the commitment to reduce the use of plastic bags. The aim of such commitments is to generate systematic changes towards sustainable development in the society. Clustering around certain themes is already happening: for example, food waste, equality and energy efficiency. Companies working

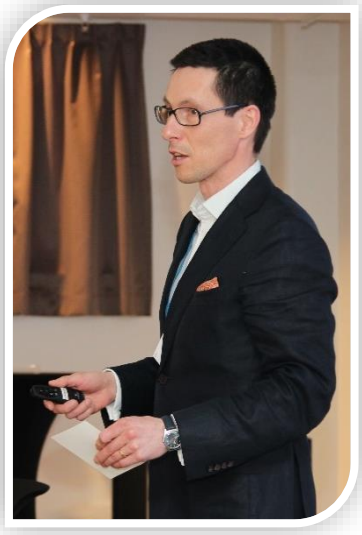
toward similar goals can challenge each other and scale up their action with more ambitious commitments.



Ms Lindblom concluded that the main elements of the Finnish sustainable development governance have been investing in long-term work and ensuring consistency. Process has been as important as outcomes. The concept of sustainable development needs to be demystified: what does it really mean, what action must be taken. Prime Minister's Office has ensured high-level commitment, but it has really been a whole-government approach, with society also included. Communication cannot be underestimated as it helps develop tools for common understanding.

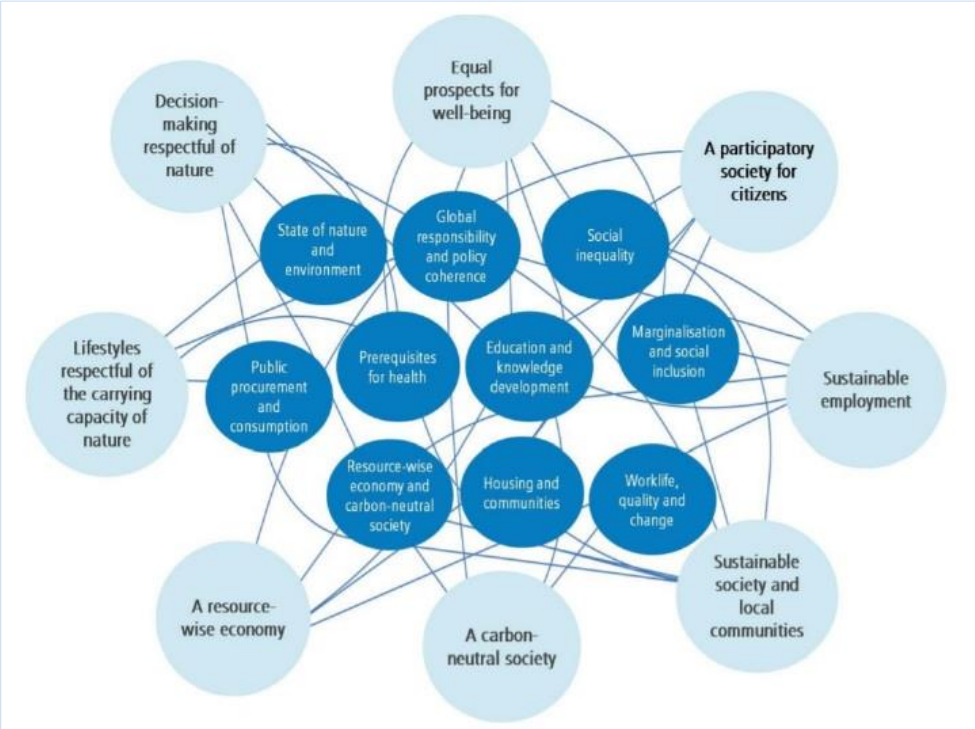
Monitoring, follow-up and evaluation of national Agenda 2030 implementation

Mr Sami Pirkkala, Finnish Prime Minister's Office



Mr Pirkkala introduced the follow-up and review mechanism as well as the evaluation of the Finnish Agenda 2030 strategy. National work, including follow-up and review are based on 8 objectives, and the Government's Implementation Plan. Indicators are important, but the linkage between the state of sustainable development and decision-making is even more so. The key therefore is how the indicators are used in the decision-making processes. Indicators are in place since 2000 and have been updated in every 5 years. It has, however, appeared that indicators tend to matter more upon their establishment than later because the indicators have been distant of everyday life and changes in indicator values have not been very remarkable. Also, there has been no evaluation why the indicators have changed and what do the changes mean.

A new measure has consequently been introduced to the government's plan to update the national sustainable development indicators and create a mechanism for multi-voiced discussion on the implementation of indicator value changes. An expert group of different stakeholders have been doing indicator work. To connect the 8 main indicators with everyday life and decision-making, 10 indicator baskets were created (see on the picture below) and these are linked to more than one of the main 8 indicators. It helps to understand the interlinkages and changes that are needed in society. From each basket, an interpretation by an expert will be made, published for discussion. Changes in indicator values are facts, but it can be discussed what the changes in values mean. How to link the indicator work to decision-making? It has been analysed how the 2030 issues are linked to cycles of government and parliamentary elections to identify the momentums where the discussions related to sustainable development could be most interesting and relevant for decision-makers.



Mr Pirkkala also elaborated on how the evaluation is undertaken. Starting from 2019, in every 4 years, an independent and comprehensive assessment of Finnish sustainable development policy and 2030 Agenda will be made. At the same time, an overall assessment on how foreign policy (throughout all ministries) contributes to this implementation to identify issues of coherence. Evaluation is made on the strategical level, to assess how Finland is doing in terms of sustainable development in general. Private sector and societal actors are also important which is why a broader view must be taken. The societal tool is therefore also included in addition to the foreign policy aspect. A better understanding of spill-over effects and externalities is needed – Finnish global footprint. For the follow-up and review, criteria for evaluations are established. Effectiveness and impact are not so relevant in 2019 – perhaps later as then more evidence is gathered. Coherence is an important criterion, and the principles of the sustainable development commission as well as government's implementation plan. The results of the evaluation will be used in the pre-electoral debates in Finland and also for creating an understanding how to update the implementation plan. The next government, responsible for the update, can find support in the results of the evaluation. All government branches will get a better understanding about their role in sustainable development. And the results also can be used when reporting internationally on the Finnish sustainable development related efforts. There is possibility for comments and re-interpretations for 8 indicators and changes. Parliament is really the key. Their recommendations survive governments.

Group discussion: sustainable development in the governance system

Following the Finnish keynote addresses, participants were invited to discuss the system of sustainable development governance in their respective countries.

How is sustainable development included in the governance system in your country?

It emerged from table discussions that in general, there are two systems: high-level commission coordinating sustainable development activities, or responsibilities have been allocated to the ministerial level. It was noted that, often, the institutions or persons are not equipped with a mandate or resources to implement decisions. Some set of indicators is established in many countries, but the connection between the indicators and the outcome, or interdependence of indicators is often not meaningfully established. Generally, there are strategies and policies, but these have not always been translated into concrete plans and measures. It was also noted that the SDGs have been in some instances connected to activities of the ministries already established earlier and no additional efforts have been made. National statistical agencies are usually responsible for collecting and summarizing data related to indicators.

How to mainstream sustainable development to all government sectors?

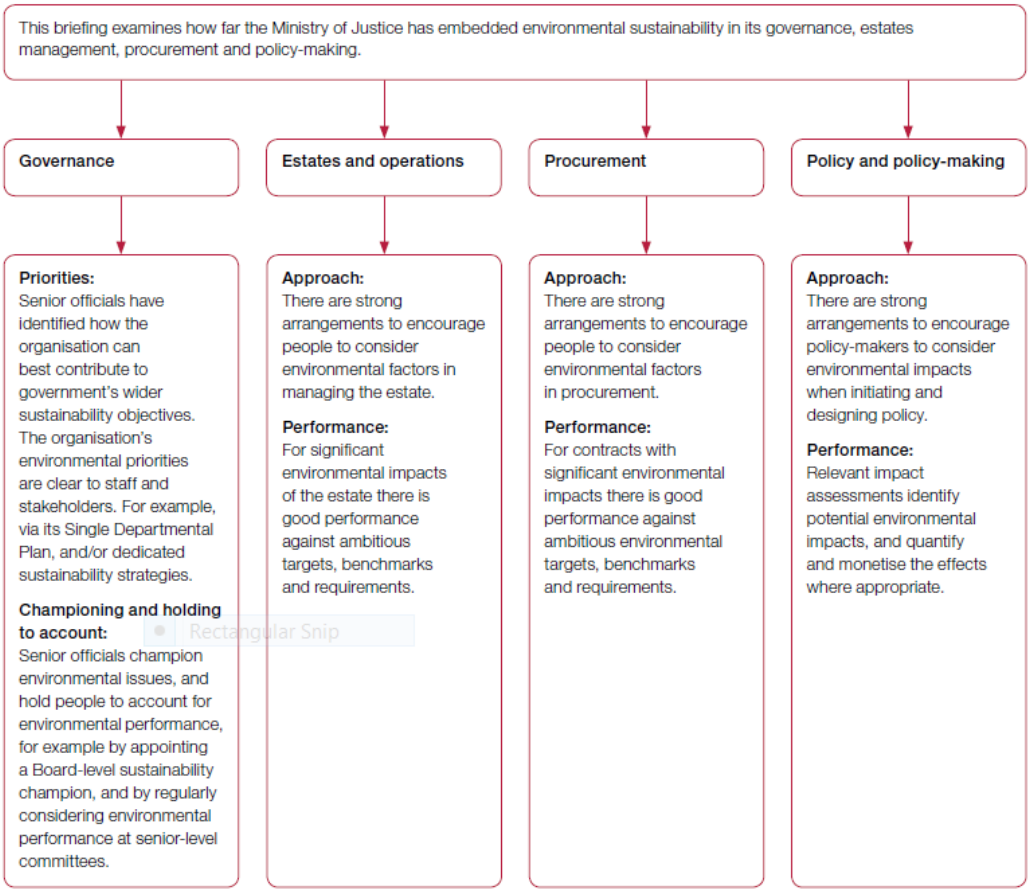
It was generally concluded that the approach would probably have to be somewhat different by country, given local circumstances. However, as various common challenges and opportunities were also identified, suggested recommendations also overlapped: improving communication and coordination between different ministries either via a coordinating council; improving general knowledge, establishing national goals and clear indicators, empowering ministries and officials working on sustainable development matters.

SAI presentation: Sustainability Overviews: the UK NAO's Experience of Auditing Government Departments' Environmental Governance

Ms Katy Losse, National Audit Office

Ms Losse introduced the 5 sustainability overviews of different departments in the UK government the National Audit Office has carried out. These were prepared in response to requests from the Environmental Audit Committee, a Select Committee in the UK Parliament with a cross-cutting remit on environmental protection and sustainable development. These overviews have assessed how an organisation 'embeds' environmental considerations across the whole of its organisation, and the good practice framework applied by NAO includes an assessment of the high-level environmental governance arrangements within the organisation. NAO also considers more detailed environmental governance arrangements in estates, procurement and policy-making. For example, how effective the organisation's arrangements are for ensuring senior oversight of progress against sustainability targets, how it communicates its priorities to staff and stakeholders, and how it engages with facilities management contractors.

The good practice framework applied by NAO includes an assessment of the high-level environmental governance arrangements within the organisation:



Key themes emerging from NAO's overviews have been that:

- The extent and quality of senior level oversight varies significantly
- Governance over sustainable procurement has been one of the weakest areas, though with pockets of good practice
- Central targets, and Ministerial accountability do make a difference

SAI presentation: The Accounting Chamber Experience in Carrying Out Audits in the Field of Sustainable Development Goals

Ms Anna Kozlova, SAI Ukraine

Ms Kozlova underlined that global challenges related to environment and sustainable development have gained momentum and require an active response from SAIs. She also introduced the key features of Ukrainian sustainable development strategy “Ukraine 2020” as well as the United Nations Development Programme in Ukraine whereby in 2017 the implementation of Sustainable Development Goals has been assessed regarding the recovery of peat bogs, monitoring of the Black Sea ecosystem and development of energy efficient lighting.

SAI of Ukraine has focused on topics related to sustainable development in its work by covering 15 out of the total of 17 SDGs. A total of 9 international coordinated audits have been conducted over the last 10 years: on floods, natural fires, hazardous waste management and nuclear waste, restoration of affected objects and areas.

Under the auspices of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes chaired by the SAI of Ukraine, the UN 2030 Sustainable Development Agenda is being promoted – Goal 11 “Make cities inclusive, safe, resilient and sustainable”, in particular. Indicators for monitoring the achievement of SDGs in disaster management will be developed.

Ms Kozlova also gave an overview of the main results of international coordinated audits. In the coordinated audit of the Chernobyl Shelter Fund, use of funds directed at the reconstruction of the Chernobyl Nuclear Power Plant related to the accident in 1986 was examined. Problems related to the non-fulfilment of project deadlines and lack of financing, lack of specific interim control criteria for project implementation, concentration of financing, incomplete information on the allocation of funds and complexity of the organization of project implementation were revealed. Recommendations were given with regard to project benchmarking, increasing accountability and increasing transparency of financing and improving project planning and implementation along with conducting independent audits on project planning, administrative costs and effectiveness of project management.

9 SAIs participated in the international coordinated audit of the use of budget funds related to disaster prevention and management. Main problems highlighted as a result of the audit were connected to the terminology of disaster management and lack of power of the authorities involved, lack of funds directed at reducing the risks for disasters, shortcomings in the risk assessments and mechanisms for assessing damage after disasters, absence of indicators characterizing the correlation between the prevention of losses and the costs incurred to implement measures to reduce the risk of disasters.

SAI presentation: The Dutch Government's Preparations Aimed at Achieving the Sustainable Development Goals

Ms Sadaf Qutbyar, SAI Netherlands

Ms Qutbyar introduced the Sustainable Development Goals (SDGs) preparedness review conducted by the Netherlands Court of Audit (NCA) in 2017. The review was based on a seven-step framework developed in cooperation with the European Court of Auditors. This framework includes a firm commitment on the part of the government to achieving the SDGs, the involvement of all relevant stakeholders and society and the development of a suitable monitoring and measuring system. NCA reviewed the steps the government has taken so far to achieve the SDGs in the Netherlands in the years ahead and to monitor the results effectively.

Seven-step framework employed by NCA, based on the INTOSAI approach to SDG Government Preparedness Review:

Policy Framework	1 Political commitment and recognition of national responsibility in line with the principles of sustainable development.
	2 Building public awareness and encouraging dialogue with stake-holders including relevant non-governmental stakeholders.
	3 Allocation of responsibility at a ministerial or other level, allocation of appropriate financial means and other resources, and establishment of accountability arrangements.
	4 Preparation of plans to apply the SDGs including setting out the role of different stakeholders and defining how the various goals and targets are to be achieved in an integrated and coherent manner.
Data Framework	5 Designing and establishment of the systems to measure and monitor the SDG goals and targets.
	6 Setting baselines – the situation at the start of the process - for the different indicators, against which to judge progress made through-out the SDG lifecycle.
	7 Monitoring and reporting arrangements on the progress of SDGs, involving all relevant stakeholders.

9 review questions:

1. Is there sufficient clearly expressed political commitment?
2. Is central government doing enough to raise public awareness of the SDGs (e.g. in the education system) and stimulate dialogue with stakeholders, including outside central government?
3. Are responsibilities with regard to the SDGs divided clearly among ministers, and is there sufficient focus on coordination between ministers and on preserving coherence among goals?
4. Is the abovementioned commitment being translated into specific policy plans?

5. Has a system been set up for monitoring progress on achieving the SDGs and their associated targets?
6. Has the Netherlands' current situation with respect to the SDGs (and their underlying targets) been properly established by means of a baseline measurement?
7. Are relevant actors involved in the monitoring system?
8. Is there a mechanism for public accountability in place as regards efforts to achieve the SDGs?
9. Is such accountability rooted in the regular budget and accountability cycles?

In a letter sent to the House of Representatives on 13 September, the NCA concluded that the Dutch government has firmly committed itself to the worldwide achievement of the SDGs. There was a swift and effective start at the organisational level. Responsibilities have been allocated clearly to the various ministers and in November 2016 Statistics Netherlands (CBS) became the first statistics office in the world to publish a monitoring report on the SDGs.

However, Ms Qutbyar noted that there were still some points of attention for the period ahead. Attention for coordination and monitoring of coherence in the implementation of the SDGs is needed and the way in which ministers and state secretaries publicly account for the SDGs needs improvement. NCA plans to also present the results of the review in the annual accountability report where a separate section on SDGs will be included.

SAI presentation: OLACEFS' Coordinated Audit on SDG Target 2.4 – Sustainable Food Production

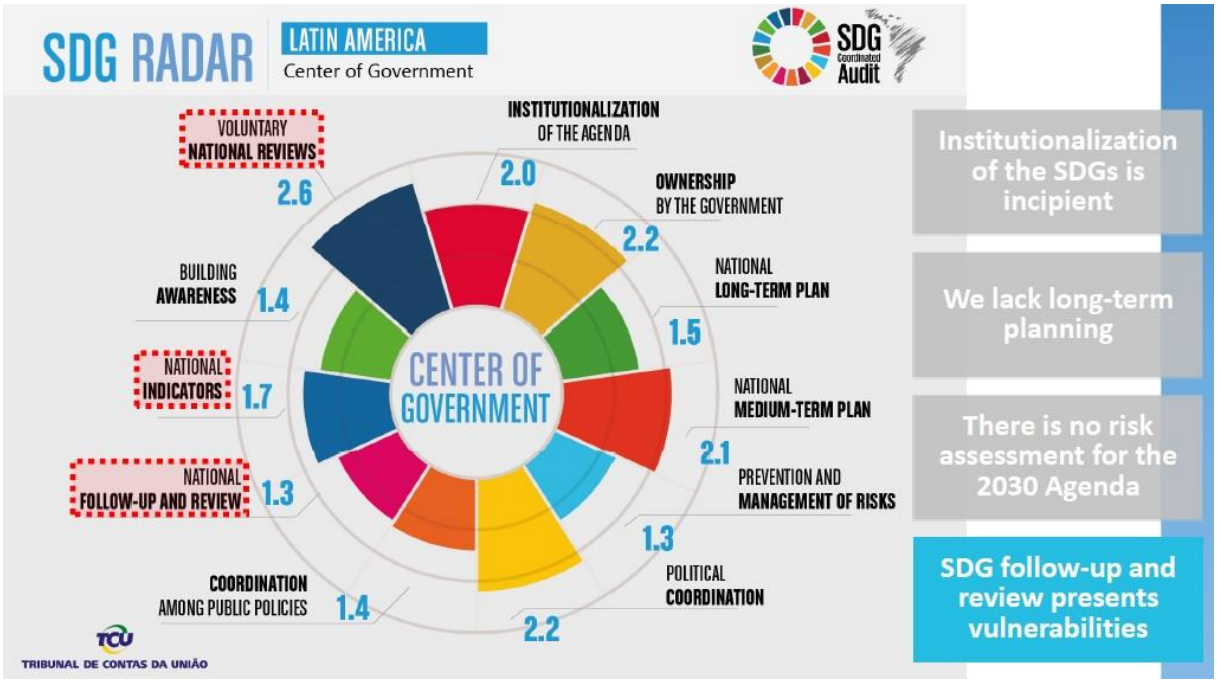
Mr Dashiell Costa, SAI Brazil

Mr Costa gave an overview of the coordinated audit on the preparedness of Latin American countries to implement the 2030 Agenda in their national contexts, conducted by OLACEFS in 2017. Twelve institutions participated in this audit, which was coordinated by SAI Brazil (TCU).

The audit aimed to determine whether Latin American countries are prepared to implement the SDGs in their contexts. Preparedness was comprehended as the presence of mechanisms of governance within national governments for the successful implementation of the Agenda. The audit was conducted simultaneously in both Centre of Government and sectorial levels. SAIs opted to focus on SDG target 2.4, which deals with sustainability in food production.

Besides traditional performance audit techniques, two innovative tools were used. The first of them, the SDG Radar, shows the degree of preparedness of each governance component for the implementation of the SDGS, allowing fast understanding and comparison. The other one was an adapted version of U.S. GAO's Analysis of Fragmentation, Overlap and Duplication, used for detection of misalignments among public policies related to SDG target 2.4.

The findings of the coordinated audit were, in a simplified manner: incipient process of institutionalization of the SDGs, lack of long-term planning, lack of risk assessment mechanisms for the implementation of the Agenda, vulnerable follow-up and review processes, and weak coordination among public policies related to the target 2.4.



After the conclusion of OLACEFS coordinated preparedness audit, TCU is moving on to determine how the SDG perspective is to be incorporated in performance audits, to assess the implementation of the goals and targets. The pilot project will be the Coordinated Audit on Protected Areas (2018-2019). That audit will be conducted in tandem with the development of INTOSAI WGEA Guideline on Delivering the 2030 Agenda focusing on Environmental Auditing.

Considering Public Interest in Environmental Matters

Debate: Does Involving the Public in Decision-making Process Result in a more Environmentally-beneficial Outcome?

Prior to the meeting, four participants had volunteered to debate on the question: Dr Sazan Guri (Albania), Dr Heinrich Lang (Austria), Mr Dimitar Dimitrov (Bulgaria) and Ms Kristiina Visnapuu (Estonia). The debate was organized in two rounds, with 2 brief presentations from both, affirmative and negative sides per round. The audience was later invited to provide comments.

1st round:

Pro

Ms Visnapuu presented three main arguments on the benefits and needs for public involvement in environmental decision-making:

- Increased transparency. With more parties involved in the decision-making process, the less opportunities for economic interest groups (that also often help fund political campaigns) to influence the outcome in isolation. To ensure that economic arguments would not solely prevail, other stakeholders with environmental viewpoints need to be included in the process.
- Plurality of information. Different interest groups and locals would contribute with information and data. Decisions having an impact on a local level need an input from the local level.
- Better quality of the decision-making process. Increased information about impacts facilitates the process and there would be a sense of ownership and validation for stakeholders. Better implementation – SDGs is a good example where people are the ones taking real action.

Contra

Mr Dimitrov opposed by presenting three arguments on why involving the public into decision-making does not produce the best results.

- He first presented a photo with an example from the biggest skiing resort in Bulgaria flooded with people during the skiing season – skiing community and locals demand an additional cabin lift while the second interest group pleads not to go forward with the project as the second lift would lead to the cutting of forest, loss of habitats and an increased risk for landfalls in the area. No consensus has been achieved thus far. Public can be very divided in their opinions, and extreme alternative is usually not the best one.
- Public does not have enough information. As emerged from the skiing resort case – no knowledge about the required extent

of logging, about species, or the risk for landfalls. The opinion of the public is personal and subjective, selfish.

- Public is also easily manipulated (via media, for example) and therefore not reliable as regards objective and impartial viewpoint. In conclusion, public opinions can serve an informative role, but the decision-making should be left up to the experts.

2nd round:

Pro

Dr Lang emphasized that upon making decisions, authorities must have a big picture in mind: regard for the environment, the economy and people. Components of a big picture are small parts of a puzzle. These parts are the varying opinions of concerned people and stakeholders who know what they need and know what they want. Involving these small parts can be beneficial for the decision-making authority itself as involving the public at the right time can shorten the processes and proceedings. Dr Lang brought some examples from the fields where SAI Austria has carried out audits. In case of Natura 2000 network, the target is to protect the areas on the spot to stop the damage. It appeared from the audit that 60% of related proceedings took 50% less time when public was involved prior to decision-making. Top-down decisions cause discontent among those not involved and they can plea to several instances taking years and causing great costs for the government. As for the EU Water Framework Directive, concrete targets and timeframe have been established for the Member States to meet the requirements. Austria has three levels of government. In Salzburg, no major decisions are made without involving people. SAI Austria identified that they have 100% implementation rate on the WFD targets whilst other regions (lower and upper Austria) have between 28-75% of implementation rate. This illustrates how the quality of implementing decisions hinges on involving the public.

Contra

Dr Guri reflected on the situation of environmental protection in Albania as well as public opinion on these matters. Main struggles are related to protecting the society from the activities affecting environment and depleting natural resources. He stressed that the public should be more demanding in order to halt harmful activities and bring about necessary improvements. He was happy to note that over the previous 15 years, in Albania, various interest groups such as students had started to voice their concerns over environmental health and social life. However, Dr Guri pointed out that the mindset of various groups was still not in favour of prioritizing environmental protection and there was low awareness among certain interest groups on what constitutes environmental crime. This all makes it questionable whether involving the public in decision-making would indeed facilitate a better outcome from the perspective of environment.

Audience reflected on various accounts of the debate. It was noted that decisions unfavourable for the environment could be legitimized by involving stakeholders – there are examples where public has been involved in the process, but the concerns and recommendations are not accounted for in the final decision. Environmental policies and measures can also be economically demanding for the locals (logging industry, tourism, agriculture) who will, consequently, be opposed to them. National interests are often therefore defined to enable the overriding of public opinion. Establishment of national parks and conservation areas as well as the protection of large carnivores were brought as examples. It was also noted that, as a paradox, authoritative regimes could be more effective in implementing the environmental protection agenda.

The pro-team was challenged in terms of whether the increased transparency, cost savings and better quality of the decision-making process (arguments presented by the team) would lead to a better condition of the environment by default. The team responded that involving the public is still a best guarantee for that, a necessary starting point – otherwise economic interests would prevail, and specific local information would not be included.

Introduction to Aarhus Convention

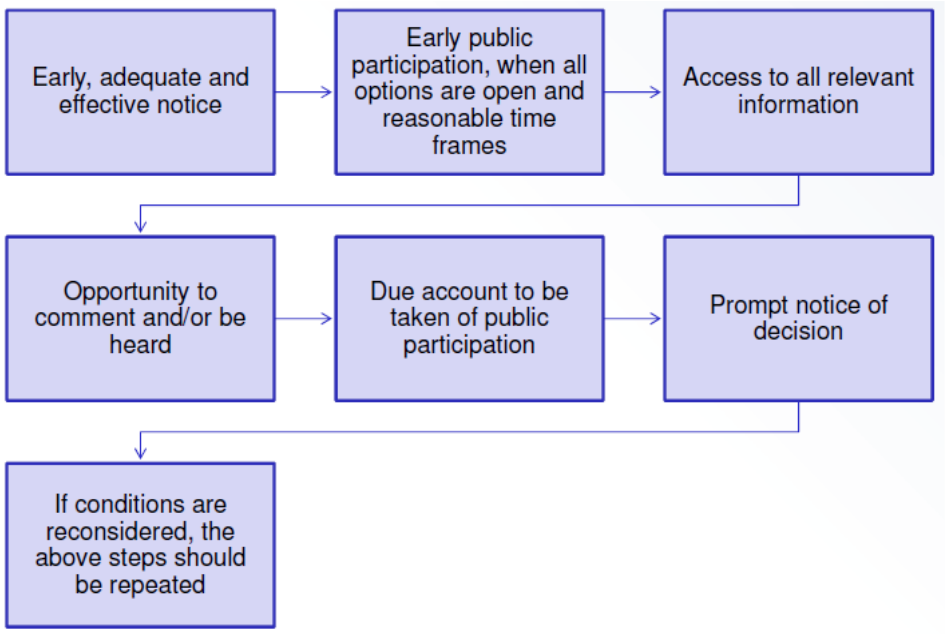
Ms Airi Andresson, National Audit Office of Estonia

Mr Andresson presented an overview of Aarhus convention, from the viewpoint of public sector audit. She recalled the main principle of the Convention, which is to “contribute to the protection of the right of every person of present and future generations to live in an environment adequate to his or her health and well-being.” Three central rights established by the convention are the right to information, the right to participate and the right to justice.

From the perspective of access to environmental information, the following potential questions for an auditor could be listed:

- Is all necessary information adequately available?
- Is the information comprehensive and understandable?
- Is the information timely?
- Are the sources for disseminating information adequate?

Ms Andersson also visualized the ideal process of decision-making that would grant the right to participate:



The right to justice would be granted via review procedures to challenge public decisions, in particular: refusal or inadequate response to request for information, legality of a plan or programme or a decision on a specific activity, actions or omissions that contravene national environmental law.

Ms Andresson also listed potential challenges when implementing the Convention: How to define “environmental information“? Who is “the public“ or “the public concerned“? What are “the plans and programmes relating to the environment“? Can non-residents ask for information, participation and access to justice? What constitutes “internal communication“? At which moment should the public participation be provided? What is the adequate way of notifying about decision-making procedures? How much time should be afforded to the public to become acquainted with the material? Who are “members of the public” for access to justice purposes?

Tools of Environmental Governance

Strategic Environmental Assessment

Mr Heikki Kalle, OÜ Hendrikson&Ko

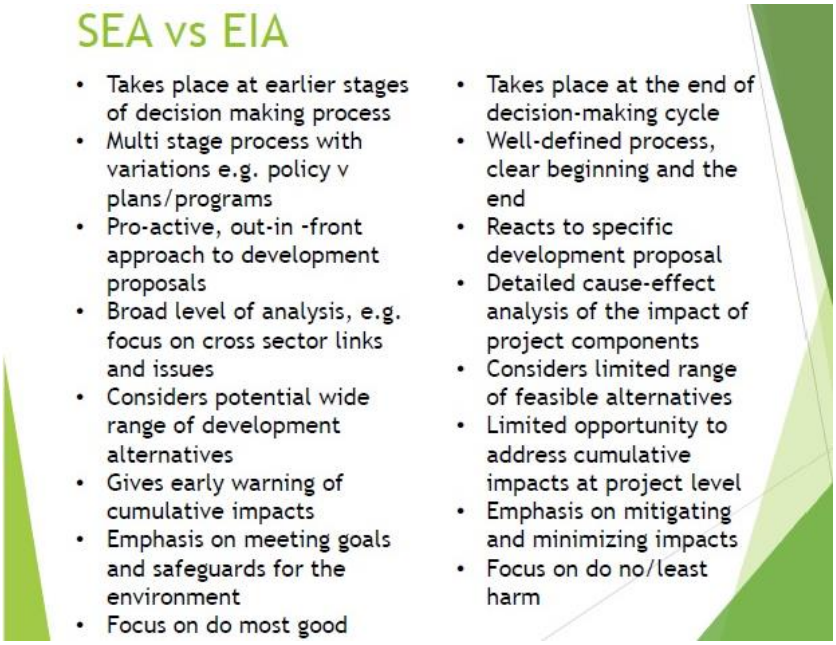
Mr Kalle presented the concept and the role of Strategic Environmental Assessments along with major trends and challenges in the field of SEAs.

SEA is a systematic and open process of analyzing the impacts of policies, plans, programmes and other strategic initiatives on the environment. SEA is applied to all strategic proposal that have a potentially significant impact on environment and should ensure that environmental considerations are taken into account and integrated into decision-making in support of sustainable development.

Mr Kalle introduced the history and legal framework of SEAs, in case of which connections with several international and regional conventions (e.g. Espoo EIA Convention and its Protocol on SEAs, Aarhus Convention) are relevant as well as the legal framework of the EU (SEA Directive 2001/42/EC) and national legislations.

The added value of SEA is manifested through the focus on upstream source of environmental problems (not just downstream impacts), creation of links to global principles of sustainable development in strategic decisions and projects thereafter, ensuring the protection of critical resources and environmental assets, identification of development opportunities and potentials, prevention of costly mistakes, streamlining of follow-up and creation of links to parallel initiatives. Key principles of the good practice of SEAs are integration, adaptation, relevance, provision of alternatives, proactivity, sustainability, transparency, accountability, fairness, impartiality, cost-effectiveness.

Mr Kalle also listed the main differences between SEA and EIA:



While EIA is usually applied on a project level, for instance in the process of applying for a permit, SEA is a strategic planning document to be applied in cases of policy, programme or plan proposals. Mr Kalle however noted that many countries do not follow this division.

Principal stages of SEA: screening (initiation of the SEA process) – scoping (identification of the area of influence, likely impacts, mitigation opportunities, involved parties and timetable, selection of approach and methods, basic follow-up principles) – consultation and publication of the scoping report – preparation of SEA report – consultation and publication of SEA report – follow-up.

The legal status and power of SEAs vary by country, as also do the approaches of strategic planning and the level of decision-making on which the SEA would be applied. More than 50 countries are estimated to have some provisions for SEA.

Participants of the seminar raised several questions related to guaranteeing the objectivity of SEA as well as securing that actual and realistic alternatives would be dealt with during SEA, given that SEAs are often funded by private parties with invested interests in project proposals under review. Mr Kalle believed from the perspective of the state, good planning and good environmental governance is key in this case and added that it would not be in anybody's interest to misuse a useful tool that has avoided many major accidents, as shown by studies in EU countries. There are also multiple examples of SEAs that have avoided costly decisions as the cross-silo thinking applied in SEA links development proposals by engineers to other sources of information and facilitates a learning process between parties. Additionally, having at least three alternatives (even theoretical) under review during SEA and already in the early stages would secure a meaningful outcome.

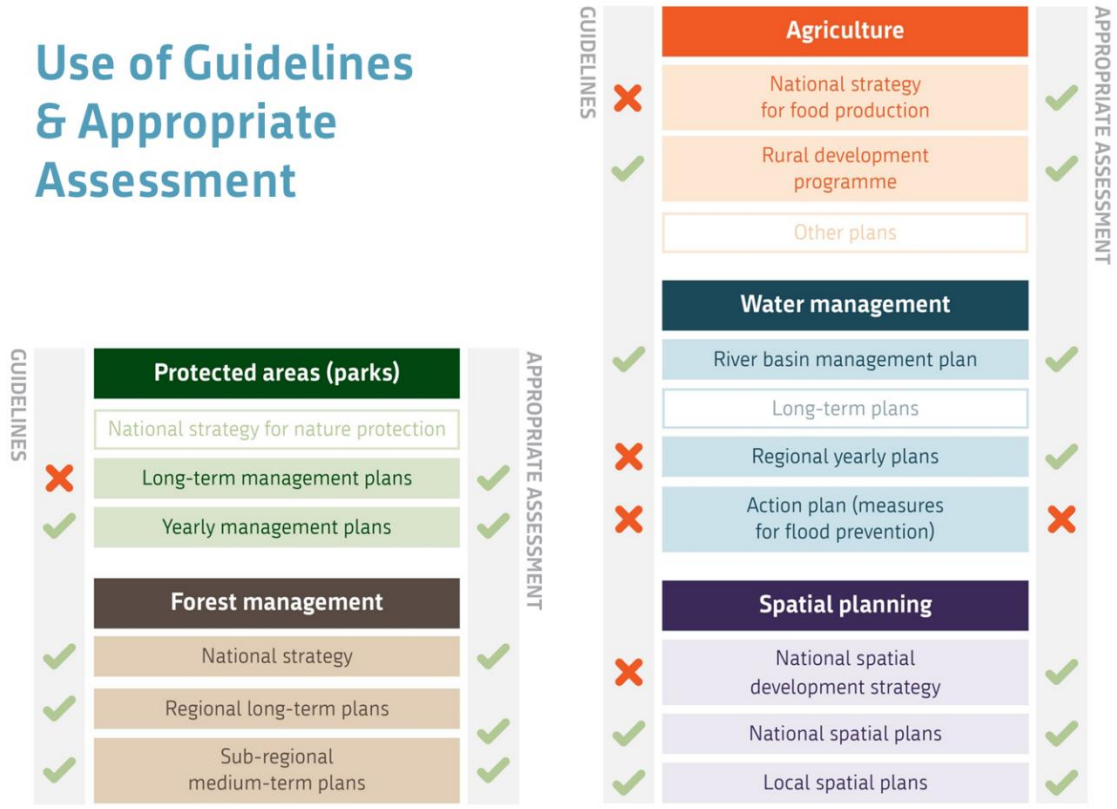
SAI presentation: Integrating Environmental Issues (Natura 2000) into Different Sectoral Policies

Ms Lejla Marinko, SAI Slovenia

Ms Marinko introduced the audit on the effectiveness of management of Natura 2000 areas conducted by the Court of Audit of the Republic of Slovenia. More than 37% of the land in Slovenia is part of the Natura 2000 network, with 355 different sites managed by bodies in more than five different sectors in the framework of the Natura 2000 management programme. The programme defines the objectives to be achieved and the measures that should be implemented in all these areas. The measures of the programme need to be integrated to sectoral policies. This is done mostly via nature protection guidelines and expert opinions on appropriate assessment of sectoral plans.

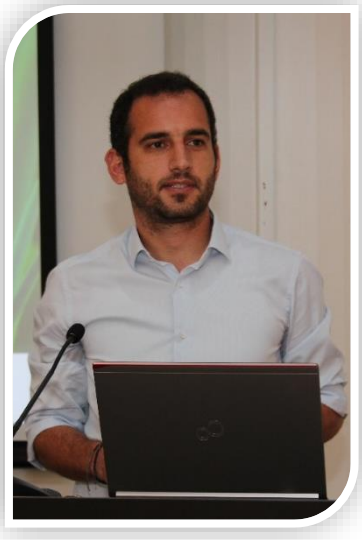
A couple of cases were highlighted that show how poor integration leads to poor implementation. The first case was from the water management sector – poor integration (no guidance, no appropriate assessment) brought about the destruction of a Natura 2000 area. The second case was from the agricultural sector, where poor implementation is also a consequence of the measures being voluntary.

Ms Marinko also presented a graph on the results of the audit – on how the nature protection guidelines had been developed and appropriate assessments made in different sectors under review:



SAI presentation: Development of Houses and Hotels in an Environmentally Sensitive Area

Mr Sotiris Christofi, SAI Cyprus



Mr Christofi presented the work of SAI Cyprus connected to development activities in the Akamas Peninsula.

Cyprus has numerous Sites of Community Importance and Special Protection Areas that cover almost 28% of the area of the island. These areas are under pressure for various reasons, mostly climate change/desertification and tourism and urban development. Consequently, proper Environmental Governance is of great importance for the preservation of ecosystems and biodiversity on the island. One of the best preserved natural landscapes and most significant “Natura 2000” sites on the island is the Akamas Peninsula, which hosts thousands of native and endemic species of flora and fauna.

Due to its natural beauty, the area attracts significant interest for development by the private sector. The government has to balance the desire for development and financial growth with the protection of the environment. Recent construction projects in the area near the habitat of the critically endangered species *Monachus monachus* (Mediterranean seal) has caused strong opposition from the civil society both through protests and through the media. SAI Cyprus examined the procedures followed for licensing these projects and identified illegal rock excavations in the coastal area, the planting of non-indigenous flora species, developments without building permits and

inaccuracies in the Environmental Impact Assessments reports. Additionally, SAI Cyprus noted that the cumulative impact of all actual and planned developments on the environment has not been assessed. Moreover, weaknesses in implementing the legislation were detected in the procedure of granting the permits by the Department of the Environment.

A remarkable visualization of the developments in Akamas area (from the presentation):

Mr Christofi concluded that environmental governance must align with sustainable development. Conflicts will often occur between the stakeholders, causing pressure on decision making. Stakeholders must cooperate in integrating environmental protection with financial growth.

SAI presentation: Granting of Permits and Collection of Fees from Operators whose Installations Affect the Environment

Ms Rosica Shalevikj Hrisovska, SAI of the former Yugoslav Republic of Macedonia

Ms Hrisovska presented the audit conducted by SAI FYR Macedonia on the government environmental tool - integrated environmental permit. According to the national legislation, the operators with installations whose activities have an environmental impact are obliged to provide an integrated environmental permit or permit for adjustment with an operational plan until it gets converted into environmental permit. Therefore, the operators must pay a fee.

An overview of the main reflections from the audit:

- Deadlines for large combustion installations to harmonize with the operational plan and EU directives are prolonged. The need for urgent activities to upgrade the existing installations with the best available techniques is on a high level. These installations are

among the largest environmental pollutants, but they still do not have a permit and do not pay any annual fee;

- Weaknesses were detected in the process of granting permits, calculation of fees and their recovery and;
- Funds collected from the issued environmental permits are not used to recover the environment affected by the operators' installations. These funds are used for other purposes.

The purpose of the audit was to give recommendations to the authorities in order to ensure full-scale and continuous monitoring of the emission of particles by the operators' installations. With this audit, the goal of SAI FYR Macedonia was to contribute to the protection, renewal and improvement of the quality of the environment.

Participatory Audit

SAI Presentation: Participatory Auditing and Stakeholder Involvement[1]

Ms Eva-Maria Asari, National Audit Office of Estonia (video presentation)

Ms Asari has been working on a project connected to stakeholder engagement and participatory audit in the framework of the INTOSAI Development Initiative's SAI Young Leaders Programme. She elaborated on these topics and presented the results of an international survey on stakeholder engagement among SAIs[2].

The goal of stakeholder engagement for SAIs is to increase the use and impact of audit reports. Engaging stakeholders throughout the audit process is challenging due to the formal mandate of SAIs and the general limited experience and capacity of both SAIs and citizens to collaborate in a meaningful and results-oriented way. Despite the growing recognition of the benefits of stakeholder engagement, SAIs have had limited interaction with external stakeholders. Experience so far has suggested that involving stakeholders and auditees at an early stage could have ensured better consideration of their views and result in more balanced audit reports.

Levels of stakeholder engagement:

- **Inform** – one-way interaction of providing balanced and objective information to the stakeholders on the audit topic. This can take form of dissemination of audit reports and summaries and posting them online, meetings with relevant Parliamentary committees, press conferences, newsletters to journalists etc.
- **Consult** – obtaining feedback from stakeholders on issues raised in the audit and alternatives to solve them. It is also shaped by one-way interaction and can take the form of focus groups, feedback surveys and citizen complaints.
- **Involve** – ensuring that the concerns and opinions of the stakeholders are reflected in the audit reports and providing feedback on how stakeholder input influenced development of recommendations. Involvement is characterised by two-way communication mechanisms like holding meetings with CSOs/ relevant Parliamentary committees to get suggestions on future audit subjects, recommendations etc.
- **Collaborate** – two-way interaction that focuses on partnering with stakeholders in parts or whole of decision-making process. In a more advanced stage, SAIs actively collaborate with their stakeholders by for instance involving them in the audit team (e.g. joint or participatory audits). Commission on Audit of Philippines is one of the few SAIs actively implementing Citizen Participatory Audits. According their experience CPA increases effective political governance and accountability, openness and transparency. It also promotes government credibility and brings government closer to the people.
- **Empower** – final decision-making is delegated to stakeholders.

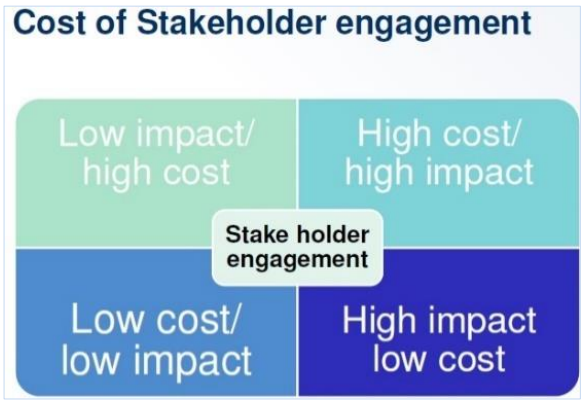
At each level engagement becomes deeper and passing each level is the precondition for reaching next level. Effective consultation requires informing participants, consultation is a prerequisite for successful involvement etc. Based on the results of the survey SAIs mostly define stakeholder

[1] The data of the survey has been updated compared to the time of the presentation
[2] The survey was carried out in March 2018. The questionnaire was sent out to 45 SAIs and European Court of Auditors, 26 of whom responded: Argentina, Australia, Bulgaria, Canada, Costa Rica, Cyprus, Denmark, Ecuador, Finland, Fiji, Germany, Greece, Hungary, India, Ireland, Latvia, Liberia, Lithuania, Malta, Mexico, New Zealand, Philippines, Portugal, Sweden, South Africa and European Court of Auditors.

engagement as informing and consultation, followed by involvement. Few engage in collaborating with stakeholders. None of the surveyed SAIs regard the goal of engagement as empowerment.

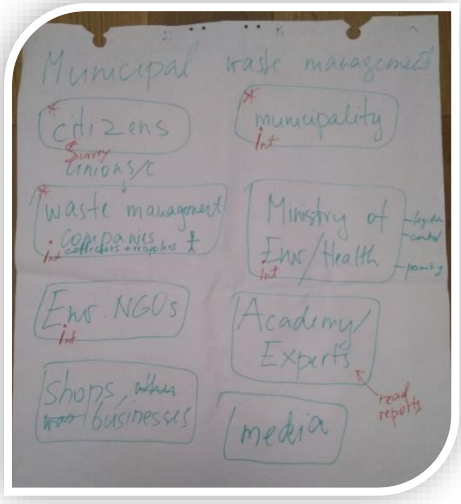
Stakeholder engagement is often mentioned in the strategic documents of SAIs and guidelines on stakeholder engagement have been developed and these principles are regularly reviewed. Stakeholder engagement is usually mandatory in the audit process and is monitored, but there are few performance indicators connected to stakeholder engagement, making it challenging to evaluate its effectiveness.

Stakeholders respond differently to the SAI's engagement activities and also have different interest in SAI's activities. It is important to assess the relationship between cost and the achievement of desired outcomes of stakeholder engagement. The figure on the left presents four possible combinations of the impact and cost of stakeholder engagement. The most desirable situation is stakeholder engagement that has high impact on the achievement of outcomes with lower cost. In order to identify high impact stakeholders, it is important to prioritise stakeholders. The figure on the right presents one possibility for categorising stakeholder based on their power to influence SAI, their interest in SAI products and activities with corresponding engagement strategy.



Adapted from IDI SAIs Engaging with Stakeholders Guide

Group discussions and exercise: How could SAIs include stakeholders/citizens to audits or identifying audit topics? Involving a participatory approach in audit planning.



Participants were engaged in group discussions on how to involve stakeholders to audits or to identifying audit topics. Discussions were based on topics of planned environmental audits in SAIs: municipal waste management, flood prevention, management of noise, water management, administration of national parks.

As a first step, each group identified the stakeholders and participants in the audit on the topic their group had been assigned with. Ministries, local municipalities and people, environmental NGOs and experts and scientists were the recurring groups listed by almost all groups.

Secondly, methods of involving the identified stakeholders were outlined. Participants listed methods such as interviews, surveys, written correspondence, conferences, roundtables, focus groups, data requests, making use of the SAI's webpage, joint field visits with auditees, consulting methodology with colleagues from other SAIs.

Another group exercise was organized whereby LEGO-sets were distributed to groups to be utilized for visualizing the participatory approach.

Environmental Compliance Assurance

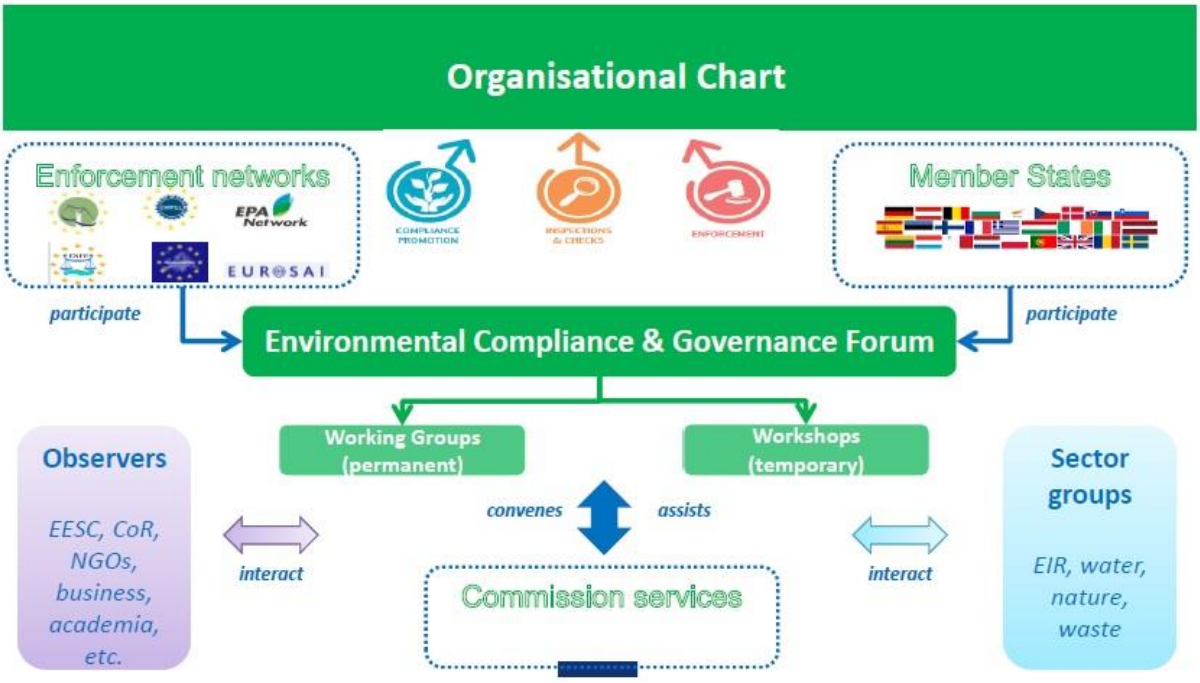
Mr Robert Konrad, European Commission

Mr Konrad introduced the activities of the Environmental Compliance and Governance Forum established by the European Commission. EUROSAI WGEA has been invited to contribute to this network.

An overwhelming majority of Europeans wants environmental rules to be applied across Europe. On 19 January 2018, the European Commission responded with launching the Action Plan to help Member States improve environmental protection. It consists of tangible measures to help public authorities in Member States to promote, monitor and enforce compliance with EU environmental rules on activities that can cause pollution or environmental harm.

Nine concrete actions will enable all industrial operators, public utilities, farmers, foresters, hunters and others to better follow existing environmental rules. They will help to ensure a level playing field across the EU and allow European citizens to enjoy cleaner water and air, safer waste disposal and a healthier nature. They will also help national environmental inspectors, police and customs officers, prosecutors and judges as well as auditors to effectively asses and address breaches of environmental rules, secure public confidence, and better protect our environment.

The Commission has set up the Environmental Compliance and Governance Forum – a high-level expert group made up of Member States officials and representatives of European networks of environmental agencies, auditors, inspectors, police officers, prosecutors and judges. Auditors are represented by EUROSAI-Working Group on Environmental Auditing.



For more details, please visit http://ec.europa.eu/environment/pdf/19_01_2018_news_en.pdf

News from the EUROSAI WGEA Secretariat

Ms Tuuli Rasso, EUROSAI WGEA Secretariat, SAI Estonia

Ms Rasso informed the meeting participants about the recent activities and projects of EUROSAI WGEA.

As for upcoming activities and deadlines, newsletter of EUROSAI WGEA was to be issued soon and Ms Rasso encouraged all participants to send their submissions by May 30. Furthermore, the Annual Survey of EWGEA was also planned for June. The 16th Annual Meeting had been scheduled for 25-28 September 2018 in Bratislava, Slovakia. Auditing climate change and increasing the impact of environmental audits would be the focus topics of the annual meeting. Additionally, a training seminar on climate change related data was planned for September 25. Ms Rasso also informed that a separate group for EUROSAI WGEA had been created in LinkedIn to facilitate communication among the members. She invited everybody to join the group.

Ms Rasso also briefed participants about the status of the Massive Open Online Course on Auditing Water Issues tat the secretariat was developing in cooperation with the University of Tartu and several members of EUROSAI WGEA. Comments on the first draft of the training material had been received and the Secretariat was working on editing the materials and uploading it online. Testing of the course was planned by the end of summer and the course was planned to be launched in autumn 2018.

Ms Rasso also introduced the Environmental Compliance and Governance Forum established by DG Environment of the European Commission. EUROSAI WGEA had been invited to join the network and the Governing Board of EUROSAI had issued a resolution and given a mandate to the EUROSAI WGEA Chair to represent EUROSAI in the forum. The input of EUROSAI WGEA would be limited to publicly available audit reports of the members and any experts nominated by EUROSAI WGEA would not represent neither EUROSAI or EUROSAI WGEA but themselves as individual experts. After a round of brief reflections from the participants of the seminar, Ms Rasso concluded that the exact format of participation in the Environmental Compliance and Governance Forum needed further discussions at the EUROSAI WGEA Steering Committee and also among EUROSAI WGEA members.

Appendices

Appendix 1. Spring Session Programme

Wednesday, 25 April

All day	Arrival of participants
19:00	Welcome Reception in Clarion Hotel, hosted by the National Audit Office of Finland

Thursday, 26 April

09:00-09:10	Opening remarks by Ms Tytti Yli-Viikari, Auditor General of Finland Opening remarks by Mr Janar Holm, Auditor General of Estonia
09:10-10:30	**Good Governance and Environmental Governance** **Discussion in tables**: What is good governance? **Speaker**: Vivi Niemenmaa, European Court of Auditors *Governance concept, development of environmental governance and a toolkit of essential concepts*
10:30-11:00	Break & Group Photo
11:00-13:00	**Sustainable Development – a Crucial Element of Environmental Governance** **Speaker**: Annika Lindblom, Secretary-General of Finnish National Commission on Sustainable Development and Counselor at Ministry of the Environment of Finland *The Finnish government's approach to sustainable development and SDGs. Focus on the long history, high-level but inclusive Commission of SD, and voluntary SD commitments.* **Speaker**: Sami Pirkkala, Counsellor and Senior Specialist on Sustainable Development at Prime Minister's Office. Chair of National Sustainable Development Monitoring Network *Focus on recent national work on Agenda2030 monitoring and follow-up. State of play on the preparations of an independent evaluation of the 2030 Agenda implementation in Finland.* **Group discussion**: • How is sustainable development included in the governance system in your country? • How to mainstream sustainable development to all government sectors? **SAI experience**: examples of SDG audits, good practice cases of environmental governance *Sustainability overviews: the UK NAO's experience of auditing government departments' environmental governance* – Katy Losse, SAI UK *The Accounting chamber experience in carrying out audits in the field of Sustainable Development goals* – Anna Kozlova, SAI Ukraine
13:00-14:00	Lunch

14:00-15:30	**SAI experience**: examples of SDG audits, good practice cases of environmental governance (contd.)
	The Dutch government's preparations aimed at achieving the Sustainable Development Goals – Sadaf Qutbyar, SAI Netherlands
	OLACEFS' Coordinated Audit on SDG Target 2.4 – Sustainable Food Production – Dashiell Costa, SAI Brazil
	Considering Public Interest in Environmental Matters
	Involving the public in an environmental decision-making process – does it result in a more environmentally-beneficial outcome?
	Introduction to Aarhus convention – Ms Airi Andresson, SAI Estonia
15:30-16:00	Break
16:00-17:00	**Strategic Environmental Assessment**
	Speaker: Heikki Kalle, Board member, Hendrikson & Ko
	SAI experience: Auditing governance tools in environmental audits
	Integrating environmental issues (Natura 2000) into different sectoral policies – Lejla Marinko, SAI Slovenia
	Development of houses and hotels in an environmentally sensitive area – Sotiris Christofi, SAI Cyprus

Friday, 27 April

09:00-10:30	**Participatory Audit**
	SAI experience: including citizens in audits
	Participatory auditing and stakeholder involvement – Eva-Maria Asari, auditor, SAI Estonia
	Group discussion: How could SAIs include stakeholders/citizens to audits or identifying audit topics?
10:30-11:00	Break
11:00-13:00	**Planning a Participatory Audit**
	Group exercise: Involving a participatory approach in audit planning
	SAI experience: addressing environmental governance issues in audits
	Granting of permits and collection of fees from operators whose installations affect the environment - Rosica Shalevikj Hrisovska, SAI of the former Yugoslav Republic of Macedonia
	Environmental Compliance Assurance
	Speaker: Robert Konrad, Head of Unit, European Commission, Directorate-General for Environment
	Activities of the European Commission on environmental governance; problems with environmental enforcement and compliance on European level.
	News from the EUROSAI WGEA Secretariat
12:50	Conclusions

13:00-14:00	Lunch
14:00	End of the meeting
	Departure of participants

Appendix 2. List of Participants

EUROSAI WGEA members	
Albania State Supreme Audit Institution of Albania	Mr Bujar Leskaj, Chairman Mr Hektor Kosova, Auditor Mr Sazan Guri, External Expert
Austria Austrian Court of Audit	Dr Heinrich Lang, Head of Department Ms Helga Herzfeld, Deputy Head of Department
Belgium Belgian Court of Audit	Ms Daphne Vanrysselberghe, Senior Auditor
Bulgaria Bulgarian National Audit Office	Ms Eva Galabinova, Chief Auditor Mr Dimitar Dimitrov, Senior Auditor
Cyprus Audit Office of the Republic of Cyprus	Mr Sotiris Christofi, Audit Officer
Czech Republic Supreme Audit Office of the Czech Republic	Ms Helena Vorbova, Director of Audit Unit Mr Michal Rampír, Head of Audit Unit
Estonia National Audit Office of Estonia	Ms Tuuli Rasso, Head of EUROSAI WGEA Secretariat Ms Airi Andresson, Audit Manager Ms Viire Viss, Senior Auditor Ms Kaire Kesküla, Auditor Ms Kristiina Visnapuu, Auditor Mr Siim Nurk, International Relations Trainee
European Court of Auditors	Mr Peter Welch, Director Mr Frédéric Soblet, Auditor Dr Vivi Niemenmaa, Seconded National Expert
Finland National Audit Office of Finland	Mr Juho Nurminen, Principal Performance Auditor Dr Hanna Virta, Principal Performance Auditor Ms Outi Jurkkola, Project Adviser Ms Kaisa Kopra, Project Adviser Ms Sinikka Saaristo-Uotila, Executive Assistant Ms Eira Heinämies, Communications Advisor Ms Elina Keckman, Communications Assistant Ms India Roland, International Relations Assistant
Greece Hellenic Court of Audit	Mr Athanasios Fragkos, Court Clerk – Auditor, 14th Commissioner's Service
Hungary State Audit Office of Hungary	Ms Katalin Jakovacz, Auditor
Ireland Office of the Comptroller and Auditor General	Ms Patricia Devlin, Deputy Director of Audit
Kazakhstan The Accounts Committee for Control over Execution of the	Mr Talgat Zhakan, Member of the Accounts Committee Ms Zada Zhukanova, Senior Consultant - Public Auditor

Republican Budget of the Republic of Kazakhstan	
Latvia State Audit Office of the Republic of Latvia	Ms Baiba Bebre, State Auditor - Lawyer
Lithuania National Audit Office of Lithuania	Ms Vaida Barizienė, Deputy Director of Economy Audit Department
the former Yugoslav Republic of Macedonia State Audit Office	Ms Rosica Shalevikj Hrisovska, Principal Auditor Ms Albane Chupi, Auditor Ms Irena Trajkovska, Auditor
Malta National Audit Office of Malta	Mr William Peplow, Senior Manager
the Netherlands Netherlands Court of Audit	Ms Sadaf Qutbyar, Auditor
Norway Office of the Auditor General of Norway	Ms Guri Andrea Lowrie, Assistant Director General Ms Eli H. Skartlien, Senior Audit Adviser
Poland Supreme Audit Office of Poland	Mr Jacek Jezierski, Advisor to the President
Romania Court of Accounts	Ms Andreea Lungu, Counselor Ms Alexandra Lichi, Public External Auditor
Slovakia Supreme Audit Office of the Slovak Republic	Mr Vladimir Matus, Auditor
Slovenia Court of Audit of the Republic of Slovenia	Ms Lejla Marinko, Principal Auditor Mr Igor Vošnjak, Auditor
Spain Tribunal de Cuentas	Ms Enriqueta Montabes, Subdirector
Sweden Swedish National Audit Office	Ms Charlotte Berg, Audit Director Ms Annelie Jansson Westin, Audit Director
Ukraine Accounting Chamber of Ukraine	Mr Mykhailo Garbuz, Deputy Director of Department Ms Anna Kozlova, Chief Specialist
United Kingdom National Audit Office	Ms Katy Losse, Audit Manager
Invited Guests and Experts	
Brazilian Federal Court of Accounts	Mr Dashiell Costa, Federal Auditor
Directorate-General for Environment of the European Commission	Mr Robert Konrad, Head of Unit
Hendrikson & Ko	Mr Heiki Kalle, Board Member
Ministry of Environment (Finland)	Ms Annika Lindblom, Secretary-General of Finnish National Commission on Sustainable Development, Counselor
National Audit Office of Estonia	Ms Eva-Maria Asari, Auditor
Prime Minister's Office (Finland)	Mr Sami Pirkkala, Counselor and Senior Specialist on Sustainable Development