



Riksrevisjonen

Office of the Auditor General of Norway

Audit Criteria

Mona Paulsrud, CAS secretariat
EUROSAI WGA 10th of October 2011

Audit Criteria

THE BENCHMARKS AGAINST WHICH THE
SUBJECT MATTER WILL BE COMPARED.





Audit criteria in Environmental Auditing



International Criteria

Source

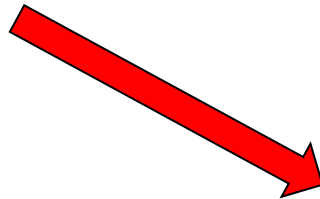
Criteria

- Convention on Long-range Transboundary Air Pollution – 1979 (LRTAP) 
- Parties shall reduce and prevent air pollution including long-range transboundary air pollution.
- The 1999 Gothenburg Protocol to Abate Acidification, Eutrophication and Ground-level Ozone 
- Emission ceilings for 2010 for four pollutants: sulphur, NOx, VOCs and ammonia

Regional Criteria

Source

- The Ambient Air Quality and Cleaner Air for Europe (CAFE) Directive (2008/50/EC)



Criteria

- Member States are required to reduce exposure to PM2.5 in urban areas by an average of 20% by 2020 based on 2010 levels
- Member States shall, where appropriate, prepare and implement integrated air quality plans covering
- pollutants

National Criteria

Source

- Norway: National Pollution Regulation



Criteria

- Necessary measures must be implemented to ensure that the pollution concentration in outdoor air does not exceed the target values listed after 31 December 2012, provided that this does not entail excessive costs.

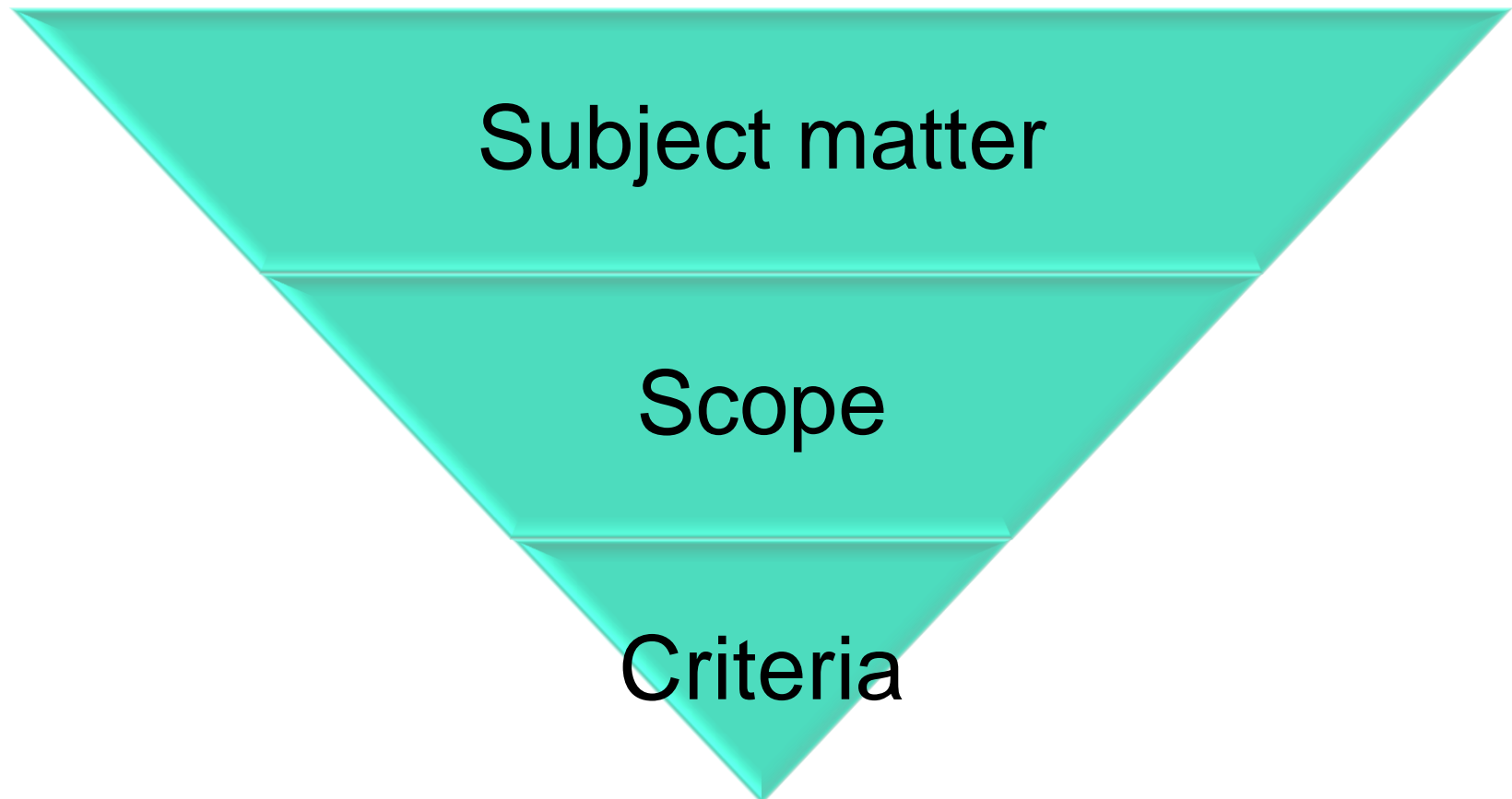
Compliance

- Objective
- Reliable
- Complete
- Relevant
- Understandable
- Comparable
- Acceptable
- Available

Performance

- Objective
- Reliable
- Complete
- Useful

Audit Criteria and Scope of Audit





Issues in developing audit criteria

- Interpretation of criteria
- Less formal criteria
- Unclear criteria
- Conflicting criteria

International Criteria

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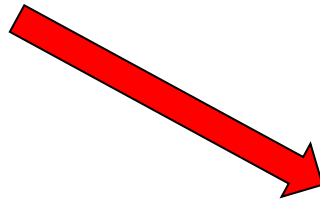
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How to compare a subject matter against the criteria?

Go looking for your audit evidence!

