

Programme

Seminar on *Best practice in environmental auditing: Audit evidence and audit criteria in relation to ISSAIs*

**Norra Latin - City Conference Centre
Stockholm, 10 October, 2011**

- 09:00 **Opening by the EUROSAI WGEA Secretariat**
- 09:15 **Introduction to best practice in auditing and the ISSAIs**
Ms Mona Paulsrud
Senior Auditor at the Office of the Auditor General of Norway/Head of secretariat of
INTOSAI Compliance Audit SubCommittee
- 09:50 **Trends and developments in environmental auditing regarding
audit evidence and audit criteria. Experiences from Sweden.**
Mr Fredrik Engström
Audit Director at the Swedish National Audit Office
- 10:10 **Introduction to audit criteria in environmental auditing: Audit
approaches based on ISSAIs**
Ms Mona Paulsrud
Senior Auditor at the Office of the Auditor General of Norway/Head of secretariat of
INTOSAI Compliance Audit SubCommittee
- 10:30 *Coffee break*
- 10:50 **Group session**
- 12:00 *Lunch*
- 13:00 **Introduction to audit evidence in environmental auditing: Audit
approaches based on ISSAIs**
Mr Jonas Hällström
The Swedish National Audit Office /FAS Director of INTOSAI Financial Audit
Subcommittee
- 13:35 **Group session**

- 14:45 *Coffee break*
- 15:05 **Audit evidence and criteria – experiences from the audit: *Trading of surplus Assigned Amount Units and use of such funds received from the trading.***
Ms Jana Zahradničková
SAI of Czech Republic
- 15:20 **Summing up** reflections from resource persons and participants
- 16:00 *Closing of seminar*