



INTOSAI  
Working Group  
on Environmental  
Auditing

# RIO+20 project and information about the UNEP World Congress

Margit Lassi

INTOSAI WGEA Secretariat

10th EUROSAI WGEA, 23-25 October 2012, Cyprus

# Project Objective

*Build awareness among the participants of the UN Conference on Sustainable Development on the important role that SAIs play in contributing to developing a more sustainable environment through auditing and reporting on our governments' performance and accountability and to enable our legislatures to hold them to account.*



# Project Aspirations (i)

1. The international community can learn from our work – both from our audits and guidance materials.
2. National governments can use the survey results and national audit reports, findings, and recommendations to improve their domestic policies and tools. 20 years of international auditing work can also be used to better design and implement national policies and programs moving forward.



## Project Aspirations (ii)

3. The results of the survey and audits can provide national governments as well as multilateral environmental agreement secretariats with important feedback for evaluating the implementation of international commitments.



# Worldwide Auditing Experience

The project's aspirations are built upon our collective and extensive experience in conducting audits generally and on the environment.

## Between 1993-2011

- 100+ countries have conducted over 3200 environmentally related audits
- 50+ cooperative audits conducted
- 80+ MEA audits conducted



# Project Results (i)

- Paper Prepared (English) – Key aspects:
  - Results of the 2011 SAI survey – identifies the ten most important observations that SAIs around the world consistently find
  - INTOSAI WGEA positions for consideration by conference delegates
- Enhanced Executive Summary prepared (English, French, Portuguese, Spanish) and submitted as input for the conferences' preparatory processes




## Project Results (ii)

- Results of Paper delivered at:
  - UN Conference on Sustainable Development (20-22 June 2012) Side Event
  - UNEP World Congress on Justice, Governance, and Law for Environmental Sustainability (17-20 June 2012) Sessions
- International Institute for Sustainable Development provided media coverage



# Rio+20 and World Congress on Justice, Governance and Law (i)

- 2nd half of 2011 - INTOSAI WGEA **Survey** among all 189 INTOSAI members (SAIs of Canada and Brazil)
- November 2011: official **contribution paper** submitted in cooperation with INTOSAI General Secretariat to the compilation document of Rio+20
- 17-20 June 2012: WGEA at the UNEP's **World Congress on Justice, Governance and Law for Environmental Sustainability**
- Special Rio+20 report by SAIs of Canada and Brazil in cooperation with the WGEA Secretariat
- Promotional **leaflet**



Why has the progress of national governments towards sustainable development been poor?


10 key factors identified by public sector auditors

- Unclear/overlapping responsibilities between government entities in the framework of sustainable development lead to inefficiency of policy efforts
- Lack of policy coordination between sub-national levels and the national level can jeopardize transparency and accountability.
- Absent or deficient policies and strategies hinder effective governing of environment and achieving sustainable development.
- Insufficient assessment of the environmental effects of governmental policies and programs leaves decision-makers unaware about the real impact of their efforts.
- Lack of sustainable development analysis (economic, social, and environmental factors) hinders integrative policy decisions.
- Lack of long-term planning to implement environmental policies and programs makes it difficult to tackle complex environmental issues.
- Inadequate financial management of environmental policies and programs leads to misuse of funds.
- Lack of enforcement of domestic environmental legislation keeps it from functioning.
- Deficient monitoring and reporting systems often hinder identifying where and what kind of policy action is really required.
- Lack of environmental data limits the governments' decision-making ability.

**What can governments do?**

**National governments** can use national audit reports, findings, and recommendations in general to improve the effectiveness and cost-efficiency of a range of domestic environmental and sustainable development programs, policies, and tools. National auditing work can also be used to better design and implement national policies and programs moving forward.

**At the international level**, audits conducted by Supreme Audit Institutions can provide national governments as well as secretariats of Multilateral Environmental Agreements (MEAs) with important input for evaluating the implementation of international commitments. The audit results also show national governments and MEA secretariats the key features of good governance against which compliance can be measured.





# Rio+20 and World Congress on Justice, Governance and Law (ii)

- **Top 10 reasons** for poor progress towards sustainable development as perceived by SAIs:
  - Unclear/overlapping responsibilities
  - Lack of policy coordination
  - Absent/deficient policies and strategies
  - Insufficient assessment of the environmental effects of governmental policies and programs
  - Lack of sustainable development analysis
  - Lack of long term planning
  - Inadequate financial management of environmental policies and programs
  - Lack of enforcement of environmental legislation
  - Deficient monitoring and reporting systems
  - Lack of environmental data



# Rio+20 and World Congress on Justice, Governance and Law (iii)

Proposals of INTOSAI WGEA to the Rio+20 delegates (1):

- To acknowledge the **crucial role Supreme Audit Institutions** can play in **achieving international SD goals** by identifying the gaps and building accountability.
- To acknowledge the **necessity of improving national reporting** by including in the annual reports of the governments to national legislatures **information on how international environmental commitments** are met along with the funding of these activities.



# Rio+20 and World Congress on Justice, Governance and Law (iv)

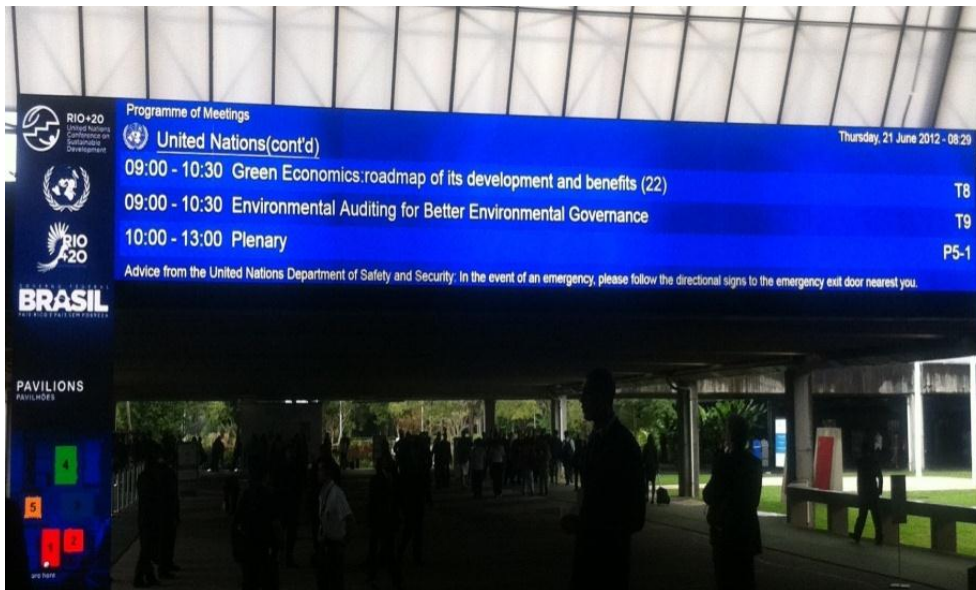
Proposals of INTOSAI WGEA to the Rio+20 delegates (2):

- To state that “generally accepted standardsetting bodies of government reporting” should establish **principles and standards** for the development of **environmental accounts** and **sustainable development accounts**.
- To encourage all countries to develop and implement a **sustainable development policy** that is supported by a **mid-term action plan, performance indicators and an external review process**.



# Rio+20 and World Congress on Justice, Governance and Law (iv)

- INTOSAI WGEA side event “**Environmental Auditing for Better Environmental Governance**” at the official Rio+20 venue on 21 June 2012:



- Presentation of the WGEA’s Rio+20 report;
- Introduction of environment audit practices of the SAIs of Brazil, Canada and Zambia.

# Next Steps

The conferences were but one stop, albeit international, in promoting what we, as SAIs, do – holding governments accountable and ensuring that governments practice what they preach. The United Nations General Assembly recognized this very role that we play late last year.

## Next Steps:

- Preparation of one or two articles for submission to an international science journal or weekly news magazines.
- Other communications? Ideas?



# Thank You

Project would not have been possible without the efforts of:

input from the 52 SAIs who answered the call and participated in the project;

INTOSAI WGEA members – Argentina, China, Finland, India, United Kingdom, and the United States;

SAI Conference Presenters;

staff of the Brazilian and Canadian SAIs who assisted in the preparation of the documents.



Thank you!

[www.environmental-auditing.org](http://www.environmental-auditing.org)

