



REPUBLIC OF SLOVENIA
COURT OF AUDIT

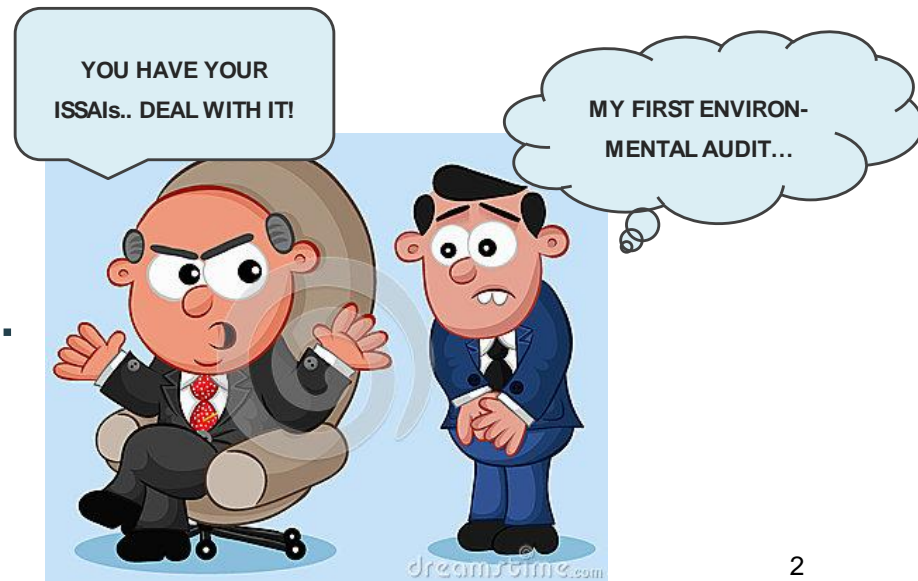
Using the ISSAIs in Environmental Audits

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First Environmental Audit or a new environmental topic

- To get a general understanding of what environmental audits are
- To identify possible problems in conducting them
- To gather and check your ideas on risks, methodology,...



International Environmental Audit

- Formal agreement on a coordinated audit

AGREEMENT ON COOPERATION

among

the Supreme Audit Office, Czech Republic, the Court of Audit of the Republic of Slovenia and the Supreme Audit Office of the Slovak Republic

on the Coordinated audit of management and utilization of state financial means allotted for air and ozone layer protection and implementation of related international agreements

Introduction

This Agreement was conducted among the representatives of the Supreme Audit Office (SAO, CR), the Court of Audit of the Republic of Slovenia (CA of Slo) and the Supreme Audit Office of the Slovak Republic (SAO SR) following their previous mutual cooperation in the field of environmental audit and respective activities of the EUROSAI Working Group on Environmental Audit.

Principles

This Agreement is based on the principles established in the publication "How SAIs may cooperate in the audit of international environmental accords."

Article 7

Methodology

Audit methodology will be realized in accordance with:

- INTOSAI Audit Standards
- EUROSAI Audit Standards
- National Audit Standards and Guidelines

Knowledge Sharing within SAI

- Presentation of environmental audits for younger auditors:
 - The subjects of environmental audits
 - Types (financial, compliance, performance)
 - Standards (ISSAI 5110-5140)
 - Working groups (WGEA)
 - International audits
 - Effects of environ. audits
 - Case studies



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Thank you!



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