

Training Seminar on Auditing Sustainable Development

Monday, 26 September

9:00 Introduction to the training seminar

The concept of sustainable development: background and exercises

Governments role in sustainable development

Dr Vivi Niemenmaa, European Court of Auditors

The Role of SAIs in Securing Sustainable Development Goals

Mr Didik Ardiastanto, Ms Susilowati, SAI Indonesia

Sustainability reporting in business sector and public bodies

Dr Vivi Niemenmaa, European Court of Auditors

11:00 Coffee break

11:30 Sustainable development challenges in FYR Macedonia

Ms Sandra Andovska, Cabinet of Deputy Prime Minister for Economic Affairs of the Government

Climate change and sustainable development

Dr Teodora Obradovic Grncarovska, National coordinator for climate changes, Ministry of Environment and Physical Planning

Panel discussion: Challenges and opportunities for SAIs in auditing sustainable development

Invited AGs/Presidents of the Network/neighbouring SAIs

13:00 Lunch

14:00 SAI presentations:

Research on sustainable development in Bulgaria by using key indicators

Ms Eva Galabinova, Mr Dimitar Dimitrov, SAI Bulgaria

Audit of sustainable development in Poland

Mr Jacek Jezierski, SAI Poland

Reflections on audit and sustainable development

Mr Sascha Baum, SAI Germany

Discussion and practical assignments in groups

15:30 Coffee break

16:00 Group work

Discussion and practical assignments in groups

Conclusions

19:00-21:00 Welcome reception

14th EUROSAI WGEA Annual Meeting

DAY 1. Market Based Instruments in Environmental Protection

Tuesday, 27 September

9:00 Opening of the 14th Annual Meeting by the Auditors General
Ms Tanja Tanevska and Dr Alar Karis

9:20 Introduction to the day

Environmental taxation – rationale, current state, outlook and reflections
Dr Stefan Speck

INTOSAI WGEA project ‘Market based instruments in environmental protection’
Ms Viire Viss, SAI Estonia

11:00 Coffee break and group photo

11:30 SAI presentations:

The integrity and implementation of the EU Emissions Trading Scheme
Mr Colm Friel, European Court of Auditors

Experience of auditing MBIs
Mr Sigmund Nordhus, SAI Norway

Auditing economic instruments in environmental performance audits
Ms Viire Viss, Ms Kristiina Visnapuu, SAI Estonia

12:30 Lunch and Information Sharing Market

14:15 Discussion in groups:

- a. Auditing environmental taxes and other taxes which have impact on the environment/behavioural change
- b. Auditing pricing policies, tariffs, fees for environmental services
- c. Auditing tradable permits and quotas

15:30 Coffee break

16:00 Results from group discussions and conclusions

16:30-18:00 Time allocated for side meetings

- a. Mediterranean Cooperative Audit on Marine Parks
- b. Cooperative Audit on Energy Efficiency in the Public Sector

DAY 2. ISSAIs of Environmental Auditing

Wednesday. 28 September

9:00 Introduction to the day

Updates in the ISSAIs of environmental auditing

Dr Vivi Niemenmaa, European Court of Auditors

10:00 SAI presentations:

Case study: CNAO's audit of poverty alleviation funds

Mr Liu Zhengjun, SAI China

Using the ISSAIs in environmental audits

Mr Miroslav Kranjc, Ms Lejla Marinko, SAI Slovenia

Using the ISSAIs in environmental audits

Mr Akis Kikas, SAI Cyprus

10:30 Coffee break

10:45 Discussion and assignments in groups:

ISSAI 5110: Guidance on conducting audits of activities with an environmental perspective

ISSAI 5120: Environmental audit and regularity auditing

ISSAI 5130: Sustainable development: the role of supreme audit institutions

ISSAI 5140: How SAIs may co-operate on the audit of international environmental accords

12:30 Wrapping-up group sessions

13:00 Lunch

15:00-21:00 Environmental excursion and dinner

DAY 3. Business Meeting

Thursday, 29 September

9:00 Introduction to the day

INTOSAI WGEA activities

Mr Didik Ardiastanto, SAI Indonesia, INTOSAI WGEA secretariat

AFROSAI WGEA activities

Mr Francois Bekemem Moukoko, SAI Cameroon, AFROSAI WGEA secretariat

Activities of EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes

Mr Dmytro Karnaukhov, SAI Ukraine

EUROSAI WGEA activities

Ms Tuuli Rasso, SAI Estonia, EUROSAI WGEA secretariat

9:45 Brainstorming in groups: EUROSAI WGEA Strategy and Activity Plan 2018-2020

11:15 Coffee break

11:30 Presenting ideas from brainstorming

Conclusions and further steps regarding the Strategy and Activity Plan

12:00 Experience in conducting of the international coordinated audits

Mr Myhailo Garbuz, SAI Ukraine

Updates on cooperative audit initiatives:

- a. Cooperative Audit on Air Quality
- b. Mediterranean Cooperative Audit on Marine Parks
- c. Cooperative Audit on Energy Efficiency in the Public Sector

13:00 Conclusions and closing of the meeting

13:30-16:30 18th EUROSAI WGEA Steering Committee meeting