

Approaches in auditing 3Es



Efforts abroad to mitigate climate change

- the Central Government's acquisitions of CDM and JI credits

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Sweden's climate objective

Milestone target

By 2020 emissions of greenhouse gases in Sweden, from activities not included in the EU Emissions Trading Scheme, will be reduced by 40 percent compared with 1990. That means that greenhouse gas emissions from these activities will be around 20 million tonnes of carbon dioxide equivalent lower than in 1990. A third of the emission reductions shall be achieved through the central -government sector's acquisitions of CDM and JI credits.

Audit questions

1. Does the Government provide direction and do the Energy Agency's purchases of emission credits create prerequisites for contributing to the fulfilment of the Swedish Parliament's climate objective to the extent expected?
2. Are the **costs** of the central-government sector's purchases of emission credits **reasonable**?
3. Are the central-government sector's purchases of emission credits carried out in an **efficient, effective** and transparent manner?

Are the costs reasonable?

Methods:

Internal costs

- Time reporting system, salaries, social security and overhead costs
- Financial system, expenses, travel costs etc.

External costs

- Document audit (all purchase agreements, fund reports)
- Expected final deliveries of CDM and JI credits * price in the agreement

Conclusion: The costs may be reasonable

Are the purchases carried out in an efficient and effective manner?

Methods:

- Documents
 - purchase agreements
 - internal memos
 - etc.
- Interviews with
 - the Swedish Energy Agency
 - the Ministry of the Environment
 - the Swedish Protection Agency
 - Tricorona

Are the purchases carried out in an efficient and effective manner?

Conclusion:

The purchases have not been done efficiently and effectively enough.

- The milestone target for 2020 is not enough taken into account.
- Risks and insecurities are not enough taken into account.
- The monitoring of the purchases is insufficient.

Thank you for listening!

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