

EUROSAI WGEA – TRAINING SEMINAR ON SUSTAINABLE
ENERGY

4 October 2010



AUDITING SUSTAINABLE ENERGY

Guidance for Supreme Audit Institutions

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Introduction

Who is going to present the sustainable energy seminar?

Regina Charyparová

Head, Regional
Department in Plzeň

Michal Rampír

Head, State Management
Property Unit

Jana Zahradníčková

Auditor,
Performance Audit Unit

Jana Vašíčková

Lawyer auditor,
State Subsidy Policy Unit



Auditing Sustainable Energy

Who worked on this guidance?

- Supreme Audit Office of the Czech Republic
- Supreme Audit Institutions of Australia, Canada, Estonia, Morocco, Norway, Poland, and the United Kingdom



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Who worked on this guidance?

- SAls through case studies and questionnaire
- External experts
- Secretariat of the INTOSAI WGGEA and steering committee members



Why Sustainable Energy?

- Sustainable energy – one of the main topics of the INTOSAI WGEA 2008 – 2010 Work Plan
- Very important topic because of:
 - still increasing absolute energy consumption
 - limited resources of energy generation
 - existing political dependence of individual countries on owners of the resources
 - negative impacts of energy generation on the environment etc.



Project objectives

- To encourage and help SAIs to carry out audits on sustainable energy
- To provide different ways of audit approaches in this up-to-date topic



International Meetings

- January 2009 12th INTOSAI WGEA, Qatar
- August 2009 8th Steering Committee meeting, Bali
- February 2010 9th Steering Committee meeting, Tanzania
- June 2010 13th INTOSAI WGEA, China



International Meetings

- The guidance was approved during 13th WGEA meeting in Guilin, China, in June 2010
- There were also approved other INTOSAI guidances:
 - Auditing Forests
 - Auditing Mining
 - Auditing Sustainable Fisheries Management
 - Auditing the government Response to Climate Change



Content of the Guidance

- Chapter 1
= Step 1 Basic information on energy issues
- Chapter 2
= Step 2 Understand the governmental response to the sustainable energy issue
- Chapter 3
= Step 3 Approach to choosing audit topics
- Chapter 4
= Step 4 How to design the audit
- Chapter 5 Audit execution and reporting



Content of the Guidance

Annexes

- Case studies
- Examples of criteria
- Guide for carrying out audit on grants
- Summary on information from the questionnaire survey
- List of sustainable energy audits



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The guidance is available on:

www.environmental-auditing.org



Program of the Training Seminar

What will be presented and discussed today?

- Presentations regarding the guidance

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- Presentations regarding the audits on the sustainable energy issue
- Practical tips and examples



Auditing the Sustainable Energy

Thank you for your attention!

