

# EUROSAI WGEA – TRAINING SEMINAR ON SUSTAINABLE ENERGY

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## CHAPTER 5 – AUDIT EXECUTION AND REPORTING

### ANNEXES TO THE GUIDANCE

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# Content

- audit execution;
- audit reporting;
- impact evaluation and monitoring;
- annexes to the Guidance.



# Audit execution

## Audit execution phase

- performing an audit conforming the approved scope, objective and approved audit procedure;
- key areas to be audited depend on the conditions prevailing in the given state;
- auditors can also use INTOSAI Auditing Guidelines (e.g. ISSAI 5130).



# Key areas

- verifying the existence of the objectives, and setting the objectives; and determining the methods by which they are to be attained;
- verifying the existence, completeness, and veracity of preliminary analyses;
- verifying the system of management and auditing of energy policy implementation;
- checking the operability of the system employed in assessment of the implementation of policies;
- verifying adherence to the rules, terms, and conditions of various policies, fulfilment of pre-set indicators.

# Audit reporting

## Audit reporting phase

Key areas, e.g.

- assessment of the audit;
- description and summarization of the findings identified;
- quantification of the findings identified;
- formulation of generally valid conclusion and recommendation of potential remedial measures.

➤ ISSAI 400 – Reporting Standards in Government Auditing



# Impact evaluation and monitoring

Key areas, e.g.

- following up the remedial measures;
- monitoring impact assessment;
- following up the trends spending from the state budget in the field of sustainable energy;
- monitoring of significant changes to the energy instruments.



# Annexes

- Annex 1 - Case studies on audits performed;
- Annex 2 - Examples of criteria from international agreements;
- Annex 3 - Examples of criteria from EU legislation;
- Annex 4 - Guide how to carry out audit on grants
- Annex 5 - Issue analysis;
- Annex 6 - Summary of information from the questionnaire survey;
- Annex 7 - List of sustainable energy audits;
- Annex 8 – Sustainable Energy Questionnaire Template.



**Thank you for your attention!**

**Questions?**

