

Training seminar

Best practise in environmental auditing
- Audit criteria and audit evidence in relation to
ISSAIs

The 9th EUROSAI WGEA meeting,
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Environmental Auditing

Background

EUROSAI WGEA Survey:

- *audit methodology and practical audit issues*
- *knowledge-sharing*

EUROSAI WGEA Strategy:

- *develop* methodology in the area of environmental auditing
- *contribute* to increase the SAIs capacity to conduct environmental audits
- *encourage and facilitate* its members to undertake environmental audits



Purpose of the training seminar

- Share experience and discuss how audit criteria and audit evidence are applied in environmental audits
- Share experience and discuss what is good practice on audit evidence/audit criteria in environmental audits
- Awareness-raising on ISSAIs



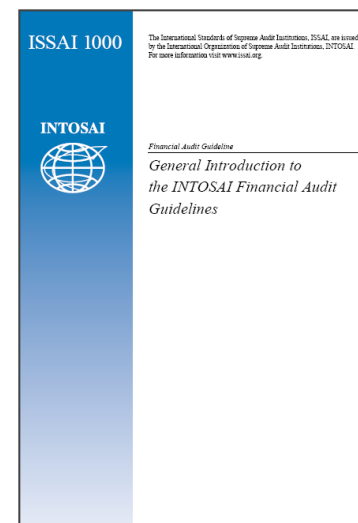
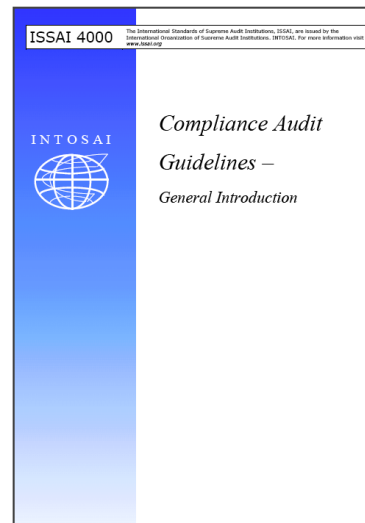
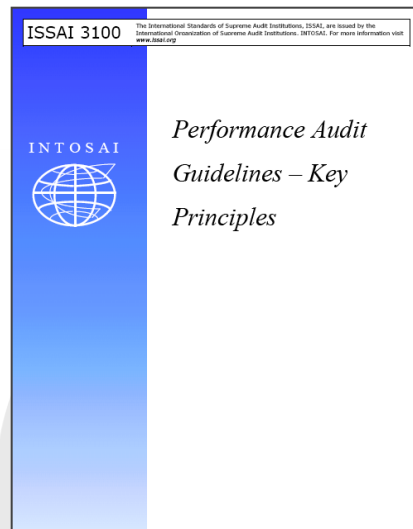
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ISSAIs

The International Standards of Supreme Audit Institutions

- **Professional standards and best practice guidelines** for the auditing of public entities
- Provides **practical guidance** to public sector auditors performing financial, compliance, and performance audits, and other tasks
- Raising the bar of **quality and transparency** in public sector auditing





THE SOUTH AFRICA DECLARATION ON ISSAIS - 2010

XX INCOSAI called upon INTOSAI members to:

- Use ISSAIs as a common frame of reference for public sector auditing
- Measure their own performance and auditing guidance against the ISSAIs
- Implement ISSAIs in accordance with their mandate and national legislation and regulations
- Raise the awareness of the ISSAIs globally, regionally and at the national level
- Share experience, good practice and challenges in implementing the ISSAIs



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Types of environmental auditing

- Increase in environmental audits reported globally (6th survey, INTOSAI WGEA, 2009):
 - 383 financial audits (49 in 2006),
 - 622 compliance audits (242 in 2006) and
 - 640 performance audits (296 in 2006) conducted
- App. 90 percent of EUROSAI countries performed environmental audits

Implementation Guidelines developed by INTOSAI WGEA

- **5100-5199: Environmental Audit**
 - **ISSAI 5110:** Guidance on Conducting Audits of Activities with an Environmental Perspective (2000)
 - **ISSAI 5120:** Environmental Audit and Regularity Auditing (2004)
 - **ISSAI 5130:** Sustainable Development: The Role of Supreme Audit Institutions (2004)
 - **ISSAI 5140:** How SAIs may co-operate on the audit of international environmental accords (1998)



Other INTOSAI WGEA Documents

- Evolution and Trends in Environmental Auditing, 2007
- Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors, 2010
- Documents on specific topics: Forests, Mining, Sustainable Energy, Fisheries, Environmental Accounting, Climate Change, Waste, Water
- OAG Canada:
 - 4th E Practice Guide, 2011



Thank you for your attention!



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