

# Trends and developments in environmental auditing regarding audit evidence and audit criteria

## – Experiences from Sweden

Seminar on Best practice in environmental auditing:

Audit evidence and audit criteria in relation to ISSAIs

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# Environmental Performance Audits

- ISSAI 3000 Appendix 6; examples of audit scopes:
  - Government monitoring
  - The performance of government environmental programs
  - The environmental impact of other government programs
  - Environmental management systems
  - Evaluations of proposed environmental policies and programs
  
- Other audit scopes
  - Government/state actions within entire areas of policy
  - ?

# Another perspective: Narrow or broad scope

## Narrow scope

- Waste incineration – supervisory systems
- Reporting on environmental quality objectives
- The Government's control of the EPA
- Supervision of manufacturers and importers of chemicals
- Controls of EU cross-compliance obligations

## Broad scope

- Fisheries policy
  - "3 audits in 1" – conservation measures, structural measures, fisheries control
- Audit strategy on climate change
  - A narrow and a broad focus of the audits
  - The broad focus aims at long-term climate change objectives

# Determination of audit criteria

## Narrow scope

- Reliable
- Objective
- Useful
- Complete

= ISSAI 3100 section 13

## Broad scope (+)

- Overarching intentions/objectives
- The intentions/objectives of the policy/legislation could be contradictory
  - E.g. economically, socially and environmentally sustainable development
- Is there a prioritisation between contradictory objectives?

# Determination and collection of evidence

## Narrow scope

- Explainable and justifiable in terms of
  - Sufficiency
  - Validity
  - Reliability
  - Relevance
  - Reasonableness

= ISSAI 3100 p. 20

## Broad scope(+)

- Even more necessary to combine different evidences/methods to collect them
- Evidence for counteracting policy instruments
- Need for "something more"? e.g.
  - Economic analyses
  - Analyses of national discretion

# Implications on findings and conclusions

## Narrow scope

- What should be?



- What is?
- Causes and effects
- Conclusions and recommendations

= ISSAI 3000 p. 63

## Broad scope(+)

- Lack of prioritisation between contradictory objectives
- Lack of coordination between various policy instruments in order to achieve the objectives
- Shortcomings in analysis and reporting increase such deficiencies

*Thank you for your attention!*

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