



# Reflections on audit and sustainable development



## General remarks

Is the auditee taking into consideration how its administrative action affect “the ability to sustain” or “the capacity to endure“ of our ecosystem?

Crosscutting theme!

(e. g. procurement, travel management, subsidy programmes, taxation system)



## Key audit question: How far reaches our audit approach?

- Do we limit our audit to the question, what the auditee does to take sustainability of its actions into consideration?
- Do we as auditors analyze and assess the environmental impact of administrative actions of the auditee?
  - different technical solutions to ensure sustainability
  - applicability of indicators to measure environmental impacts



## Approach 1: Auditing auditees activities

Are there Rules & Regulations regarding sustainability in place?

Has the auditee properly implemented those Rules & Regulations (sustainable action)?

Does the auditee assess and monitor the environmental impacts of its administrative actions?

Has the auditee established a reporting system on sustainability?

Does the auditee react to the results of its reporting system?





## Approach 2: Auditing environmental impacts and needs

Are the Rules & Regulations of the auditee appropriate to ensure sustainability?

Are the implemented activities of the auditee appropriate to ensure sustainability?

Is the auditees criteria to assess and monitor the environmental impacts of its actions appropriate?

What is the true environmental impact of the auditees action?

What are the appropriate actions the auditee should take to ensure sustainability?



## What are the risks of the second approach?

- Lack of expertise within the SAI
- Risk of a pure scientific discussion with the auditee
- Difficulties to convince Members of Parliament with technical details



**Which approach is your SAI following?**

**What are your experiences?**

Thanks for your attention.  
Ready for discussion!