

Guidance Materials

Agenda Item Overview

Two guidance materials on environmental auditing will be delivered during this work period – update of the already existing guide on water issues and a new one on fraud and corruption. The leading SAIs will shortly (maximum 30 minutes) present the project plan: project objective and outcome, scope, and planned methodology. The aim of this agenda item is to amend (if needed) and to approve all project plans. We expect every SAI to provide its comments.

Background

The form of delivery of the “guidance material” is flexible and can be tailored to the needs of SAIs and to the nature of the topic. Options for delivery include (among others) papers, training, web-pages, and e-bulletins. As for general content, the guidance may, as it has in the past, include

- technical background information on the subject;
- suggested auditing approaches that could be used (including possible audit scopes, objectives, and criteria);
- sources of additional information;
- best practices inside and outside of SAIs; and
- case studies of actual audits undertaken by SAIs.

A guidance material in environmental auditing should follow the structure, layout and the terminology set in the “Guide for Project Leaders: How to Develop a Guidance Material in Environmental Auditing” developed in 2008-2010 by the INTOSAI WGEA.

Enclosure

Project plans of the following projects:

- *Auditing Water Issues: Experiences of Supreme Audit Institutions* – update of the 2004 guide (USA)
- Fraud and corruption in environmental auditing (Norway)