



State Audit Bureau  
Kuwait

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# Improving the Quality and Impact of Environmental Audits





- Most of the SAIs around the world have recognized the importance of the environmental auditing and have started implementing them as a part of their regular work.
- Although the environmental audit in Kuwait is not mandatory by SAB, but due to its importance it has been implemented since 2002.
- 25 environment issues were audited through the last 14 years.
- Environmental Protection Law No. 42 of 2014 was issued 2 years ago, aiming at protecting and maintaining the natural balance of the environment and its resources; combating the pollution and its damages, banning any party whatsoever.
- Environment Public Authority has a general jurisdiction over environmental affairs in the State



- To improve the quality and impact of environmental audits the following is required:
  - Careful audit topic selection,
  - Good planning.
  - Efficient execution.
  - Reliable reporting.
  - Effective communication.
  - Innovation.

Next are some of the ways used by SAB to improve the quality and impact of environmental audit:





## 1. Choosing a topic that is related to the citizens by adding value to them.

Environment topics are selected according to the degree of risks related to them, and the extent they affect citizens life (Assessing the respond to a fish Death Phenomenon, to an oil spill, evaluating the collapse of fisheries as it is considered one of the most important food resources in Kuwait).





## **2. Top Management Support for the Audit Team, and Audit Outcomes:**

Top management direct follow-up and their support for the environment audit team, had a great effect on the quality of work, the enhancement for the team members, and it improved the respond of the entities subject to audit.

## **3. Expert Auditors**

A specialized environment audit work team was formed including 12 auditors of various experts (Accountants and Engineers), whom most of them have joined training programs and meetings related to environment audit.

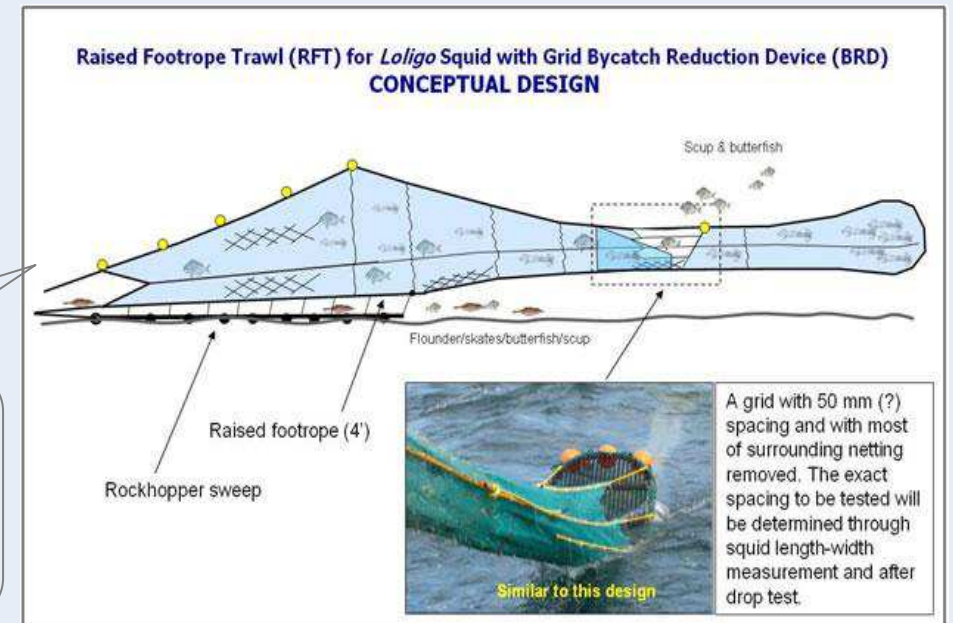
## 4. Cooperation with the Research and Academic Institutions:

There is a direct correlation between the information credibility, and the quality of the audit outputs. The more the inspection outcomes correspond with the scientific researches issued by the research institutions, the more confidence and greater influence and impact there will be within the State Audit Bureau.

(SAB has a good coordination and cooperation with Kuwait University & Kuwait Institute for Scientific Research in the report entitled: “*Evaluate the Efficiency of the Exerted Efforts to Protect Fisheries from Overfishing*” as we adopted their recommendations as a Benchmark.

The study, prepared by the Kuwait Institute for Scientific Research, suggested a solution to the problem of ghost fishing, where an automatic system was designed to open the fish trap.

Lateral fishing reduction device is a tool to be installed on the rear traction nets to catch shrimp to reduce catching non-target fish to protect young fish.





## **5. Using Survey Based Analysis to confirm some audit results.**

- SAB has conducted a survey with a sample size of 390 person from different sectors, to assess the awareness of law 42-2014 with respect to the Protection of the marine environment from overfishing,
- 74% didn't know or were not sure if they know what the law is about.
- SAB Recommendations included:
  - The importance of community awareness of law 42/2014, its amendments, and sanctions through various media, seminars, and programs.
  - Develop an approved mechanism to ensure Marine Environment Protection.
  - The need to work on reducing overfishing in Kuwait.





## 6. Publish & Market the Environment Reports:

- The publication of environment audit reports has a great impact on the accountability activation. During 2015-2016, a new mechanism was developed to activate the competent government entities respond to the report, whereas specialized seminars related to the most important outcomes and recommendations were held. All of the related government entities were invited, academic and research institutions and civil society entities related to the environment audit issue including the press. All of the participants agreed on the most important recommendations to be followed –up by the entities.
- To enhance the interaction between the public and the audit reports, there is a focus on some of the photos taken for some of the environment problems, films, and the info graphic to convince the public with the problem size. The said procedure had a great impact in bringing about the desired effect (e.g. overfishing report film).







# Evaluate the efficiency of the exerted efforts to protect fisheries from overfishing



State Audit Bureau

## The risks of overfishing



Infographic short movie



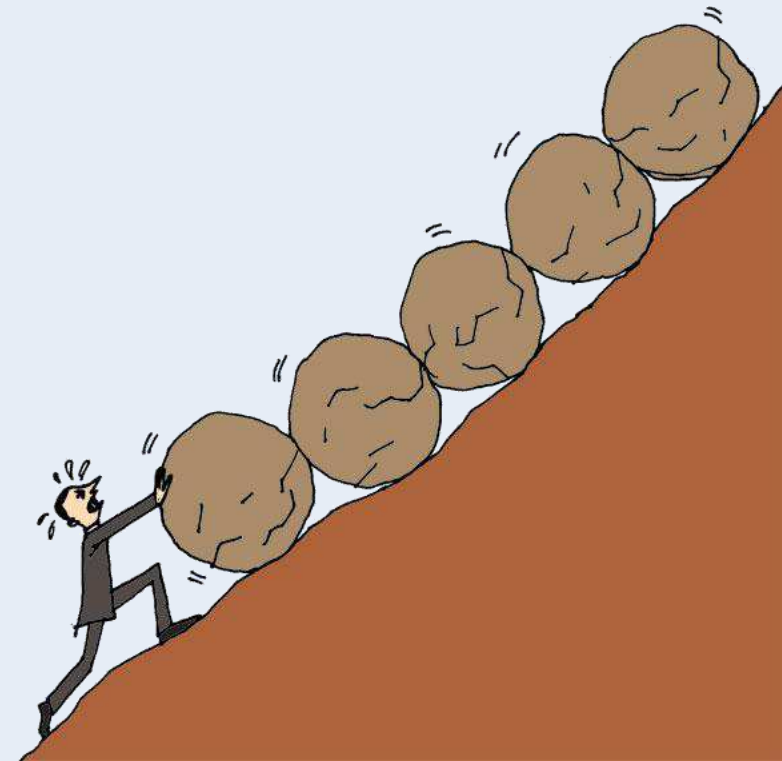
## **7. Audit Reports Impact on the Development of the Executive Bylaw Articles ,for Law no.42/ 2014 in relation to Environment Protection:**

The good understanding of the environment issues, laws, the related environment polices, the standards and international agreements have a main role in the quality of environment audit reports. Due to the professionalism and the subjectivity of the recommendations included in some of the reports, the Public Authority for Environment took the guidelines of SAB recommendations with regard to marine environment protection from overfishing. The said recommendations were included in the Executive Bylaw regarding Law no.42 for the year 2014 in relation to environment protection that should be complied with in all concerned government entities.



## Most Important Challenges:

- Lack of data and studies related to environment audit.
- Difficulty in measuring the environment impact.
- Shortage in specialized experts in the environment scope.
- Lack of measurement indicators in some environment issues.





## Learned lessons:

- The importance of communication enhancement with academic and research institutions due to their specialized role in some environment issues.
- Cooperation with civil society institutions in some campaigns concerned with environment protection.
- Publish the outcomes and recommendations related to environment reports in a simple and innovated way (films, info graphic) due to their important impact in bringing out the desired influence.





**Thank you**

# Where is Kuwait ?

