

INTOSAI Working Group on Environmental Auditing Research Project on Environmental Data

Project Objective and Outcome:

In the work plan for the INTOSAI Working Group on Environmental Auditing for 2011-13, a commitment was made to conduct a research project on environmental data:

2.1 (b) Prepare research project on environmental data.

In many audits auditors face a challenge to find relevant and sufficient data and trends on the state of environment, statistics on polluters, resources etc. The study would explore general tips and examples where and how to find data (nationally, regionally, globally) and what have been the most innovative methodologies to collect data by SAIs themselves.

Based on this commitment, the key objectives for this project are:

1. Describe the main ways that auditors use environmental data and key considerations when using such data;
2. Broadly identify key sources of environmental data available to SAIs; and
3. Identify tools and methods SAIs may use when high quality environmental data are lacking, using case studies to illustrate the experiences of different audit organizations.

By environmental data, we mean information about different components of the environment (e.g. air, water, soil, or biodiversity). For example, data about water quality can include information about where different contaminants are found and in what concentration.

The outcome of the project will be a report with an accompanying list and description of key environmental data sources and case studies. Interim reports and additional resources may be developed during the course of the project.

Project Scope:

The project scope has been chosen to achieve the objectives, while recognizing that the tools and methods described will need to reflect the important differences among SAIs in terms of experience and resources.

1. Potential Uses for Environmental Data

Audit organizations can better plan and conduct environmental audits if they have high quality environmental data. We recognize that there may be several aspects to quality, such as accuracy, timeliness, and coverage. This section will describe ways that environmental data can contribute to audit organizations making informed choices among alternative audit topics, as well as ways that auditors can use environmental data to support audit findings and recommendations.

2. Key Sources of Environmental Data

In broad terms, we will describe key sources of environmental data available to SAIs at the international level (e.g. international databases and assessments), and relevant international standards for environmental data collection. This section will be supplemented by a list of

specific sources and associated data reliability assessments in an appendix. We will also describe the types of data sources that may be available at the national or sub-national level (e.g. results of air quality monitoring programs).

3. Alternative Options for SAIs When High Quality Environmental Data are Lacking

In the absence of high quality environmental data, audit organizations still have opportunities to make key findings and recommendations. This part of the project will focus on innovative methods SAIs can use when high quality environmental data are not readily available.

The guidance and advice suitable to these different roles will vary. While the project will address each of these roles, we will place the emphasis on working in the context of inadequate information as this is likely to be the more common situation for national audit organizations.

Given the exploratory nature of this project, we expect to refine the scope further as the project progresses.

Planned Methods:

The project will be led by Canada and the United States, with other subcommittee members (Botswana, Estonia, Namibia, New Zealand, Poland, and Tanzania) providing support and insights.

To answer all three of the objectives, we plan to conduct the following activities:

Literature review.

We will conduct a literature review of selected reports by SAIs from the developing and developed world to identify information and case study examples relevant to all three objectives. We will also conduct a literature and web search to identify reports on international environmental data sources, including assessments of data reliability relevant to these sources. The literature review will also help the team further refine its key areas of focus for each of the three objectives.

Consultations and interviews.

Building upon the key sources of environmental data and case study examples gathered through our literature review and subcommittee members as appropriate, we will consult with officials from identified countries and international bodies, such as UNESCO, World Bank, UNEP, OECD, FAO, and UNFCCC. These interviews will include representatives of organizations that generate environmental data (e.g. national statistical agencies), as well as SAIs and others that use the data.

Draw on related environmental auditing initiatives.

The project will draw on other related initiatives within the WGEA and from other sources. For example, to help us identify potential case study examples from SAIs' work, we will conduct outreach to members of the WGEA community and review current and past issues of WGEA's newsletter *Greenlines* for potentially relevant audits, such as the Canadian OAG's effort examining good practices related to environmental monitoring. The recent joint work on auditing climate change by WGEA may also provide some good case studies.



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As appropriate, we will verify information gathered from websites with knowledgeable officials from the relevant organization and incorporate any comments we receive.

Our report will provide a broad overview of key environmental data sources, potential uses for environmental data, and alternative options when environmental data is lacking; however, due to the dynamic nature of the topic, this report will not be an exhaustive treatment of the subject. Rather, it is meant to serve as a useful guide to SAIs who are unfamiliar with the potential sources and applications of environmental data, as well as those who have faced challenges using environmental data in their audit work.



Contacts:

Country	Person	Telephone	E-mail
Canada (co-lead)	Scott Vaughan Commissioner of the Environment and Sustainable Development	+1 613-952-0213 ext. 6400	Scott.Vaughan@oag-bvg.gc.ca
	Kimberley Leach Director	+1 613-952-0213 ext. 6242	Kimberley.Leach@oag-bvg.gc.ca
	Peter Morrison Director	+1 613 952 0213 ext. 5445	Peter.Morrison@oag-bvg.gc.ca
United States (co-lead)	Mark Gaffigan Managing Director Natural Resources and Environment	+1 202 512 3841	gaffiganm@gao.gov
	Steve Elstein Assistant Director	+1 202 512 6515	elsteins@gao.gov
	Barb Patterson Assistant Director	+1 202 512 4009	pattersonb@gao.gov
Botswana	P.E. Namogang Auditor General	+267 36 17 98	oag@gov.bw
Estonia	Tuuli Rasso Audit Manager	+372 640 0746	tuuli.rasso@riigikontroll.ee
	Airi Andresson Senior Auditor	+372 640 0752	airi.andresson@riigikontroll.ee
Namibia	Junias Etuna Kandjeke Auditor General	+264 61 28 58 201	jkandjeke@oag.gov.na
	Walter Barth Deputy Auditor General	+264 61 28 58 201	wbarth@oag.gov.na
New Zealand	Jonathan Keate Senior Solicitor	+64 4 917 1544	jonathan.keate@oag.govt.nz
Poland	Teresa Warchałowska Vice Director of the Environmental Protection Department	+48 22 444 5375	teresa.warchalowska@nik.gov.pl
	Ewa Borkowska- Domańska Audit Advisor	+48 22 444 5449	ewbor@nik.gov.pl
Tanzania	Ludovick Utouh Controller and Auditor General	+255 22 2115157	slutouh@yahoo.co.uk , ocag@nao.go.tz