

Evolution and Trends in Environmental Auditing

Project objective

The objective of this project is to describe how SAIs have made a difference in the management of natural resources and protection of the environment. The final paper will introduce how environmental audits have changed and discuss how EAs are currently conducted. The paper will describe successful methods of auditing, trends and barriers to conducting an environmental audit and cases where EAs have had an impact on government and the environment.

The project will include results from EAs in the short term, including government policies and activities, and capture examples of how EAs have affected the environment in the long term. This project expands on the WGEA's work by environmental themes.

The final paper is intended for two audiences, internal and external. For the internal audience, the paper address whether and how environmental audits differ from other types of performance audits as well as an update of EA practices today. Externally, the paper will describe how environmental audits are contributing to improving governance and accountability. Sharing this knowledge will help WGEA build relations with external organizations

The final paper will be available in 2007. This coincides with the WGEA's 15th anniversary and with Joburg +5 and Rio +15; it is a good point to capture how SAIs have evolved and the results they have produced.

Project scope

How are SAIs making a difference for the environment and sustainable development?

This question is broken into three questions and sections.

Section 1: How are SAIs doing EAs today?

This introductory section will be used to describe environmental auditing techniques (objectives, criteria, research questions, audit tests, day-to-day techniques) and their links to accountability and governance tools. Which accountability tools are the strongest? Most evident or obvious? Most essential? How have SAIs had to modify, learn, or adjust their EAs in the last 10 to 15 years? This section will also include an analysis of SAIs mandates that have specific requirements for the environment.

Section 2: What are SAIs routinely finding?

This section will be a significant part of the paper. Depending on the information obtained from EAs, this section could include barriers and limitations experienced in conducting EAs, common types or range of findings (weakness in compliance and enforcement, issues on performance information, narrow definition of risk management, senior level commitment). What changes are observed in government? What types of recommendations are taken up? In the short-term, what are the impacts on government tools (legislation, compliance, spending and regulatory approval, reactions from third parties)? What are the resulting long-term impacts to the environment?

Section 3: What are SAIs experimenting on?

This section highlights emerging areas of practice, new methods, new requirements and challenges in environmental auditing. Examples worth noting could include auditing the commitments to the Kyoto Protocol, auditing aid by donor organizations, international environmental agreements, building relationships and reporting styles.

Depending on the findings, the paper will describe different methods and results, perhaps those observed between Courts of Audit and Offices of Audit, developed and developing countries, and regional interests.

Planned methodology and participants

For sections 1 and 2, EAs will be selected from these following sources:

- 1) Using EAs and material shared during RWGEA meetings in 2005
- 2) A request to 2005 WGEA Assembly in Moscow
- 3) A review of EAs already found on the WGEA Web site.

Audits will be selected for the completeness of information and a selected number will be followed up with additional questions by e-mail, telephone, and in-person interviews. There is no questionnaire for this project.

For Section 3, research will be done by internet, document review, interviews and e-mails.

Subcommittee members for this project are Australia, Chile, China, Pakistan, Poland, United Kingdom, United States and Zimbabwe.

Timeline and key milestones

April 2005: Present project for review and approval in Prague. Produce final PWP end of April.

May 2005: Request EAs from WGEA members as part of WG10 meeting request for papers.

May to October 2005: Review material available on-line as well as papers sent from SAIs for the WG10 compendium.

September 2005: Send project update to Secretariat

October 2005: Three activities taking place in WG10 in Moscow will provide useful information for the paper.

1. Two Interactive Workshops on Increasing the Impact of Environmental Audits and Environmental Auditing: Facing the Challenges
2. A Parallel Working Session to discuss further the techniques of EAs from experienced SAIs.
3. Additional interviews with individual SAIs.

November 2005 to February 2006: Send follow-up questions on specific audits directly to individual SAIs. Continue with analysis.

February. to April 2006: Analyze audit findings and write the first draft of the paper.

April 2006: Forward first draft to subcommittee for comments.

May 2006: Receive comments from sub-committee.

June 2006: Wrap-up final selection of audits from Fifth Survey if necessary. Present first draft with subcommittee comments to SC5.

June 2006 to October 2006: Revise second draft of the paper for October.

October 2006: Send draft paper to sub-committee for discussion and for SC6.

January 2007: Approve final draft of paper by Steering Committee in order to send to WGEA SAs for approval.

March 2007: Complete final changes and send final draft to WGEA SAs for approval

March to May 2007: Complete final changes in order to produce final paper by May 2007

June 2007: Present paper to WG11

Oct 2007: Present paper to INCOSAI in Mexico

Final output

Paper, 60-75 pages. Translation to be determined in Prague.

Contacts

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