



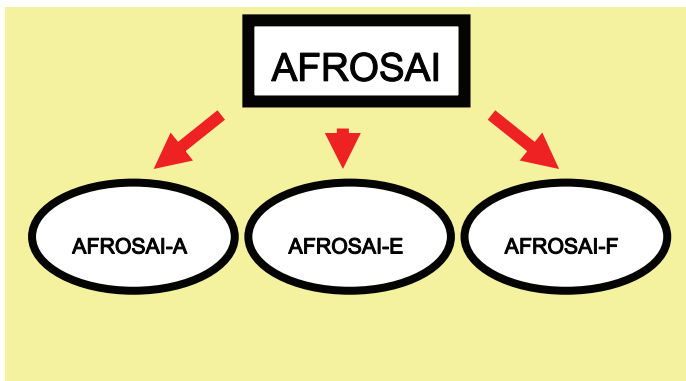
African Organisation of English-speaking Supreme Audit Institutions

## AFROSAI-E Environmental Auditing Update

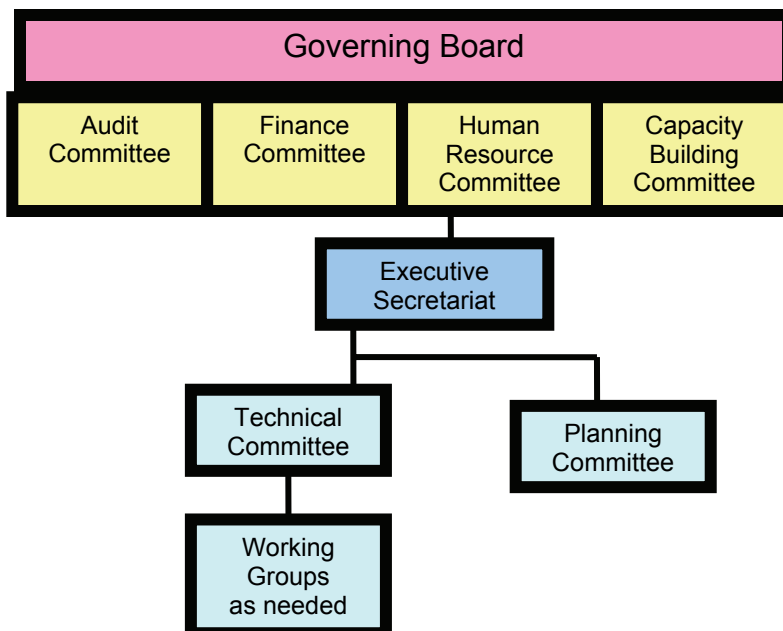
### Regional Feedback: AFROSAI-E

- Regional structures in Africa
- Structure of AFROSAI-E
- AFROSAI-E approach for EA
- Achievements
- The way forward

### Regional Structures in Africa



### Structure of AFROSAI-E



## **AFROSAI-E Approach for EA**

- Importance and relevance of EA is recognised by the AFROSAI-E Governing Board.
- EA Auditing has been introduced from a Regularity (financial and compliance) and Performance Audit perspective.
- Provision has been made for Environmental Auditing in the Regularity Audit Manual of AFROSAI-E.

## **Achievements**

- **Accountability Audit of Solid Waste Management**
  - **Involved five countries**  
Ghana, Kenya, Ethiopia, Mauritius, South Africa
  - **Purpose**  
To audit the accountability arrangement surrounding solid waste management
  - **Findings**
    - Accountability for performance and reporting was not always clear.
    - Individuals are paid to manage processes but reporting against performance is often non-existent and capacity cited as a reason for non-delivery.
    - Often public officials are project managers overseeing a contracted out function.
- **Parallel Audit of Maintenance of Infrastructure in the Supply of Water to Urban Areas**
  - **Involved three countries**
    - Botswana, Lesotho and Zimbabwe
  - **Findings**
    - Significant shortcomings in all 3 SAI's for:
      - Planning
      - Standby equipment and spares
      - Adherence to routine maintenance plans
      - Overall a fundamental lack of management direction and control of the maintenance of water infrastructure
    - Significant shortcomings in 2 SAI's for
      - Budgeting
      - Monitoring and reporting
      - Records management

- **Capacity building initiatives**
  - *SAI Botswana*
    - Group of officers holding degrees in Environmental Sciences
    - 1 officer trained in the field of Environmental Auditing
    - 6 audits performed and 4 reports issued since 2003
  - *SAI Zambia*
    - Unit for Performance and Environmental audits established.
    - 8 positions created (1 vacant).
- **Capacity building initiatives**
  - *SAI Malawi*
    - Performance audit on management of forest resources.
  - *Other?*

### **The Way Forward**

- Environmental auditing papers issued by the Working Group to be consolidated in regional audit manuals.
- Practical audit procedures to be developed and introduced in the region.
- Annual technical updates to be used to update member SAI's on EA.
- Parallel audit training interventions dependant on donor funding.