

The Sixth Survey on Environmental Auditing

2009



INTOSAI
Working Group
on Environmental
Auditing

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Introduction

About INTOSAI and WGEA

Environmental auditing is a rising trend among **Supreme Audit Institutions (SAIs)** and concurs from the continuous need to pay attention to the aspects that take place in our environment. SAIs play an important part in environmental governance by carrying out the environmental audits on their government's environmental commitments. The environmental auditing covers different aspects of human life: natural resources, waste management, water and air pollution, ecosystem and other human activities.

The International Organisation of Supreme Audit Institutions (INTOSAI) operates as an umbrella organisation for the external public audit community. For more than 50 years it has provided an institutionalised framework for SAIs to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities. At present the INTOSAI has 189 full members. The **WGEA** is an INTOSAI **Working Group on Environmental Auditing** and its goal is to encourage the SAIs to conduct audits on environmental issues and programs. Within INTOSAI there are seven regional working groups: Africa (AFROSAI), Arab countries (ARABOSAI), Asia (ASOSAI), the Caribbean (CAROSAI), Europe (EUROSAI), Latin American and Caribbean (OLACEFS), the South Pacific (PASAI) and other countries (USA and Canada). The WGEA is established in six out of the seven regions

About the survey

Since 1992 when the WGEA was formed, six surveys have been conducted to monitor the **trends, developments and challenges that audit offices are facing in environmental auditing**. This report presents the results of the **Sixth Survey on Environmental Auditing** covering the period of January 2006 until March 2009.

The survey form was distributed to all 189 INTOSAI members via email. The countries had the opportunity to answer electronically and also on paper. The survey form was available in Arabic, English, French, German and Spanish. In **total 106 SAIs completed the survey form** and 5 SAIs responded that they are not conducting environmental audits and due to the lack of data it is not possible to fill out the survey form. All responded SAIs contributed to the overall response rate of 59%. Detailed results are presented in Appendix D.

The report consists of seven chapters: auditing mandate, conducting environmental audits, measuring the impact of audits, the capacity of environmental auditing, cooperation with other SAIs, usage of INTOSAI and WGEA products and audit plans for the next period.

The report describes the results in graphs and also in text format. When reading the graphs, it should be noted that in most cases the percentage shown in the graph do not add up to 100% since not all the SAIs responded to all questions. As the questionnaire was modified compared to the previous surveys, the direct comparison of all questions was not possible. However, major developments have been mapped and pointed out in the report.

S

Summary

The Sixth Survey on Environmental Auditing was carried out from March to August 2009.

According to the results of the survey the following main changes and developments have taken place in the field of environmental auditing since January 2006:

- **Progressively more SAIs are specifying their mandate to audit environmental issues** (23% in 2009 and 17% in 2006). However, most of the SAIs reflected that their environmental audit mandate has not been changed since 2006.
- **Conducting environmental audits is an increasing trend:** most of the SAIs (78%) have conducted environmental audits and more than half of the SAIs (59%) said the number of audits has increased since 2006. Also, most of the SAIs (86%) are considering environmental issues in their other audits as well.
- **The audit objectives in general have remained the same:** two most common ones are compliance with domestic environmental legislation and performance of government environmental programs. The most important environmental audit topics for the SAIs participating in the survey are natural resources, (quality and supply of drinking) water and (general) waste. Additionally, climate change was mentioned as one of the popular topics.
- **Conducting audits on international environmental agreements and the number of audits on sustainable development has remained more or less the same** compared to the previous survey. The three most audited conventions are the United Nations Framework Convention on Climate Change (Kyoto Protocol), the Convention on Biological Diversity, and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal. The variety of agreements and treaties has somewhat expanded.
- **More than half of the SAIs (56%) measure the impact of their environmental audits** and the main activities for doing it are observing the government's responses to audit recommendations and conducting follow-up audits. The main reasons why the impact of an audit is not measured are considered to be the lack of environmental data/indicators and the lack of a proper follow-up system.
- **In 82% of the responded SAIs one or more percentage of all employees are working on environmental auditing.** In 33% of SAIs the share of employees working on environmental audits has somewhat increased or increased a lot since 2006. Thus, also the development of other capacities (budget, training, methodology, etc.) has increased in 43% of SAIs.
- The most common obstacles the SAIs experience in the development process are **insufficient monitoring and reporting systems, insufficient data on the state of environment and lack of skills or expertise within the SAI.** A positive change compared to previous survey is that SAIs are more frequently using all different kinds of measures to overcome those obstacles. Most often training of the staff, using international organisations' environmental standards and collecting environmental data directly from the field were mentioned. Many of the SAIs underlined in the survey that it is **extremely important to continuously carry out environmental audits and develop their capacity** through trainings and different cooperative activities. **Help from the INTOSAI WGEA and regional WGEA was also outlined.**

- Almost all SAIs (80%) have made plans for environmental auditing for years 2009-2011 and the main areas include natural resources, waste and water. However, **no major changes in the audit topics are foreseen**. More than half of the SAIs (64%) plan to increase the volume of conducting environmental audits.
- **Half of the SAIs (50%) have had cooperation experience with another SAI in an environmental auditing issue** since 2006, as also in the fifth survey. Similarly to previous survey, the most common cooperative activity was the exchange of audit information or auditing experiences between the SAIs. All SAIs that have had cooperative activities appreciate it a lot and find it a relevant and useful tool in their work. SAIs believe that using information technology, i.e. developing interactive websites and using e-training as one of the tools, will be beneficial for the future cooperation between SAIs.
- The most used and important INTOSAI WGEA products are the **auditing guidance materials, home page and Greenlines newsletter**. The SAIs are expecting additional guidelines on specific auditing fields (mainly waste, air and marine issues) and some are expecting guidance at the procedural level.
- **ARABOSAI** countries are in a capacity building process in environmental auditing and have made great improvements. The biggest obstacles include the lack of skills or expertise within the SAI, insufficient established environmental norms and standards, and also inadequate SAI mandate. Help and guidance from the INTOSAI WGEA is expected.
- Most of the respondents from **AFROSAI** conduct environmental audits. However, there has not been any remarkable increase in the volume of conducting the audits or in the capacity (i.e. manpower) since 2006. Nevertheless, capacity building activities such as trainings and exchange of knowledge with other SAIs are foreseen for the next period. The respondents are quite frequently facing different kinds of obstacles in conducting the audits and the need for help from the INTOSAI WGEA was also mentioned.
- Out of the five respondents from the **CAROSAI** region only one country has conducted environmental audits and has made plans for the next period. No remarkable increase in conducting the audits or in the capacity has taken place since 2006. Similarly to AFROSAI, capacity building activities are planned for the next period. The continuous importance of trainings and audit guidelines were outlined by the respondents.

Based on the survey from the regional perspective, appendix D, the following can be concluded:

- Compared to other regions, **EUROSAI** has been more advanced in environmental auditing and has not made major improvements since the last survey.
- In **ASOSAI** the increase in the capacity has been noticeable since 2006. Challenges regarding adequate skills and expertise, proper mandate and insufficiency in the establishment of environmental norms and standards and also in monitoring and reporting systems are yet waiting to be overcome.
- Environmental auditing in **OLACEFS** has suffered from some decrease in the capacity (manpower, budget). Countries in this region are facing different kinds of barriers related to conducting environmental audits and would appreciate help from the INTOSAI WGEA.
- Most of the seven respondents from the **PASAI** region have conducted environmental audits since 2006. Similarly to CAROSAI and AFROSAI there have been no major developments in the capacity. However, most of them have made plans and some development for the next period is foreseen, including the increase of the volume in conducting environmental audits.
- Conducting environmental audits is a common practice in **the USA and Canada**, and both countries have a specific department working full time on environmental audits.

1

Auditing mandate

The main goal of the following chapter is to give an overview of the auditing mandate to carry out environmental audits and how the auditing mandates have changed since the last survey. **Environmental auditing** or auditing environmental protection was defined in this survey as financial, compliance and performance auditing that evaluates and gives opinions on environment-related matters.

As a result of the survey it was found that **most of the SAIs have a legislative mandate** to audit environmental issues in financial audits (78%), compliance audits (82%) and also in performance audits (81%). The ARABOSAI, OLACEFS, CAROSAI and PASAI countries do not in general have as wide mandates as other regions.

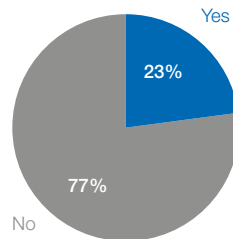
The SAIs legislative mandate can, but does not necessarily need to refer specifically to environmental auditing. However, a specific mandate helps SAIs to conduct environmental audits. Progressively more SAIs are **specifying their mandate to audit environmental issues**: a quarter of SAI's have stated in the survey that their legislative mandate refers specifically to environmental auditing (see Graph 1) and the share has increased from 17% (2006) to 23% (2009).

ARABOSAI and OLACEFS countries have made the biggest improvements in specifying their mandates. 57% of OLACEFS's countries have a specific mandate referring to environmental auditing in 2009 compared to 43% in 2006. In ARABOSAI countries the increase has been from 17% in 2006 to 40% in 2009. Most of the AFROSAI, CAROSAI and PASAI respondents do not have a legislative mandate that refer specifically to environmental auditing.

Graph 1.

Does your SAI's legislative mandate refer specifically to environmental auditing?

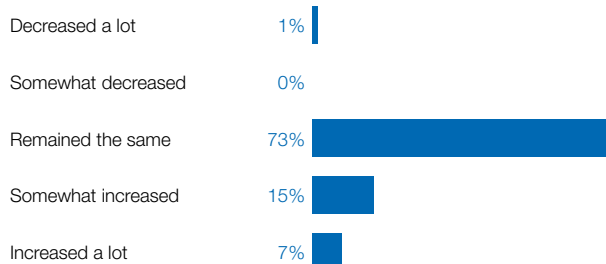
(% of SAI's, n=106)



Graph 2.

Has your SAI's environmental auditing mandate changed since 1 January 2006?

(% of SAI's, n=106)



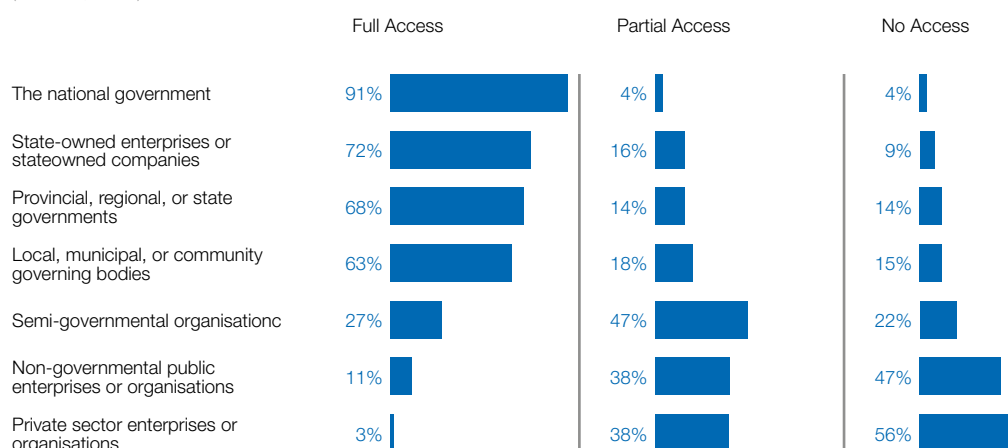
Since the 1st of January 2006 there are 22% of SAIs whose mandate has been expanded (somewhat or a lot) (see Graph 2), although most of the SAIs (73%) have reflected in the survey that their environmental auditing mandate has not changed. 40% of the respondents from ARABOSAI stated the expansion in their auditing mandate. In AFROSAI, CAROSAI and PASAI countries the auditing mandate for environmental issues has not been changed. However, it has increased a lot in two AFROSAI countries, Uganda and Tanzania.

The legislative mandate can give different level of access for auditing governmental and also nongovernmental organisations. In conducting environmental audits, most of the SAIs have full access to national government, state-owned enterprises or companies and provincial, regional or state governments (see Graph 3). Despite the region, most SAIs have either partial access or do not have access to non-governmental public enterprises or organisations and to private sector enterprises or organisations.

Graph 3.

What level of access does your SAI's mandate give to undertake environmental auditing of the following governmental and nongovernmental organizations?

(% of SAIs, n=106)



From the regional perspective, ARABOSAI countries have stated not having full access to audit national government and provincial, regional, or state governments' organisations as much as other regions. The EUROSAI countries have mentioned partial access to all types of organisations more than other regions (Graph 3).

Conclusion: progressively more SAIs are specifying their mandate to audit environmental issues. However, the progress has not been rapid. From the regional perspective, the following should be noted:

- **EUROSAI:** 13% of the SAIs have a legislative mandate that refers specifically to the environmental auditing, this is the lowest share compared to other regions. However, this seems not to be an obstacle to conducting environmental audits. Only few SAIs have modified their mandate since 2006.
- **ASOSAI:** 21% of the SAIs have a legislative mandate that refers specifically to the environmental auditing. Not having a specific environmental auditing mandate is considered to be an obstacle to conducting the audits, as for one third (33%) of the SAIs have mentioned this as one of the barriers they face in their work.
- **OLACEFS:** this region strongly differs from others by the fact that more than a half of the SAIs (57%) have a legislative mandate that refers specifically to environmental auditing. Compared to the previous survey the share has increased, having been 43% in 2006.
- **ARABOSAI:** 40% of the countries have stated to have a legislative mandate that refers specifically to environmental auditing. They have made the biggest improvements in specifying their mandate compared to previous survey. Almost half of the SAIs (40%) state that their legislative mandate has been increased since 2006. The other half (47%) is stating of having the inadequate SAI mandate as a challenge.
- **AFROSAI:** out of 11 respondents only 2 have a legislative mandate that refers specifically to environmental auditing. In most cases the mandate has not been changed since 2006.
- **CAROSAI:** out of 5 respondents only 1 country (Belize) have legislative mandate that refers to environmental auditing. Based on the results of the survey no major developments have taken place in changing the mandate since 2006.
- **PASAI:** out of 7 respondents none of them have legislative mandate that refers to environmental auditing and in most cases the mandate has not been modified since 2006.
- **Other:** Canada does have and USA does not have a mandate that refers to environmental auditing. In both countries, the mandate has not been changed since 2006.

2

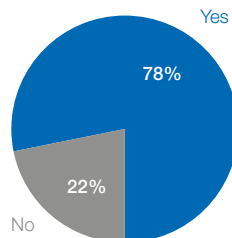
Environmental audits

The following chapter gives an overview of how many SAIs are conducting environmental audits, including auditing international agreements or treaties and sustainable development, and also what were the main audit objectives.

Graph 4.

Has your SAI conducted any environmental audits?

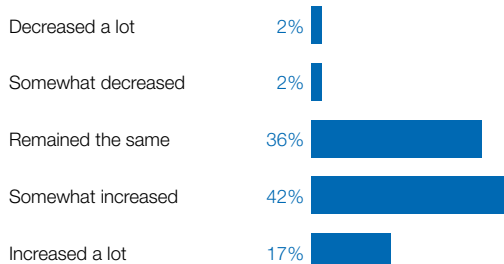
(% of SAIs, n=106)



Graph 5.

Since 1 January 2006, has conducting environmental audits in your SAI ...?

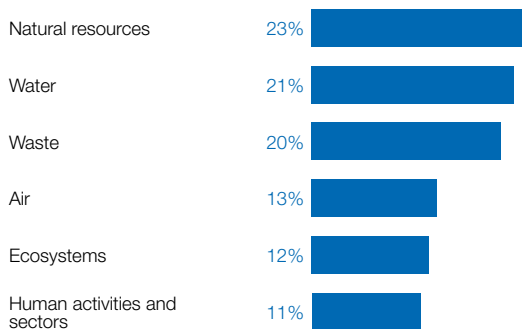
(% of SAIs, who have conducted environmental audits, n=83)



Graph 6.

What does your SAI consider to be the five most important environmental issues facing your country?

(deliberated average of responses, all responses to questions being 100%)



According to the survey **most of the SAIs (78%) have conducted environmental audits** (see Graph 4) and this share has increased compared to the previous survey (being 74% in 2006).

Most of the OLACEFS countries (93%, the share was the same in 2006) and EUROSAI countries (87% in 2009, 90% in 2006) have conducted environmental audits. In ASOSAI and ARABOSAI fewer countries (both 73% in 2009) have conducted environmental audits. However, in ARABOSAI the number of SAIs conducting environmental audits has increased the most, namely from 50% in 2006 to 73% in 2009. As regards the respondents from CAROSAI only one out of 5 respondents conduct environmental audits. Overall 59% of SAIs have increased (somewhat or a lot) the level of conducting environmental audits since the 1st of January 2006 (see Graph 5).

Most of the SAIs (86%) consider environmental issues also in other audits. There are no major regional differences.

Compared to the previous survey there has been a significant increase in all types of conducted audits related to environmental matters:

- 383 financial audits (49 in 2006),
- 622 compliance audits (242 in 2006) and
- 640 performance audits (296 in 2006) conducted.

It should be noted that the sum of all types of audits does not give a total number of environmental audits as one audit can be simultaneously classified as financial, compliance and performance audit.

According to the survey SAIs consider **natural resources, water and waste the most important environmental issues in their country** (see Graph 6). More specifically, sub-issues as quality and supply of drinking water, climate change and general waste were mentioned more frequently (see Graph 7).

From the regional perspective the major issues identified are the following: ASOSAI - natural resources 30%; OLACEFS - water 25% and natural resources 24%; ARABOSAI - waste 23%; EUROSAI - natural resources 23% and waste 20%; AFROSAI - natural resources 25% and waste 23%; CAROSAI - water 30%; PASAI - water 28%.

The compliance with domestic environmental legislation, the performance of government environmental programs, and compliance with domestic environmental policies were the three most important audit objectives. Those three have remained in general the same as in the previous survey.

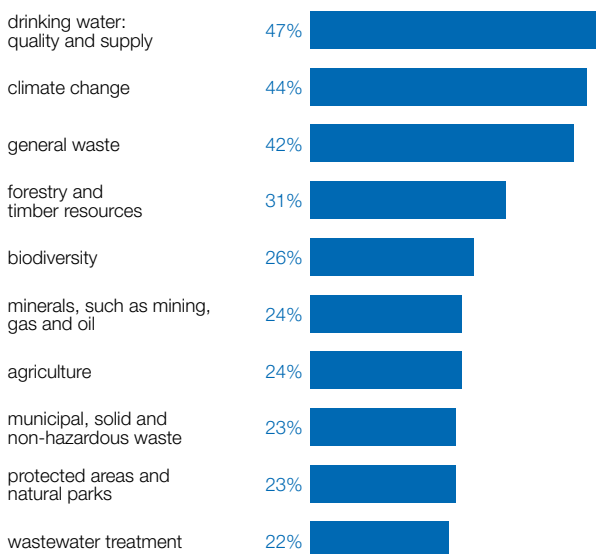
From the regional perspective, compliance with domestic environmental legislation is the most common objective for ASOSAI (79%) and ARABOSAI (73%) countries. This was also the case in the previous survey. For EUROSAI compliance with international environmental agreements and treaties is a more common audit objective (58%) than to any other region (this was also the case in previous survey). For OLACEFS, more than other regions, the evaluations of environmental impacts of proposed environmental policies and programs (36%) were the most important audit objective. For most of the AFROSAI respondents compliance with domestic environmental policies and domestic environmental legislation were the most popular audit objectives.

The result is that **a quarter of SAIs (26%) have started or completed audits of sustainable development** (see Graph 9), the share was the same (25%) in the previous survey. By the definition in the survey sustainable development is the development that integrates social, environmental and economic objectives.

Graph 7.

What does your SAI consider to be the five most important environmental issues facing your country – top 10 of issues?

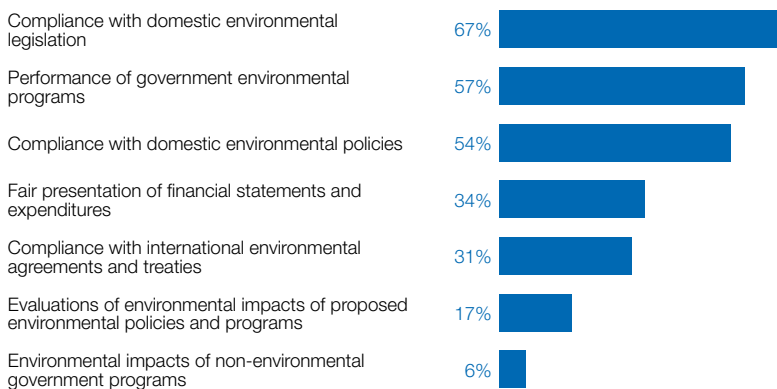
(% of SAIs, who have stated the issue to be among the top five topics on environmental issues)



Graph 8.

Please select the three most important objectives your SAI has audited since 1 January 2006?

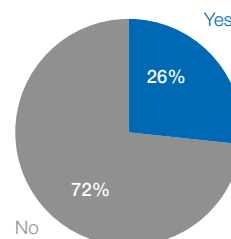
(% of SAIs who consider the corresponding objective to be in top three)



Graph 9.

Under this definition, has your SAI started or completed audits of your country's progress in sustainable development specifically?

(% of SAIs, n=106)



The biggest share of audits on sustainable development have been done in ARABOSAI (53% of respondents), it is followed by the OLACEFS and EUROSAI (29% of respondents in both regions), and ASOSAI (24%). The results of the respective countries have remained the same compared to the previous survey. In AFROSAI, CAROSAI and PASAI region only a few of the respondents have started or completed audits on sustainable development.

Since the 1st of January 2006 **37% of the SAIs have conducted an environmental audit on international environmental agreements or treaties** (see Graph 10). The share has remained the same as in the previous survey (36% in 2006).

The number of countries conducting environmental audits on international environmental agreements or treaties differs regionally: in EUROSAI 66%, OLACEFS 43%, ASOSAI 15%, and ARABOSAI 13% of the countries. Major improvements can be noted in ASOSAI and ARABOSAI compared to the 5th Survey, the respective numbers having been 5% and 0% previously. Only a few of the AFROSAI, CAROSAI and PASAI respondents have conducted audits on international environmental agreements or treaties.

The SAIs were also asked to indicate the international environmental conventions or treaties they have audited since the previous survey. The most popular convention was the **United Nations Framework Convention on Climate Change (Kyoto Protocol)**, which was mentioned by 17 (16%) SAIs. Among other conventions/agreements/treaties the following were mentioned:

- Natura 2000 Networking Programme (European Union) - Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (8 SAIs)
- Convention on Biological Diversity (7 SAIs)
- The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (5 SAIs)
- Convention on the Protection and Use of Transboundary Watercourses and International Lakes (4 SAIs)
- Vienna Convention for the Protection of the Ozone Layer/Montreal Protocol (4 SAIs)
- The Convention on the Protection of the Marine Environment of the Baltic Sea Area (Helsinki Convention) (3 SAIs)
- Rio Declaration on Environment and Development (2 SAIs)
- Convention on Long-Range Transboundary Air Pollution (LRTAP) (2 SAIs)

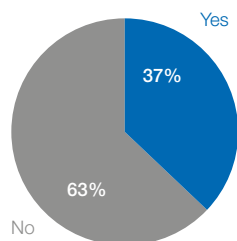
Compared to the 5th Survey the number of countries carrying out audits of international environmental agreements or treaties has generally remained the same, however, the **list of different agreements and/or treaties has expanded**.

Conclusion: most of the SAIs are conducting environmental audits and it is a rising trend. Also, SAIs consider environmental issues in other audits. The numbers of audits on sustainable development and international environmental agreements or treaties, and audit objectives have remained the same compared to previous survey.

Graph 10.

Since 1 January 2006, has your SAI conducted an environmental audit on international environmental agreements or treaties?

(% of SAIs, n=106)



3

The impact of environmental audits

According to the survey **more than half of the SAIs (56%) measure the impact of their environmental audits¹**.

Regionally the results show that in EUROSAI countries the impacts of their audits are measured by 76% of respondents, in ARABOSAI 47%, 57% in OLACEFS, and 55% in ASOSAI. Only few countries from AFROSAI, CAROSAI and PASAI measure the impact (Australia and New Zealand from PASAI and Zimbabwe and Tanzania from AFROSAI).

The main challenges in measuring the impact of environmental audits are the **lack of environmental data/indicators** and the **lack of a proper systematic follow-up system**. Many SAIs also mentioned the lack of different resources (suitable IT equipment, financial resources, manpower, time, etc.), and lack of knowledge.

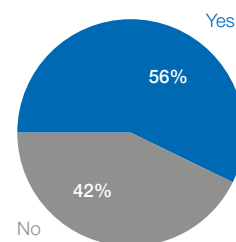
SAIs measure the impact of their environmental audits by **observing government responses to audit recommendations** (66%) and conducting **follow-up audits** (64%) (see Graph 12). Regional analysis shows that EUROSAI countries use government response to audit recommendations (72%) and also media coverage (52%) more than other regions. Similar activities are also dominant in the previous survey. 56% of ASOSAI countries conduct follow-up audits and 44% monitor the fulfilment of proposals made in audit reports. Similarly to the previous survey, 75% of OLACEFS countries carry out follow-up audits and also monitor government responses to audit recommendations. Fewer countries in ARABOSAI measure the impacts of their environmental audits.

In most cases SAIs stated that **environmental audits have partially helped their governments to develop different aspects of their counties' environmental policies or programs²** (see Graph 13 on next page). For example to develop governments' environmental management systems (50%), formulate environmental legislation or environmental policies and programs (51%) or evaluate governments' capacity to develop and implement environmental policies or programs (49%). Measuring the impact of audits helps government departments to develop their environmental policies, legislation or programs, and achieve their country's environmental objectives.

Graph 11.

Does your SAI measure the impact of your environmental audits?

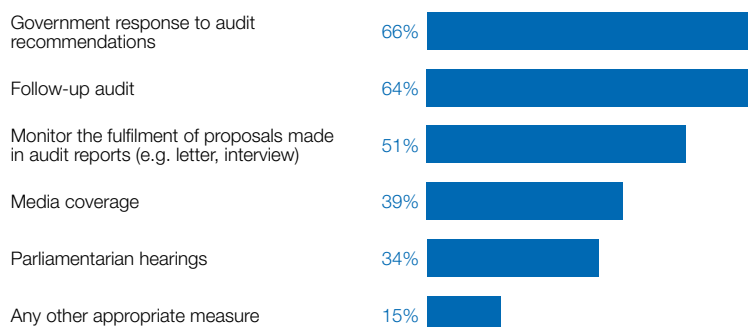
(% of SAI's, n=106)



Graph 12.

How does your SAI measure the impact of your environmental audits?

(% of SAI's, who measure the impact of environmental audits, n=59)

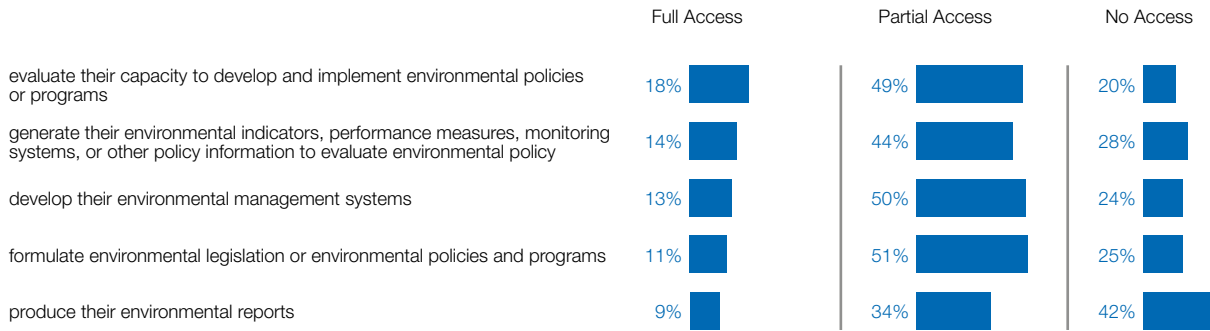


^{1 2} In the previous survey the question was asked differently, so direct comparison of results is not possible.

Graph 13.

Have your conducted audits had any impact in helping government departments to....?

(% of SAIs, n=106)



Respondents from EUROSAI and OLACEFS responded more that their audits have partial or full impact on their countries' government's environmental policies compared to other regions. AFROSAI, PASAI, the US and Canada have recognised the partial impact of their audits. CAROSAI, ARABOSAI and ASOSAI countries claimed more frequently that their audits have no impact in helping governments.

4

The environmental auditing capacity

In 82% of SAIs one or more percent of all employees work on environmental auditing.

In more than half of SAIs (58%), the share of employees working on environmental audits has remained at the same level compared to the previous survey. However, in one-third of SAIs (33%) the share has increased (somewhat or a lot) (see Graph 15). From a regional perspective, the share has increased the most in ARABOSAI (53% increased somewhat or a lot) and also in ASOSAI (42% increased somewhat or a lot), and decreased in OLACEFS (21% decreased somewhat or a lot) countries. Mostly the respondents from AFROSAI, CAROSAI, PASAI and also the US and Canada said that their share of employees working on environmental audits had remained at the same level.

According to the survey 40% of the SAIs have a specific department or section working full time on environmental audits. Regionally the highest share was in OLACEFS countries (71%) and the lowest in ARABOSAI countries (20%).

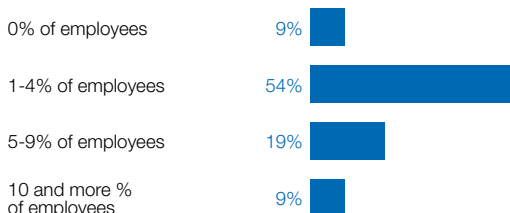
SAIs were also asked to evaluate how their other capacities (budget, training, methodology, etc.) in conducting environmental audits have changed. The results fall into two areas: in half of the SAIs (51%) the capacity has remained the same while in the other half (43%) the capacity has increased (somewhat or a lot) (see Graph 16).

The increase of capacity has been the highest in ARABOSAI (60% increased somewhat or a lot) and the lowest in EUROSAI (42% increased somewhat or a lot). In OLACEFS half of the countries' (50%) capacity has increased somewhat or a lot, but on the other hand 21% of the countries estimate that their capacity has decreased somewhat or a lot. No major changes have taken place in AFROSAI, CAROSAI and PASAI according to the countries that answered the survey.

Graph 14.

Assume that all your SAI's employees constitute 100%. In this case, approximately, how many employees deal with environmental auditing in your SAI?

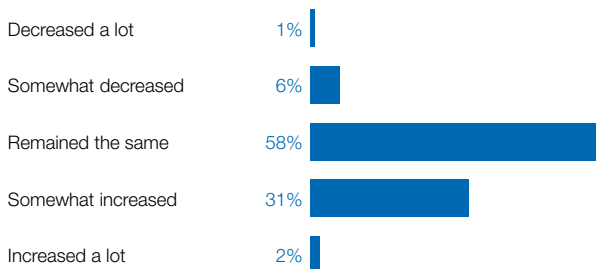
(% of SAIs, n=106)



Graph 15.

Since 1 January 2006, has the share of employees working on environmental audits changed in your SAI? Has the share ...?

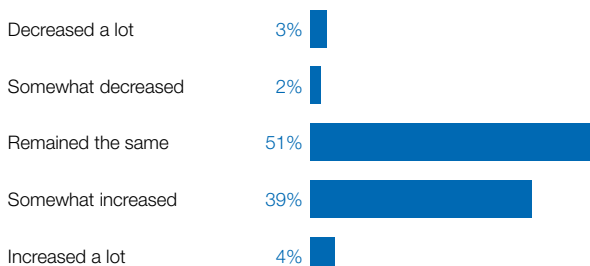
(% of SAIs, n=106)



Graph 16.

Have there been any other changes in the capacity (budget, training, methodology, etc.) of your SAI conducting the environmental audits? Has the capacity...?

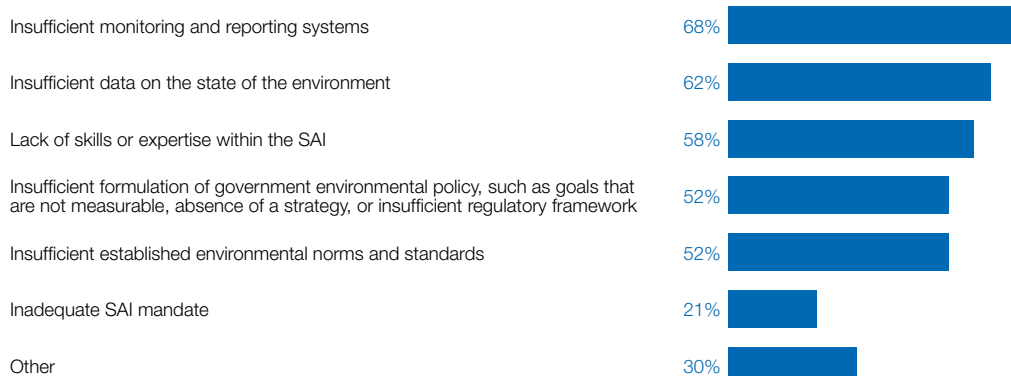
(% of SAIs, n=106)



Graph 17.

Which of the following barriers has your SAI experienced in developing and executing environmental audits?

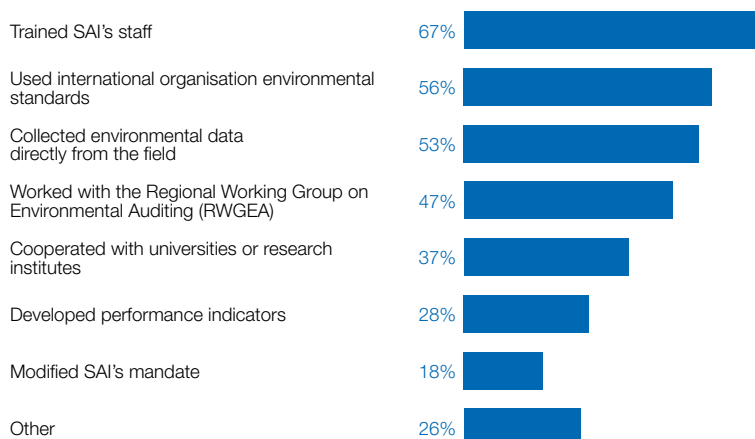
(% of SAI, n=106)



Graph 18.

Which of the following measures did your SAI use to attempt to overcome the barriers?

(% of SAI, who have had some barriers listed in Graph 15, n=94)



In conducting environmental audits SAI may face different barriers: **insufficient monitoring and reporting systems, insufficient data on the state of environment, and lack of skills or expertise within the SAI** (Graph 17). Many SAI also mentioned lack of other resources (necessary equipment, limited number of staff and financial resources) and lack of systemised information, procedures or regulatory framework.

In ASOSAI, the lack of skills or expertise within the SAI (67%), the insufficient established environmental norms and standards (67%) and also the insufficient monitoring and reporting systems (76%) were emphasised more often than in other regions. In ARABOSAI, inadequate SAI mandate (47%), lack of skills or expertise within the SAI (73%), and insufficiently established environmental norms and standards (67%) were mentioned most. In OLACEFS, insufficient formulation of governmental environmental

policy (71%) and insufficient data on the state of the environment (79%) were pointed out. EUROSAI marked possible barriers less than other regions.

Training SAI's staff, using international organisation environmental standards and collecting environmental data directly from the field have been the most common measures SAI have used to overcome barriers (see Graph 18). Using external experts and consultants, cooperation with other SAI, exchanging information and experience, and participation in INTOSAI WGEA (as well as regional) meetings were additionally mentioned by several SAI.

The positive change is that SAI are using all different kinds of measures to overcome those barriers more frequently compared to the previous survey. Many SAI underlined that it is **extremely important to continu-**

ously carry out environmental audits and develop their capacity through training events and different cooperative activities. The help of WGEA and RWGEA was also outlined.

From a regional perspective, the following should be pointed out:

- **EUROSAI:** have the highest employment rate of staff working with environmental auditing. At the same time, the share of the environmental auditing staff and other capacity (budget, training events, etc.) has increased less than in other regions.
- **ASOSAI:** although in most SAIs (85%) one or more percent of employees work with environmental auditing, but there are also SAIs (15%) that do not have any employees working in the field. They state that the share of employees who work with environmental auditing has increased more than other regions since 2006 (42%).
- **OLACEFS:** in most SAIs (71%) one or more percent of all employees work on environmental issues. In addition, most SAIs (71%) have a specific department or section that work on environmental audits full time. This share is extremely higher compared to other regions. However, the share of employees who work with environmental auditing has decreased more than in other regions since 2006 (21%). In other capacities (budget, training events, etc.) a decrease has also taken place (21%) and this share is the highest compared to other regions.
- **ARABOSAI:** holds the lowest share of environmental auditors or employees who work in the field (only 60% of SAIs have allocated one or more percent of all employees to environmental auditing). A few SAIs (20%) have a specific department or section that works full time on environmental audits. However, more than a half of SAIs (53%) say in the survey that the share of employees who work on environmental audits has been increased since 2006. Also the other capacity has increased the most compared to other regions.
- **AFROSAI:** all respondents (11 countries) have one or more percent of employees who work with environmental auditing. However, in most cases (8 respondents), the share of employees has remained at the same level since 2006. In 3 countries (Zambia, Tanzania and Burundi) the share of employees who work with environmental auditing has somehow increased. Only one country (Zambia) has a specific department or section that works full time on environmental auditing. From 11 respondents 6 have remained the same at the level of other capacities and 4 have somehow increased it.
- **CAROSAI:** out of 5 respondents, two have no employees working with environmental auditing (Saint Lucia and Belize) and 3 have 1-4% of all employees working with environmental auditing. In all cases the human and also other capacities have remained at the same level since 2006. None of the respondents have a separate department or section working full time on environmental audits.
- **PASAI:** almost all respondents have one or more percent of employees who work in the environmental auditing field; however, no developments in manpower or other capacities have taken place since 2006. Only one country (Australia) has a separate department or section where full-time people deal with environmental audits.
- Both the **US** and **Canada** have 5-9% of all employees who work with environmental auditing, and the share of employees has remained at the same level. Also both countries have a separate department or section where full-time people deal with environmental audits. In Canada, an increase of other capacities has taken place.

5

Planned environmental audits

Almost all SAIs have planned environmental audits for 2009-2011 (see Graph 19) and the most popular areas are **natural resources, waste and water** (see Graph 20).

More than half of SAIs (64%) plan to increase the number of environmental audits in the next five years. ARABOSAI, ASOSAI, AFROSAI and OLACEFS plan to increase the number of audits, EUROSAI slightly less.

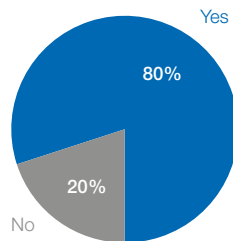
Also, other **developments regarding environmental auditing are foreseen by most SAIs (84%) for the next five years**: the two most common developments the SAIs are planning are exchanging knowledge with other SAIs

(73%) and training in environmental auditing (72%) (see Graph 22). Sustainable development was considered as one of the top priorities for the next period by some SAIs, as well as integrating environmental issues in other audits.

EUROSAI countries emphasised the external cooperation (for example exchange of knowledge with other SAIs (84%) and external expert advice (39%)). Also, the effectiveness of internal processes (for example more measurement of effectiveness of policy (55%) and evaluation of the impact of work and ways to improve the impact (42%) were pointed out). ASOSAI countries plan to improve the capacity of conducting environmental audits, for example

Graph 19.

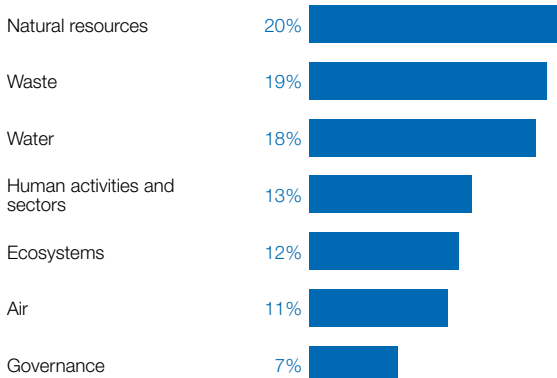
Does your SAI have any environmental audits planned for 2009-2011?
(% of SAIs, n=106)



Graph 20.

Please indicate what issues related to the environment your SAI is planning to address in audits scheduled for 2009-2011.

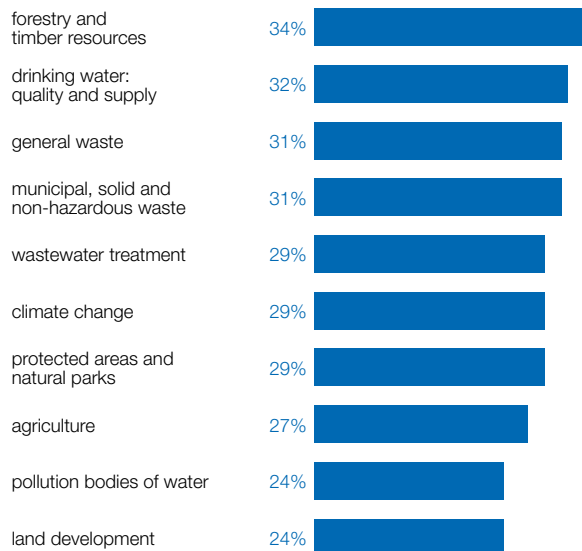
(Deliberated average of responses, all responses to questions being 100%)



Graph 21.

Please indicate what issues related to the environment your SAI is planning to address in audits scheduled for 2009-2011.

(Percentage of SAIs, who have stated the issue to be in the audits planned for 2009-2011)



training (80%), creating a pool of environmental auditors (53%) and environmental unit within the SAI (40%). Similarly to EUROSAI, OLACEFS countries plan to develop environmental performance indicators (50%) and look for ways to improve the impact of the audits (75%).

ARABOSAI countries emphasise the need to create a pool of environmental auditors (64%), conduct more training events and also integrate the environmental aspects in other audits. The respondents from AFROSAI and CAROSAI mentioned training, the exchange of knowledge with other SAIs and creating a pool of environmental auditors the most.

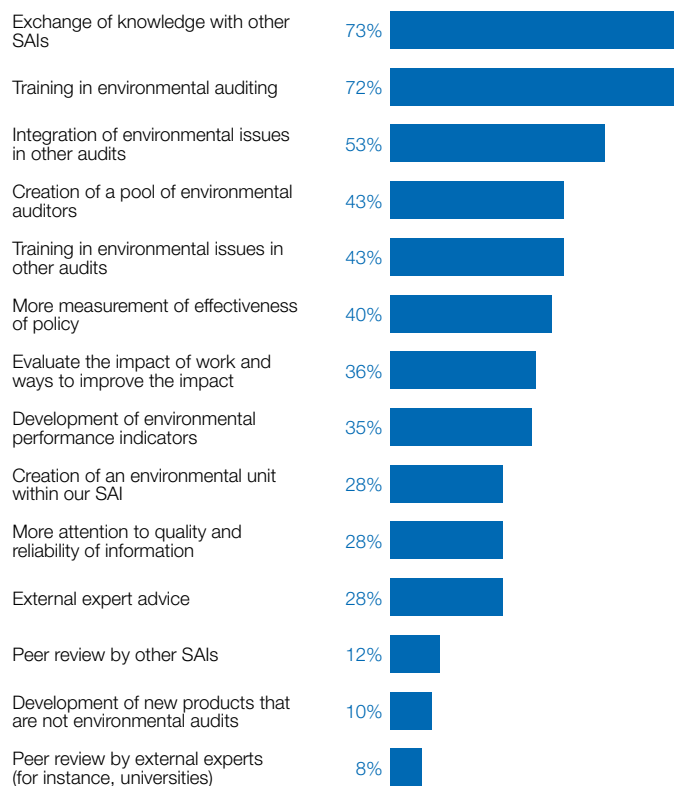
SAIs were asked to comment on the 2011-2013 WGEA work plan and make suggestions for specific products and services the RWGEA could provide. The topics most proposed for the next WGEA work plan were the following: **energy efficiency, renewable energy, different energy sources, air quality and air pollution, climate change, forestry, fisheries and waste management**, including urban environment and water. Additionally, some SAIs proposed topics like natural heritage, marine pollution, marine ecosystems, agriculture and land development, natural resources, mining, traffic and mobility and also sustainable development. Some SAIs asked for **methodologies for economic valuation of environmental impact**.

According to the survey SAIs are **expecting the RWGEA to pay more attention to cooperative activities** such as regional training events, meetings and exchange of information and experiences. Some SAIs are looking forward to some **cooperative audits** in the environmental field.

Graph 22.

In the following table there are fourteen (14) possible developments of environmental auditing listed. Please select 5 most important developments for your SAI.

(% of SAIs who are planning some developments regarding environmental auditing for the next five years and consider the corresponding development to be as in top five, n=89)



6

International accords and cooperation between SAIs

Half of SAIs (50%) have experienced cooperative activities with another SAI (see Graph 23). Most EUROSAI countries (82%) have had cooperation with another SAI, whereas only a few ARABOSAI countries (13%) have had the respective experience.

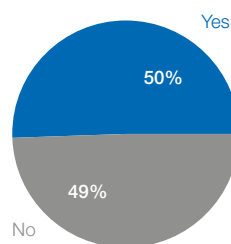
The most common reasons for not having any cooperative activities are **lack of skills or expertise within the SAI** (33%) and **lack of resources** (31%), lack of partners (21%) and inadequate SAI mandate (15%).

There are no major changes compared to the previous survey. However, the importance of cooperation with another SAI on an audit related to an international environmental accord is higher than in the previous survey³.

Graph 23.

Since 1 January 2006, has your SAI had any experience in cooperation with another SAI in environmental auditing issues?

(% of SAIs, n=106)



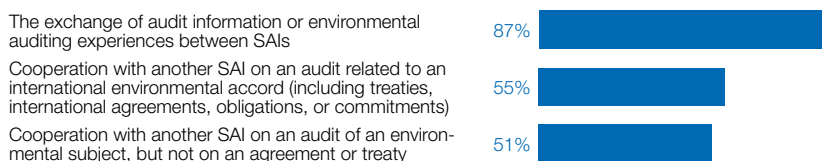
All SAIs (96%) find the cooperation useful. SAIs evaluated that the exchange of information and experience is always an advantage. It enables them to work more effectively, learn about new strategies and auditing approaches and see new viewpoints and problems. During the cooperative activities SAIs share auditing methodologies, auditing criteria and benchmarking; lessons learned and good practices. It was also found that international activities motivate the employees and enhance the effectiveness of the auditors' work.

The SAIs that participated in the survey also emphasised the importance of **future cooperation** with other SAIs, which should be made more effective, i.e. bring cooperation to a new level. The proposals mainly included developing an interactive website in which they could easily find necessary documents, ask questions and get quick answers, exchange information and experience. Organising e-training events and developing easily accessible guidance materials were also proposed.

Graph 24.

Please specify what types of cooperative activities your SAI has experienced since 1 January 2006.

(% of SAIs, who have had any cooperative experience with another SAI in environmental auditing issue since 1st of January 2006, n=53)



³ As the question was modified, direct comparison of results is not possible.

Experiencing cooperation activities varies strongly between the regions:

- **EUROSAI:** all countries have had some cooperative activities with another SAI, mainly in the form of an audit related to an international environmental accord.
- **ASOSAI:** one-third (33%) of ASOSAI countries have experienced cooperation with another SAI in environmental auditing issues.
- **OLACEFS:** less than half of SAIs (43%) have had cooperative experience with other SAIs. More than other regions, the lack of resources and also lack of partners were pointed out as reasons for not having cooperative experience.
- **ARABOSAI:** only a few ARABOSAI countries (13%) have had any cooperative activities with other SAIs. The cooperation has been in the form of exchange of information and experience, and no cooperative audits have been carried out.
- **AFROSAI:** out of 11 respondents, 6 have had cooperative experience with other SAIs since 2006, mainly through exchange of audit information. The lack of resources and skills or expertise was most common reason for not having any cooperative experience.
- **CAROSAI:** none of the respondents have had cooperative experience with other SAIs since 2006.
- **PASAI:** out of 7 respondents, only 2 have had cooperative experience with other SAIs since 2006. Lack of partners and skills was mostly mentioned as the reason for not having any cooperative experience.

7

WGEA and INTOSAI products

Graph 25.

In the following table eighteen (18) WGEA products are listed. Have you read and/or used this product in your work?

(% of SAs, who have used and/or read the product)

WGEA Papers

Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007)	60%	
Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007)	58%	
Evolution and Trends in Environmental Auditing (2007)	52%	
Towards Auditing Waste Management (2004)	51%	
The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions (2007)	49%	
Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	48%	
The Audit of International Environmental Accords (2001)	35%	
Natural Resource Accounting (1998)	33%	

INTOSAI Papers

Sustainable Development: The Role of Supreme Audit Institutions (2004)	56%	
Guidance on Conducting Audits of Activities with an Environmental Perspective (2001)	53%	
Environmental Audit and Regularity Auditing (2004)	52%	
How SAs may Cooperate on the Audit of International Accords (1998)	37%	

Websites

Home page of the WGEA website	70%	
Greenlines newsletter on the WGEA website	61%	
WGEA work plans on the WGEA website	58%	
WGEA meeting material (including compendium) on the WGEA website	55%	
Bibliography of SAs environmental audit reports on the WGEA website under 'Environmental Audits Worldwide'	54%	
Results of the previous INTOSAI WGEA Surveys on the WGEA website	49%	

According to the survey, out of all the WGEA products **the website** is the most used (see Graph 25). It was followed by the *Greenlines* newsletter (61%) and Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007) (60%). Documents issued before the year 2001 are less used and/or read. **The usage of documents varies strongly between the regions.** EUROSAs, PASAs, the US and Canada use all the listed documents more frequently compared to other regions.

The results are largely the same as in the previous survey⁴. However, it should be noted that the usage of environmental audit reports on the WGEA website under "Environmental Audits Worldwide" has decreased most and the share of users of the INTOSAI Paper "Sustainable Development: The Role of Supreme Audit Institutions" (2004) has increased the most.

The most **important** INTOSAI WGEA products for SAs are **guidance materials** (see Graph 26).

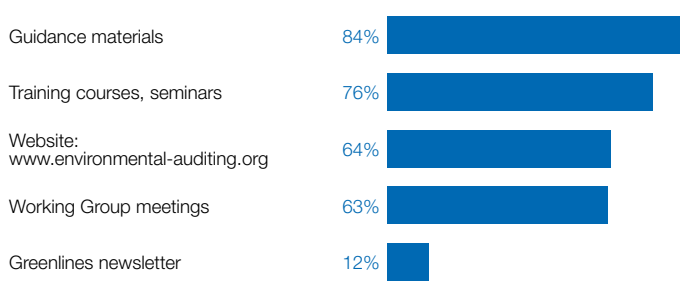
According to the survey, most SAs **(81%) are interested in additional INTOSAI WGEA guidance materials** on environmental auditing (see Graph 27).

⁴ As the question was modified, direct comparison of results is not possible.

Graph 26.

What are the three (3) most important INTOSAI WGEA products and services for your SAI?

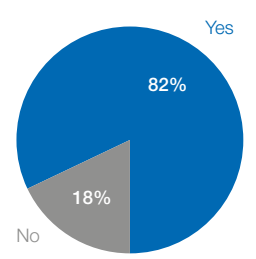
(% of SAIs, who considered the product or services to be in the top three, n=106)



Graph 27.

Would your SAI be interested in additional INTOSAI WGEA guidance on environmental auditing?

(% of SAIs, n=106)



The most common **specific auditing fields** for which the SAIs are hoping to get some help and guidance from INTOSAI WGEA are **waste, air** quality and air pollution, **fisheries, natural resources**, minerals, **climate change**, forestry, sustainable development, and energy efficiency. Some SAIs also mentioned mining, natural disasters, bio-diversity/national parks, protected areas and natural and cultural heritage. Other SAIs are expecting guidance on **procedural or practical levels regarding how to:**

- increase the impacts of environmental audits,
- develop environmental practices and methodologies,
- use external expertise,
- develop environmental indicators,
- execute audits in collaboration with other SAIs and
- conduct audits on international agreements.

A

Methodology

The Sixth Survey on Environmental Auditing was carried out **using combined** methodology: the respondents were given the opportunity to fill in the survey form electronically via Internet and also on paper in MS Word format, which were sent back by email or fax. The survey form was available in English, Spanish, German, Arab or in French. The survey consisted of only one survey questionnaire consisting of 48 questions; the environmental audits collection form was not included.

The survey form was distributed to all 189 INTOSAI members in March 2009 and the survey was open till June 2009. During this period two reminders were sent to those countries that had not yet responded. The clarifications were sent in case the responses were incomplete or needed further specifications. The clarifications were sent only to those countries that filled in survey form in Word format.

During the preparations of the survey, the questions were thoroughly reexamined and where considered necessary, modifications were done. The questions that enable the

analysis of trends and changes were treated as especially important. However, some of the questions remained the same and the comparison with the results of Fifth Survey on Environmental Auditing was possible and carried out.

In **total 106 SAIs completed the survey form** and 5 SAIs responded that they are not conducting environmental audits and due to the lack of data it is not possible to fill out the survey form. All responded SAIs contributed to the overall **response rate of 59%**.

The table 1 includes the number of responses per INTOSAI region compared to previous 3 surveys and response rates.

Data Processing

SPSS for Windows ver. 15 and Galileo was used for data processing.

Table 1.

	Number of responses				Response rates			
	2000	2003	2006	2009	2006		2009	
					INTOSAI population	Response rate	INTOSAI population	Response rate
EUROSAI	34	39	39	38	45	87%	50	76%
ASOSAI	25	31	32	33	41	78%	45	73%
AFROSAI	21	17	22	11	51	43%	51	22%
OLACEFS	13	14	14	14	19	74%	22	64%
ARABOSAI	17	9	12	15	20	60%	22	68%
CAROSAI	8	8	6	5	14	43%	22	23%
PASAI	6	8	6	7	13	46%	25	28%
Other	4	2	5	2	10	50%	2	100%
Total	110*	114*	119*	125*	187	64%	239	57%

* Because some INTOSAI members are affiliated to more than one region, the number does not add up to 106 respondents. The number of response per region corresponds in general to the previous, fifth survey. However, the number of responses from AFROSAI has decreased the most.

B

Questionnaire

Auditing mandate

Q1.

In the context of this survey, by environmental auditing or auditing environmental protection, we mean financial, compliance and performance auditing that evaluates and gives opinions on environment-related matters.

Does your SAI have a legislative mandate to audit environmental issues in ...?

	Yes	No
1 Financial audits	[]	[]
2 Compliance audits	[]	[]
3 Performance audits (value-for-money)	[]	[]
4 Prior audits (for example, audits in advance of expenditures)	[]	[]

Q2.

What level of access does your SAI's mandate give to undertake environmental auditing of the following governmental and nongovernmental organisations? Please select one access option per line.

	Full Access	Partial Access	No Access
1 The national government	[]	[]	[]
2 Provincial, regional, or state governments	[]	[]	[]
3 Local, municipal, or community governing bodies	[]	[]	[]
4 State-owned enterprises or state-owned companies	[]	[]	[]
5 Semi-governmental organisations	[]	[]	[]
6 Non-governmental public enterprises or organisations	[]	[]	[]
7 Private sector enterprises or organisations	[]	[]	[]

Q3.

Does your SAI's legislative mandate refer **specifically** to **environmental auditing**?

- [] Yes
- [] No

Q4.

Has your SAI's **environmental auditing mandate** changed since 1 January 2006?

- [] increased a lot
- [] somewhat increased
- [] remained the same
- [] somewhat decreased
- [] decreased a lot

Environmental audits

Q5.

What does your SAI consider to be the five (5) most important environmental issues facing your country? In the Priority rating column, please mark "1" as the most important issue, "2" as the second most important issue, etc., until you have 5 issues marked.

		Priority rating
Water	drinking water: quality and supply	[]
	pollution of bodies of water, such as industrial and agricultural	[]
	wastewater treatment	[]
	acidification	[]
	water quantity management or management of watersheds	[]
	marine pollution	[]
	other water issues	[]
Air	climate change	[]
	stratospheric ozone layer depletion	[]
	acid precipitation	[]
	local air quality, such as smog, particulates, SO ₂ , NO _x and CO ₂	[]
	indoor air quality	[]
	toxic air pollutants, such as organic POPs, dioxins and furans	[]
	other air issues	[]
Waste	general waste	[]
	hazardous waste	[]
	municipal, solid and non-hazardous waste	[]
	radioactive waste	[]
	contaminated sites and soil pollution	[]
	other waste issues	[]
	minerals, such as mining, gas and oil	[]
Natural resources	forestry and timber resources	[]
	fisheries (freshwater and marine)	[]
	other natural resources issues	[]
Ecosystems	biodiversity	[]
	protected areas and natural parks	[]
	ecosystem management and ecosystem changes	[]
	species at risk	[]
	wetlands	[]
	rivers and lakes	[]
	protection of marine habitat	[]
	coastal areas	[]
	other ecosystem issues	[]
Human activities and sectors	agriculture	[]
	land development	[]
	energy and energy efficiency	[]
	natural disaster management: preparedness responses	[]
	transportation, traffic and mobility	[]
	recreation and tourism	[]
	cultural heritage	[]
	urban environment quality (sustainability)	[]
	biosafety and genetically modified organisms (GMOs)	[]
	chemicals management	[]
	pesticides	[]
	environment and human health	[]
	infrastructure	[]
	other human activities /sectors	[]

Q6.

Using the definition of environmental auditing referred to under question 1, has your SAI conducted any environmental audits?

- Yes
 No

IF Q6=YES

Q7.

Since 1 January 2006, has conducting environmental audits in your SAI ...?

- increased a lot
 somewhat increased
 remained the same
 somewhat decreased
 decreased a lot

Q8.

Please indicate the number of audits your SAI has conducted related to environmental matters since 1 January 2006.

- number of financial audits conducted related to environmental matters
 number of compliance audits conducted related to environmental matters
 number of performance audits conducted related to environmental matters

Q9.

Does your SAI consider **environmental issues in other audits (e.g. financial, compliance)**?

- Yes, always
 Yes, sometimes
 No, never

Q10.

In the following table there are seven (7) **audit objectives of environmental auditing** listed. Please select the three (3) most important objectives your SAI has audited since 1 January 2006, marking "1" as the most important objective, "2" as the second most important objective and "3" as the third most important objective.

	Priority rating
Fair presentation of financial statements and expenditures	[]
Compliance with international environmental agreements and treaties	[]
Compliance with domestic environmental legislation	[]
Compliance with domestic environmental policies	[]
Performance of government environmental programs	[]
Environmental impacts of non-environmental government programs	[]
Evaluations of environmental impacts of proposed environmental policies and programs	[]

Q11.

Since 1 January 2006, has your SAI conducted an environmental audit on **international environmental agreements or treaties**?

- Yes
 No

IF Q11=YES

Q12.

Please name the international environmental agreements or treaties your SAI has audited since 1 January 2006.

Q13.

By sustainable development we mean development that integrates social, environmental and economic objectives. Under this definition, has your SAI started or completed audits of your country's progress in sustainable development specifically?

Yes

No

The impact of environmental audits

Q14.

Does your SAI measure the impact of your environmental audits?

Yes

No

Q15.

What are the main challenges your SAI has faced in measuring the impact of environmental audits?

Q16.

How does your SAI measure the impact of your environmental audits? Check all that apply.

Parliamentary hearings

Media coverage

Follow-up audit

Monitor the fulfilment of proposals made in audit reports (e.g. letter, interview)

Government response to audit recommendations

Any other appropriate measure

Q17.

Have your conducted audits had any impact in helping government departments to....?

		Full Access	Partial Access	No Access
1	formulate environmental legislation or environmental policies and programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	evaluate their capacity to develop and implement environmental policies or programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	develop their environmental management systems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	produce their environmental reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q18.

Please provide us with a short example(s) about positive impact(s) of your SAI's environmental auditing.

Q19.

Would you like to add any additional comments on measuring the impact of your environmental audits?

Environmental auditing capacity

Q20.

Assume that all your SAI's employees constitute 100%. In this case, approximately, how many **employees deal with environmental auditing** in your SAI?

[] percentages of employees are working full time on environmental audits.

Q21.

Since 1 January 2006, has the share of employees working on environmental audits changed in your SAI? Has the share ...?

- [] increased a lot
 [] somewhat increased
 [] remained the same
 [] somewhat decreased
 [] decreased a lot

Q22.

Does your SAI have a specific department or section working full time on environmental audits?

- [] Yes
 [] No

Q23.

Have there been any other changes in the capacity (budget, training, methodology, etc.) of your SAI conducting the **environmental audits**? Has the capacity...?

- [] increased a lot
 [] somewhat increased
 [] remained the same
 [] somewhat decreased
 [] decreased a lot

Q24.

Which of the following barriers has your SAI experienced in developing and executing environmental audits?

	Yes	No
1 Inadequate SAI mandate	[]	[]
2 Lack of skills or expertise within the SAI	[]	[]
3 Insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory framework	[]	[]
4 Insufficient established environmental norms and standards	[]	[]
5 Insufficient monitoring and reporting systems	[]	[]
6 Insufficient data on the state of the environment	[]	[]
7 Other, please specify in the next question	[]	[]

IF Q24=OTHER (7) YES

Q25.

Please specify which kind of **other barriers** your SAI has experienced in developing and executing environmental audits.

Q26.

Which of the following measures did your SAI use to attempt to overcome the barriers?

	Yes	No
1 Modified SAI's mandate	[]	[]
2 Trained SAI's staff	[]	[]
3 Collected environmental data directly from the field	[]	[]
4 Used international organisation environmental standards	[]	[]
5 Cooperated with universities or research institutes	[]	[]
6 Developed performance indicators	[]	[]
7 Worked with the Regional Working Group on Environmental Auditing (RWGEA)	[]	[]
7 Other, please specify in the next question	[]	[]

IF Q24=OTHER (7) YES

Q27.

Please specify which kind of **other measures** your SAI used to attempt to overcome the barriers.

Q28.

Would you like to add any comments on environmental auditing capacity?

Planned environmental audit(s)

Q29.

Does your SAI have any environmental audits planned for 2009-2011?

[] Yes

[] No

Q30.

Please indicate what issues related to the environment your SAI is planning to address in audits scheduled for 2009-2011. Check all that apply.

Water	drinking water: quality and supply	[]
	pollution of bodies of water, such as industrial and agricultural	[]
	wastewater treatment	[]
	acidification	[]
	water quantity management or management of watersheds	[]
	marine pollution	[]
	other water issues	[]
Air	climate change	[]
	stratospheric ozone layer depletion	[]
	acid precipitation	[]
	local air quality, such as smog, particulates, SO ₂ , NO _x and CO ₂	[]
	indoor air quality	[]
	toxic air pollutants, such as organic POPs, dioxins and furans	[]
	other air issues	[]

Waste	general waste	[]	[]
	hazardous waste	[]	[]
	municipal, solid and non-hazardous waste	[]	[]
	radioactive waste	[]	[]
	contaminated sites and soil pollution	[]	[]
	other waste issues	[]	[]
	minerals, such as mining, gas and oil	[]	[]
Natural resources	forestry and timber resources	[]	[]
	fisheries (freshwater and marine)	[]	[]
	other natural resources issues	[]	[]
Ecosystems	biodiversity	[]	[]
	protected areas and natural parks	[]	[]
	ecosystem management and ecosystem changes	[]	[]
	species at risk	[]	[]
	wetlands	[]	[]
	rivers and lakes	[]	[]
	protection of marine habitat	[]	[]
	coastal areas	[]	[]
	other ecosystem issues	[]	[]
Human activities and sectors	agriculture	[]	[]
	land development	[]	[]
	energy and energy efficiency	[]	[]
	natural disaster management: preparedness responses	[]	[]
	transportation, traffic and mobility	[]	[]
	recreation and tourism	[]	[]
	cultural heritage	[]	[]
	urban environment quality (sustainability)	[]	[]
	biosafety and genetically modified organisms (GMOs)	[]	[]
	chemicals management	[]	[]
	pesticides	[]	[]
	environment and human health	[]	[]
	infrastructure	[]	[]
other human activities /sectors	[]	[]	
Governance	government greening operations	[]	[]
	environmental impact assessment	[]	[]
	strategic environmental assessment (SEA)	[]	[]
	environmental management system	[]	[]
	sustainable development	[]	[]
	World Summit on Sustainable Development (WSSD)	[]	[]
	domestic funds and subsidies	[]	[]
	international funds and subsidies, such as Global Environmental Facility (GEF)	[]	[]

Q31.

How does your SAI plan to change the volume of conducting environmental audits in the next five years?

- [] increased a lot
- [] somewhat increased
- [] remained the same
- [] somewhat decreased
- [] decreased a lot

Q32.

Does your SAI anticipate any developments regarding environmental auditing in the next five years?

- Yes
- No

IF Q32=Yes

Q33.

Does your SAI anticipate any developments regarding environmental auditing in the next five years?

	Priority rating
1 Creation of an environmental unit within our SAI	[]
2 Creation of a pool of environmental auditors	[]
3 Integration of environmental issues in other audits	[]
4 Training in environmental issues in other audits	[]
5 Training in environmental auditing	[]
6 Development of environmental performance indicators	[]
7 More attention to quality and reliability of information	[]
8 More measurement of effectiveness of policy	[]
9 Evaluate the impact of work and ways to improve the impact	[]
10 Development of new products that are not environmental audits	[]
11 Exchange of knowledge with other SAIs	[]
12 External expert advice	[]
13 Peer review by other SAIs	[]
14 Peer review by external experts (for instance, universities)	[]

Q34.

Would you like to add any additional comments on planning environmental audits for the next five years?

International accords and cooperation between SAIs

Q35.

Since 1 January 2006, has your SAI had any experience in cooperation with another SAI in environmental auditing issues?

- Yes
- No

IF Q35=NO

Q36.

Could you please indicate reasons why your SAI has not been engaged in cooperative audits since 1 January 2006?

- lack of interest in our SAI
- lack of resources
- inadequate SAI mandate
- lack of skill or expertise within the SAI
- lack of partners

Q37.

Please specify what types of cooperative activities your SAI has experienced since 1 January 2006.

		Yes	No
1	Cooperation with another SAI on an audit related to an international environmental accord (including treaties, international agreements, obligations, or commitments)	[]	[]
2	Cooperation with another SAI on an audit of an environmental subject, but not on an agreement or treaty	[]	[]
3	The exchange of audit information or environmental auditing experiences between SAIs	[]	[]

IF Q35=YES

Q38.

How does your SAI appreciate the cooperative activity?
Has this cooperation been for your SAI...?

- [] very useful, please specify in the next question
 [] somewhat useful, please specify in the next question
 [] somewhat not useful
 [] not useful at all

IF Q38=VERY USEFUL, SOMEWHAT USEFUL

Q39.

Please specify the things that your SAI find useful in cooperative activity.

WGEA and INTOSAI products

Q40.

In the following table eighteen (18) WGEA products are listed.
Have you read and/or used this product in your work?

	Product	Yes	No
1	WGEA Paper – Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007)	[]	[]
2	WGEA Paper – The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions (2007)	[]	[]
3	WGEA Paper – Evolution and Trends in Environmental Auditing (2007)	[]	[]
4	WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007)	[]	[]
5	INTOSAI Paper – Sustainable Development: The Role of Supreme Audit Institutions (2004)	[]	[]
6	INTOSAI Paper – Environmental Audit and Regularity Auditing (2004)	[]	[]
7	WGEA Paper – Towards Auditing Waste Management (2004)	[]	[]
8	WGEA Paper – Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	[]	[]
9	WGEA Paper – Results of the Fourth Survey on Environmental Auditing (2004)	[]	[]
10	INTOSAI Paper – Guidance on Conducting Audits of Activities with an Environmental Perspective (2001)	[]	[]
11	INTOSAI Paper – The Audit of International Environmental Accords (2001)	[]	[]

Product	Yes	No
12 INTOSAI Paper – How SAIs may Cooperate on the Audit of International Accords (1998)	[]	[]
13 INTOSAI Paper – Natural Resource Accounting (1998)	[]	[]
14 Home page of the WGEA website	[]	[]
15 Bibliography of SAIs environmental audit reports on the WGEA website under "Environmental Audits Worldwide"	[]	[]
16 Greenlines newsletter on the WGEA website	[]	[]
17 WGEA meeting material (including compendium) on the WGEA website	[]	[]
18 WGEA work plans on the WGEA website	[]	[]
19 Results of the previous INTOSAI WGEA Surveys	[]	[]

Q41.

What are the three (3) most important INTOSAI WGEA products and services for your SAI? In the Priority rating column, please mark "1" as the most important product or service, "2" as the second most important product or service and "3" as the third most important product or service.

Product/Service	Priority rating
1 Guidance materials	[]
2 Website: <i>www.environmental-auditing.org</i>	[]
3 Training courses, seminars	[]
4 Working Group meetings	[]
5 <i>Greenlines</i> newsletter	[]

Q42.

Would your SAI be interested in additional INTOSAI WGEA guidance on environmental auditing?

[] Yes
[] No

IF Q42=YES

Q43.

Could you please specify the topic of the INTOSAI WGEA guidance your SAI is interested in the most?

Q44.

What do you recommend to be the main theme of the 2011-2013 WGEA work plan? The INTOSAI WGEA has already covered water, waste, biodiversity and climate change. Please explain your choice.

Q45.

Are there any specific products or services that your Regional Working Group on Environmental Auditing (RWGEA) could provide?

Q46.

Does your SAI have any other comments or suggestions on our work? This information will help us to build the 2011-2013 INTOSAI WGEA work plan. You can consult the current work plan on our website under WGEA business/Work Plan.

Q47.

Would you like to add any additional comments to the 6th Survey for the INTOSAI WGEA?

Q48.

Please provide contact information for the official(s) completing this survey. We will use this information only to clarify responses, if required.

Country

Name

Position

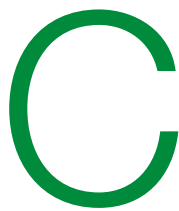
E-mail

Phone

Fax

This was our last question. We highly appreciate the time and effort you and your SAI contributed to filling in the survey form.

Thank you!



List of respondents

38

In total of 106 SAIs responded to the survey. In the following tables, the respondents are listed according to the INTOSAI regions.

EUROSAI

Albania	Liechtenstein
Armenia	Lithuania
Azerbaijan	Macedonia
Austria	Malta
Belarus	Moldova
Bulgaria	Montenegro
Czech Republic	Netherlands
Cyprus	Norway
Denmark	Poland
Estonia	Portugal
European Court of Auditors	Romania
Finland	Russian Federation
France	Slovak Republic
Germany	Slovenia
Greece	Spain
Hungary	Sweden
Israel	Turkey
Kazakhstan	United Kingdom
Latvia	Ukraine

ASOSAI

Afghanistan	Kyrgystan
Armenia	Malaysia
Azerbaijan	Mauritius
Australia	Mongolia
Bahrain	New Zealand
Bangladesh	Oman
Cambodia	Pakistan
China	Philippines
Cyprus	Qatar
Indonesia	Russian Federation
Iraq	Saudi Arabia
Israel	Sri Lanka
Japan	Thailand
Jordan	Turkey
Kazakhstan	United Arab Emirates
Republic of Korea	Yemen
Kuwait	

AFROSAI

Angola	South Africa
Botswana	Zambia
Burundi	Zimbabwe
Lesotho	Tanzania
Malawi	Uganda
Rwanda	

OLACEFS

Argentina	El Salvador
Belize	Honduras
Bolivia	Mexico
Brazil	Nicaragua
Colombia	Panama
Costa Rica	Paraguay
Ecuador	Peru

ARABOSAI

Algeria	Morocco
Bahrain	Oman
Egypt	Qatar
Iraq	Saudi Arabia
Jordan	Tunisia
Kuwait	United Arab Emirates
Lebanese Republic	Yemen
Libya	

CAROSAI

Belize	Suriname
Jamaica	Trinidad and Tobago
Saint Lucia	

PASAI

Australia	Palau
Cook Islands	Solomon Islands
Marshall Islands	Tonga
New Zealand	

Other

Canada	USA
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Table 3 (Q2).

What level of access does your SAI's mandate give to undertake environmental auditing of the following governmental and nongovernmental organisations? Please select one access option per line.

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
The national government	Full Access	92%	94%	82%	100%	80%	100%	71%	100%	91%
	Partial Access	5%	3%			7%		14%		4%
	No Access	3%	3%	9%		13%				4%
	N/A			9%				14%		2%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Provincial, regional, or state governments	Full Access	66%	79%	73%	79%	60%	40%	57%		68%
	Partial Access	24%	6%	9%	7%	7%		14%	50%	14%
	No Access	5%	12%	9%	14%	33%	60%	14%	50%	14%
	N/A	5%	3%	9%				14%		4%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Local, municipal, or community governing bodies	Full Access	53%	73%	73%	64%	67%	80%	43%		63%
	Partial Access	29%	12%	9%	21%	7%		14%	50%	18%
	No Access	16%	12%	9%	14%	27%	20%	14%	50%	15%
	N/A	3%	3%	9%				29%		4%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
State-owned enterprises or state-owned companies	Full Access	71%	73%	73%	86%	73%	40%	43%	50%	72%
	Partial Access	16%	9%	9%	14%	13%	40%	29%	50%	16%
	No Access	11%	15%	9%		13%	20%	14%		9%
	N/A	3%	3%	9%				14%		3%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Semi-governmental organisations	Full Access	18%	36%	45%	21%	33%		29%		27%
	Partial Access	55%	42%	27%	57%	53%	20%	29%	50%	47%
	No Access	24%	18%	18%	21%	13%	80%	14%	50%	22%
	N/A	3%	3%	9%				29%		4%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Non-governmental public enterprises or organisations	Full Access	13%		27%	21%	7%				11%
	Partial Access	45%	24%	18%	43%	33%		43%	50%	38%
	No Access	39%	73%	45%	36%	60%	100%	29%	50%	47%
	N/A	3%	3%	9%				29%		4%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Private sector enterprises or organisations	Full Access	5%		9%						3%
	Partial Access	53%	24%	27%	36%	20%		29%	50%	38%
	No Access	39%	73%	55%	64%	80%	100%	43%	50%	56%
	N/A	3%	3%	9%				29%		4%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 4 (Q3).

Does your SAI's legislative mandate refer **specifically** to environmental auditing?

		Region								TOTAL (n=106)
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	
		%	%	%	%	%	%	%	%	
Yes		13%	21%	18%	57%	40%	20%		50%	23%
No		87%	79%	82%	43%	60%	80%	100%	50%	77%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 6 (Q5_1).

What does your SAI consider to be the five (5) most **important environmental issues** facing your country?

		Region								TOTAL (n=106)
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	
		%	%	%	%	%	%	%	%	
Water	drinking water: uuality and supply	13%	13%	7%	7%	7%	2%	5%		47%
	pollution of bodies of water, such as industrial and agricultural	4%	6%	1%	4%	2%	1%	2%	1%	17%
	wastewater treatment	9%	7%		3%	4%	1%	2%		22%
	acidification		1%	1%	1%	2%				4%
	water uantity management or management of watersheds	2%	5%		5%	3%	2%	1%		12%
	marine pollution	3%	3%		1%	4%	1%			9%
	other water issues	2%	1%		2%	1%				5%
Air	climate change	18%	9%	6%	8%	4%	2%	5%	2%	44%
	stratospheric ozone layer depletion		2%		1%	1%				3%
	acid precipitation		1%		1%	2%				3%
	local air uuality, such as smog, particulates, SO2, NOx and CO2	5%	9%		2%	7%				17%
	indoor air uuality		1%		1%	2%				3%
	toxic air pollutants, such as organic POPs, dioxins and furans		2%	1%	1%	3%			2%	8%
	other air issues	1%	1%		1%	1%				3%
Waste	general waste	13%	12%	4%	7%	7%	2%	4%		42%
	hazardous waste	4%	5%	2%	4%	4%		1%	1%	16%
	municipal, solid and non-hazardous waste	6%	8%	5%	1%	6%	1%	1%		23%
	radioactive waste	3%	3%		1%	2%				7%
	contaminated sites and soil pollution	4%	4%		1%	2%				7%
	other waste issues	0%	2%		1%	2%				4%
Natural re-sources	minerals, such as mining, gas and oil	7%	11%	2%	5%	6%	2%			24%
	forestry and timber resources	9%	11%	5%	6%	2%	1%	2%		31%
	fisheries (freshwater and marine)	5%	7%	1%	1%	4%		2%		14%
	other natural resources issues	3%	1%		1%	2%		0%		6%
Eco-systems	biodiversity	8%	7%	2%	8%	2%		2%	1%	26%
	protected areas and natural parks	9%	6%	2%	5%	3%	1%	1%		23%
	ecosystem management and ecosystem changes	4%	6%		1%	2%		1%	1%	10%
	species at risk	1%	2%	1%	1%	3%				6%
	wetlands		1%	1%	1%	1%	1%			4%
	rivers and lakes	4%	5%	2%	1%	2%				9%
	protection of marine habitat	2%	2%		1%	3%	1%	1%		8%
	coastal areas	2%	3%		2%	5%				9%
other ecosystem issues		1%		1%	1%				2%	

Table 10 (Q9).

Does your SAI consider **environmental issues in other audits (e.g. financial, compliance)**?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
	Yes, always	5%	12%	18%		20%				8%
	Yes, sometimes	87%	76%	55%	79%	73%	60%	86%	100%	77%
	No, never	8%	12%	27%	21%	7%	40%	14%		14%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 11 (Q10).

In the following table there are seven (7) **audit objectives of environmental auditing** listed.
Please select the three (3) most important objectives your SAI has audited since 1 January 2006.

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
	Compliance with domestic environmental legislation	68%	79%	55%	71%	73%	40%	43%	100%	67%
	Performance of government environmental programs	66%	70%	45%	57%	53%	20%	43%	50%	57%
	Compliance with domestic environmental policies	55%	55%	73%	57%	60%	20%	43%	50%	54%
	Fair presentation of financial statements and expenditures	42%	30%	18%	29%	27%	40%	29%		34%
	Compliance with international environmental agreements and treaties	58%	18%	9%	29%	20%		14%	50%	31%
	Evaluations of environmental impacts of proposed environmental policies and programs	13%	18%	27%	36%	20%			50%	17%
	Environmental impacts of non-environmental government programs	8%	9%		14%	7%				6%
	TOTAL	310%	279%	227%	293%	260%	120%	172%	300%	266%

Table 12 (Q11).

Since 1 January 2006, has your SAI conducted an environmental audit on **international environmental agreements or treaties**?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
	Yes	66%	15%	18%	43%	13%		14%	100%	37%
	No	34%	85%	82%	57%	87%	100%	86%		63%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 13 (Q13).

By sustainable development we mean development that integrates social, environmental and economic objectives. Under this definition, has your SAI started or completed audits of your country's progress in sustainable development specifically?

		Region								TOTAL (n=106)
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	
		%	%	%	%	%	%	%	%	
Yes										
		29%	24%	9%	29%	53%	14%	50%	26%	
	No	71%	73%	82%	71%	47%	100%	86%	50%	72%
	N/A		3%	9%					2%	
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 14 (Q14).

Does your SAI measure the impact of your environmental audits?

		Region								TOTAL (n=106)
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	
		%	%	%	%	%	%	%	%	
Yes		76%	55%	18%	57%	47%	29%	100%	56%	
	No	24%	42%	82%	43%	47%	80%	71%	42%	
	N/A		3%			7%	20%		2%	
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	

Table 15 (Q16).

How does your SAI measure the impact of your environmental audits? Check all that apply.

(% of those, who measure the impact of environmental audits, n=59)

		Region								TOTAL (n=59)
		EUROSAI (n=29)	ASOSAI (n=18)	AFROSAI (n=2)	OLACEFS (n=8)	ARABOSAI (n=7)	CAROSAI (n=0)	PASAI (n=2)	Other (n=2)	
		%	%	%	%	%	%	%	%	
Government response to audit recommendations	Follow-up audit	34%	17%	3%	10%	5%			64%	
	Monitor the fulfilment of proposals made in audit reports (e.g. letter, interview)	29%	14%	3%	7%	3%			51%	
	Media coverage	25%	10%	3%	2%	2%			39%	
	Parliamentarian hearings	20%	9%	3%	3%	2%			34%	
	Any other appropriate measure	9%	3%	2%	3%				15%	
	TOTAL	153%	70%	19%	36%	17%	0%	0%	0%	270%

Table 16 (Q17).

Have your conducted audits had any impact in helping government departments to....?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
formulate environmental legislation or environmental policies and programs	Full impact	18%	6%		21%			29%		11%
	Partial impact	58%	42%	45%	57%	47%		14%	100%	51%
	No impact	16%	36%	27%	7%	40%	60%	29%		25%
	N/A	8%	15%	27%	14%	13%	40%	29%		13%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
evaluate their capacity to develop and implement environmental policies or programs	Full impact	21%	24%	9%	14%	20%		14%		18%
	Partial impact	53%	36%	36%	64%	47%	20%	57%	100%	49%
	No impact	18%	24%	27%	7%	20%	40%			20%
	N/A	8%	15%	27%	14%	13%	40%	29%		13%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy	Full impact	16%	9%	9%	29%	13%		14%		14%
	Partial impact	47%	42%	36%	36%	40%	20%	43%	100%	44%
	No impact	29%	33%	27%	21%	33%	40%	14%		28%
	N/A	8%	15%	27%	14%	13%	40%	29%		13%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
develop their environmental management systems	Full impact	13%	15%	9%	21%	13%		14%		13%
	Partial impact	58%	52%	36%	50%	53%		43%	100%	50%
	No impact	21%	18%	27%	14%	20%	60%	14%		24%
	N/A	8%	15%	27%	14%	13%	40%	29%		13%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
produce their environmental reports	Full impact	5%	9%	9%	21%	13%		14%		9%
	Partial impact	39%	39%	9%	29%	33%		14%	100%	34%
	No impact	47%	36%	55%	36%	33%	60%	43%		42%
	N/A	8%	15%	27%	14%	20%	40%	29%		14%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 17 (Q20).

Assume that all your SAI's employees constitute 100%. In this case, approximately, how many employees deal with environmental auditing in your SAI?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
	% of employees = 0	1%	5%	0%	1%	4%	2%	1%	0%	9%
	1-4 % of employees	25%	18%	5%	7%	6%	3%	3%	0%	54%
	5-9 % of employees	7%	6%	3%	2%	1%	0%	1%	2%	19%
	10 + % of employees	1%	3%	3%	1%	2%	0%	1%	0%	9%
	N/A	3%	0%	0%	3%	2%	0%	1%	0%	8%
TOTAL		36%	31%	10%	13%	14%	5%	6%	2%	100%

Table 18 (Q21).

Since 1 January 2006, has the share of employees working on environmental audits changed in your SAI? Has the share ...?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
	Decreased a lot				7%					1%
	Somewhat decreased	8%	3%		14%					6%
	Remained the same	58%	55%	73%	50%	47%	80%	71%	100%	58%
	Somewhat increased	32%	39%	27%	29%	47%		14%		31%
	Increased a lot		3%			7%				2%
	N/A	3%					20%	14%		3%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 22 (Q26).

Which of the following measures did your SAI use to attempt to overcome the barriers?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
Modified SAI's mandate	Yes	5%	24%	36%	14%	20%		14%		16%
	No	84%	64%	55%	86%	60%	100%	71%	100%	75%
	N/A	11%	12%	9%		20%		14%		9%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Trained SAI's staff	Yes	61%	76%	55%	57%	67%		20%		60%
	No	29%	12%	36%	36%	13%	80%	57%		28%
	N/A	11%	12%	9%	7%	20%		29%		11%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Collected environmental data directly from the field	Yes	53%	48%	64%	57%	47%		14%		48%
	No	37%	39%	27%	36%	40%	100%	57%	100%	42%
	N/A	11%	12%	9%	7%	13%		29%		10%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Used international organisation environmental standards	Yes	55%	45%	55%	64%	47%		29%	100%	52%
	No	37%	39%	36%	29%	40%	100%	43%		38%
	N/A	8%	15%	9%	7%	13%		29%		10%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Cooperated with universities or research institutes	Yes	39%	42%	18%	36%	33%			100%	36%
	No	53%	45%	64%	57%	53%	100%	71%		54%
	N/A	8%	12%	18%	7%	13%		29%		10%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Developed performance indicators	Yes	21%	33%	9%	36%	20%		14%		25%
	No	68%	52%	73%	57%	60%	100%	57%	100%	62%
	N/A	11%	15%	18%	7%	20%		29%		13%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Worked with the Regional Working Group on Environmental Auditing	Yes	45%	45%	64%	29%	40%		43%		42%
	No	45%	42%	18%	64%	47%	100%	29%	100%	46%
	N/A	11%	12%	18%	7%	13%		29%		11%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Other	Yes	26%	21%	9%	36%	20%		43%		25%
	No	53%	52%	73%	57%	60%	100%	29%	100%	56%
	N/A	21%	27%	18%	7%	20%		29%		20%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 23 (Q29).

Does your SAI have any environmental audits planned for 2009-2011?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
Yes		84%	76%	73%	93%	80%	20%	71%	100%	80%
No		16%	24%	27%	7%	20%	80%	29%		20%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 24 (Q30_1).

Please indicate what issues related to the environment your SAI is planning to address in audits scheduled for 2009-2011. Check all that apply.

		Region								TOTAL (n=106) %
		EUROSAI (n=38) %	ASOSAI (n=33) %	AFROSAI (n=11) %	OLACEFS (n=14) %	ARABOSAI (n=15) %	CAROSAI (n=5) %	PASAI (n=7) %	Other (n=2) %	
Water	drinking water: quality and supply	7%	13%	1%	8%	7%		5%	1%	32%
	pollution of bodies of water	6%	9%	1%	6%	2%	1%	1%	2%	24%
	wastewater treatment	9%	11%		5%	7%	1%	2%	1%	29%
	acidification		1%		1%	1%				2%
	water quantity management or management of watersheds	6%	7%		5%	3%		1%	1%	18%
	marine pollution	6%	8%		2%	3%		1%	2%	17%
	other water issues	1%	3%		2%	3%				6%
Air	climate change	15%	6%	2%	6%	2%		1%	2%	29%
	stratospheric ozone layer depletion		3%		3%	3%				8%
	acid precipitation									0%
	local air quality, such as smog, particulates, SO2, NOx and CO2	4%	8%		5%	6%			1%	20%
	indoor air quality		1%		1%	1%			1%	3%
	toxic air pollutants, such as organic POPs, dioxins and furans	1%	6%		3%	5%			2%	12%
	other air issues	2%	2%			1%			2%	6%
Waste	general waste	8%	9%	1%	8%	8%		3%	1%	31%
	hazardous waste	2%	8%		8%	4%			1%	19%
	municipal, solid and non-hazardous waste	7%	9%	3%	8%	7%		1%		31%
	radioactive waste	4%	3%		1%	3%			1%	9%
	contaminated sites and soil pollution	4%	6%		3%	4%			1%	13%
	other waste issues	2%	3%	1%	2%	3%			1%	9%
	minerals, such as mining, gas and oil	5%	9%	2%	4%	5%			1%	21%
Natural resources	forestry and timber resources	9%	10%	5%	8%	3%		1%	1%	34%
	fisheries (freshwater and marine)	5%	6%	3%	2%	4%		2%	1%	18%
	other natural resources issues	2%	2%	1%	1%	3%			1%	9%
	biodiversity	3%	4%		6%			1%	1%	14%
Other ecosystem issues	protected areas and natural parks	11%	6%	3%	9%	3%	1%		1%	29%
	ecosystem management and ecosystem changes	3%	2%		4%	1%			1%	9%
	species at risk	1%	3%		3%	3%			1%	9%
	wetlands	0%	3%	2%	3%			1%	1%	9%
	rivers and lakes	1%	6%		5%	2%		1%	0%	12%
	protection of marine habitat	3%	8%		2%	3%			1%	12%
	coastal areas	4%	3%		2%	1%			1%	10%
	other ecosystem issues		1%		2%	2%			1%	5%
Human activities and sectors	agriculture	7%	8%	4%	5%	8%		1%	1%	27%
	land development	6%	7%	2%	5%	6%	1%		1%	24%
	energy and energy efficiency	13%	2%	1%	4%	3%			1%	23%
	natural disaster management: preparedness responses	5%	7%	2%	1%	3%			1%	16%
	transportation, traffic and mobility	4%	5%		2%	4%			1%	13%
	recreation and tourism	1%		1%	2%	2%			1%	7%
	cultural heritage	3%	2%		4%	3%			1%	10%
	urban environment quality (sustainability)	2%	2%			3%			1%	7%
	biosafety and genetically modified organisms (GMOs)	2%	1%			1%			1%	4%
	chemicals management		1%		2%				2%	5%
	pesticides		1%		3%	2%			1%	6%
	environment and human health	4%	7%	2%	5%	7%	1%		1%	21%
	infrastructure	4%	3%		3%	3%	1%		1%	13%
	other human activities /sectors		1%		2%	1%			1%	5%
Governance	government greening operations		1%			2%		1%		3%
	environmental impact assessment	2%	4%	1%	5%	2%		1%	1%	14%
	strategic environmental assessment (SEA)	1%	1%		2%	1%				5%
	environmental management system	4%	3%		4%	1%				11%
	sustainable development	4%	2%	1%	1%	1%			1%	9%
	World Summit on Sustainable Development (WSSD)					1%				1%
	domestic funds and subsidies	7%			2%	1%				9%
	international funds and subsidies, such as Global Environmental Facility (GEF)	1%		1%	2%	1%		1%		6%
	other governance issues	2%			1%			1%		4%
	N/A	1%								1%
TOTAL	197%	229%	37%	172%	149%	5%	24%	45%	750%	

Table 25 (Q30_2).

Please indicate what issues related to the environment your SAI is planning to address in audits scheduled for 2009-2011. Check all that apply.

(Deliberated average of responses, all responses being 100%)

	Region								
	EUROSAI (n=209)	ASOSAI (n=243)	AFROSAI (n=40)	OLACEFS (n=183)	ARABOSAI (n=159)	CAROSAI (n=6)	PASAI (n=26)	Other (n=49)	Total (n=795)
Natural resources	15%	22%	25%	27%	25%	0%	11%	50%	20%
Waste	12%	20%	8%	36%	32%	0%	10%	42%	19%
Water	14%	23%	3%	30%	25%	6%	20%	50%	18%
Human activities and sectors	10%	10%	8%	19%	22%	4%	1%	54%	13%
Ecosystems	8%	12%	5%	29%	11%	2%	5%	44%	12%
Air	9%	11%	3%	18%	17%	0%	2%	57%	11%
Governance	6%	4%	3%	13%	7%	0%	6%	11%	7%
TOTAL	72%	103%	54%	172%	140%	12%	55%	308%	100%

Table 26 (Q31).

How does your SAI plan to change the volume of conducting environmental audits in the next five years?

	Region								
	EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
Somewhat decreased	%	%	%	%	%	%	%	%	%
Remained the same	5%	3%		7%	7%				4%
Somewhat increased	39%	18%	18%	21%	7%	40%	29%	100%	27%
Increased a lot	47%	55%	45%	64%	53%	40%	57%		50%
N/A	5%	24%	18%	7%	33%				14%
TOTAL	3%		18%			20%	14%		5%

Table 27 (Q32).

Does your SAI anticipate any developments regarding environmental auditing in the next five years?

	Region								
	EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
Yes	82%	91%	91%	86%	93%	60%	71%	50%	84%
No	16%	9%	9%	7%	7%	20%	29%	50%	13%
N/A	3%			7%		20%			3%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 28 (Q33).

In the following table there are fourteen (14) possible developments of environmental auditing listed. In the Priority rating column, please mark "1" as the most important development, "2" as the second most important development, etc., until you have 5 developments marked.

IF Q32=Yes (n=89)

	Region								
	EUROSAI (n=31)	ASOSAI (n=30)	AFROSAI (n=10)	OLACEFS (n=12)	ARABOSAI (n=14)	CAROSAI (n=3)	PASAI (n=5)	Other (n=1)	TOTAL (n=89)
	%	%	%	%	%	%	%	%	%
Exchange of knowledge with other SAIs	9%	14%	6%	1%	6%	0%	1%	0%	73%
Training in environmental auditing	8%	18%	9%	3%	10%	0%	2%	0%	72%
Integration of environmental issues in other audits	15%	19%	7%	6%	10%	2%	2%	0%	53%
Creation of a pool of environmental auditors	11%	17%	7%	2%	9%	2%	2%	0%	43%
Training in environmental issues in other audits	20%	27%	10%	9%	12%	3%	5%	0%	43%
More measurement of effectiveness of policy	8%	10%	2%	7%	8%	1%	5%	0%	40%
Evaluate the impact of work and ways to improve the impact	11%	10%	1%	8%	3%	0%	2%	0%	36%
Development of environmental performance indicators	19%	11%	2%	8%	3%	0%	3%	0%	35%
Creation of an environmental unit within our SAI	15%	7%	3%	10%	3%	1%	1%	0%	28%
More attention to quality and reliability of information	2%	2%	0%	5%	0%	0%	0%	1%	28%
External expert advice	29%	25%	7%	11%	11%	2%	3%	0%	28%
Peer review by other SAIs	14%	8%	1%	2%	1%	3%	1%	0%	12%
Development of new products that are not environmental audits	5%	3%	2%	2%	1%	0%	0%	0%	10%
Peer review by external experts (for instance, universities)	2%	1%	1%	2%	0%	1%	0%	0%	8%
TOTAL	167%	172%	58%	76%	79%	17%	28%	1%	509%

Table 29 (Q35).

Since 1 January 2006, has your SAI had any experience in cooperation with another SAI in environmental auditing issues?

	Region								
	EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
	%	%	%	%	%	%	%	%	%
Yes	82%	33%	55%	43%	13%		29%	50%	50%
No	18%	67%	45%	57%	87%	80%	71%	50%	49%
N/A						20%			1%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 30 (Q36).

Could you please indicate reasons why your SAI has not been engaged in cooperative audits since 1 January 2006?

IF35=No (n=52)

	Region								
	EUROSAI (n=7)	ASOSAI (n=22)	AFROSAI (n=5)	OLACEFS (n=8)	ARABOSAI (n=13)	CAROSAI (n=4)	PASAI (n=5)	Other (n=0)	TOTAL (n=52)
	%	%	%	%	%	%	%	%	%
Lack of skill or expertise within the SAI	8%	14%	4%	2%	10%	2%	4%		33%
Lack of resources		14%	6%	8%	6%		2%		31%
Lack of partners		4%	2%	6%	8%		4%		21%
Inadequate SAI mandate	4%	8%	2%	2%	6%	2%	0%		15%
Lack of interest in our SAI		2%							2%
N/A		2%			2%		2%		4%
TOTAL	12%	42%	13%	17%	31%	4%	11%	0%	106%

Table 31 (Q37).

Please specify what types of cooperative activities your SAI has experienced since 1 January 2006.

IF Q35=Yes (n=53)

		Region								
		EUROSAI (n=31)	ASOSAI (n=11)	AFROSAI (n=6)	OLACEFS (n=6)	ARABOSAI (n=2)	CAROSAI (n=0)	PASAI (n=2)	Other (n=1)	TOTAL (n=53)
		%	%	%	%	%	%	%	%	%
Cooperation with another SAI on an audit related to an international environmental accord (including treaties, international agreements, obligations, or commitments)	Yes	47%	6%	2%	6%					55%
	No	8%	13%	8%	6%	4%		4%	2%	40%
	N/A	4%	2%	2%						6%
TOTAL		59%	21%	11%	11%	4%	0%	4%	2%	100%
Cooperation with another SAI on an audit of an environmental subject, but not on an agreement	Yes	26%	11%	6%	8%			4%	2%	51%
	No	30%	9%	4%	4%	4%				45%
	N/A	2%		2%						4%
TOTAL		59%	21%	11%	11%	4%	0%	4%	2%	100%
The exchange of audit information or environmental auditing experiences between SAIs	Yes	49%	21%	11%	8%	4%		4%	2%	87%
	No	8%			4%					11%
	N/A	2%								2%
TOTAL		59%	21%	11%	11%	4%	0%	4%	2%	100%

Table 32 (Q38).

How does your SAI appreciate the cooperative activity? Has this cooperation been for your SAI...?

IF Q35=Yes (n=53)

		Region								
		EUROSAI (n=31)	ASOSAI (n=11)	AFROSAI (n=6)	OLACEFS (n=6)	ARABOSAI (n=2)	CAROSAI (n=0)	PASAI (n=2)	Other (n=1)	TOTAL (n=53)
		%	%	%	%	%	%	%	%	%
	very useful	32%	9%	9%	11%	2%		2%	2%	62%
	somewhat useful	23%	11%	2%		2%		2%		34%
	somewhat not useful	4%								4%
	not useful at all									
	N/A									
	TOTAL	59%	21%	11%	11%	4%	0%	4%	2%	100%

Table 33 (Q40).

In the following table eighteen (18) WGEA products are listed. Have you read and/or used this product in your work?

		Region								
		EUROSAI (n=38)	ASOSAI (n=33)	AFROSAI (n=11)	OLACEFS (n=14)	ARABOSAI (n=15)	CAROSAI (n=5)	PASAI (n=7)	Other (n=2)	TOTAL (n=106)
		%	%	%	%	%	%	%	%	%
WGEA Paper - Auditing Biodiversity: Guidance for Supreme Audit Institutions	Yes	79%	55%	64%	50%	33%		57%	100%	60%
	No	18%	30%	27%	50%	53%	80%	43%		33%
	N/A	3%	15%	9%		13%	20%			7%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - The World Summit on Sustainable Development: An Audit Guide	Yes	71%	48%	36%	21%	40%		43%	100%	49%
	No	24%	30%	55%	71%	47%	80%	57%		42%
	N/A	5%	21%	9%	7%	13%	20%			9%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Evolution and Trends in Environmental Auditing (2007)	Yes	71%	52%	36%	43%	33%		29%	100%	52%
	No	24%	30%	55%	57%	53%	80%	71%		41%
	N/A	5%	18%	9%		13%	20%			8%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples	Yes	76%	52%	55%	57%	33%		57%	100%	58%
	No	18%	27%	36%	43%	53%	80%	43%		33%
	N/A	5%	21%	9%		13%	20%			8%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper - Sustainable Development: The Role of Supreme Audit Institutions (2004)	Yes	66%	55%	64%	14%	60%	40%	43%	100%	56%
	No	29%	24%	27%	79%	27%	40%	57%		35%
	N/A	5%	21%	9%	7%	13%	20%			9%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper - Environmental Audit and Regularity Auditing (2004)	Yes	68%	61%	27%	29%	60%		43%	100%	52%
	No	26%	18%	64%	71%	27%	80%	43%		38%
	N/A	5%	21%	9%		13%	20%	14%		10%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Towards Auditing Waste Management (2004)	Yes	61%	45%	55%	29%	60%	20%	43%	100%	51%
	No	32%	30%	36%	71%	27%	60%	43%		38%
	N/A	8%	24%	9%		13%	20%	14%		11%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	Yes	71%	52%	27%	14%	53%	20%	43%	100%	48%
	No	21%	24%	64%	79%	33%	60%	43%		40%
	N/A	8%	24%	9%	7%	13%	20%	14%		12%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Results of the Fourth Survey on Environmental Auditing (2004)	Yes	58%	39%	18%	14%	33%		29%	100%	39%
	No	34%	36%	73%	79%	53%	80%	57%		49%
	N/A	8%	24%	9%	7%	13%	20%	14%		12%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper - Guidance on Conducting Audits of Activities with an Environmental	Yes	66%	52%	36%	36%	73%		29%	100%	53%
	No	26%	27%	55%	57%	13%	80%	57%		36%
	N/A	8%	21%	9%	7%	13%	20%	14%		11%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper - The Audit of International Environmental Accords (2001)	Yes	45%	36%		21%	53%		29%	100%	35%
	No	47%	42%	91%	71%	33%	80%	57%		54%
	N/A	8%	21%	9%	7%	13%	20%	14%		11%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper - How SAls may Cooperate on the Audit of International Accords (1998)	Yes	50%	39%		36%	40%		14%	100%	37%
	No	42%	39%	91%	64%	47%	80%	71%		53%
	N/A	8%	21%	9%		13%	20%	14%		10%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper - Natural Resource Accounting (1998)	Yes	45%	33%	18%	21%	27%		14%	100%	33%
	No	47%	45%	73%	71%	60%	80%	71%		56%
	N/A	8%	21%	9%	7%	13%	20%	14%		11%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Home page of the WGEA website	Yes	84%	76%	55%	50%	80%	20%	57%	100%	70%
	No	13%	6%	36%	43%	7%	60%	29%		21%
	N/A	3%	18%	9%	7%	13%	20%	14%		9%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Bibliography of SAls environmental audit reports on the WGEA website under	Yes	79%	58%	27%	21%	53%		43%	100%	54%
	No	18%	24%	64%	71%	33%	80%	43%		37%
	N/A	3%	18%	9%	7%	13%	20%	14%		9%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
Greenlines newsletter on the WGEA website	Yes	76%	64%	73%	36%	53%		57%	100%	61%
	No	21%	18%	18%	57%	33%	80%	29%		29%
	N/A	3%	18%	9%	7%	13%	20%	14%		9%
TOTAL		100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA meeting material (including compendium) on the	Yes	79%	58%	55%	7%	40%	20%	43%	100%	55%
	No	18%	24%	36%	86%	47%	60%	43%		36%



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