

# Evolution and Trends in Environmental Auditing

## Progress to date

### Activities completed and update on future work

Using questionnaires and interviews, we gathered information on environmental auditing from over 45 SAIs, with sufficient regional representation and sufficient representation of experienced and inexperienced environmental auditors. In addition, we collected more data during WGEA meetings.

**WGEA meetings.** Several activities during the tenth WGEA meeting (WG10) allowed us to gather excellent information for this project.

A parallel session was held specifically for this project, where a focus group discussed the following topics:

- Future changes to environmental auditing
- Barriers while conducting environmental audits
- Successful environmental audits

Other excellent sources of information from this meeting were the compendium of papers from SAIs, the plenary discussions, and the subgroup discussions that followed. In the subgroup discussions, participants were able to share experiences and discuss different aspects of environmental auditing across different subject areas.

Two of the plenary sessions, Increasing the Impacts and Facing Challenges, encourage SAIs to discuss common environmental auditing issues. These sessions were particularly useful for the project.

In addition, the compendiums produced at WG8 (in Poland) and WG9 (in Brazil) provided useful examples of many of the issues raised in the questionnaires, interviews, subgroups, and parallel discussions.

**Changes to the paper.** During the primary research for the paper, SAIs indicated many times that they wanted a paper that was useful for them. Auditors, experienced and novice, were interested in discussing the barriers and challenges and ways to overcome them. The paper now includes a frequently asked questions (FAQ) section that addresses some of the common barriers and challenges: questions raised and answered by the SAIs. The FAQ style is flexible by answering questions auditors raise when planning an environmental audit.

## Information requested

Initially, we used two methods to collect information from SAIs. We distributed a questionnaire with four questions at the regional EUROSAI meeting in Vienna, Austria in September 2005. In addition, we used detailed questions to interview SAIs with a long history of conducting environmental audits in order to gather evolution and trends in environmental auditing from experienced SAIs and auditors.

In addition, the questionnaire was distributed to all participants at WG10 in Moscow in October 2005 while additional interviews were conducted during the same meeting. From both meetings, 24 SAIs answered the questionnaire and 5 SAIs were interviewed. Most of the responses to the questionnaire came from European countries. Therefore, to obtain a more balanced representation, the following research activities took place at the beginning of 2006:

- The interview questions were converted into a longer questionnaire.
- This second questionnaire was translated into Spanish so more countries from OLACEFS region could respond.
- Because the project required responses from SAIs with experience conducting environmental audits, countries were selected based their history with environmental audits—including how many environmental audits they had conducted. The WGEA web site/Environmental Audits World Wide was used to select countries in the AFROSAI, ARABOSAI, SPASAI and ASOSAI regions. Of the 29 countries that received the questionnaire, 22 responded.
- Subcommittee members that had yet to respond to previous questionnaires were asked to answer the longer, more detailed questionnaire. Seven countries that had not answered the first questionnaire did answer the second.

In the fall of 2006, we will gather additional information from external organizations on the evolution of environmental auditing. This information will contribute to the last section of the paper regarding future directions.

## **Subcommittees**

Since the WG10 in October 2005, we have made the following two requests for contributions from subcommittees:

- Feedback on a proposed paper structure at the end of 2005
- Completion of the detailed questionnaire, sent in early February, by selected countries
- Feedback on the first draft of the paper

Overall, the participation of the subcommittee has been satisfactory. While some subcommittee brief comments from the first questionnaire were not as helpful, subcommittee members sent more substantive comments when answering the second, more detailed questionnaire.

Due to the three month delay of SC5, the first draft of the paper was sent to all subcommittee members and selected steering committee members for comments. The purpose was to obtain feedback that could be incorporated into another draft that is presented in Vancouver. The project leader would like to thank the SAIs of Austria, Brazil, China, Netherlands, Norway, Poland, United Kingdom and United States for their substantive comments.

## **Lessons learned**

- Having the questionnaire translated increased the response rate. Spanish was particularly important because many countries in the OLACEFS region are actively auditing the environment.

- Selecting countries to answer the questionnaire based on their environmental auditing experience and sending customized emails and introduction letters increased the response rate for the second questionnaire. Especially since some of the SAIs were not members of INTOSAI WGEA and had never attended a WGEA meeting, but still had extensive environmental auditing experience.
- Having subcommittee members answer a detailed questionnaire was a more useful than previous requests for their contribution. At least eight members of the subcommittee answered the questionnaire in-depth.
- The INTOSAI WGEA has a solid body of research and information from previous guidance documents, WGEA meeting compendiums, *Greenlines*, and other articles.

## Future steps

The following still needs to be added to the main body of the paper:

- Additional research and interviews
- Additional environmental statistics (factoids) throughout the paper
- Noteworthy trends from the first to the fifth survey on environmental auditing
- The links between SAIs and international institutions
- The reformatted contents of the paper
- Adjustments to the case studies

## Critical issues to consider

Questions for Indonesia meeting

1. The paper is designed for two audiences, SAIs and organizations involved in global environmental governance (e.g. UNEP). In order to obtain direction on how to best write to the anticipated audience, here are some questions that address this issue:
  - a. What should the balance of the audience be?
  - b. Are there certain sections that are more useful for the external audience or internal audience?
2. Do you have comments on the four themes in Section 3?
3. Is it logical to have the FAQ's as a separate section at the end? Options include a separate short document, disbursed through the paper or as its own section somewhere else in the paper.

Information to consider when reading the document

4. Some text is in [*Italicized in brackets*] to denote details and data are not yet finalized. As well some of this text identified where additional information from SAIs is useful. If possible please bring examples to the meeting in Vancouver.

How to use SC6 and WG11

5. How would you like to see this paper presented in WG11? Some possibilities include:
  - a. A call for papers similar to previous years.
  - b. A panel of auditors selected to address issues presented in the paper.

- c. A longer presentation by the paper author.
- d. Invite guests from international environmental organizations to respond to the paper.

## **Contacts**

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