Facing the Challenges of Environmental Auditing

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2005

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- Part-1: *Experience of TCA in environmental auditing*
- Part-2: *Strategies to deal with the challenges we face*
- Part-3: *A Vision for future*

Experience of TCA in Environmental Auditing

- The increasing role of environmental auditing in our organization:
  - ***The marine pollution from ships***
  - ***The protection of forests***
  - ***The protection of coastal land***
  - ***The protection of historical artefacts***

- Setting the audit objectives
- Determining the audit methodology
- Concluding the audit

Setting the objectives for environmental auditing

- The questions:
  - What are the potential environmental problems addressed? Which ones are not considered?
  - What is the subject's compliance with legal and regulatory requirements?
  - How effective are the solutions, practices, policies used?
  - What is the room for improvement in these areas? Could protocols or checklists be devised for better performance?

Main Considerations

- **International standards**
- **Environmental law & regulations**
- **Risk assessment**
- **Previous audit results:**

Coordination-Communication

(- too many bodies with overlapping duties)
(- legal and legislative gaps in national policy)

Determining the methodology of audit

- Performance audit
- Financial audit
- Compliance audit

Concluding the audit: the reports

- **Ensure interest by Parliament**
- **Giving Media access**
- **Follow-up audit**

Part-2: Strategies to deal with the challenges

- **Strategic plan**
- **Training**
- **Best practices & benchmarking**
- **Guidelines**
- **Performance monitoring**

Part-2: Strategies to deal with the challenges

Examples:

Problems in environmental measures/monitoring

- No quality assurance system and guidelines, manuals and checklists;
- Lack of comprehensive data collection

There is need for <u>more</u> Guidelines

Part-3: A vision for future

- **New framework for environmental auditing**
  - Promote culture of environmental responsibility
  - Urge training/education
- **Preparing the SAI's strategy**
- **Learning together:**

  Coordinated audit / Joint audits