Moving Towards Auditing Biodiversity

Project objective

To complete an overview on biodiversity issues that will stimulate audits in that area. This will provide SAIs and other auditors with a general orientation on how to plan and carry out audits on biodiversity.

Project scope

The paper contains an overview on biodiversity and the steps needed to conduct audits on biodiversity.

Section	Description
1. Introduction	1.0 Content and structure of document 1.1 International awareness on biodiversity (biological diversity) 1.2 What audit on biodiversity is 1.3 How SAIs can make a difference on biodiversity
2. Background on biodiversity	2.0 Why is it important to protect biodiversity? 2.1 Scope of biodiversity 2.2 Main concerns of biodiversity 2.3 Challenges in maintaining biodiversity 2.4 How to protect and conserving biodiversity 2.5 Responsibilities shared by countries to protect the biodiversity
3. International conventions on biodiversity	Main international conventions on biodiversity (biological diversity).
4. How to determine focus of biodiversity audits	Step 1 - Consider SAI mandate and competence of auditors on biodiversity Step 2 - Identify threats to biodiversity Step 3 - Identify, if feasible, the environmental, social and economic impacts of biodiversity Step 4 - Map out the actors, their competencies and relationships

	Step 5 - Identify audit topics considering: **External** • International conventions on biodiversity exist • Efforts and actions of international organizations exist • Audits from other countries • Others **Internal** • National policies on biodiversity exist • Compliance with national laws and regulations • National programs and actions a budget for biodiversity protection exist • Effects of other government activities on biodiversity • Monitoring • Previous audits • Others
5. Audits on biodiversity	Examples from previous audits presented by the main biodiversity issues to illustrate objectives, criteria, and methodology.
6. Good practices	Successful practices and actions on biodiversity management that were identified in SAI audits and that would help auditors formulate recommendations or would serve as benchmarks.
7. Appendices	Relevant topics about biodiversity • Indicators • Economic valuation • Others

Planned methodology and participants

The document will be written by the SAIs of Brazil and Canada. Each section will be done by one of the two SAIs; nevertheless, there will be revisions and suggestions for every section.

Section	SAI Responsible
1. Introduction	Canada
2. Background on biodiversity	Canada

3. International conventions on biodiversity	Canada
4. How to determine focus on biodiversity audits	Brazil
5. Audits on biodiversity	Brazil
6. Good practices	Brazil
7. Appendices	Brazil/Canada

Sections 1, 2, 3 and 4 will use information from existing literature, Web sites, the WGEA Web site, and the IDI course on environmental auditing. The section 5 and section 6 will need specific information; we will prepare an electronic questionnaire and send it to SAIs who have done audits on biodiversity. The audit reports on the WGEA Web site and the workshop that will take place in October 2005 (X[th] WGEA meeting) will also be used as sources of information. Section 7 will provide detailed information on important issues that may help to understand the previous sections. We will research existing literature and Web sites for this information.

To get accurate and complete information from the SAIs, we will consider contacting members of the sub-committee (Australia, Cameroon, Indonesia, Norway, Peru, Poland and Zimbabwe) to obtain the information. These SAIs will be responsible for collecting and gathering the data from the others SAIs in their region.

The sub-committee will review a draft of the paper, before the WGEA Steering Committee (SC) reviews the first draft in April 2006.

Timeline and key milestones

KEY MILESTONES	TIMELINE
Section 1. Introduction	- Draft reviewed by the sub-committee: March 2006 - First Draft: April 2006 - Final draft: March 2007
Section 2. Background on biodiversity	- Draft reviewed by the sub-committee: March 2006 - First Draft: April 2006 - Final draft: March 2007
Section 3. International conventions on biodiversity	- Draft reviewed by the sub-committee: March 2006 - First Draft: April 2006 - Final draft: March 2007
Section 4. How to determine focus on biodiversity audits	- Draft reviewed by the sub-committee: March 2006 - First Draft: April 2006 Final draft: March 2007
Section 5. Audits on biodiversity	- Preparation/sending questionnaires: July 2005 - Draft reviewed by the sub-committee: March 2006 - First draft: April 2006

	▪ Final draft: March 2007
Section 6. Good practices	▪ Preparation/sending questionnaires: July 2005 ▪ Draft reviewed by the sub-committee: March 2006 ▪ First draft: April 2006 ▪ Final draft: March 2007
Section 7. Appendices	▪ Draft reviewed by the sub-committee: March 2006 ▪ First Draft: April 2006 ▪ Final draft: March 2007
Reviews	▪ Sub-committee: March 2006 ▪ SC (first draft): April 2006 (for the Vth SC meeting - June 2006) ▪ Sub-committee: September 2006 ▪ SC (second draft): November 2006 (for the VIth SC meeting - January 2007) ▪ WGEA: March 2007 (by mail) ▪ XIth WGEA meeting (Final approval): June 2007
Approval of final English	▪ VIth SC meeting : Jan 2007 ▪ WGEA members by mail: March 2007 ▪ XIth WGEA meeting: June 2007
Translation	▪ First Version: July 2007 Final: October 2007 in INCOSAI

Final

The final document will provide a general orientation on how to undertake audits on biodiversity. It will include simplifying some of the broadly ideas related to biodiversity and will consider social and economic impacts of the decrease of biodiversity. In addition, a data base of audits carried out by different regions will be available on the Internet.

We plan to provide the document in the five INTOSAI languages if we find volunteer SAIs to do the translation; they will be posted on the INTOSAI/WGEA Web page.

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