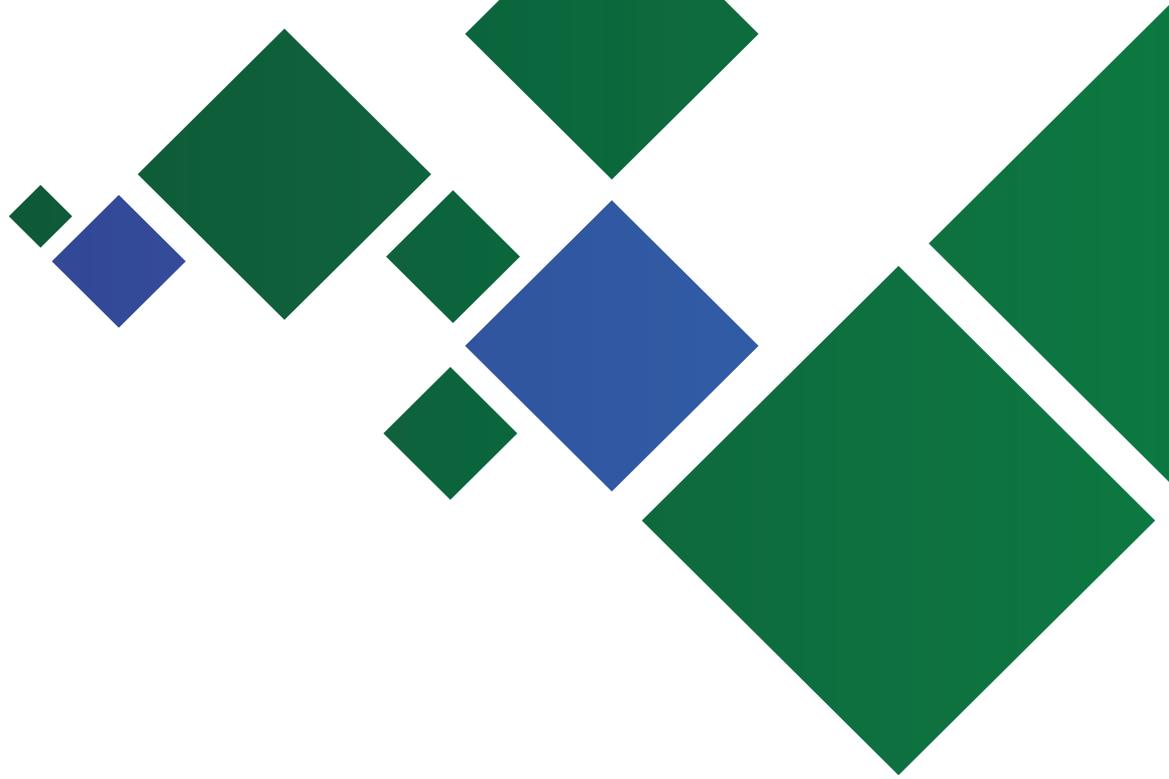




The 8th
Survey on
Environmental
Auditing
2015



INTOSAI
Working Group
on Environmental
Auditing



INTOSAI Working Group on Environmental Auditing

The 8th Survey on Environmental Auditing 2015

The Audit Board of The Republic of Indonesia



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INTOSAI Working Group on Environmental Auditing

The Audit Board of the Republic of Indonesia (BPK)

Jl. Gatot Subroto No. 31

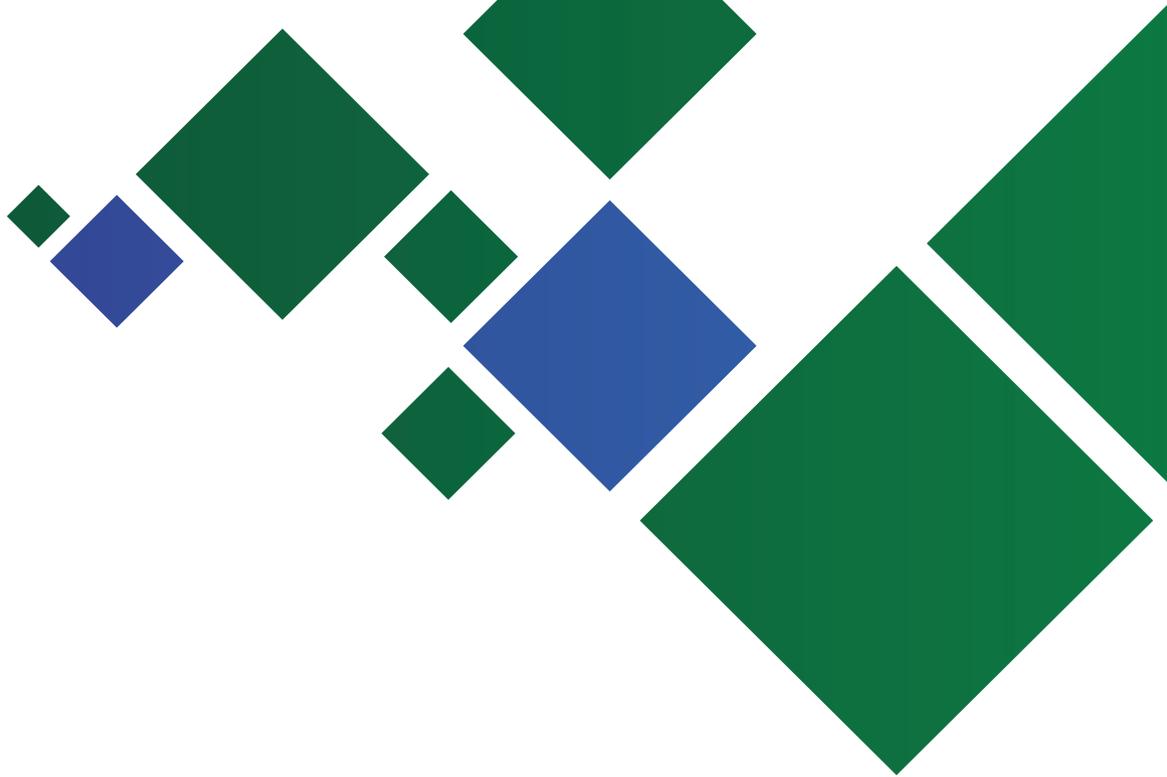
Jakarta 10210, Indonesia

Phone: +62 21 2554 9000 ext. 1212 or 1220

Fax: +62 21 5795 3198

Email: wgea@bpk.go.id

ISBN 978-602-60809-1-2



This publication was prepared by the INTOSAI Working Group on Environmental Auditing (WGEA). The WGEA aims to improve the use of audit mandate and audit instruments in the field of environmental protection policies, by both members of the Working Group and non-member Supreme Audit Institutions (SAIs). The WGEA has the mandate to

- Assists supreme audit institutions (SAIs) in acquiring a better understanding of the specific issues involved in environmental auditing;
- Facilitates exchange of information and experience among SAIs; and
- Publishes guidelines and other informative material for their use.

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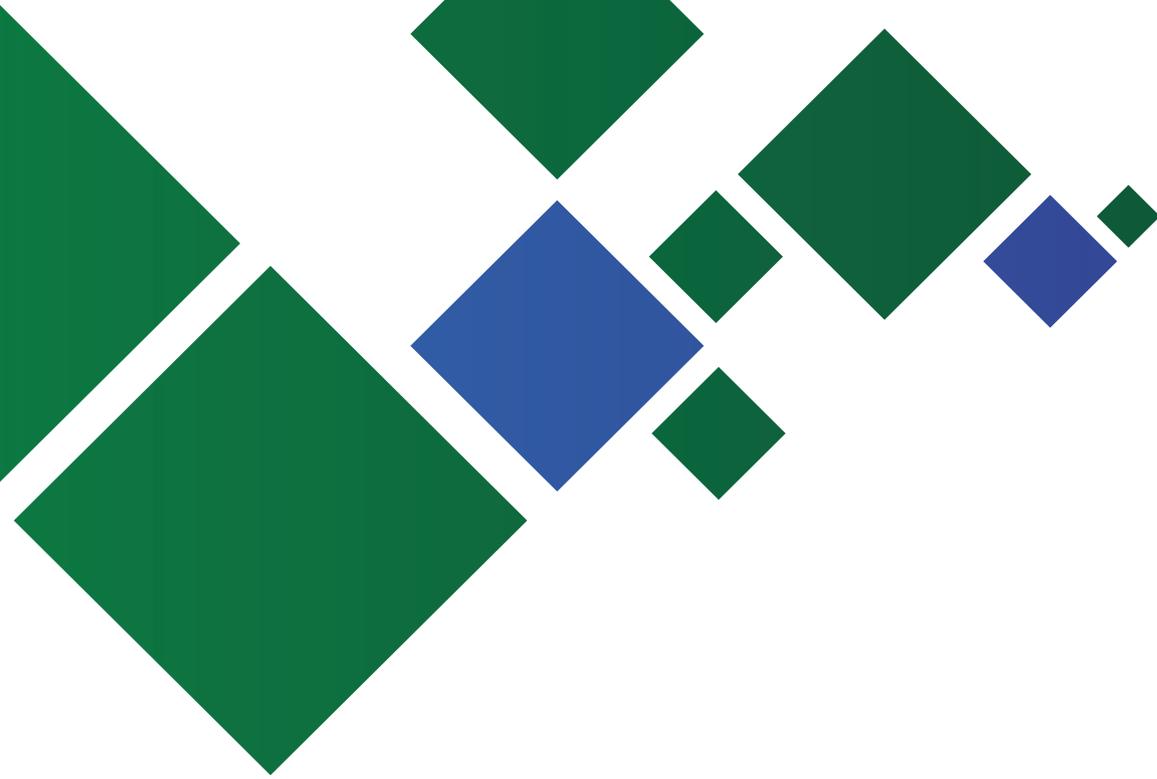
October 2016

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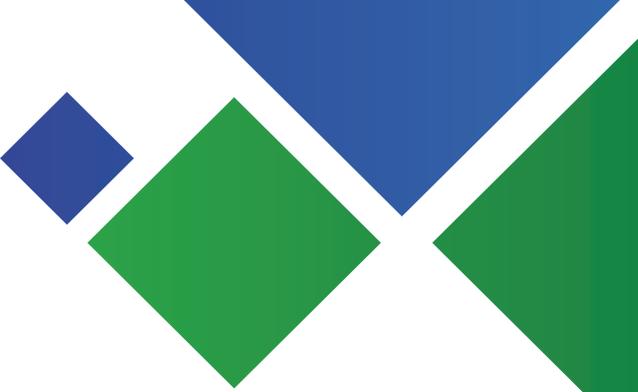
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Abbreviation & Acronyms

AFROSAI	African Organization of Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
BA	Bachelor of Arts
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CBD	Convention on Biological Diversity
CITES	Convention on International Trade in Endangered Species of Wild Flora and Fauna
CO₂	Carbon Dioxide
EA	Environmental Auditing
EUROSAI	European Organisation of Supreme Audit Institutions
GMO	Genetically Modified Organism
GTF	Global Training Facility
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
INCOSAI	International Congress of Supreme Audit Institutions
IPPC	International Plant Protection Convention
ITTA	International Tropical Timber Agreement
MEA	Multilateral Environmental Agreement



NOX	Nitrogen Oxide
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
OSPAR	Convention for the Protection of the Marine Environment of the North-East Atlantic
PASAI	Pacific Association of Supreme Audit Institutions
POPs	Persistent Organic Pollutants
RWGEA	Regional Working Group on Environmental Auditing
SAI	Supreme Audit Institution
SO₂	Sulphur Dioxide
SPSS	Statistical Product and Service Solutions (software package)
UNCCD	United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
UNCLOS	United Nations Convention on the Law of the Sea
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
USA	The United States of America
WGEA	Working Group on Environmental Auditing



Introduction

About INTOSAI and WGEA

The International Organisation of Supreme Audit Institutions (INTOSAI) operates as an umbrella organisation for the external public sector audit community, drawing together SAIs from 192 countries that belong to the United Nations or its specialized agencies. For more than 50 years it has provided an institutionalised framework for supreme audit institutions to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries.

The INTOSAI Working Group on Environmental Auditing (WGEA) is the largest working group of INTOSAI, with 77 member SAIs and a 17-member Steering Committee. INTOSAI WGEA aims to improve the use of audit mandate and audit instruments in the field of environmental protection policies, by both members of the Working Group and non-member Supreme Audit Institutions (SAIs). Joint auditing by SAIs of cross border environmental issues and policies, and the audit of international environmental accords, has the Working Group's special attention. Exchange of knowledge, cooperative audit activities, joint development of environmental auditing guidelines and background materials are continuously promoted to achieve the WGEA's goals.

Given the magnitude of INTOSAI, professional and technical cooperation also takes place at the regional level: Africa (AFROSAI), the Arab countries (ARABOSAI), Asia (ASOSAI), the Caribbean (CAROSAI), Europe (EUROSAI), Latin America (OLACEFS) and the South Pacific (PASAI). The USA and Canada are not directly affiliated with any of the INTOSAI regions. Regional working groups on environmental auditing (RWGEAs) have been established in six INTOSAI regions.

About the Survey

Since 1992, the INTOSAI WGEA Secretariat has conducted a total of eight surveys to map global and regional trends in environmental auditing together with the challenges SAIs face upon undertaking environmental audits. This report has been compiled on the basis of the 8th Survey on Environmental Auditing carried out from February-April 2015 and targets the period of January 2012 to December 2014.

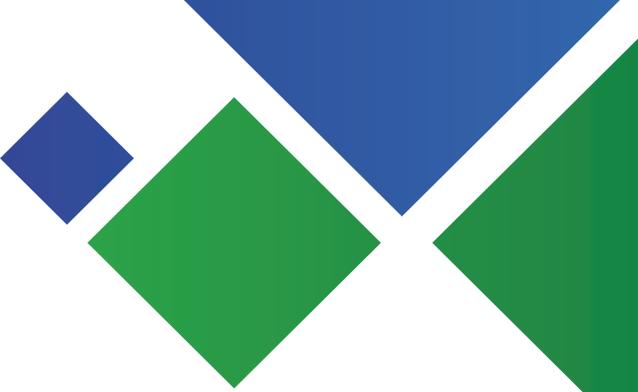
The 8th Survey was distributed among all 192 INTOSAI members by e-mail. The SAIs could submit their responses via regular mail or e-mail, or complete an online version of the questionnaire. Aside from the English version, French and Spanish questionnaires were made available for the convenience of respondents. In total 58 SAIs completed the survey form contributing to the overall response rate of 31%. We wish to express our deep gratitude to the SAIs that took the time to participate in the survey.

‘Environmental audit’ was defined in the survey as a “financial, compliance and performance audit (as well as priori audit in some countries) that evaluates and gives opinions on environment-related matters”. Environmental-related matters are things which related with natural resources management, nature preservation, biodiversity, and others.

The report is structured along the lines of the questionnaire, with separate chapters on auditing mandate, environmental audits, the impact of audits, environmental auditing capacity, cooperation between SAIs and use of WGEA products and services. A data and methodology overview, the original survey questionnaire, and the detailed results are presented in appendices.

The survey report is presented in both text and graphs. Several comparisons with the previous 7th Survey on Environmental Auditing are drawn to identify important trends and developments since 2012. It must be noted, however, that the amount and lineup of respondents are not identical to those of the 7th Survey. To maintain the report’s legibility and clarity, however, the reader is not burdened with detailed interpretations in this respect; rather, appropriate reservations are presented in places where they appeared relevant in the course of data analysis. This report was made in cooperation between WGEA secretariat and The Centre for Environmental Studies (PSLH) Universitas Gadjah Mada, Indonesia.

The results of INTOSAI WGEA 8th Survey on Environmental Auditing provide the conditions and trends concerning environmental auditing practices based on the work conducted by 58 SAIs out of 192 INTOSAI members worldwide. Even though the results and/or data interpretation have been statistically justified (explained in Appendix A), reader’s judiciousness and conscientiousness in perceiving the results and/or data interpretation of this survey is needed.



Summary

Auditing Mandate

The legal mandates of the majority of the SAIs allow them to do the performance, compliance and financial audits on environmental issues. Nearly a quarter of SAI's legislative mandates refer specifically to environmental auditing. For the majority of SAIs, the mandates provide access for them to undertake environmental auditing in national, province, regional or state governments; local, municipal, or community governing bodies; and state-owned enterprises. Since 2012, there is no auditing mandate change in 90% of SAIs.

Environmental Audits

Since 2012, SAIs have often done performance audits on environmental issues. The total number of environmental audits increased in 45% of SAIs, and the same percentage of SAIs will increase their numbers of environmental audits in the next three years (1 January 2015-31 December 2017). Climate change, water, marine pollution, and ecosystem management became topics of concern to the SAIs worldwide. While in the next three years, the SAIs are going to put more attention to minerals, gas, oil and other non-renewable resources issues to be audited. United Nations Framework Convention on Climate change (UNFCCC) and its Kyoto Protocol was the most popular Multilateral Environmental Agreement (MEAs) that are frequently audited by the SAIs since the last 7th Survey. However, it was audited by only 31% of SAIs. Eighty-five percent of SAIs believed that they have started or completed audits in sustainable development.

The Impact of Environmental Audits

The majority of SAIs considered the impact of their environmental auditing. Eighty six percent of the SAIs gave recommendations by considering specific conditions in environmental audits. In this case, the implementation of the recommendation have been tracked by 91% of the SAIs. It indicates that the SAIs paid a good attention to environmental audits. Governmental activities that were most affected by the SAIs' environmental audits were evaluation and improvement of department's environmental policies or programs. Ninety-eight percent of respondents published the results of their environmental audits, and the majority (85%) found that the publication increased the impact of their audits.

Environmental Auditing Capacity

In 43% of SAIs, a specific unit dealing with environmental auditing existed. However, only 47% of the auditors worldwide worked full time on environmental audits. Since January 2012, 55% of the SAIs have stated that proportion of auditors working on environmental audits remained the same. Thirty-four percent (34%) of them planned to increase the number of auditors work in environmental audits. More than half of auditors who work in environmental audits have special education which can be expected that their audits have strong scientific base. The barrier that had been experienced the most by the SAIs in executing environmental audit was **insufficient data on the state of the environment**. This was followed by **insufficient monitoring and reporting systems** and **lack of skills or expertise and training within the SAI**. Regarding the training curriculum, some topics had been recommended to be added into the existing training curriculum provided in the Global Training Facility (GTF). The recommended additional topics included clean-renewable-efficient energy, natural disaster, and pollution.

Cooperation Between SAIs

The international cooperation on environmental audits has remained the same since the last 7th Survey. Approximately 2/3rd of SAIs have cooperated with other SAIs on the environmental issues. The most common types of cooperative activities experienced by the SAIs worldwide since 1 January 2012 were the exchange of audit information or environmental auditing experiences among SAIs. The 33% of SAIs who stated that they did not have any experience in cooperation with other SAIs mentioned that lack of resources (12%) was the most frequent barrier.

WGEA Products

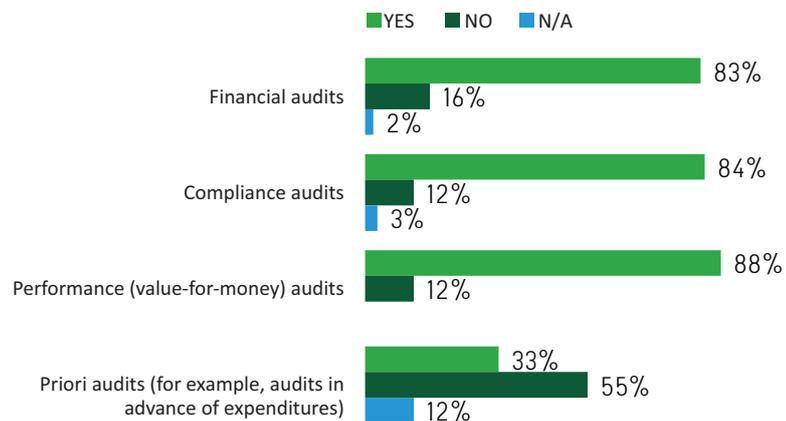
The WGEA website product was the most well-known and used. Among INTOSAI WGEA products and services, WGEA Guidance materials were the product regarded as the most important by the SAIs worldwide. The SAIs recommended that the main themes of the 2017-2019 WGEA work plan included climate change, sustainable development, and clean-renewable energy.

Chapter 1

Auditing Mandate

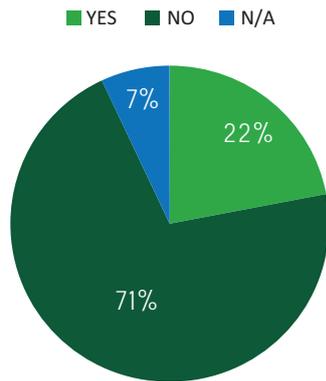
This chapter provides an overview of SAIs' legal status concerning the environmental audits and their differences compared to the 7th Survey. In the survey, "environmental audit" was defined as financial, compliance, performance (value-for-money), and priori audits¹ on environmental-related matters.

Graph 1
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=58)



The results of the survey show that **the vast majority of SAIs had a legislative mandate to conduct performance (88%), compliance (84%), and financial (83%) audits on environmental issues.** However, **more than half (55%) of SAIs stated that they did not have mandate to do priori audits** on environmental issues (Graph 1).

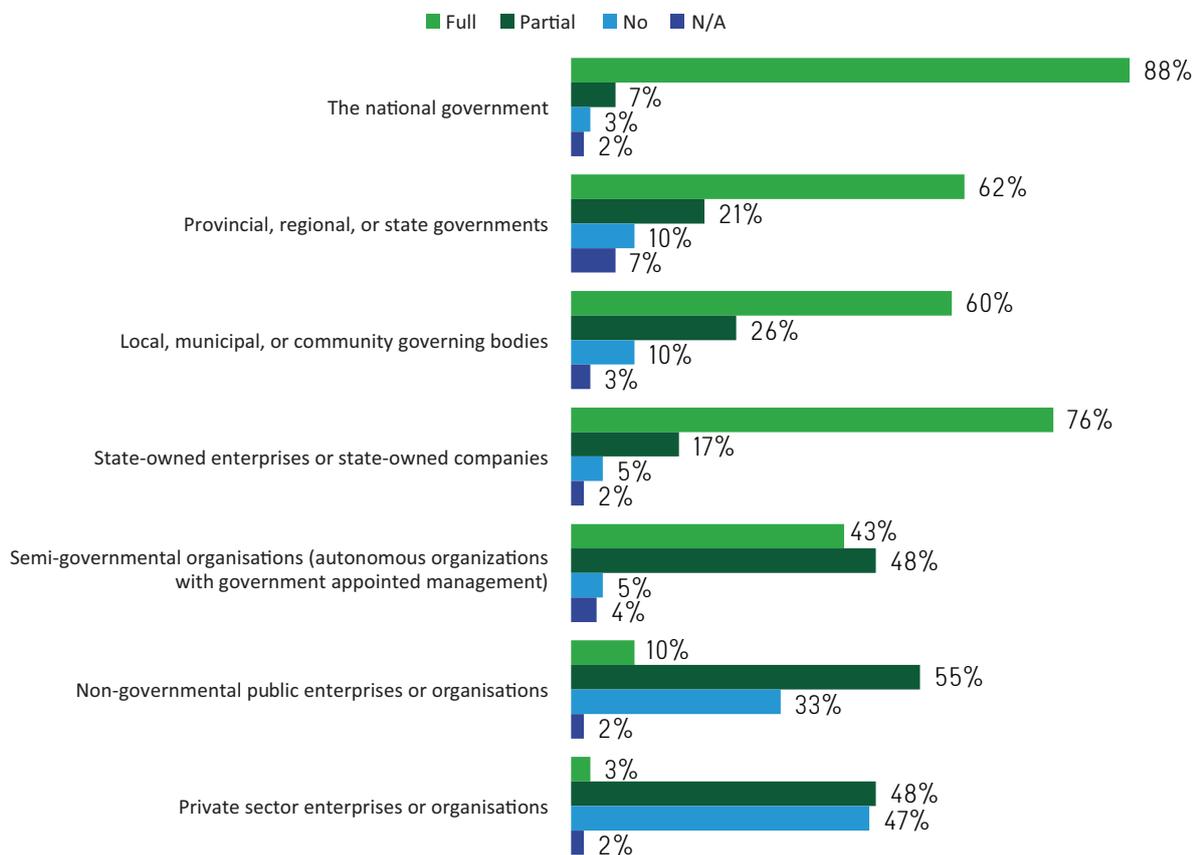
¹ "Prior audit" was defined as an audit that verifies the legality and budgetary allocation for acts, contracts, or other instruments that generate expenditure or represent direct or indirect financial liabilities for entities of the Central, Region, and Local Public Administration.



Graph 2
SAI's Legislative Mandate to Perform Environmental Auditing (Q2)
(% of SAIs, n=58)

Compared to the 7th survey, except for the priori audits, the percentage of each component is actually **decreasing**. On the other hand, almost a **quarter of SAIs have stated that they had legislative mandate referring specifically to environmental auditing** (Graph 2). It has increased slightly from 19% in 2012 to 22% in 2015.

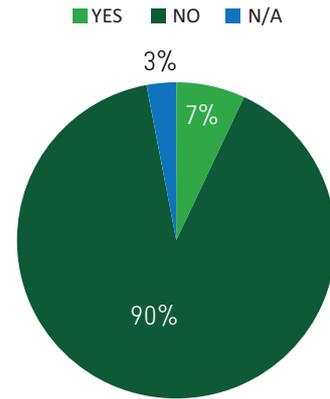
Graph 3
Level of Access Given to SAIs to Undertake Environmental Auditing of Governmental and Non-Governmental Organizations (Q3)
(% of SAIs, n=58)



In the terms of level of access, the majority of SAIs had **full access** to undertake environmental auditing of the national government (88%); Province, regional, or state governments (62%); Local, municipal, or community governing bodies (60%); State-owned enterprises or companies (76%). Meanwhile, for **semi-governmental organisations** and **non-governmental public enterprises or organisation** level, no more than 50% SAIs stated that they had full access to undertake the environmental auditing. In private sector enterprises or organisations level, **47% of SAIs** stated that they **did not have** access to undertake environmental auditing (Graph 3). In general, these results show a decreased in all aspects compared to the 7th Survey.

Graph 4
Change in SAI's Environmental Auditing
Mandate Since 1 January 2012 (Q4)
(% of SAIs, n=58)

Since 1 January 2012, only 7% of SAIs' auditing mandate had been changed (Graph 4). One of the changes is the escalation of minimum limit value of contracts signed by government or government agencies that can be subjected to priori audit.



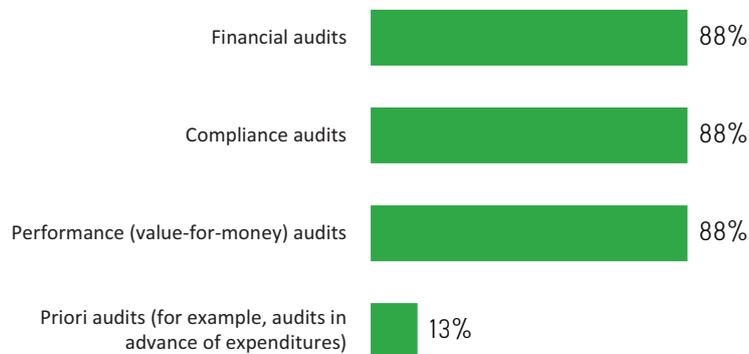
REGIONS

AFROSAI

The majority of respondents (88%) have legislative mandates to conduct environment-related issues in financial, compliance as well as in performance audits. The rest 12% SAIs do not have a legislative mandate to do such audits (Graph 5).

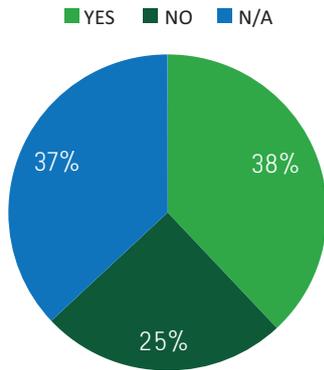
In addition, 13% of SAIs have a mandate to conduct priori audits, 75% SAIs stated that they did not have mandate to do priori audits and 12% SAIs gave no statement. These results slightly decreased in comparison with the 7th survey (19%). This might be influenced by the decreasing number of SAIs members contribute to the survey (13 members who joint the 7th survey did not take a part in the 8th survey).

Graph 5
SAI's Legislative Mandate to Audit Environmental Issues According to
Audit Type (Q1) (% of SAIs, n=8)



Concerning the legislative mandate, 38% of SAIs stated that their mandates have referred specifically to environmental auditing, 25% of SAIs have not referred to environmental auditing and the rest (37%) gave no statement. As shown in Graph 6, the SAIs' legislative mandate of SAIs in the AFROSAI region that have mandates referring specifically to environmental auditing is higher than some other regions.

Graph 6
SAI's Legislative Mandate to Perform Environmental Auditing (Q2)
 (% of SAIs, n=8)

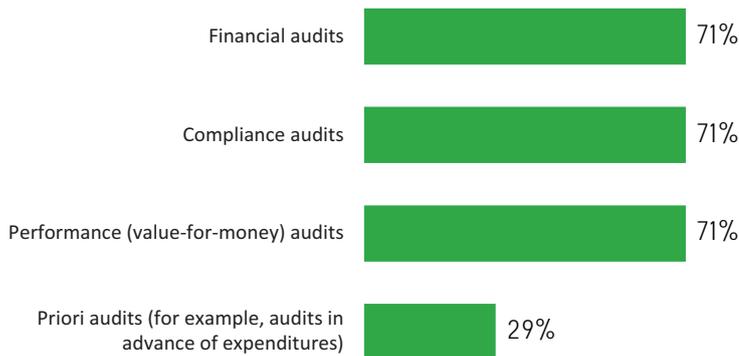


The national government; local, municipal, or community governing bodies as well as state-owned enterprises were the organisations which were fully accessed by the SAIs to undertake environmental auditing, while 63% respondents stated that they had full access to provincial, regional, or state governments, 25% respondents stated that they did not have access and 12% respondents gave no statement. As many as 63% respondents have partial accesses for non-governmental public enterprises or organisations and 38% respondents for private sector enterprises organisations. The rest respondents gave no statement. As many as 13% SAIs have changed the environmental auditing mandate since 2012, 75% have not changed and 12% SAIs gave no statement.

ARABOSAI

Seventy one percent (71%) of SAIs members had a legislative mandate to conduct environment-related issues in financial, compliance as well as performance audits, and 29% of SAIs have conducted priori audits (Graph 7). Twenty nine percent (29%) SAIs stated that they did not have mandate to conduct financial, compliance as well as performance audits. Regarding priori audits, 57% respondents stated that they did not have these mandates and 14% gave no statement. These results show significant differences to the 7th Survey. In the last survey, 87% SAIs had mandate to conduct financial and compliance audits, all SAIs had mandate to conduct performance audits and 19% had mandate to conduct priori audits.

Graph 7
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=7)



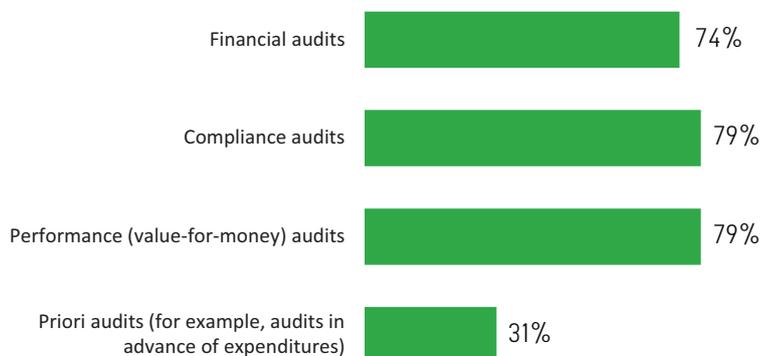
Forty-three percent (43%) of respondents mentioned that their SAIs legislative mandates have referred specifically to environmental auditing and 57% have not referred to it. Almost all of respondents have full access to the national government and local, municipal, or community; 71% respondents have full access to provincial, regional, or state government and state-owned enterprise. However, only 43% respondents have full access, and 43% have partial access to semi-government organisation. Regarding non-governmental public and private sector enterprises, 57% and 29% of respondents have

partial access, respectively. In comparison with other SAIs region, 100% respondents in the ARABOSAI region have changed the SAI's environmental auditing mandate since 2012, which is the highest.

ASOSAI

Concerning to the existence of mandate to conduct environment-related issues, a decrease was found between the 7th and 8th Survey. Seventy-nine percent (79%) respondents have a legislative mandate to conduct compliance as well as performance audits, 74% respondents have a mandate to conduct financial audits. Only 31% of respondents have mandates to perform priori audits (Graph 8). Especially for priori audit, 16% of respondents gave no statement, while 53% of respondents have no legislative mandate. In the 7th Survey, it is noted that performance audits, compliance audits, financial audits and priori audits were conducted with the percentage are 94%, 91%, 84% and 34%, respectively.

Graph 8
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=19)

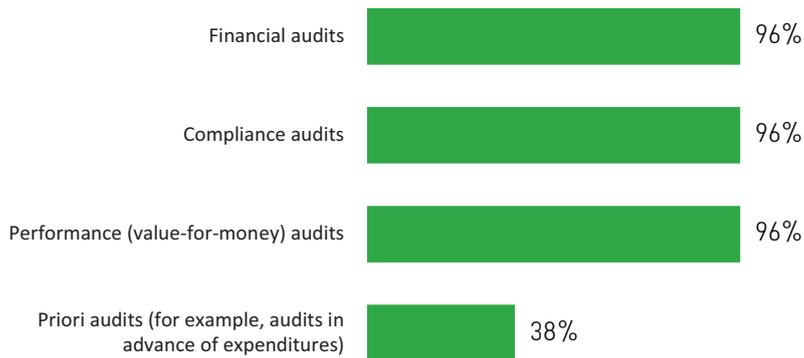


However, there is an increase in the percentage of SAIs legislative mandate that has referred specifically to environmental auditing. In the 7th Survey, only 12% of respondents stated that their legislative mandate referred to environmental auditing, compared to 21% in this survey. In addition, the national government (84%) and provincial, regional, or state governments (79%) be the organisations that could be accessed by mostly SAIs. As many as 11% SAIs stated that they had partial access to the national government and 5% SAIs did not give any statement. Sixteen percent (16%) of SAIs had partial access to provincial, regional, or state government and 5% of SAIs did not give any statement. Only 10% of SAIs declared that they have changed the environmental auditing mandate since 2012.

EUROSAI

As seen in Graph 9 below, 96% of SAIs had a legislative mandate to conduct financial, compliance and performance audits. However, lower percentage is noted for priori audits, 38% of SAIs had mandate to conduct, 58% had no mandate, and the rest (4%) gave no statement. The data also show that 4% of SAIs had no mandate to conduct financial and performance audits, 4% SAIs gave no statement. Only 8% of respondents stated that their legislative mandate referred specific to environmental auditing which becomes the lowest compared to other regions (Graph 6).

Graph 9
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=24)



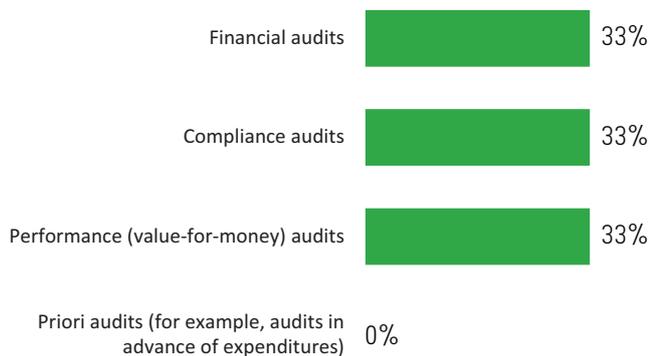
Moreover, the top three organisations which can be fully accessed by the SAIs are the national government (92%), state-owned enterprises (79%), and provincial, regional, or state governments (58%). In addition, 71% respondents stated that they had partial access to private sector enterprises, 67% to non-governmental public, 63% to semi-governmental organisations. Partial access to **local, municipal or community; provincial, regional, or state governments; and state-owned enterprises** were owned by 37%, 29% and 21% of respondents, respectively.

Ninety-six percent (96%) of SAIs stated that they have not changed the environmental auditing mandate since 2012. This number slightly increased compared to the 7th Survey where 86% SAIs have not changed.

CAROSAI

The data show that 33% of SAIs had legislative mandates to audit environmental issues in **financial audits, compliance audits** as well as **performance audits** (Graph 10). All SAI respondents had no legislative mandates to conduct **priori audits**. All numbers decreased compared to the 7th Survey.

Graph 10
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=3)



Similar percentage (33%) was also found in the number of legislative mandate that have referred to specific environmental audits performed by SAIs. **The national government; provincial, regional, or state governments; local, municipal, or community organisations** are the top three governmental and non-governmental organisations which can be fully accessed by 34% of SAIs. Thirty-three percent (33%) of SAIs had no access and the rest (33%) gave no statement. All respondents had no access to non-governmental public; and private sector enterprises, and 67% to state-owned enterprises; semi-governmental organisations. Sixty-seven percent (67%) SAIs also stated that they have not changed their environmental auditing mandate since 2012, while another 33% gave no statement.

OLACEFS

Seventy-five percent (75%) of SAIs have legislative mandates to conduct environmental issues in financial audits, compliance audits and priori audits. All of SAIs had conducted performance audits, and a quarter gave no statement (Graph 11). The numbers are lower than that of the 7th Survey, except for priori audits where it increased up to 30%.

Twenty-five percent respondents stated that their SAI's legislative mandates have referred specifically to environmental audit. All of SAIs had full access to the national government, 75% of SAIs to provincial, regional, or state government; local, municipal, community as well as to state-owned enterprises, while 25% of SAIs had partial access.

Graph 11
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=4)

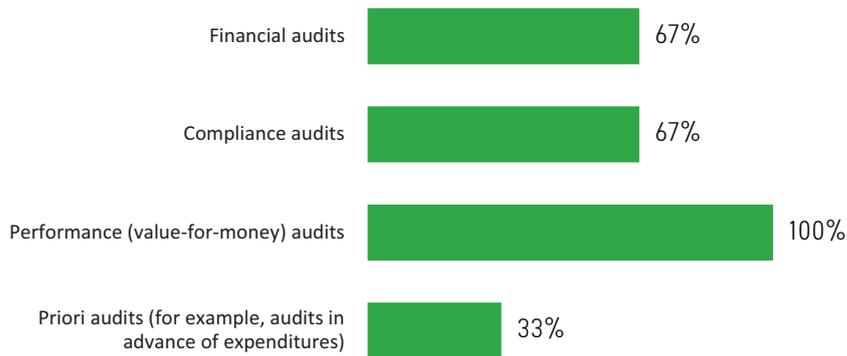


Semi-governmental organisations can be fully and partially accessed by 50% of SAIs. Moreover, 25% of SAIs had also full access to non-governmental public enterprises or organisations, 50% of SAIs had partial access, and the rest (25%) gave no statement. For private sector enterprises, 25% of SAIs had full access, 25% had partial access, while 50% had no access. No SAI respondents have changed their environmental auditing mandate since 2012.

PASAI

All of SAIs had legislative mandates to audit environmental issues in performance audits. Sixty-seven percent of SAIs had legislative mandates to financial audits. The same (67%) had also applied to compliance audits, while 33% to priori audits (Graph 12).

Graph 12
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=3)



Only one out of three SAIs' legislative mandate have referred specifically to environmental audit. In order to undertake environmental auditing, the national government; provincial, regional, or state government; local, municipal or community; state-owned enterprises as well as semi-governmental organisations can be fully accessed by 67% of SAIs, and partially accessed by 37%. For non-governmental public and private sector enterprises, 37% SAIs have partial access and 67% SAIs gave no statement. Since 2012, none of the SAI respondents has changed their environmental auditing mandate.

USA and Canada

In comparison to the 7th Survey, generally there are no significant differences were found for SAIs members of both USA and Canada. All of SAIs had a legislative mandate to audit environmental issues in financial audits, compliance audits, performance audits and priori audits (Graph 13).

Graph 13
SAI's Legislative Mandate to Audit Environmental Issues According to Audit Type (Q1) (% of SAIs, n=2)



Only one of the SAI's legislative mandate has referred specifically to environmental auditing. The SAIs had full access to the national government, state-owned enterprises and one of them have full access to semi-governmental organisations, while the other had partial access. Provincial, regional, or state governments; local, municipal, or community; non-governmental public as well as private sector enterprises can be partially accessed by one SAIs and the other could not access. There has been no changes in environmental auditing mandate since 2012.

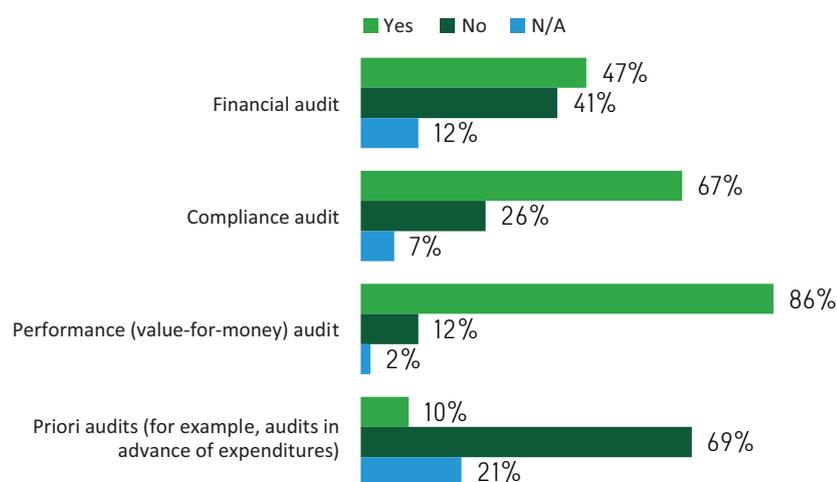
Chapter 2

Environmental Audits

This chapter is aimed to explain *what* and *how much* environmental audits conducted by SAIs since 1 January 2012. Survey responses regarding to international agreements or treaties, sustainable development, innovative methodologies, and future sight and prospects of environmental audits will be also presented in this chapter.

It seems that performance audits (86%) and compliance audits (67%) are the most common types of environmental audits conducted by SAIs since 1 January 2012, and it gave positive trend compared to the 7th survey. Meanwhile, almost half of the respondents stated that they had conducted financial audits and only 10% conducted priori audits (Graph 14) and it was a negative trend.

Graph 14
Types of Environmental Audit Conducted
since 1 January 2012 (Q6) (% of SAIs, n=58)

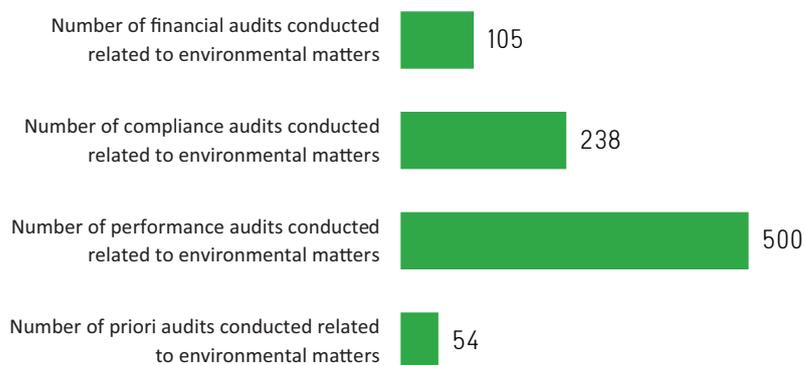


Numerically, the total volume of environmental audits conducted by SAI respondents are

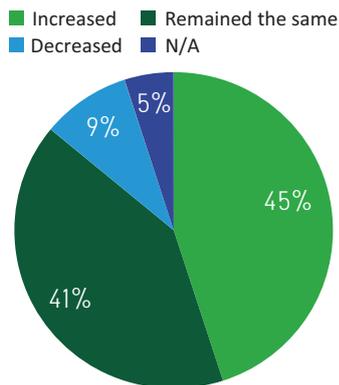
1. 105 financial audits
2. 238 compliance audits
3. 500 performance audits
4. 54 priori audits

On the other hand, based on the surveys 45% of SAIs stated that the total number of environmental audits conducted by them has increased, while the 41% of SAIs stated remained the same and the rest of them stated decreased or not answer, since 1 January 2012 compared to 2009-2011 period (Graph 16).

Graph 15
Number of Audits Related to Environmental Matters Completed since 1 January 2012 (Q7)



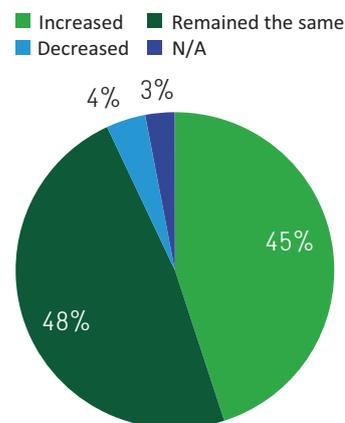
Graph 16
Change in Total Number of Environmental Audits Conducted Compared to Previous Period (1 January 2009 – 31 December 2011) (Q8)
 (% of SAIs, n=58)



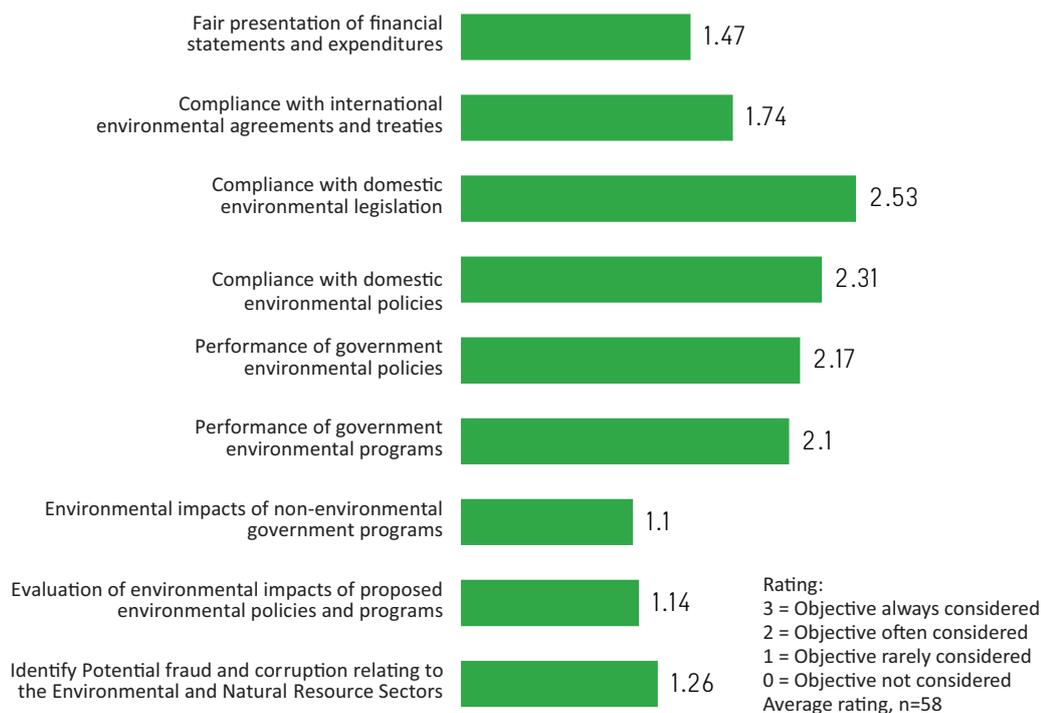
Regarding to the future, 45% SAIs plan to increase their amount of environmental audits over the next three years (1 January 2015-31 December 2017) while 48% mean to maintain their current level, and the rest of them intend to decrease the amount or choose not to answer the question (Graph 17). It gave a negative trend compared to the last survey because of the increment of the decreasing and stagnation-plan percentage as well as the decrement of increasing plan percentage.

Graph 17
SAIs' Plan to Change the Number of Conducting Environmental Audits in the Next Three Years (1 January 2015 – 31 December 2017) (Q9)
 (% of SAIs, n=58)

Compliance with domestic environmental legislation is the **potential objective of environmental audits** which meant **always be considered by the SAIs** worldwide. Moreover, the objectives which are often considered included **compliance with domestic environmental policies, performance of government environmental policies, performance of government environmental programs, and compliance with international environmental agreements and treaties** (Graph 18). The result was relatively constant compared to the 7th Survey.



Graph 18
Rating of All Potential Objectives of Environmental Audits According to How They Have been Used by SAIs Since 1 January 2012 (Q10)

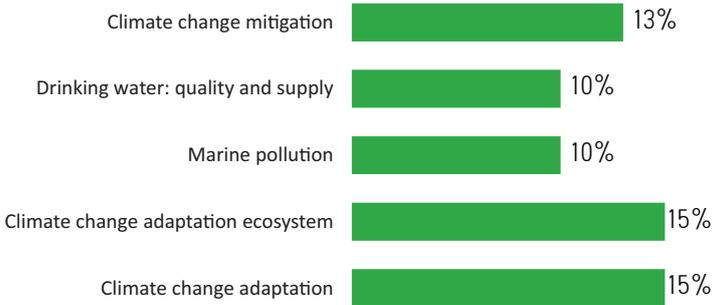


The SAIs mentioned that the top five environmental issues for their countries were climate change mitigation, drinking water, marine pollution, climate change adaptation, and ecosystem management and changes. The awareness of climate change increased in this survey compared to priority list in 2012, where two topics of it appeared in this list. Even though drinking water declined to second position, it was still prioritised by the SAI worldwide (Graph 19).

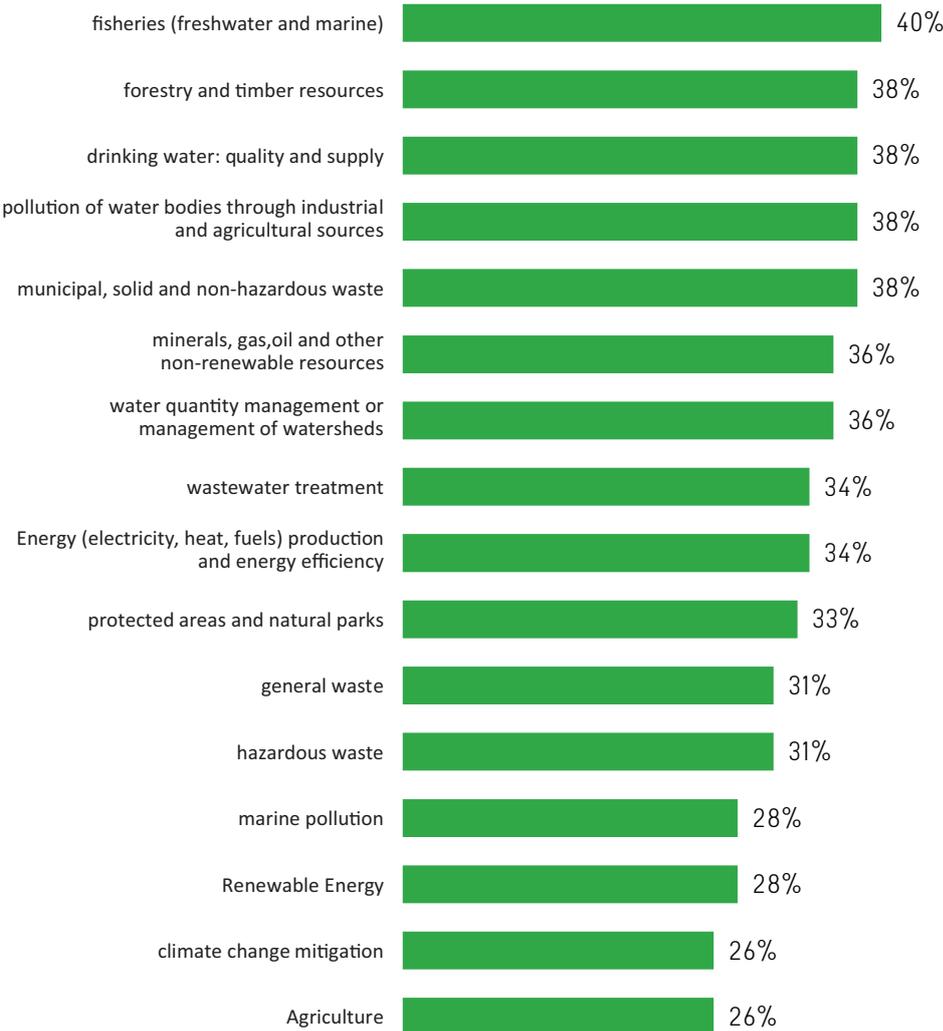
The top three environmental issues that have audited by the SAIs were fisheries; forestry and timber resources; drinking water: quality and supply. In fact, pollution of water bodies through industrial and agricultural sources; municipal, solid and non-hazardous

waste had the same percentage with the last two mentioned above. The top three environmental issues planned to be audited in the next 3 years are minerals, gas, oil and other non-renewable resources; Energy (electricity, heat, fuels) production and energy efficiency; and quality and supply of drinking water. Still, drinking water was the most noted environmental issue.

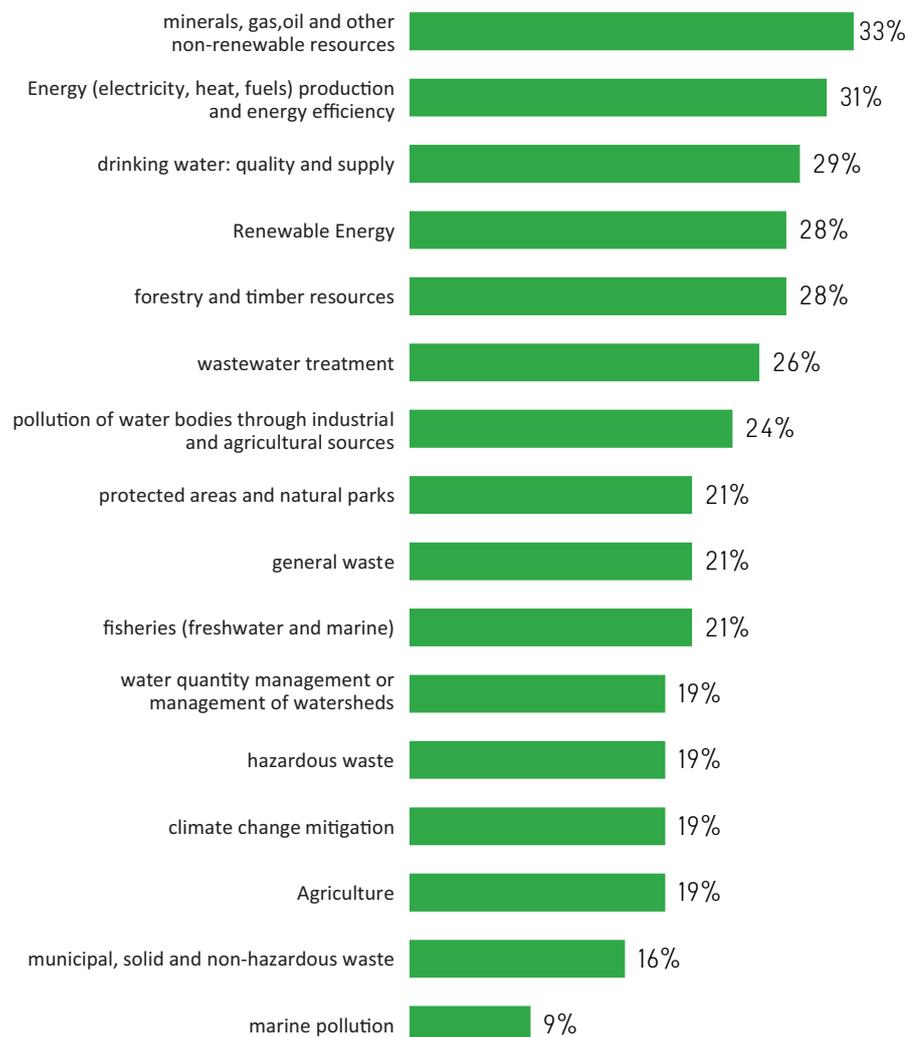
Graph 19
Five Most Important Environmental Issues
Considered by SAIs (Q11A) (% of SAIs, n=58)



Graph 20
Topics Audited by SAIs in the Last Three Years (1 January
2012 – 31 December 2014) (Q11B) (% of SAIs, n=58)



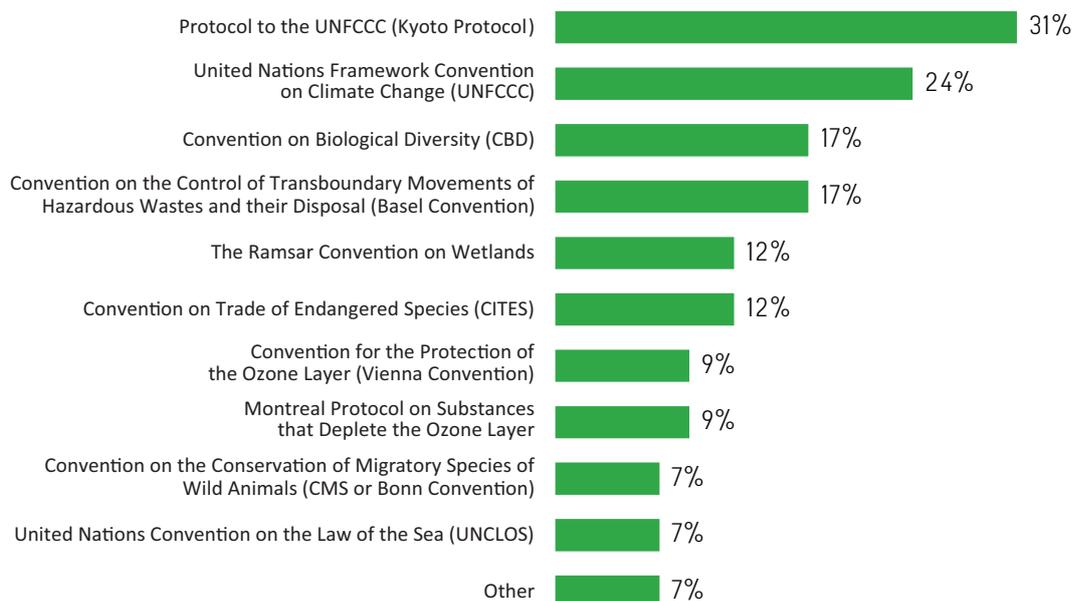
Graph 21
Topics SAIs Intend to Audit in the Next Three Years (1 January 2015 – 31 December 2017) (Q11C) (% of SAIs, n=58)



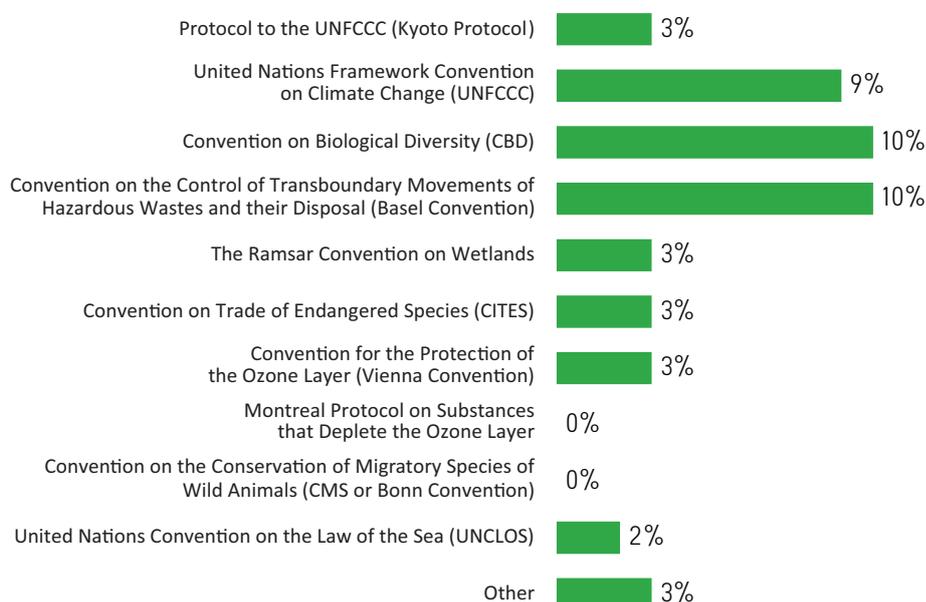
International multilateral environmental agreements (MEAs) have widely applied by the SAIs. Two of the most popular MEAs audited were the United Nations Framework Convention on Climate Change (UNFCCC) and its Kyoto Protocol, which is similar to the previous survey. Other major MEAs that have been used and will be used were Convention on Biological Diversity (CBD), Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention), The Ramsar Convention on Wetlands, Convention on Trade of Endangered Species (CITES), and United Nations Convention on the Law of the Sea (UNCLOS). Montreal Protocol on Substances that Deplete the Ozone Layer and Convention on the Conservation of Migratory Species of Wild Animals (CMS or Bonn Convention) also had been used, but not been planned to be audited in the next three years (1 January 2015-31 December 2017) (Graph 22). Those results were relatively similar to the 7th survey except for the loss of the International Convention for the Prevention of Pollution from Ships (MARPOL²) in the list of this survey.

² MARPOL = Marine Pollution

Graph 22
International Environmental Agreements or Treaties Audited by SAIs since 1 January 2012 (Q12) (% of SAIs, n=58)



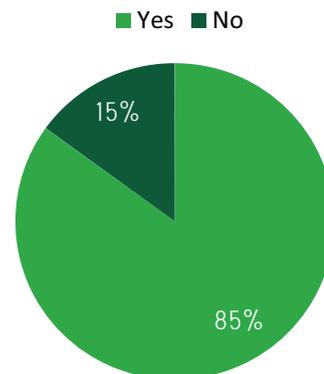
Graph 23
International Environmental Agreements or Treaties SAIs Plan to Audit in the Next Three Years (1 January 2015 – 31 December 2017) (Q12) (% of SAIs, n=58)



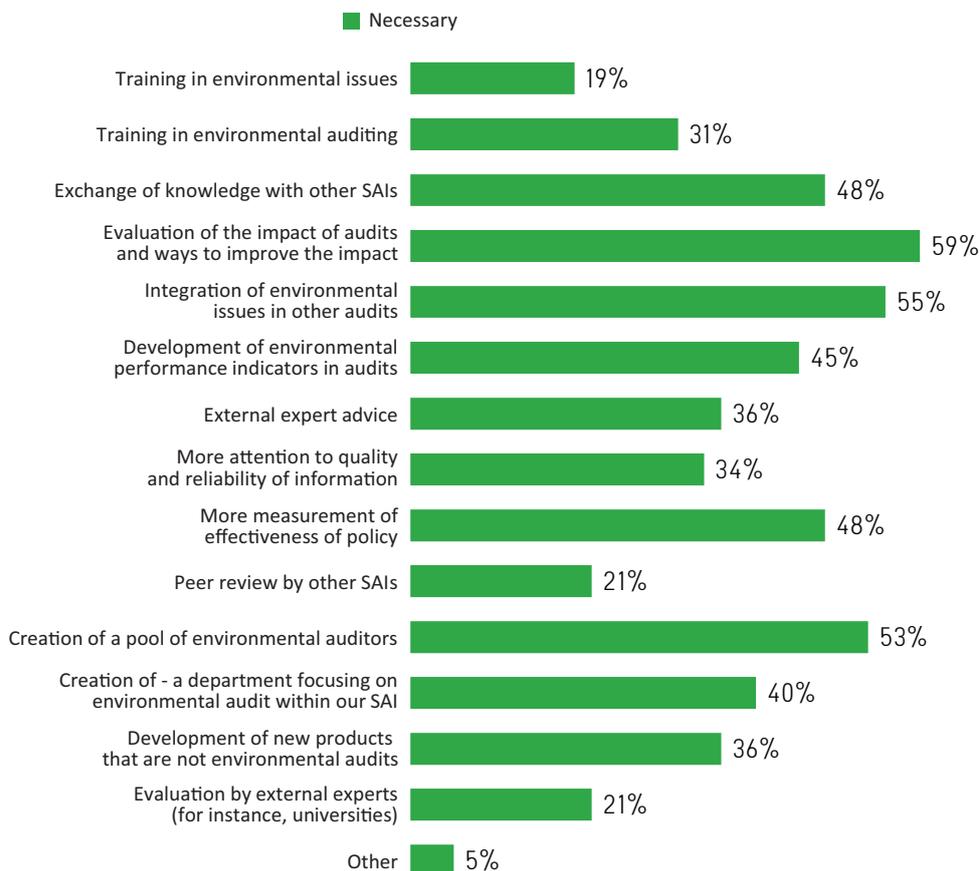
Around 85% of SAIs stated that have begun or completed audits of their countries' progress in sustainable development since 1 January 2012 (Graph 24). Three popular themes of audits given as examples of investigating all or some aspects of sustainable development by SAIs were nature protection and management (river, lake, and green areas), quality and supply of drinking water, and clean-renewable-efficient energy. Drinking water remains the most crucial since the last survey on 2012.

Graph 24
Have SAIs Started or Completed Audits of their Country's Progress in Sustainable Development? (Q13) (% of SAIs, n=58)

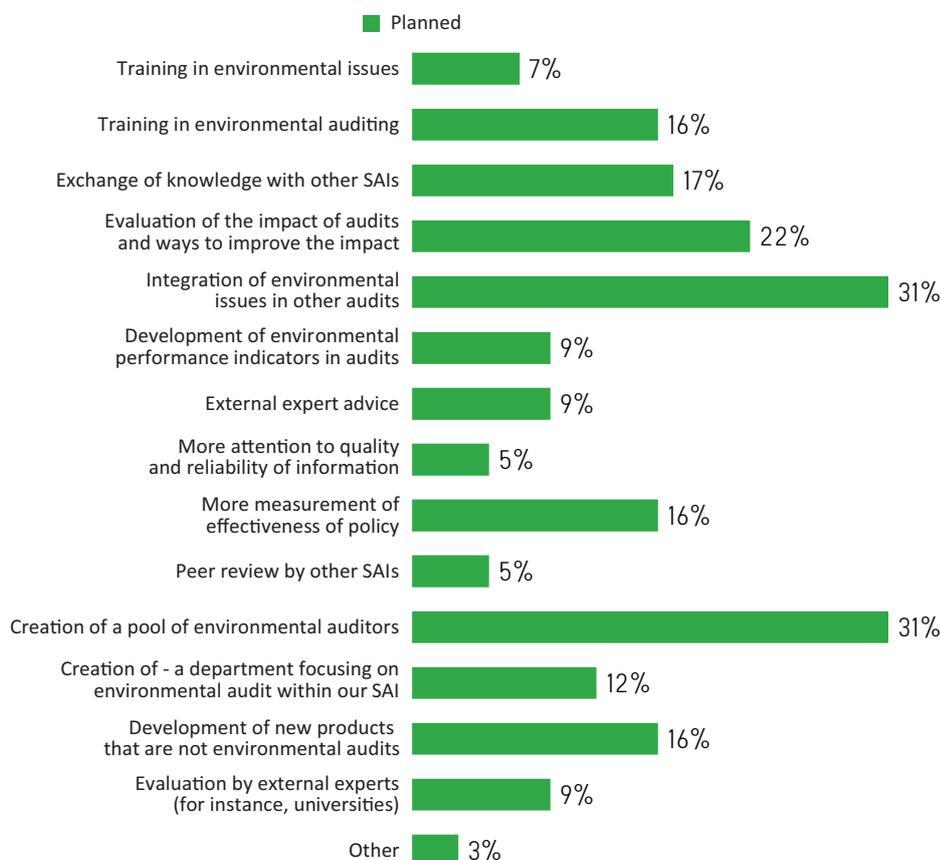
The development that is most needed by the SAI, according to the survey, are Evaluation of the impact of audits and ways to improve the impact, Integration of environmental issues in other audits, and Creation of pool of environmental auditors. The developments that has already planned were just the same as the developments that needed. This result is quite different, in a good way, with the previous survey, where the needed and planned developments do not meet any congeniality (Graph 25,26).



Graph 25
Possible Developments of Environmental Auditing Practice and/or Resources Needed by SAIs within the Next Three Years (1 January 2015-31 December 2017) (Q16) (% of SAIs, n=58)



Graph 26
Possible Developments of Environmental Auditing Practice and/or Resources Planned by SAIs within the Next Three Years (1 January 2015-31 December 2017) (Q16) (% of SAIs, n=58)

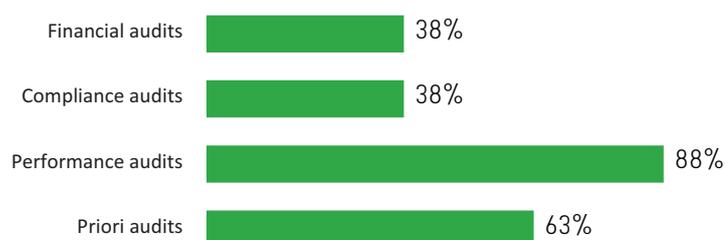


REGIONS

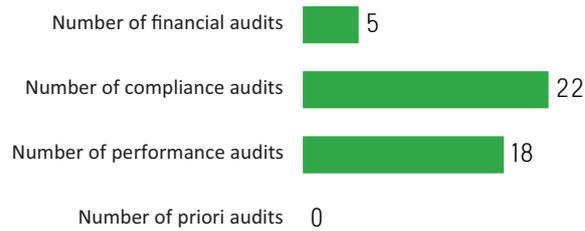
AFROSAI

Performance audits (88%) be the most environmental-audits that has been conducted by the AFROSAI members since 2012, followed by priori audits, financial and compliance with the percentages of 63%, 38%, and 38%, respectively (Graph 27).

Graph 27
Types of Environmental Audit Conducted by SAIs since 1 January 2012 in AFROSAI Region (Q6) (% of SAIs, n=8)



Graph 28
Number of Audits Related to Environmental Matters Completed by SAIs since 1 January 2012 in AFROSAI Region (Q7)



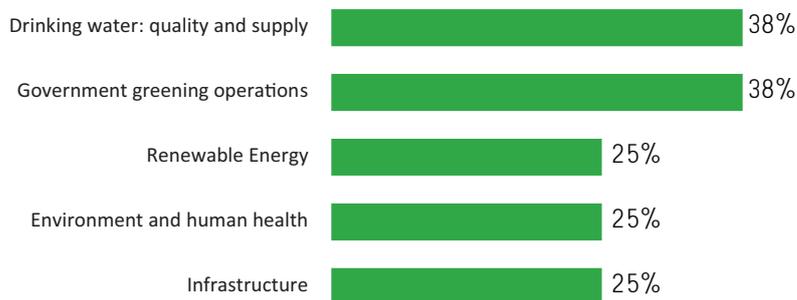
As mentioned in the last survey, the environmental audits completed are by volume mostly compliance audits. In this survey, 22 of compliance audits conducted related to environmental matters mostly completed than others audits (Graph 28). It has a meaning that correlation with the objective of compliance with domestic policies most often considered. Moreover, the numbers of environmental audits performed in this survey increased to 63% and 25% of SAIs stated remained unchanged. Twelve percent (12%) of SAIs gave no statement. The result slightly increase compared to the last survey. In the 7th Survey, 52% of SAIs had increased their number of environmental audits and in 33% of SAIs the volume has remained unchanged. However, all respondents in the AFROSAI region still planned to conduct environmental audits in the next three years (1 January 2015-31 December 2017).

Graph 29
Topics Audited in the Last Three Years (1 January 2012 – 31 December 2014) within AFROSAI Region (Q11B) (% of SAIs, n=8)

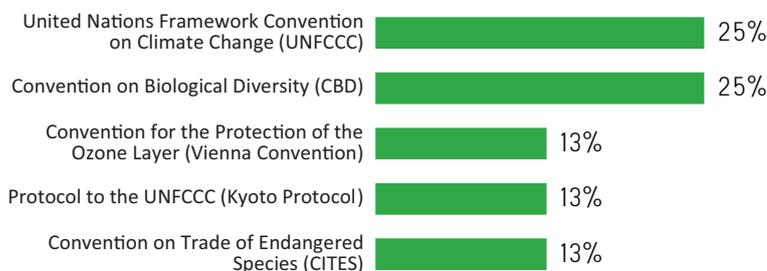


In the last three years, mineral, gas, oil and other non-renewable resources as well as forestry - timber resources and municipal, solid and non-hazardous waste were regarded as the most important environmental topics that have been audited by 38% of AFROSAI members. Drinking water and waste were regarded as the most important environmental issues mentioned in the 7th survey. Thirty-eight percent (38%) of SAIs stated that the audits will focus on drinking water quality and supply as well as on government greening operation (Graph 30) for the next three years (1 January 2015-31 December 2017).

Graph 30
Topics Intended to be Audited in the Next Three Years
(1 January 2015-31 December 2017) within AFROSAI Region (Q11C)
(% of SAIs, n=8)



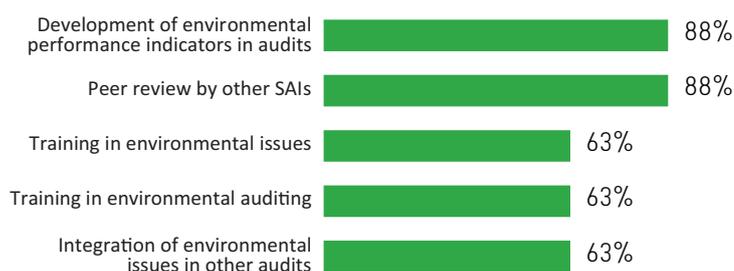
Graph 31
International Environmental Agreements or Treaties Planned to be
Audited in the Next Three Years (1 January 2015-31 December 2017)
within AFROSAI Region (Q12B) (% of SAIs, n=8)



Since 1 January 2012, none of the SAIs respondents has performed international environmental agreements or treaties audits. However, 25% of SAIs planned to audit the Convention on Biological Diversity and the same percentage planned to audit the United Nations Framework Convention on Climate Change (UNFCCC). Other MEAs audited by 13% of SAIs were Vienna Convention, Kyoto Protocol and Convention on Trade of Endangered Species (CITES), and International Tropical Timber Agreement (ITTA) (Graph 31).

All SAIs respondents have not started or completed audits on all aspects of sustainable development. However, development of environmental performance indicator and peer review by other SAIs are the most crucial development needs with percentages as many as 88% per each (Graph 32), while for creation of a pool of environmental auditors and exchange of knowledge with other SAIs are planned to be developed for the three years by almost SAIs (75% for each) (Graph 33).

Graph 32
Possible Developments of Environmental Auditing Considered
Necessary for SAIs in AFROSAI Region (Q16A) (% of SAIs, n=8)



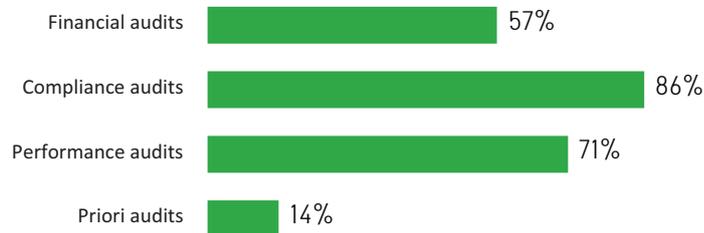
Graph 33
Possible Developments of Environmental Auditing Planned by SAIs in AFROSAI Region (Q16B) (% of SAIs, n=8)



ARABOSAI

Since 2012, compliance audits was the most type of environmental conducted by all of SAIs, followed by the performance audits (71%), financial audits (57%). The SAIs have undertaken 50 audits including of 30 compliance audits, 17 performance audits, and 3 number of financial audits. None of the SAIs respondents have conducted priori audits (Graph 3634). Overall, compared to the previous period, 86% of SAIs stated that the total number of environmental audits conducted have increased. For the next three years (1 January 2015-31 December 2017), 57% of SAIs planned to change the number of environmental audits conducted. Compliance with domestic environmental legislation as well as with domestic environmental policies were the potential objective that were always considered.

Graph 34
Types of Environmental Audit Conducted by SAIs since 1 January 2012 in ARABOSAI Region (Q6) (% of SAIs, n=7)

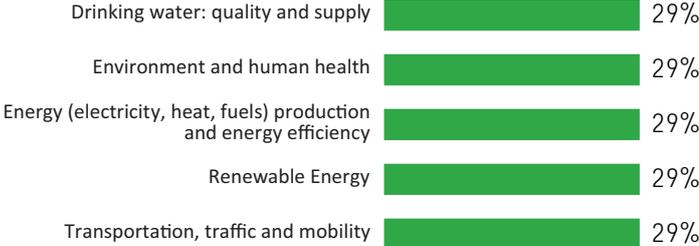


Graph 35
Topics Audited in the Last Three Years (1 January 2012 – 31 December 2014) within ARABOSAI Region (Q11B) (% of SAIs, n=7)

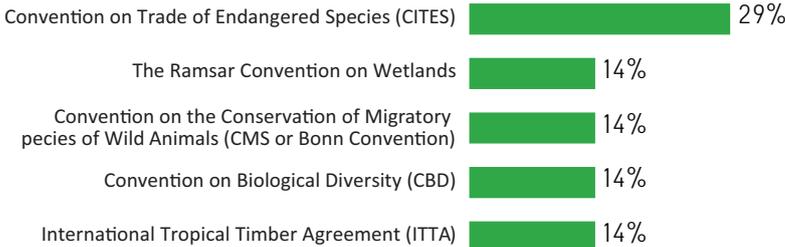


Fifty-seven percent (57%) of SAIs in this region have audited municipal, solid and non-hazardous waste, and 43% of SAIs have audited the topic of general waste, wastewater treatment as well as medical waste than the other topics (Graph 35). Twenty nine percent of SAIs intended to increase the number environmental audits for the next three years (1 January 2015-31 December 2017), including drinking water quality and supply; renewable energy; environment and human health; energy production and efficiency; and transportation, traffic and mobility (Graph 36).

Graph 36
Topics Intended to be Audited in the Next Three Years (1 January 2015-31 December 2017) within ARABOSAI Region (Q11C) (% of SAIs, n=7)



Graph 37
International Environmental Agreements or Treaties Audited since 1 January 2012 within ARABOSAI Region (Q12A) (% of SAIs, n=7)

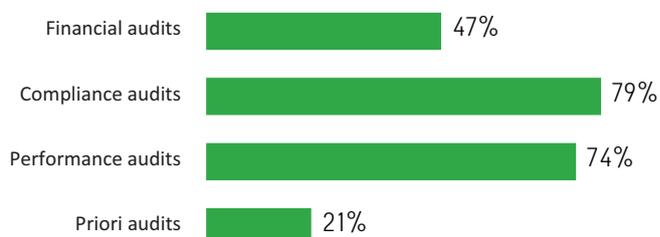


In addition, the respondents from ARABOSAI region have conducted 11 international environmental agreements or treaties audits. Twenty nine percent (29%) of respondents stated that the Convention on Trade of Endangered Species (CITES) has been audited since 2012. However, different to the last survey, none of the SAIs respondents in this region planned to audit MEAs for the next three years (1 January 2015-31 December 2017) and none of them started or completed the sustainable development audits progress (eighty-six percent (86%) of SAIs have not started or completed the audits and 14% of SAIs have no statement). To develop the environmental auditing practice and/or resources, most SAIs members (71%) regarded necessary to integrate the environmental issues with other audits and develop the environmental performance indicators for the next three years. Forty-three percent (43%) of SAIs members have already planned to perform training in environmental audit, and 29% of SAIs have planned to create a department focusing on environmental audit within SAI and a pool of environmental auditors, to conduct training in environmental issues, and exchange the knowledge with other SAIs.

ASOSAI

Compliance audit is the type of environmental audit most conducted since 2012 (79%), followed by performance audits (74%), financial audits (47%) and priori audits (21%) as presented on Graph 38 below.

Graph 38
Types of Environmental Audit Conducted by SAIs since 1 January 2012 in ASOSAI Region (Q6) (% of SAIs, n=19)



SAIs reported 134 compliance audits, 105 performance audits, 54 priori audits, and 41 financial audits have been completed since 2012. Fifty-three percent (53%) of SAIs stated that the number of environmental audits conducted increased compared to the previous period. Forty-two percent of SAIs stated remained the same and 5% SAIs stated decreased. For the next three years (1 January 2015-31 December 2017), 58% of respondents planned to increase the number of audits. The other 37% respondents planned to remain the same and 5% respondents gave no statement. Compliance with domestic environmental was the potential objective that was often considered.

In addition, 47% of SAIs marked mineral, gas, oil and other non-renewable resources, fisheries, and wastewater treatment as the top of environmental issues that concerned in their countries. For the next three years (1 January 2015-31 December 2017), similar to the last surveys, forestry and timber resources were the most intended sector to be audited. Thirty seven percent of respondents have undertaken of that topic along with mineral, gas, oil and other non-renewable resources as well as drinking water quality and supply. Audits of Kyoto Protocol, The Ramsar Convention on Wetlands, CITES, Vienna Convention, and Montreal Protocol have been performed by 16% of respondents. For the next three years, Basel Convention was the MEA that was most planned to be audited by 11% of SAIs (Graph 39). Almost all of the respondents (90%) have not started or completed audits on sustainable development. For the next three years, sixty-three percent of SAIs regarded that training in environmental issues and in environmental audit were necessary performed. Moreover, training in environmental auditing have already planned to be performed by 32% of SAIs, while the development of environmental performance indicators in audits have planned by 21% of the respondents.

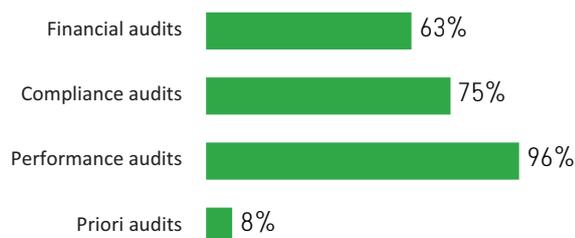
Graph 39
International Environmental Agreements or Treaties Planned to be Audited in the Next Three Years (1 January 2015-31 December 2017) within ASOSAI Region (Q12B) (% of SAIs, n=19)



EUROSAI

Performance audits became the type of environmental audits that was most conducted since 2012, followed by compliance audits (75%), financial audits (63%) and priori audits (8%) (Graph 40). The SAIs have carried out 147 performance audits, 95 compliance audits, 83 financial audits, and 2 priori audits. Since 2012, 42% of members have increased the total number of environmental audits compared to the previous period, while 41% remained the same and 13% stated decreased.

Graph 40
Types of Environmental Audit Conducted by SAIs since 1 January 2012 in EUROSAI Region (Q6) (% of SAIs, n=24)



For the next three years (1 January 2015-31 December 2017), only 21% of SAIs planned to change the number of environmental audits. Seventy one percent of SAIs stated to remain the same, 4% decreased and 4% gave no statement. Energy production and energy efficiency (54%) still emerged as the most crucial environmental topic which has been audited, followed by drinking water quality and supply; and pollution of water bodies (50% each). Protected areas and natural parks (42%) was more frequently mentioned to be planned to be audited for the next three years. The Kyoto Protocol (38%) marked as the most important MEA, followed by UNFCCC (29%) and Basel Convention (25%) (Graph 41). Furthermore, less than 15% of respondents preferred to audit Convention on Biological Diversity (CBD), World Heritage Convention, Basel Convention and Helsinki Convention, International Plant Protection Convention (IPPC), UNFCCC, Kyoto Protocol, International Convention for the Prevention of Pollution from Ships (MARPOL) for the next three years as seen in Graph 42.

Graph 41
International Environmental Agreements or Treaties Audited since 1 January 2012 within EUROSAI Region (Q12A) (% of SAIs, n=24)

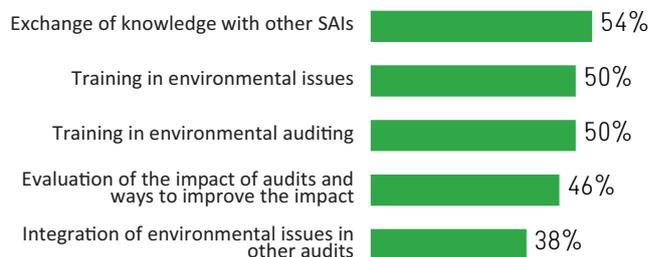


Graph 42
International Environmental Agreements or Treaties Planned to be Audited in the Next Three Years (1 January 2015-31 December 2017) within EUROSAl Region (Q12B) (% of SAIs, n=24)

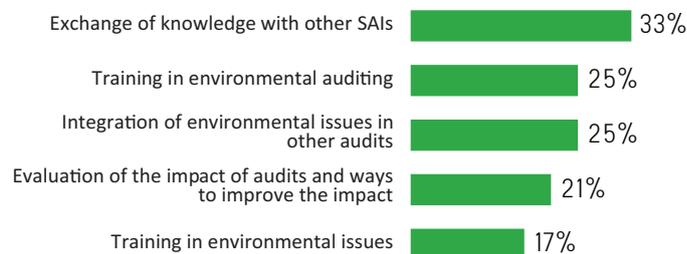


Thirty-eight percent respondents have started or completed of sustainable development audits. To develop the environmental resources, more than half (54%) of the SAIs stated that they were necessary to exchange their knowledge with other SAIs for the next three years (1 January 2015-31 December 2017), while from the last survey SAIs preferred to perform training in environmental auditing. Nevertheless, in this survey, training in environmental issues and auditing regarded as necessary to be performed by 50% of SAIs (Graph 43). Exchange of knowledge with other SAIs, training in environmental auditing, integration of environmental issues in other audits have been planned to be performed in the next three years (Graph 44).

Graph 43
Possible Developments of Environmental Auditing Considered Necessary for SAIs in EUROSAl Region (Q16) (% of SAIs, n=24)



Graph 44
Possible Developments of Environmental Auditing Planned by SAIs in EUROSAl Region (Q16B) (% of SAIs, n=24)



CAROSAI

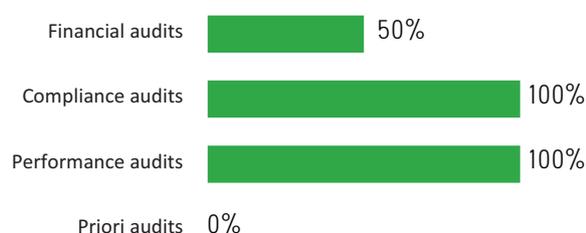
CAROSAI members only conduct performance audits, stated by 67% of respondents. Moreover, only one performance audit have been completed since 2012. However, the total number of conducted environmental audits, compared to the previous period, increased from 17% to 34%. Thirty-three percent (33%) of respondents stated that the total number of environmental audits were remained the same to the previous survey. As mentioned from the last survey, all respondents wanted to increase the number of environmental audits in the next three years (1 January 2015-31 December 2017). Compliance with domestic environmental legislation and policies are rarely considered by the SAIs.

Land used planning and development is the only topic that has been audited in the last three years. Mineral, gas, oil and other non-renewable resources; disaster risk reduction and disaster-related aid would be the topics most intend to be audited (33%) for the next three years (1 January 2015-31 December 2017). The number of audited topics in this survey were less than the previous one. From the last survey, none of MEAs had undertaken by the SAIs. This number increased to 33% in this survey. However, as seen on the previous survey, none of the SAIs have a plan to audit the international environmental agreements or treaties for the next three years. In order to get an overview of sustainable development progress, similar result to the previous survey was also found; all of SAIs respondents stated that none of them started or completed the audits. More than half of SAIs (67%) marked that integration of environmental issues in other audits; evaluation of the impact of audits and ways to improve the impact; development of new product that are not environmental audits; exchange of knowledge with other SAIs; and provide external expert advice became as crucial areas of improvement. It was noted that none of the respondents might foresee the actual developments in their offices in these fields for the near future.

OLACEFS

All of the SAIs respondents have conducted performance audits and compliance audits, meanwhile half of the SAIs respondents have conducted financial audits and none of them have conducted priori audits since 2012 (Graph 45). Due to these results, the number of environmental audits completed by OLACEFS members are mainly focused in performance audits followed by compliance audits and financial audits as many as 27, 20 and 9 audits respectively. Compared to the previous survey, the total number of environmental audits conducted by SAIs decreased from 53% to 25%. Fifty percent of SAIs stated remain the same. Similar percentages were also found in the number of environmental audits, which will be conducted for the next three years (1 January 2015-31 December 2017) (25% SAIs stated increased and 50% stated remained the same).

Graph 45
Types of Environmental Audit Conducted by SAIs since 1 January 2012
in OLACEFS Region (Q6) (% of SAIs, n=4)

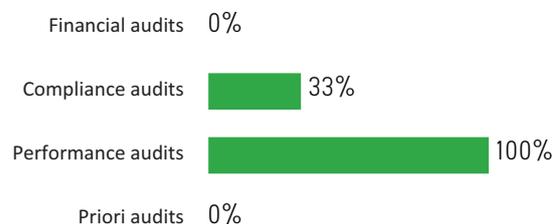


Compliance with domestic environmental legislation and policies became the potential objectives that always be considered by the SAIs. As many as 75% respondents stated that water quantity management, climate change mitigation, protected areas and natural parks, as well as land use planning and development as the most audited topics in the last three years. For the next three years (1 January 2015-31 December 2017), mineral, gas, oil and other non-renewable resources will be the intended topics to be audited. Seventy five percent of respondents have examined the Convention on Biological Diversity (CBD) and the Kyoto Protocol. Moreover, 50% of respondents have considered auditing the convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (Basel Convention). Only 25% of SAIs have started or completed the audit in sustainable development. All of the respondents stated that they needed to conduct more measurement of effectiveness of policy, and 75% of SAIs marked on integration of environmental issues in other audits, training in environmental issues, development of environmental performance indicators, and exchange of knowledge with other SAIs. In addition, 50% of the SAIs had a commitment to perform training of environmental auditing for the next three years.

PASAI

All of SAIs respondents have conducted performance audits and 33% of SAIs have performed compliance audits (Graph 46). However, only 21 performance audits have been completed since 2012. As many as 34% of SAIs stated that the total number of conducted environmental audits increased, 33% of SAIs stated remained the same and other 33% stated decreased. Different to the last survey, 56% of SAIs stated that the total number of environmental audits increased. However, most of the SAIs (67%) planned to raise up the environmental audits in the next three years (1 January 2015-31 December 2017), while other 33% SAIs planned to remain the same.

Graph 46
Types of Environmental Audit Conducted by SAIs since 1 January 2012 in PASAI Region (Q6) (% of SAIs, n=3)

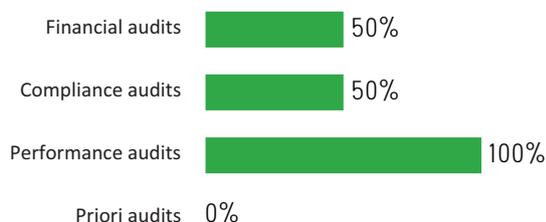


Forestry and timber resources; fisheries; and biodiversity are evidently became the top environmental issues (67%) in this region, while in the last survey drinking water marked as the greatest issue. These four issues also be the next intended topics to be audited for the next three years (1 January 2015-31 December 2017), besides water bodies pollution, wastewater treatment, water quantity management, marine pollution, medical waste, and land-use planning and development. There were 11 kinds of MEAs audited by 33% of SAIs, including The Ramsar Convention on Wetlands, CITES, Convention on Biological Diversity, Kyoto Protocol, Vienna Convention, Montreal Protocol, United Nations Framework Convention on Climate Change (UNFCCC), Basel Convention, Stockholm Conventions or POPs, Cartagena Protocol and Convention on Cooperation for the Protection and Sustainable Use of the Danube River. However, none of SAIs respondents had a plan to examine any MEAs in the upcoming three years. Similar to the last survey, 33% of respondents have started or completed sustainable development audits. In addition, beside training on environmental issues and environmental auditing; exchange of knowledge with other SAIs; need of external expert advice; and perform peer review by other SAIs were also marked as crucial development ways by the 33% of respondents. However, there was no specific plan for the next three years.

USA and CANADA

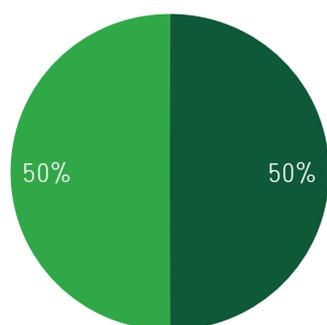
All of SAIs have conducted performance audits, 50% of SAIs have performed compliance audits as well as financial audits. None of them has conducted priori audits (Graph 47). Both of SAIs' members have performed the highest number of environmental audit (207) among other regions including 205 performance audits and 2 financial audits.

Graph 47
Types of Environmental Audit Conducted by USA and Canada since 1 January 2012 (Q6) (% of SAIs, n=2)



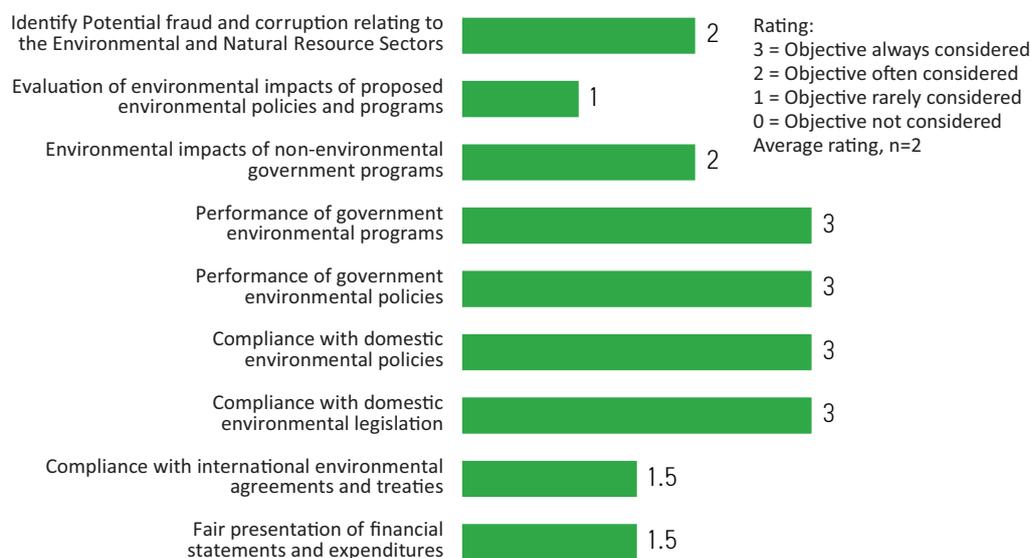
Graph 48
SAIs' Plan to Change the Number of Conducting Environmental Audits in the Next Three Years (1 January 2015 – 31 December 2017) (Q9)

■ Remained the same ■ Decreased



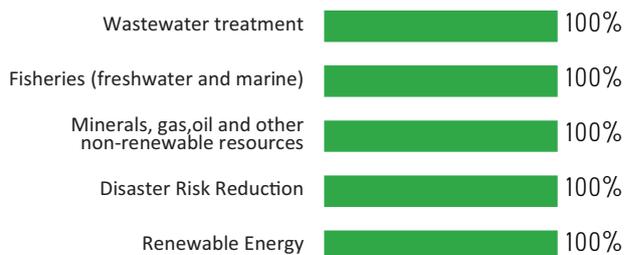
However, even though half of SAIs stated that the audits number increased than the previous survey, none of them had any plan to add the environmental audits for the next three years (1 January 2015-31 December 2017) (Graph 48). Again, performance of government environmental programs and policies as well as compliance with domestic policies and legislation became the potential objectives which always be considered by the SAIs (Graph 49).

Graph 49
Rating of All Potential Objectives of Environmental Audits According to How They Have been Used by SAI of USA and SAI of Canada Since 1 January 2012 (Q10)



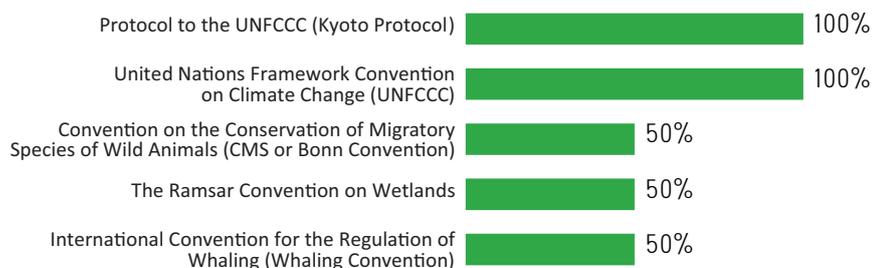
Since 2012, many topics including mineral, gas, oil, and other non-renewable resources; fisheries; pollution of water bodies; water quantity management; floods and storm water management, stratospheric ozone depletion; radioactive waste; medical waste; biodiversity; ecosystem management; rivers and lakes; environmental financing; environmental impact assessment, environmental management system; government greening operations and domestic funds and subsidies have been audited by all SAIs.

Graph 50
Topics SAIs Intend to Audit in the Next Three Years
(1 January 2015 – 31 December 2017) (Q11C)
(% of SAIs, n=2)

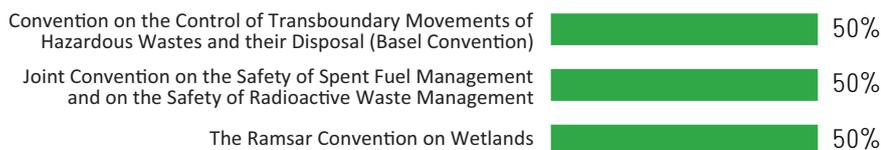


In addition, several topics have also been planned to be audited for the next three years (1 January 2015-31 December 2017), including wastewater treatment, fisheries, mineral, gas, oil and other non-renewable resources, disaster risk reduction and renewable energy, climate changes mitigation and adaptation, and many others. Similar to the last survey, The UNFCCC and The Kyoto Protocol have been examined by both SAIs as previewed in Graph 51. Moreover, the SAIs planned to audit Basel Convention, Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management and The Ramsar Convention on Wetlands in the next three years.

Graph 51
International Environmental Agreements or Treaties Audited since 1
January 2012 by SAI of USA and SAI of Canada (Q12A) (% of SAIs, n=2)

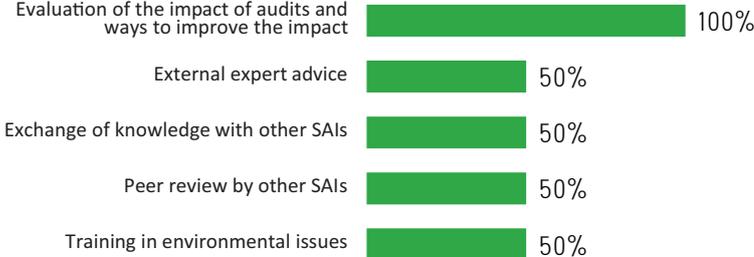


Graph 52
International Environmental Agreements or Treaties Planned to be
Audited in the Next Three Years (1 January 2015-31 December 2017) by
SAI of USA and Canada (Q12B) (% of SAIs, n=2)



Since 2012 all SAIs respondents have started or completed the sustainable development audits. **Evaluation of the impact of audits and ways to improve the impact** were the most necessary development way chosen by all SAIs respondents. However only one of them stated that they had a plan to perform **development of new products that are not environmental audits** for the next three years (1 January 2015-31 December 2017).

Graph 53
Possible Developments of Environmental Auditing Considered Necessary for SAI of USA and SAI of Canada (Q16A) (% of SAIs, n=2)



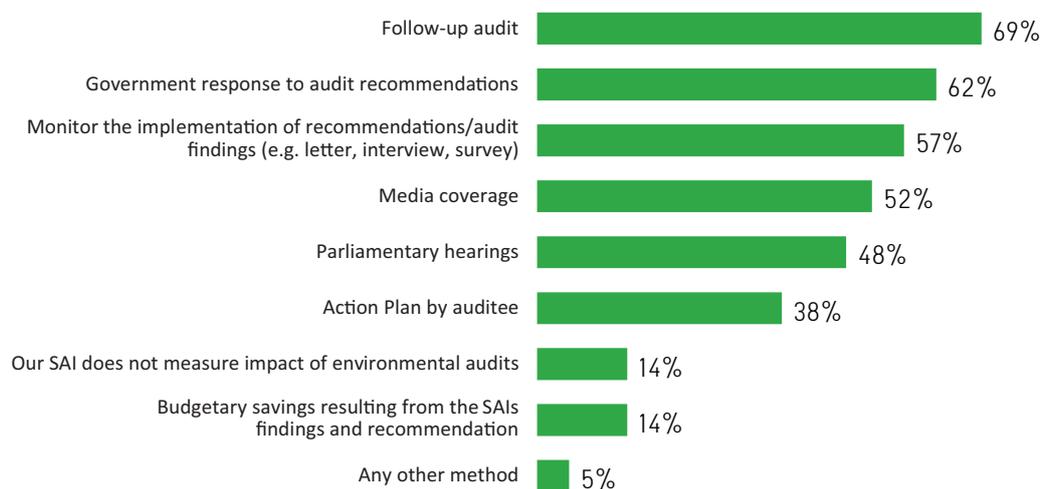
Chapter 3

The Impact of Environmental Audits

In the short term, audit findings are commonly used to identify compliance to the environmental management standards. However, in the long terms, it can lead to positive changes in the state of the environment and in the use of public resources. In fact, efforts to establish links between audits and direct impact are not an easy task because of the complex nature of the environment. The different methods SAI used to measure and increase the effectiveness of their works including challenges they faces are provided in this chapter.

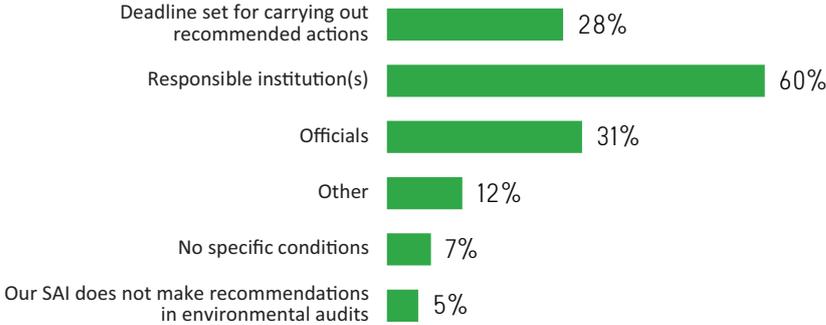
Methods that often used to measure the impact of SIAs environmental audits were follow-up audit, followed by government response to audit recommendations, monitoring the implementation of recommendations/audit findings, and media coverage (Graph 54). These results was relatively constant compared to the 7th Survey except for several methods that newly appeared in this survey. Furthermore, the two first methods mentioned above were also listed as the most popular in 2012. Some of the main challenges that have been faced by the SAIs in measuring the impact of environmental audits were insufficient data/information of the environmental audit, lack of human resources and skills or expertise within SAI, and lack of financial resources.

Graph 54
SAIs' Methods to Measure the Impact of its Environmental Audits
(Q17) (% of SAIs, n=58)



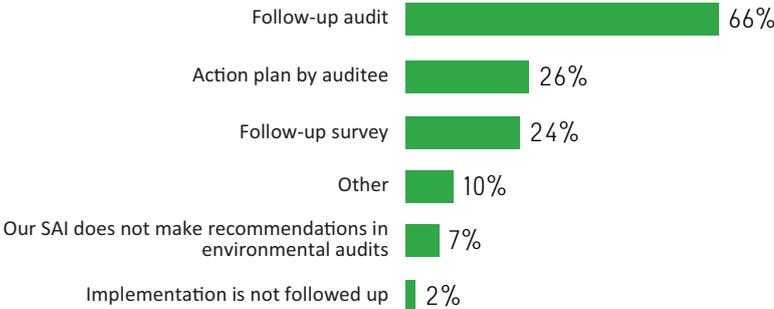
Beside recommendation, SAI often give some specific conditions in environmental audits. Responsible institutions was the specific-condition that is most often included in the SAI's recommendations. On the other hand, some of the SAIs (7%) gave no specific conditions, or even did not make any recommendation (5%) in environmental audits (Graph 57). It was actually a negative trend due to the increment of percentage of 'do not make recommendations' answer.

Graph 55
Specific Conditions related to Recommendations made by SAIs in Environmental Audits (Q19) (% of SAIs, n=58)

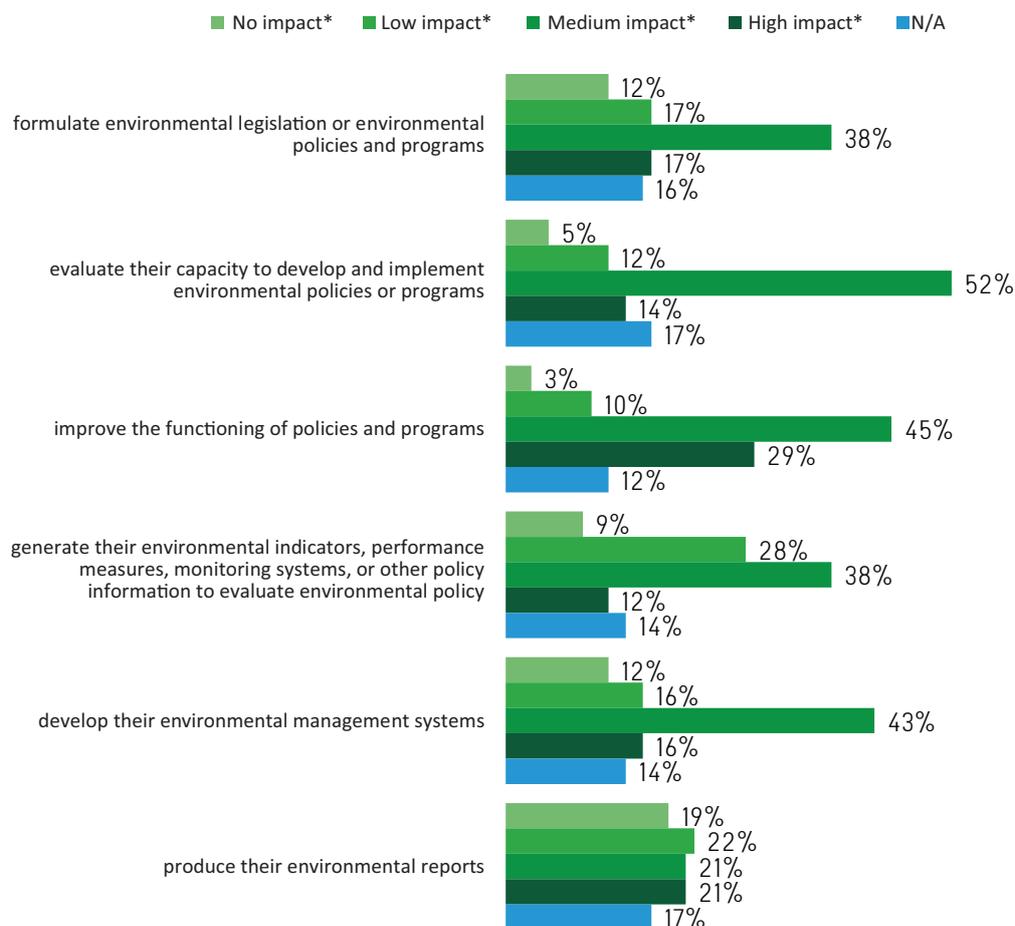


The implementation of the recommendations of environmental audits was usually tracked by follow-up audit (66%), action plan by auditee (26%), and rarely by follow-up survey (24%). Some SAIs (2%) did not follow up their implementation or even did not make recommendation in environmental audits (7%) (Graph 56). It also gave negative trend compared to 2012 due to the increment of the absence of **implementation follow-up and recommendation**.

Graph 56
SAIs Methods to Track the Implementation of the Recommendations of Environmental Audits (Q20) (% of SAIs, n=58)



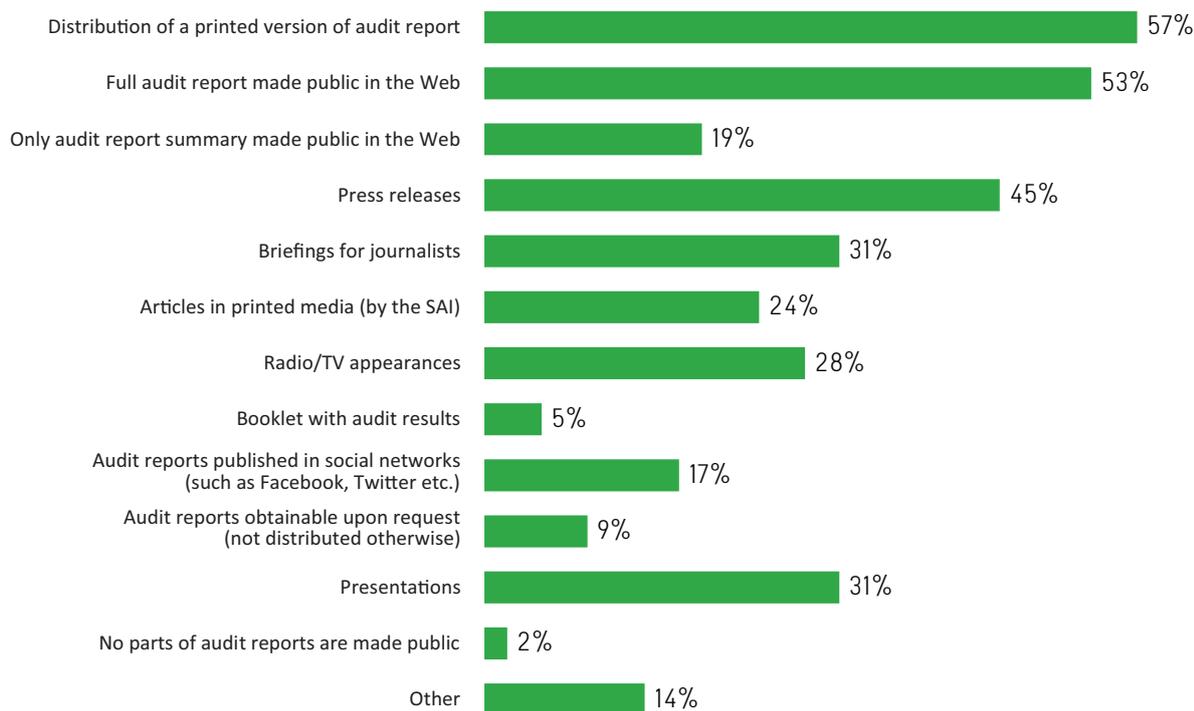
Graph 57
SAIs' Assessment on the Level of Impact of Its Environmental Audits in Helping Governments in their Activities (Q21) (% of SAIs, n=58)



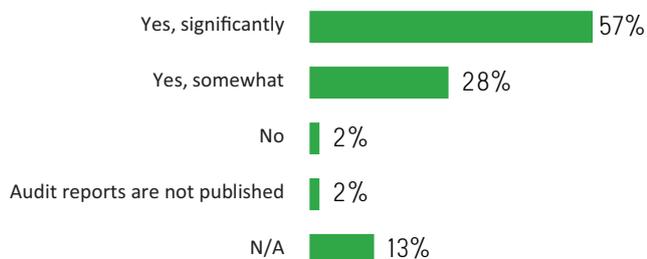
The majority of SAIs (more than 50%) had medium to high impact in helping government departments to formulate environmental legislation or environmental policies and programs; evaluate their capacity to develop and implement environmental policies or programs; improve the functioning of policies and programs; generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy; and develop their environmental management systems. Meanwhile, only up to 42% of SAIs had medium to high impact in helping governments to produce their environmental reports. It was also the aid with the biggest percentage of SAIs that stated have no impact in helping (Graph 57). These results remained the same as the last survey.

Most of all SAIs used distribution of printed version of audit report and full audit report made public in the Web as the method to communicate the results of environmental audits to stakeholders. Booklet with audit results was the rarely method that used. The good news was almost all of the SAIs trying to communicate their results of environmental audits. There were only small part of them (2%) who did not publish the results of environmental audits (Graph 58). The increase of environmental audits communicating should be pushed, since 85% of SAIs stated that communicating the results of environmental audits has helped their SAI to increase the impact of these audits (Graph 59), where compared to 2012 most of the SAIs (79%) answered yes.

Graph 58
SAIs' Methods to Communicate the Results of Environmental Audits to Stakeholders (Q23) (% of SAIs, n=58)



Graph 59
SAIs' Assessment on the Effectiveness of Communicating the Results of Environmental Audits in Increasing the Impact of The Audits (Q24) (% of SAIs, n=58)

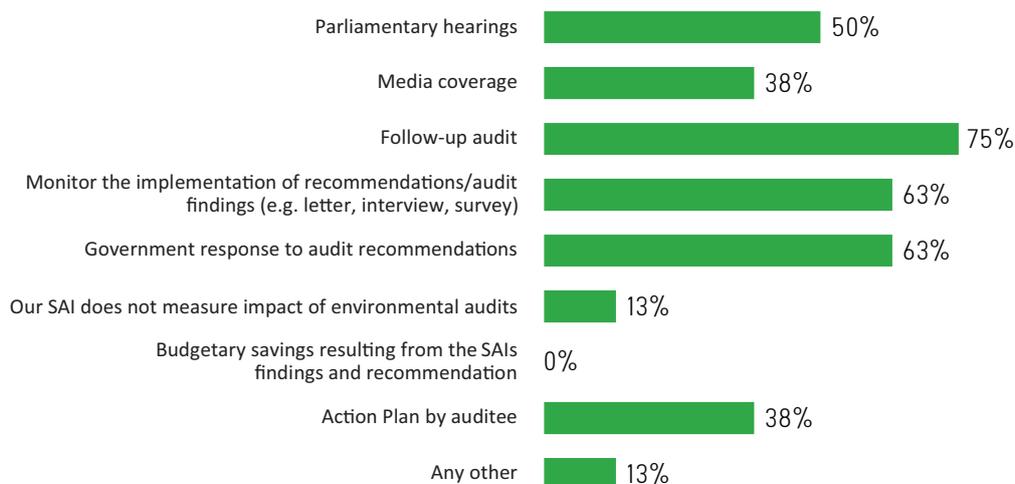


REGION

AFROSAI

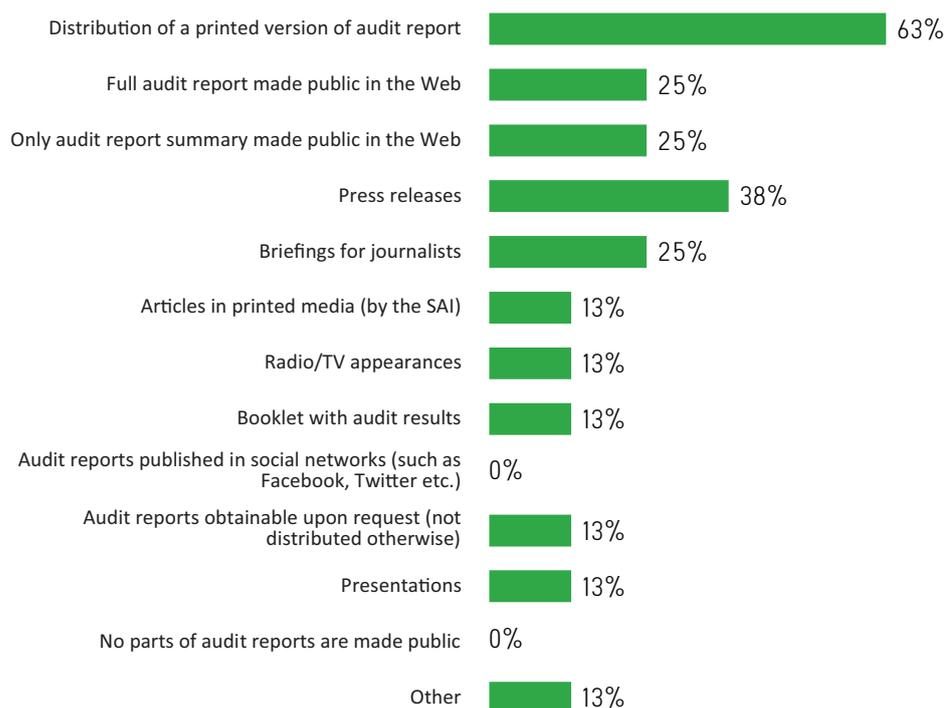
The SAIs have mostly performed follow-up audit (75%), monitor the implementation of recommendation as well as the government's response (63%) (Graph 60). The results was slightly different to the 2012 survey, follow-up audit was the second ways chosen after government's response to audit recommendation. Audit recommendations carried out by SAIs include specific condition such as responsible institutions (75%) and officials (50%). The SAIs tried to keep in track the implementation of the recommendation of environmental by performing follow – up audit (63%) and survey (38%) as well as by performing action plan (25%).

Graph 60
SAIs' Methods to Measure the Impact of its Environmental Audits in AFROSAI Region (Q17) (% of SAIs, n=8)



More than half of the SAIs' (63%) conducted environmental audits had medium impact in helping government department to develop their environmental management systems. While, high impact was obtained when the SAIs' environmental audits helped of government department to produce their environmental reports (38%) and to improve the functioning of policies and programs (38%). To distribute the environmental audit reports, 63% of respondents preferred to distribute a printed version and perform press release (38%) (Graph 61). Several ways including reporting the report in the Web (25%) and distributing by radio, booklet, presentation and printed article were also chosen by 13% of respondents. By communicating the environmental audits results, half of SAIs stated that it significantly helped them to increase the impact of their audits.

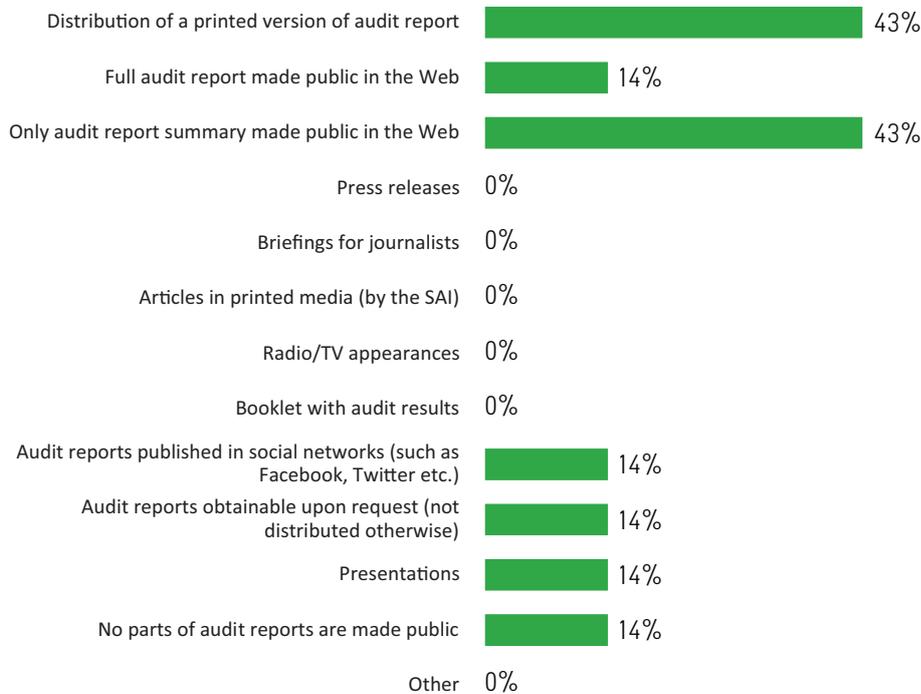
Graph 61
SAIs' Methods to Communicate the Results of Environmental Audits to Stakeholders in AFROSAI Region (Q23) (% of SAIs, n=8)



ARABOSAI

Follow-up audit was the most popular way (71%) to measure the impact of environmental audit. Recommendation was made by SAIs most often included responsible institution and officials (57%) and were mainly tracked by follow-up audit (71%). As many as 29% respondents stated that high impact was gained when the SAIs' environmental audit helped of government department to improve the functioning of policies and programs, to develop the environmental management systems and to produce the environmental reports. Low impact was also detected in the way to formulate environmental legislation or environmental policies and programs (43%); to generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy (42%) and to improve the functioning of policies and programs (29%). In order to evaluate their capacity to develop and implement environmental policies or programs (58%) and develop the environmental management systems (42%), medium impacts were mostly obtained. Forty three percent of SAIs chose **distributing the printed reports** and **sharing public audit report summary in the Web** to disseminate audit results (Graph 62). Moreover, 43% of SAIs felt that publishing their work was significantly useful to increase the impact of the audits.

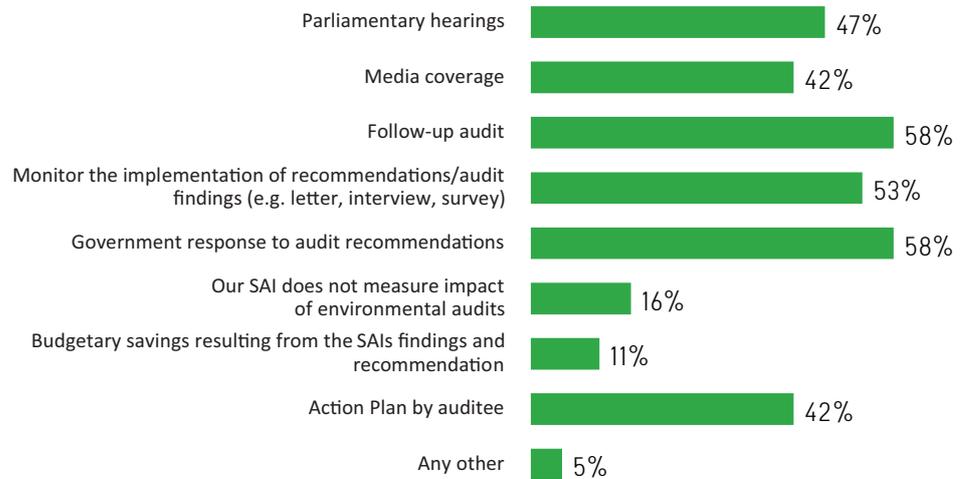
Graph 62
SAIs' Methods to Communicate the Results of Environmental Audits to Stakeholders in ARABOSAI Region (Q23) (% of SAIs, n=7)



ASOSAI

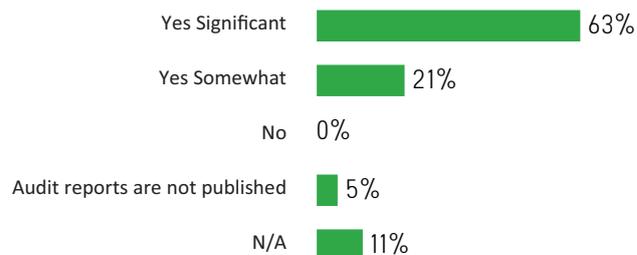
Fifty eight percent of SAIs assessed the impact of environmental audits by follow-up audit and examine of government's response (Graph 63). The recommendation of environmental audits were mostly included responsible institutions (58%) and mostly tracked by follow-up audits (63%). This result relatively similar to the previous survey.

Graph 63
SAIs' Methods to Measure the Impact of its Environmental Audits in ASOSAI Region (Q17) (% of SAIs, n=19)



In the terms of evaluating the capacity to develop and implement environmental policies or programs, medium impact was mostly observed (63%). Relative similar trend was also found for other aspects, except for **produce the environmental reports** was observed high impact, even though only 26% of SAIs stated. To communicate the results of environmental audits to stakeholders, as seen on the 2012 survey, distribution of a printed audit reports is most preferred to be done (53%). More than half of the respondents (63%) stated that the communication of audit results were significantly increased the impact of audits (Graph 64).

Graph 64
SAIs' Assessment on the Effectiveness of Communicating the Results of Environmental Audits in Increasing the Impact of The Audits in ASOSAI Region (Q24) (% of SAIs, n=19)



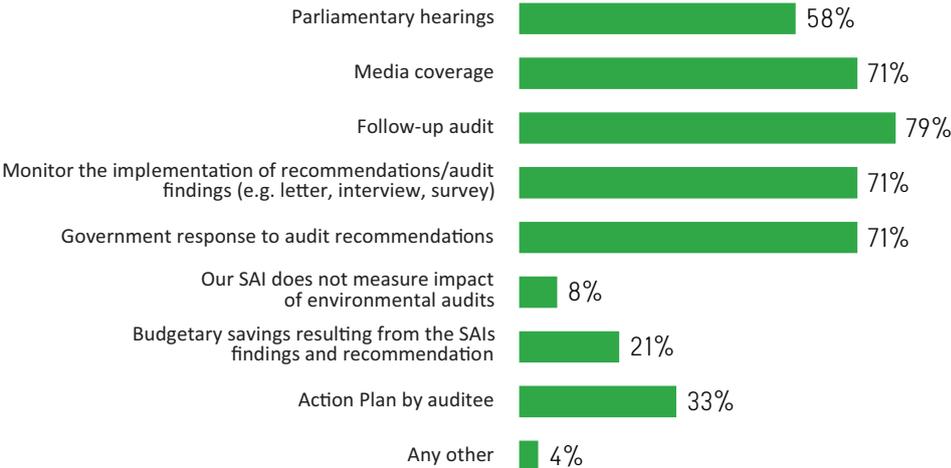
EUROSAI

The SAIs measured the impact of environmental audits mostly by following-up audits (79%), monitoring the implementation of recommendation (71%), using the media coverage (71%), as well as examining the government's response (71%). These results are relatively similar to the previous survey. As shown in Graph 65, recommendation made by the SAIs was mostly influenced by the responsible institution aspect (63%) and to track the implementation of recommendation, most respondents perform follow-up audit (71%) than others (Graph 66). Almost all of respondents stated the environmental

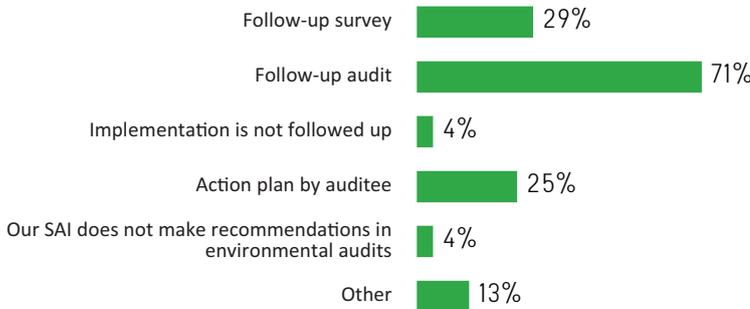
audits conducted by the SAIs were moderately help the government or department to formulate, evaluate, improve, generate as well as to develop their environmental management, programs and policies.

Furthermore, to facilitate the communication between the SAIs and stakeholders, 75% of SAIs preferred to publish full audit report in the Web and carry out press releases (67%). Again, almost more than half of the SAIs (58%) stated that the environmental audit results had significantly help to raise up the impact of audits as seen as the last survey.

Graph 65
SAIs' Methods to Measure the Impact of its Environmental Audits in EUROSAI Region (Q17) (% of SAIs, n=24)



Graph 66
SAIs Methods to Track the Implementation of the Recommendations of Environmental Audits in EUROSAI Region (Q20) (% of SAIs, n=24)



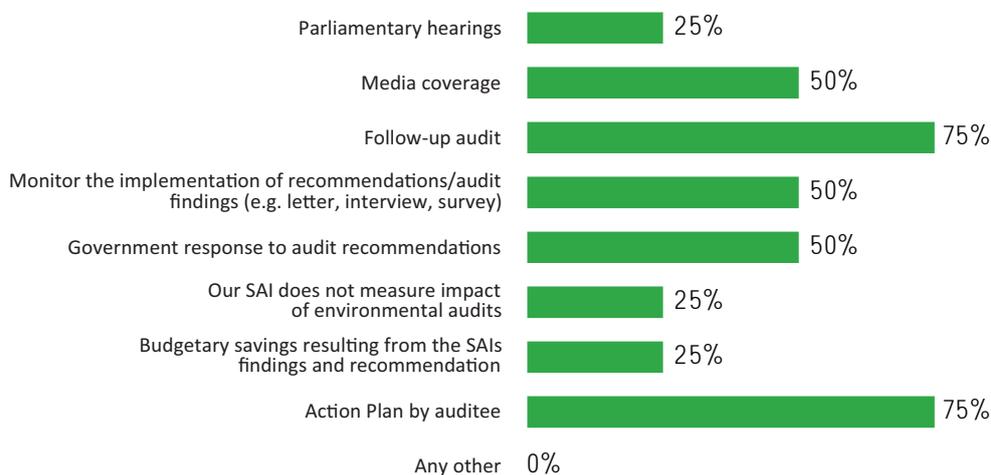
CAROSAI

In comparison to other regions, 67% of the CAROSAI regions have not measured any impact of environmental audits. This situation was nearly similar to the last survey. A decreasing result could be observed from the existence of recommendation, where in this survey 33% of SAIs stated that no recommendation has been made so far, while others gave no comment. Therefore, the track of the implementation could not be observed. Those aspects indicated low impact for all level listed. In addition, there was no communication impact recorded due to lack of data.

OLACEFS

Seventy-five percent (75%) of SAIs have measured the impact environmental audit by performing follow-up audit and action plan by auditee (Graph 67). Moreover, 50% of respondents stated that specific condition such as responsible institution and officials were usually included in the recommendation of environmental audits.

Graph 67
SAIs' Methods to Measure the Impact of its Environmental Audits in OLACEFS Region (Q17) (% of SAIs, n=4)

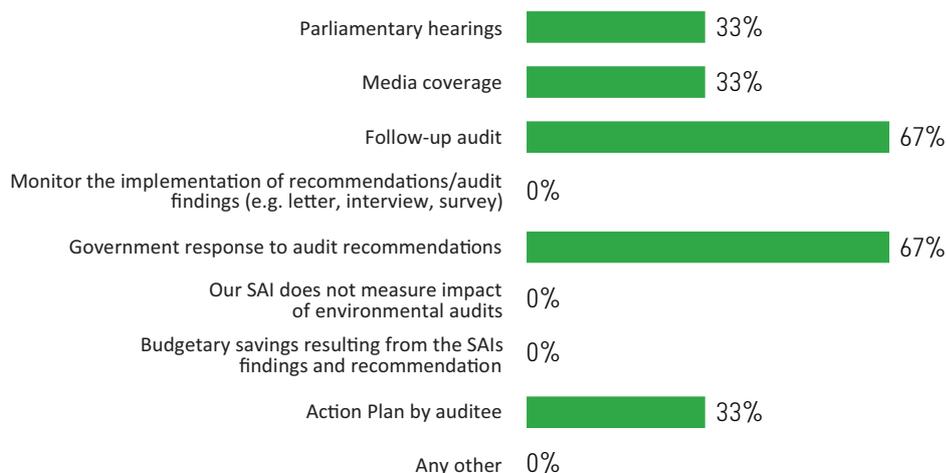


Therefore, in order to track the implementation, 50% respondents also performed follow-up audit and action plan. Compared to the 7th survey, a different trend is observed. Somehow, lot of the respondents considered that the environmental audits moderately gave impacts to the government in various aspects, such as formulating the environmental policies (75%), evaluating the implementation of environmental policies (75%), improving the function of policies and programs (50%), developing the environmental management system (50%) and producing the environmental reports (25%). While, to generate the environmental indicators, monitoring systems or other policies, 50% of SAIs stated that a low impact was recorded. Among all of the communication types, notably 50% respondents preferably chose distribution of a printed report, publication of full audit report in the Web and presentation, and it meant that the publication of environmental audits results have significantly increased the impact of audits.

PASAI

Two of the three respondents mentioned that to measure the impact of environmental audits, follow-up audit and examine the government response were performed (Graph 68). **Responsible institution** was given by 67% of respondents to be included in the consideration of recommendation production. Moreover, the implementation of environmental recommendations was determined by undertaking follow-up audits (67%) as performed in the 7th Survey. The SAIs assessed medium to high level of environmental audit impact to almost all aids listed such as evaluating their capacity to develop and implement environmental policies or programs, improving the functioning of policies and programs, generating their environmental indicators, and developing their environmental management systems. The communication between SAIs and the stakeholders mainly performed by distributing of a printed report and publishing full audit report in Web. By these ways, all of respondents stated that the environmental audits has increased the impact of the audits.

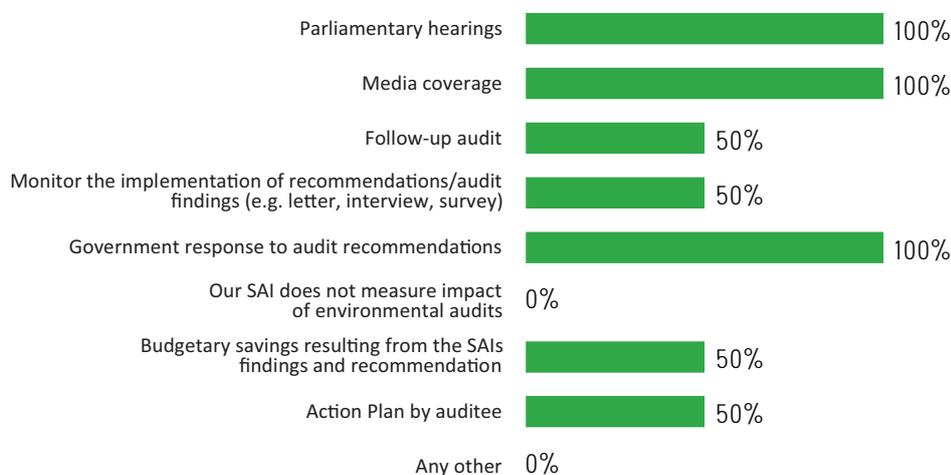
Graph 68
SAIs' Methods to Measure the Impact of its Environmental Audits in PASAI Region (Q17) (% of SAIs, n=3)



USA and CANADA

Similar results to the 7th Survey showed that both SAIs have used all of the listed tools to measure the impact of environmental audits. Audit recommendations assign responsible institutions as well as deadline set carrying out recommended actions. The track of the implementation was performed by follow-up audit (100%), followed by follow-up survey and performing the action plan (50% for each). In addition, the respondents stated that high impact was obtained when the environmental audit was used to generate their environmental indicators performance measures, monitoring systems, or other policy information to evaluate environmental policy (100%). Meanwhile for other aspects, medium impact was obtained. The two SAIs also used almost all facilitations to communicate the environmental audits result to stakeholders, such as distribute a printed report, full audit report by using Web, perform press releases, briefings for journalists, articles in printed, use radio/TV appearances, use social network and presentation. Both of SAIs stated that the communication of environmental audits increased the impact of their audits.

Graph 69
SAIs' Methods to Measure the Impact of its Environmental Audits (Q17) (% of SAIs, n=2)



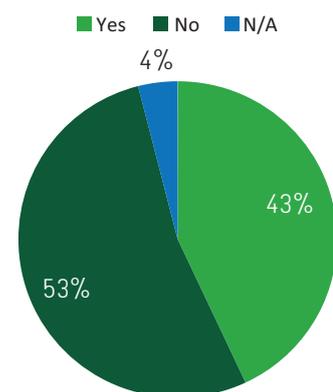
Chapter 4

Environmental Auditing Capacity

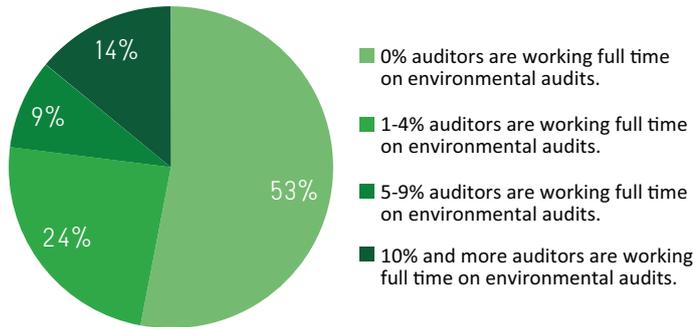
Environmental management requires interdisciplinary studies, complex policy tools, method and technics due to the complexity and uncertainly nature of the environment. This, in turn, requires strong institutions and qualified human resources that have knowledge and skills to do the environmental audit. This chapter presents the result of the survey concerning the auditing capacity of SAIs.

Graph 70
Have SAIs Owned a Specific Department or Section Working Full Time on Environmental Audits? (Q25) (% of SAIs, n=58)

Up to 53% of the SAIs who took the survey answered that they had no specific department or section working full time on environmental audits, while the other 43% stated that they had specific department and the rest 4% gave no answer (Graph 70). This result was slightly increase compare to the last survey where there were only 40% of SAIs had an environmental auditing working group. In 47% of SAIs, one or more percent auditors work full time on environmental audits, and that number was significantly decrease compared to the survey in 2012 (Graph 71).

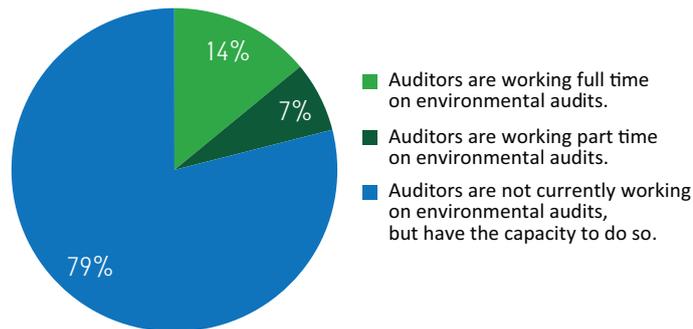


Graph 71
Percentage of Auditors Involved with Environmental Auditing in SAIs (Q26) (% of SAIs, n=58)

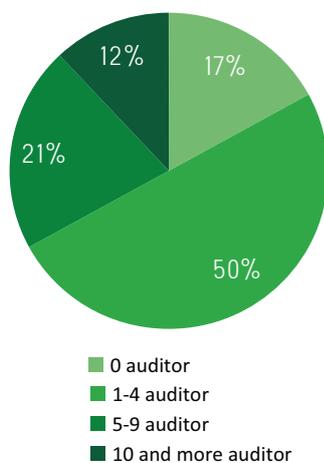


Only 14% of auditors worldwide were working full time on environmental audits, 7% auditors were working part time. In addition, 79% auditors did not work on environmental audits but have the capacity to do so. Those 79% were a potency that can be developed (Graph 72).

Graph 72
Types of Auditors Involved in an Audit Team when Conducting Environmental Audits Since 1 January 2012 (Q27) (% of SAIs, n=58)



Graph 73
Average Number of Employees Involved in an Audit Team when Conducting Environmental Audits Since 1 January 2012 (Q27) (% of SAIs, n=58)

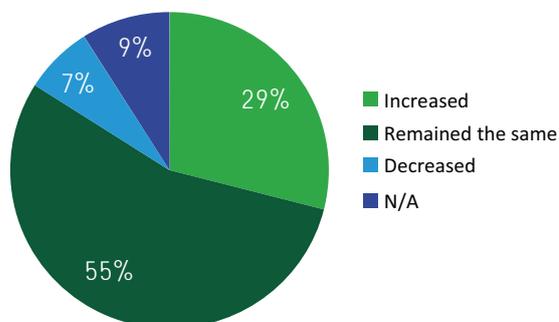


Since 1 January 2012, on average, 323 auditors and 21 other employees worldwide were involved in an audit team conducting environmental audits. It was divided to four ranges, 17% of SAIs had zero auditors, 50% of SAIs had 1-4 auditor(s), 21% of SAIs had 5-9 auditors, and 12% had 10 or more percent auditor who were involved in an audit team conducting environmental audits (Graph 73). These results remained the same; if not slightly decrease, because of the increment of zero auditors range percentage.

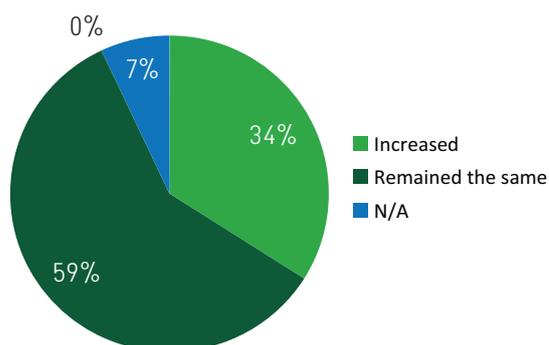
More than half of the SAIs (55%) stated that the proportion of auditors working on environmental audits have remained the same since 1 January 2012, while the other 29% stated it have increased and other

7% stated it have decreased. Nine percent of SAIs chose not to answer (Graph 74). Furthermore, 59% of SAIs did not plan to change the number of auditors involved in conducting environmental audits in the next three years (1 January 2015-31 December 2017) (Graph 75).

Graph 74
Share of Auditors Working on Environmental Audits Since 1 January 2012 (Q28) (% of SAIs, n=58)

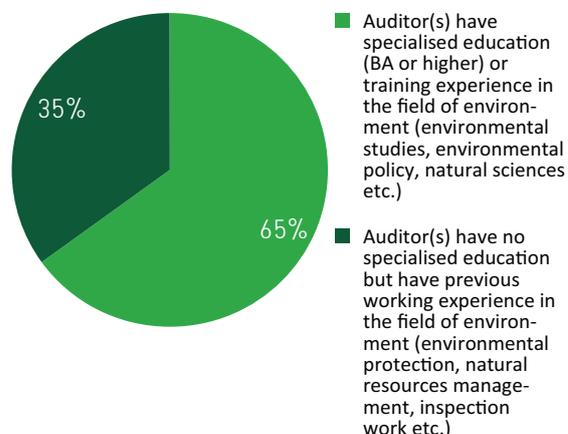


Graph 75
SAIs' Plan to Change the Number of Auditors Involved in Environmental Audits in the Next Three Years (1 January 2015-31 December 2017) (Q29) (% of SAIs, n=58)



Graph 76
Types of Employees Working on Environmental Audit based on Educational Background, Training, or Previous Working Experience in the Field of Environment (Q30) (% of SAIs, n=58)

Approximately, 65% of auditors who work on environmental audit worldwide have specialised education or training experience in the field of environment while 35% of them have no specialised education but have previous working experience in the field of environment (Graph 76).



Graph 77
Competencies Covered by SAIs Employees Working on Environmental Audits (Q31) (% of SAIs, n=58)



The majority of SAIs had employees who had performance auditing experience (83%) beside their competencies in environmental auditing, followed by compliance auditing (72%), financial auditing (69%), public administration and management (64%), law (59%), and finance (53%) competencies (Graph 77).

Doing environmental auditing is not apart from any obstacles. Since 1 January 2012, **insufficient data on the state of the environment** was the barrier that was experienced most often by the SAIs in executing environmental audits followed by **insufficient monitoring and reporting systems** and **lack of skills or expertise and training within the SAI** in the top three.

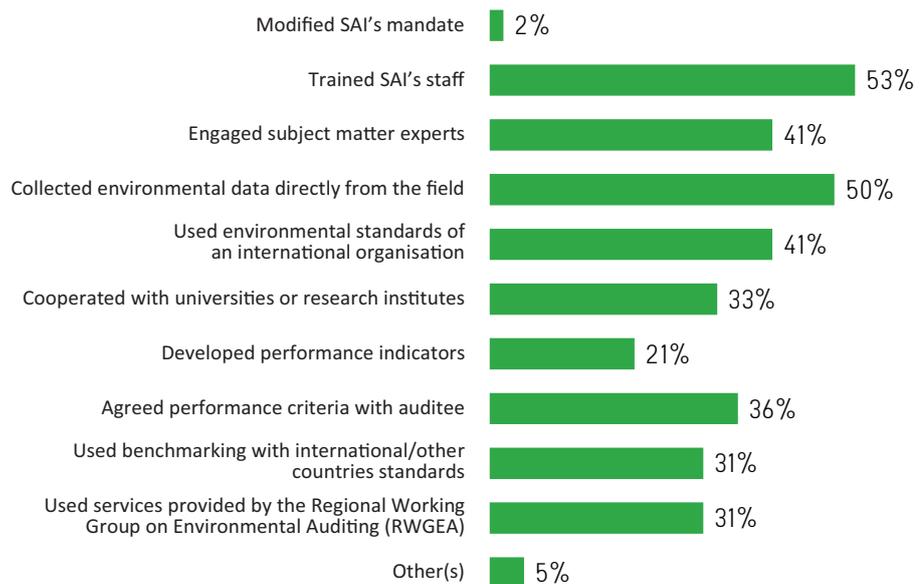
Graph 78
Barriers Experienced by SAIs in Executing Environmental Audits Since 1 January 2012 (Q32) (% of SAIs, n=58)



Absence of SAI mandates and **lack of technical resources** were the relatively most infrequent barriers that was experienced by the SAIs (Graph 78). These barriers were quite similar to the barrier list of the previous survey.

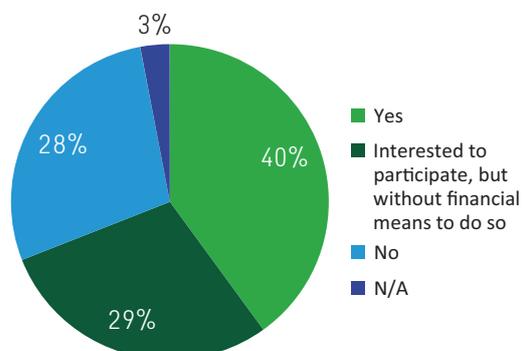
Several ways had been performed by the SAIs worldwide to overcome the barriers mentioned above. The most frequent methods were **trained SAI's staff** (53%) and **collected environmental data directly from the field** (50%) (Graph 79). Other methods to overcome the barriers were **follow up and monitoring of audit recommendations; engaged subject matter with expertise; parliamentary/government hearing; and media coverage/press releases**.

Graph 79
Measures Taken by SAIs to Overcome the Barriers (Q33)
(% of SAIs, n=58)



Several kinds of training that provided by SAIs for their auditors to build capability of conducting environmental audits were Environmental Auditing Course in ICISA (India), Environmental Auditing of Environmental Issues by CCAF-FCUI in Accra-Ghana, Training on conducting Forest audit and the use of Geo Spatial Technology in Mombasa Kenya, and INTOSAI WGEA International Training in Auditing forest.

Graph 80
SAIs' Interest to Attend the Annual 3-weeks Training Course in Global Training Facility (GTF) India (Q35) (% of SAIs, n=58)



As INTOSAI WGEA conducts annual training course on environmental auditing in cooperation with the SAI of India in Global Training Facility (GTF) in Jaipur, India, the questionnaire sought to identify how many SAIs who would welcome the initiative and be willing to participate in it. Forty percent of the respondents indicated their desirability to do so, yet in the same

time, 29% of SAIs had no financial capability to participate and the rest 31% answered no or even did not give answer (Graph 80). The percentage of undesirability was increasing in this survey compared to the last survey.

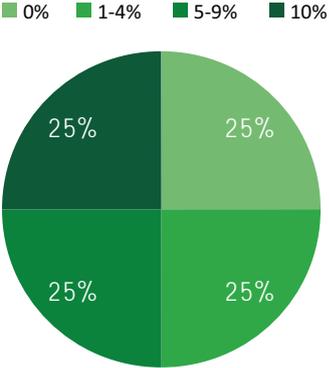
In addition to environmental audit, water, biodiversity, waste and climate change that were already provided in the GTF training curriculum, some topic that were suggested to be added are clean-renewable-efficient energy, natural disaster, and pollution.

REGION

AFROSAI

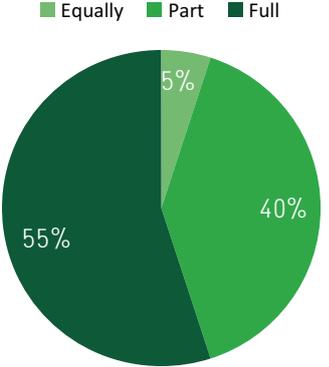
No significant different results were found compared to the previous survey regarding to the number of specific department of environmental audit existed. In this survey, only 38% of SAIs had a specific department or section working full time on environmental audits.

Graph 81
Average Percentage of Numbers of SAIs' Employees Involved in an Audit Team when Conducting Environmental Audits Since 1 January 2012 in AFROSAI Region (Q26*) (% of SAIs, n=8)



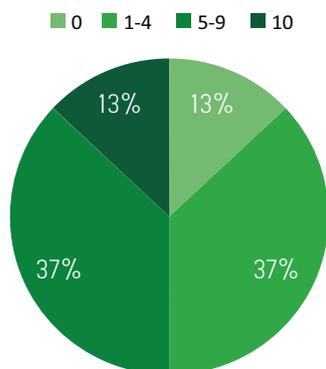
Equal composition of auditors involved in environmental audits for all classifications mentioned in list were also recorded. Twenty five percent of SAIs reported that no auditors have been assigned to work on environment-related issues, 25% SAIs had 1 to 4% of employees, 25% SAIs had 5 to 9%, and 25% had 10% or more.

Graph 82
Auditors' Share of Time Involving in Environmental Audits within AFROSAI Region (Q26) (% of SAIs, n=8)**



In the 7th Survey, most of SAIs had no employees work on environmental audits (33%), and 24% had 1 to 4% employees. Fifty five percent of the employees were working full time on environmental audits, 40% were working part time and only 5% of the employees worked almost equally, either full or part time (Graph 82). However, there were only 15 auditors of the total 2330 employees who were working full time and 158 auditors who were not currently working on environmental audits but have the capacity to do so.

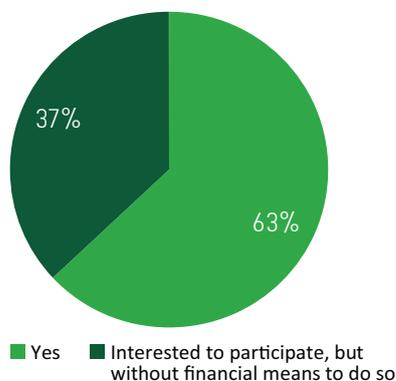
Graph 83
Average Numbers of Employees Involved in an Audit Team when Conducting Environmental Audits Since 1 January 2012 in AFROSAI Region (Q27) (% of SAIs, n=8)



In one of environmental audits, most often consist of **1 to 4** or **5 to 9** people (37% of SAIs) in one team (Graph 85), similar trend was also observed from the 7th Survey in this region. Furthermore, most of the employees working on environmental audit (62%) had specific environmental-related education and/or previously work in the environmental sectors. Others competencies are covered by the employees, mostly including performance auditing (75% of SAIs), financial auditing and public administration (63% of SAIs) as well as law (50% SAIs). For upcoming three years, 88% of the

SAIs had a plan to increase the number of auditors involved in environmental audits and 50% of SAIs have increased the share of auditors working on environmental audits. Even though **insufficient data on the state of the environment** (88%) was the most barriers of environmental audits which have to be face up. The insufficient monitoring and reporting systems, and lack of skills or expertise and trainings within the SAI (75%) followed it. As performed since the 7th Survey, staff's training has been the main means of overcoming these challenges (88%).

Graph 84
SAIs' Interest to Attend the Annual 3-weeks Training Course in Global Training Facility (GTF) India within AFROSAI Region (Q35) (% of SAIs, n=8)

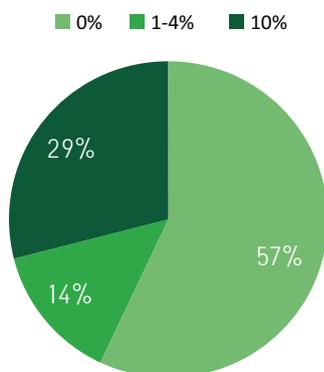


Increasing number was found in the term of respondent interested in the training course. Sixty-three percent of respondents stated that they would like to join the training course, while for the 7th survey only 38% SAIs interested. The other 37% respondent of this survey stated that they had interest to participate, without financial means. It meant that the respondent of this survey was more active than previous one.

ARABOSAI

In this survey, number of specific department was equal to the 7th survey, two of the seven audit offices had it (29%). Fifty percent (57%) had no specific environmental audit division, and 14% SAIs gave no statement. Moreover, 50% SAIs stated they had 10% auditors assigned to work on environment-related issues. While, 33% SAIs stated they had 1-4% employees and 17% had 5-9% employees (Graph 85). Thirty-seven percent of the employees were working full time on environmental audits and 29% were part-timer employees. In case there was environmental audit, in one team was mostly consist of 10 employees (50%), this number was relatively similar to the 7th survey and make the audit team of ARABOSAI relatively large in comparison to other regions.

Graph 85
Average Percentage of Numbers of SAIs' Employees Involved in an Audit Team when Conducting Environmental Audits Since 1 January 2012 in ARABOSAI Region (Q26*) (% of SAIs, n=7)



In total of 1973 people, approximately 4% auditors (90 people) were not working on environmental audits but they have the capacity to do so and relative similar number also found for the number auditors who were working full time (84 people) and part time (72 people). Eighty-three percent of SAIs had the share increased on environmental audits and 17% SAIs gave no statement. Moreover, 67% of SAIs stated that they would like to increase the number of auditors involved in environmental audits for the next three years (1 January 2015-31 December 2017) and only 33% of SAIs stated remained the same.

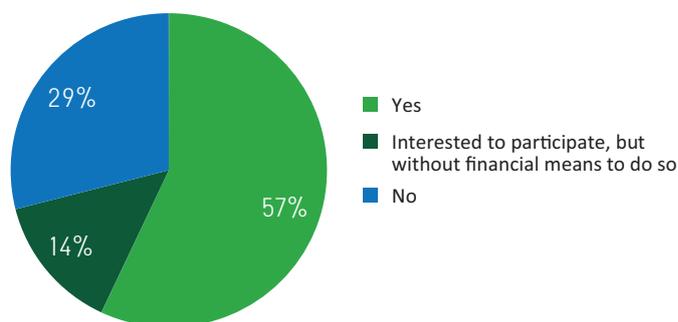
Fifty seven percent (57%) of their employees have specific education background (BA or higher), training of experience in the field of environment and 43% of their auditors working on environmental audits have no specialised education but have previous working experience in the field of environment (environmental protection, natural resources management, inspection work etc.). However, all employees were covered with compliance auditing experience, 83% of SAIs had employees who was covered with performance and financial auditing experiences, 50% of SAIs had employees who was covered with public administration and management, while 33% of SAIs had employees who was covered by finance and law competencies (Graph 86).

Graph 86
Competencies Covered by SAIs Employees Working on Environmental Audits in ARABOSAI Region (Q31) (% of SAIs, n=7)



Insufficient monitoring and reporting systems was the most barrier (83%) in executing environmental audits besides insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory framework, lack of environmental programmes as well as lack of established environmental norms and standards (67% for each). Due to these aspects, the SAIs had trained SAIs' staff, collected environmental data directly from the field (83%), developed performance indicators (50%) and used environmental standard of international organisation, cooperated with universities or research institutes, agreed performance criteria with auditee as well as used benchmarking with international standard (33%) and engaged subject matter experts, used services provided by RWGEA (17%) to overcome the barriers. No significant difference were found for the number of SAIs interested to participate in annual training (17% of this survey compared to 11% of the 7th survey).

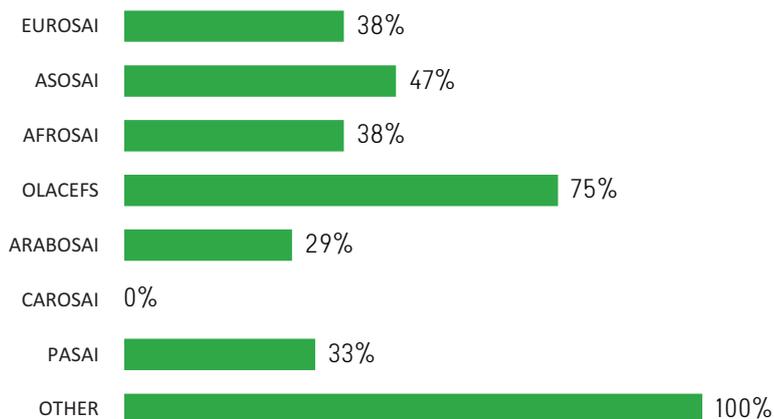
Graph 87
SAIs' Interests to Attend the Annual 3-weeks Training Course in Global Training Facility (GTF) India within ARABOSAI Region (Q35)
 (% of SAIs, n=7)



ASOSAI

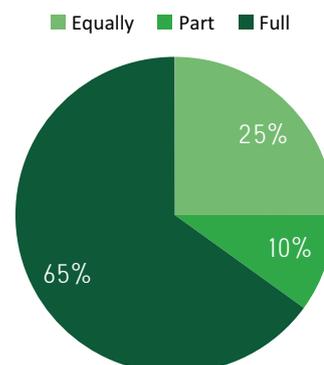
Forty seven percent of respondents had a specific section, the other 47% had no separate working unit on environmental audits, and 6% gave no statement. Most of the respondents stated that 10% or more of total staff were involved in environmental audits (37%). While for the last 7th Survey, 1-4% employees were recorded to be involved.

Graph 88
Have SAIs Owned a Specific Department or Section Working Full Time on Environmental Audits? (per Region) (Q25) (% of SAIs, n=58)



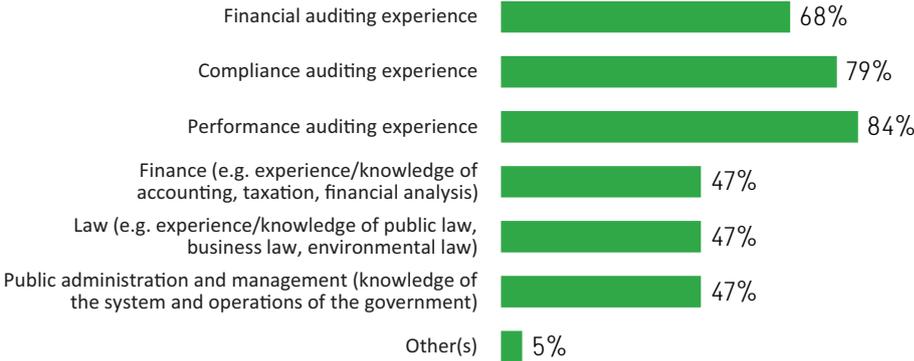
Graph 89
The Auditors' Share of Time Involving in Environmental Audits within ASOSAI Region (Q26) (% of SAIs, n=19)**

More than half of respondent's offices employees (65%) deal with environmental auditing mostly on a full-time basis. As many as 335 auditors were working full time, while approximately 9% of the 9498 people were not currently working on environmental audits; but they have the capacity to do it.



In one audit team, there were 1 – 4 people who involved (42%). Forty two percent of SAIs argued that the number of auditors should be increased, 47% of SAIs stated to remain the same for the next three years (1 January 2015-31 December 2017), and 11% of SAIs gave no statement. Fifty six percent employees had no educational background, training or experience of environmental sector. In the other hand, 84% of the SAIs had employees who have performance auditing and 79% of them have compliance auditing experiences (Graph 90). Insufficient data on the state of the environment was the barrier most faced in executing environmental audits, which might be prevented by collecting environmental data directly from the field.

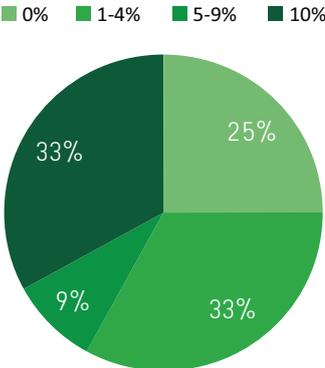
Graph 90
Competencies Covered by SAIs Employees Working on Environmental Audits in ASOSAI Region (Q31) (% of SAIs, n=19)



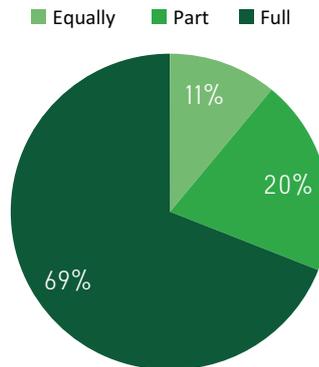
EUROSAI

As mentioned in the 7th Survey, 38% of respondents informed that their office accommodated an environmental auditing unit. Number of staff involved in environmental audits for 1-4% people category was decreasing from 62% at the 7th Survey to 33% in this survey. Moreover, another 33% SAIs mentioned that they had 10% or more employees involved in the environmental audits and 69% of employees were worked for full time (Graph 92).

Graph 91
Average Percentage of Numbers of SAIs’ Employees Involved in an Audit Team when Conducting Environmental Audits Since 1 January 2012 in EUROSAI Region (Q26*) (% of SAIs, n=24)

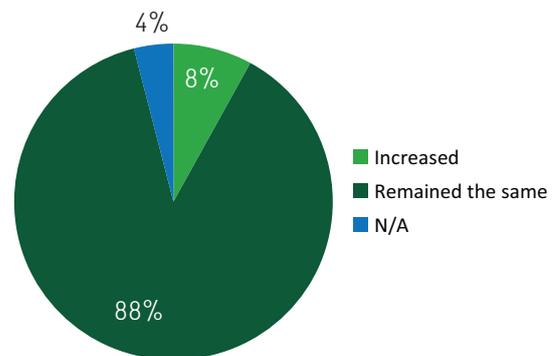


Graph 92
The Auditors' Share of Time Involving in Environmental Audits within EUROSAl Region (Q26) (% of SAIs, n=24)**



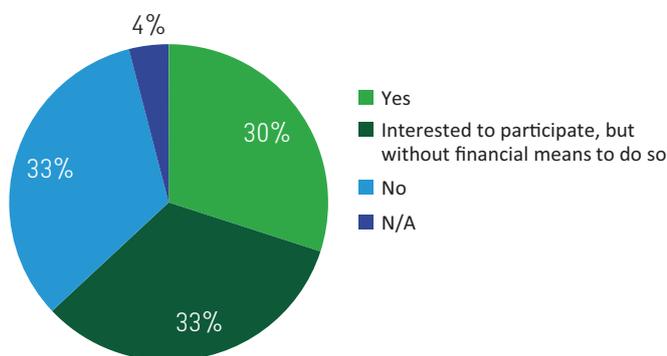
Graph 93
SAIs' Plan to Change the Number of Auditors Involved in Environmental Audits in the Next Three Years (1 January 2015-31 December 2017) in EUROSAl Region (Q29) (% of SAIs, n=24)

Since 2012, in one of environmental audit activity, most of the team was consist of 1 to 4 auditors (71%). Eighty eight percent of SAIs had no plan to increase the number of auditors involved in the audits, only 8% of SAIs planned to increase the total auditors, and 4% of SAIs gave no statement. It was different to the 7th survey, when there was 30% respondent plan to increase the auditor numbers.



Total employees recorded were 4597 people, with 63 people had full time work and 120 people were part timer in environmental audit. Sixty-seven percent of them had educational background related to environmental field, and notably almost all of SAIs (96%) had employees who had competency in performance auditing, 83% of SAIs had employees who had public administration competency, 79% of SAIs had employees who had competencies for law, financial auditing and compliance auditing. **Insufficient monitoring and reporting systems, insufficient data on the state of the environment, and risk/difficulty in validating reported data** were the barriers most met by 50% of SAIs. To overcome the barriers, 46% of SAIs preferred to engage subject matters experts. Respondents enthusiasm in annual training course observed in this survey slightly decreased to the previous survey. It could be seen by the number of SAIs interested in training activity performed by other SAIs. As many as 63% had interest to join, while for the 7th Survey, the interest reached 70%.

Graph 94
SAIs' Interests to Attend the Annual 3-weeks Training Course in Global Training Facility (GTF) India within EUROSAI Region (Q35)
 (% of SAIs, n=24)



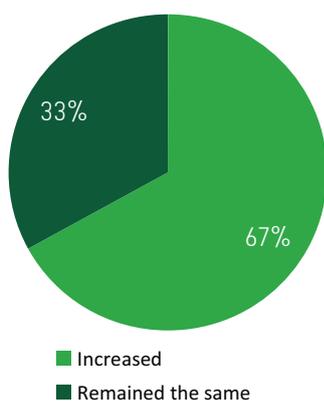
CAROSAI

A relative similar result compared to the 7th Survey was observed in this survey. All of SAIs stated that no specific unit for environmental audits and no auditors were reported to be working on environmental audits at the time of the survey. However, different to the last survey, none SAIs respondents explained specifically the number of auditors in one environmental audits (Graph 95). Sixty seven percent of SAIs had a plan to increase of auditors numbers involved in environmental audits in the next three years (1 January 2015-31 December 2017), while 33% of SAIs stated that they would like to remain the same (Graph 96).

Graph 95
Average Numbers of Employees Involved in an Audit Team when Conducting Environmental Audits Since 1 January 2012 in CAROSAI Region (Q27) (% of SAIs, n=3)



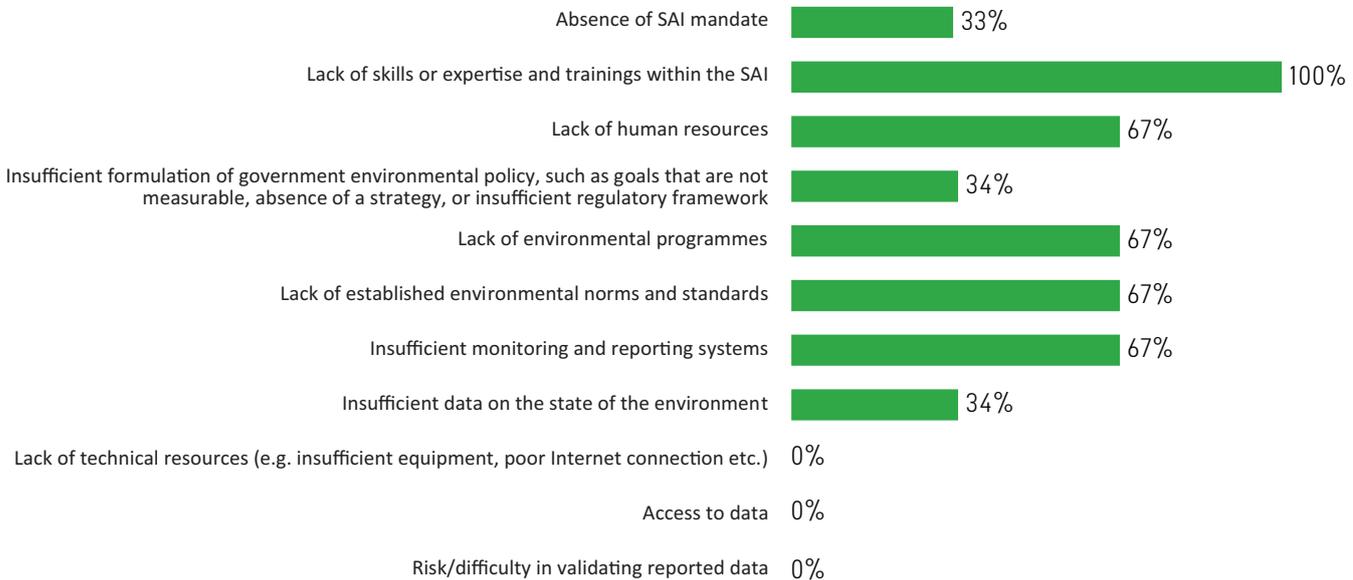
Graph 96
SAIs' Plan to Change the Number of Auditors Involved in Environmental Audits in the Next Three Years (1 January 2015-31 December 2017) in CAROSAI Region (Q29) (% of SAIs, n=3)



All of environmental audit's employees had an educational background, training or experience in the field of environment. Some of the SAIs had employees who supported by financial auditing, compliance auditing as well as by performance auditing competencies (33% for each). **Lack of skills or expertise and trainings within the SAI** was still being the main barriers that have faced in environmental auditing

(100%). Trained SAI's staff and used services provided by the Regional Working Group on Environmental Auditing (RWGEA) were concerned to be conducted to overcome the barriers (33%).

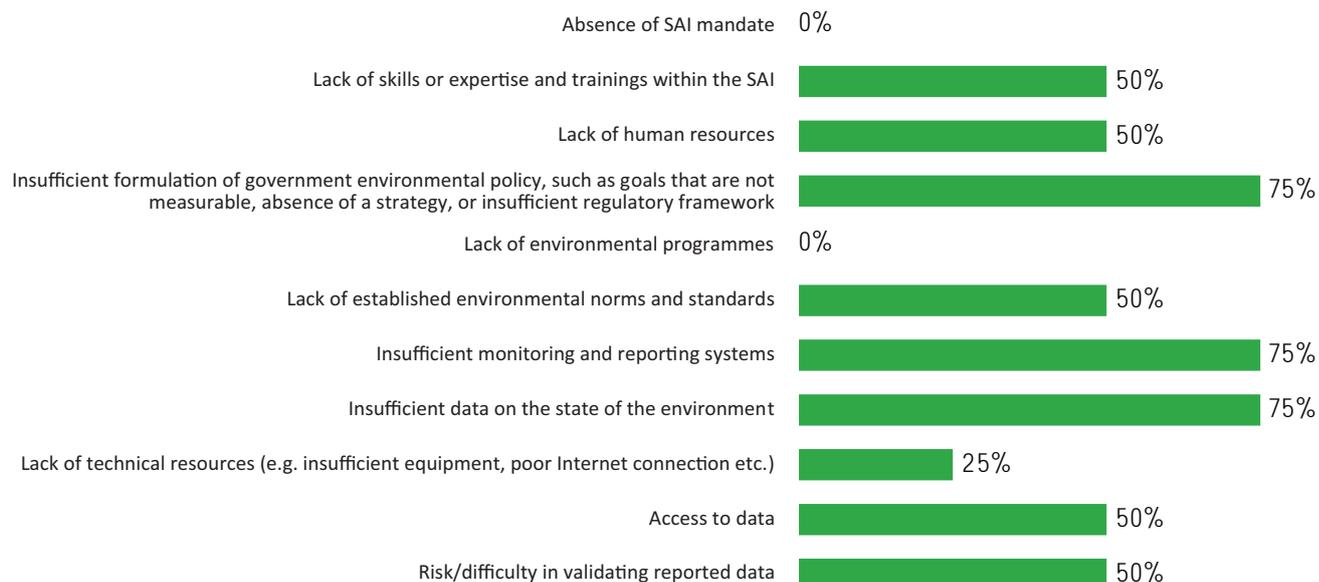
Graph 97
Barriers Experienced by SAIs in Executing Environmental Audits Since 1 January 2012 in CAROSAI Region (Q32) (% of SAIs, n=3)



OLACEFS

In comparison with the case found in the 7th Survey, a slight increment were found; 75% SAIs stated that they had separate environmental auditing unit. Half of respondents (50%) mentioned that they had 1-4% of total staff, and 25% had 10% or more of auditors involved in environmental audits while the other 25% of SAIs had no auditors involved in environmental audits. Positively, 36 of 1225 employees were working full time on environmental audits and in one team, were consisting of various auditors. Twenty-five percent of SAIs stated no employees involved, 25% stated that consist of 1 – 4. The same percentages were also found in the range of 5-9 people and 10 or more people. Fifty percent of SAIs had no plan to increase the share of auditor numbers, 25% wanted to decrease, while others gave no statement. In addition, fifty percent of SAIs had no plan to increase their numbers of auditors, 25% wanted to increase, while others gave no statement. Forty percent (40%) employees had specific educational background related to environmental field. In terms of auditor competence, 75% of SAIs had employees who covered by compliance auditing, law, and public administration competencies, as seen in the 7th Survey. **Insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory frameworks; insufficient monitoring and reporting systems as well as insufficient data on the state of the environment** were the barriers most often met by the respondents (Graph 98). Therefore, 75% SAIs **collected environmental data directly from the field and use environmental standards of an international organisation** to solve the barriers.

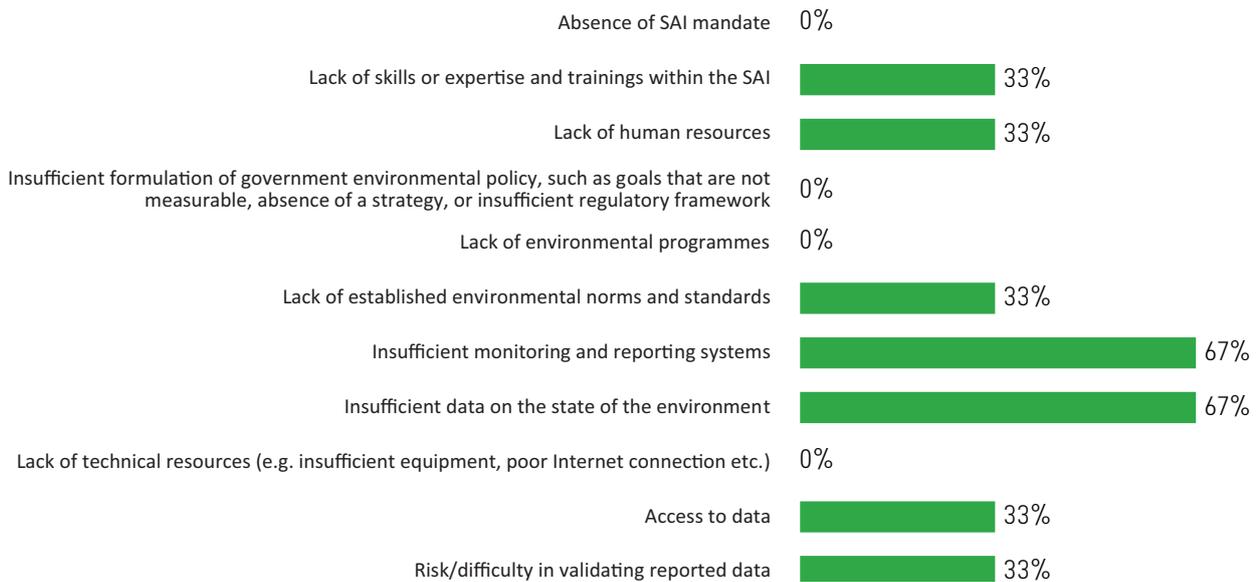
Graph 98
Barriers Experienced by SAIs in Executing Environmental Audits Since 1
January 2012 in OLACEFS Region (Q32) (% of SAIs, n=4)



PASAI

One of the three respondents had an environmental department, specifically to audits unit. All of SAIs had no plan to increase the number of auditors for upcoming three years. In total, the PASAI region have 363 employees including 5 auditors who were working full time on environmental audits, 8 auditors were part timer, and 12 people were not currently working on environmental audits, but have the capacity to do so. Only 40% of them had an educational background, training and experience on environmental sector. Furthermore, all SAIs respondents in the PASAI region stated that in one of environmental audit performed by SAIs, one team is consist of 1 - 4 auditors. Performance auditing and public administration was the competency (100%) most often observed besides finance (67%) and financial auditing, compliance as well as law (33%) in SAIs' employees. All of SAIs also mentioned that **insufficient data on the state of the environment** and **insufficient monitoring and reporting system** were indicated as the main barriers (Graph 99), which have been undertaken by various ways including **used services provided the RWGEA** (100%) and **agreed performance criteria with auditee** (67%).

Graph 99
Barriers Experienced by SAIs in Executing Environmental Audits Since 1 January 2012 in PASAI Region (Q32) (% of SAIs, n=3)



In correlation with the annual training conducted by INTOSAI WGEA, only 33% of the SAIs stated that they were interested in, while 67% of SAIs had no interest.

USA and CANADA

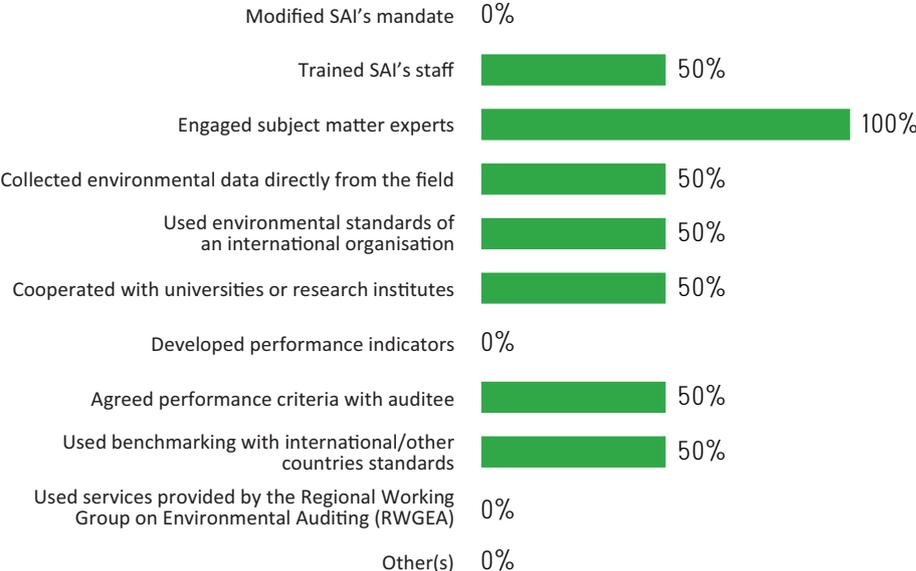
Again, no significant changes had been seen in this survey compared to the 7th Survey. Both SAIs had specific department to perform environmental audits, and all of them have 5 – 9% of employees involved in the audits. Moreover, most of the auditors (91%) were working full time on environmental audits, and less than half of them (43%) supported by specific educational background related to environmental field. All of them had variety competencies such as financial auditing, compliance auditing, finance, law and public administration (Graph 100).

Graph 100
Competencies Covered by SAIs Employees Working on Environmental Audits in SAI of USA and SAI of Canada (Q31) (% of SAIs, n=2)



No crucial barriers were found except **insufficient data on the state of the environment** that was felt by the both SAIs. Due to this problem, almost all of the list given in the survey were performed to overcome the barriers (Graph 101).

Graph 101
Measures Taken by SAI of USA and SAI of Canada to Overcome the Barriers (Q33) (% of SAIs, n=2)



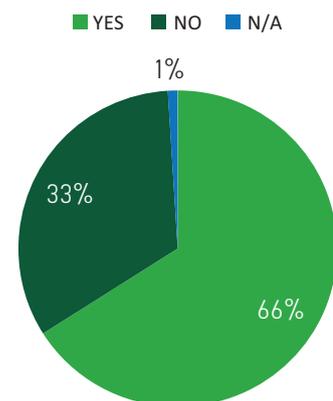
Chapter 5

Cooperation Between SAIs

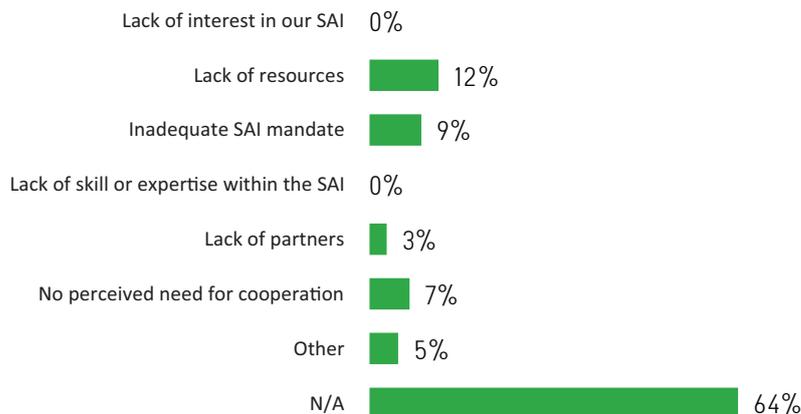
Many benefits and advantages for SAI that can be gained through cooperation and building better relationship among SAI members. This chapter presents the extent and content of the cooperative activities between SAIs obtained from the survey.

Graph 102
Have SAIs Experienced Cooperate with Another SAI whether Local or International Level in Environmental Auditing Issues Since 1 January 2012? (Q37) (% of SAIs, n=58)

Since 1 January 2012, 66% of SAIs stated that they had any experience in cooperation with other SAI whether it was in the local or international level in environmental auditing issues (Graph 102). The intensity of mutual contact was quite similar compared to the 7th Survey. The other 33% SAIs who stated did not had any experience in cooperation with another SAI said that **lack of resources** (12%) was the barrier most frequently faced. Sixty four percent of those SAIs gave no statement (Graph 103). Some of the other reasons that mentioned by the SAIs were **lack of opportunities**, **no training on cooperative audits**, and **country policies that restricts the ability to share information during the conduct of audits**.

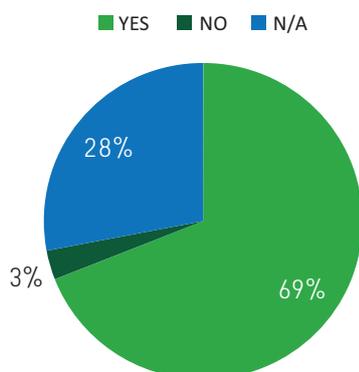
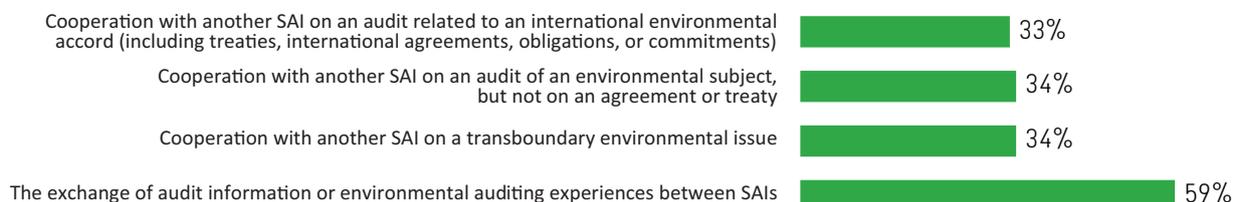


Graph 103 Reasons why SAIs Have Not Been Engaged in Cooperative Audits since 1 January 2012 (Q38) (% of SAIs who have not cooperated, n=19)



The most common types of cooperative activities that have been experienced by the SAIs worldwide since 1 January 2012 were **exchange of audit information or environmental auditing experiences between SAIs** (59%). This area of cooperation also topped the list in 2012. Only about 1/3rd of SAIs have performed other types of cooperative activities such as cooperation with another SAI on **an audit related to an international environmental accord**, on **an audit of an environmental subject but not on an agreement or treaty**, and on a **trans-boundary environmental issue** (Graph 104).

Graph 104 Types of Cooperative Activities SAIs have Experienced since 1 January 2012 (Q39) (% of SAIs who have cooperated, n=38)



Graph 105 Has the Cooperation Considered to be Useful for SAIs? (Q40) (% of SAIs who have cooperated, n=38)

More than half of the SAIs (69%) regarded that international cooperation was useful. This result significantly decreased compared to the last survey (Graph 105).

REGION

AFROSAI

More information received and assumed that 50% of SAIs had any experience to perform cooperation with other SAIs. **Lack of resources** (38%) and **lack of skill** (12%) were the reason why the rest of SAIs members have not been engaged in cooperative audits, while the rest SAIs gave no statement. Fifty percent of the SAIs have exchanged the audit information of environmental auditing experiences between SAIs. Sixty three percent of the SAIs stated that the cooperation were useful for their own SAIs, while the other 37% of SAIs gave no statement.

ARABOSAI

Fifty percent (50%) of them gained cooperative experiences with other SAIs. Lack of partners (33%) became the most barriers found in this survey followed by inadequate SAIs as well as no perceived need for cooperation (17%). As many as 33% of the SAIs gave statement that they have performed cooperation with other SAIs on transboundary environmental issues and exchange the audit information of environmental auditing experiences between SAIs. Half (50%) of the SAIs stated that the cooperation was useful for their own SAIs, while the other half gave no statement.

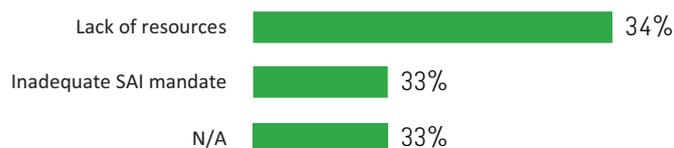
EUROSAI

Almost all of SAIs (79%) had experience in cooperating on environmental issues with another SAI, mostly in the exchange of audit information between SAIs. Compared to the 7th Survey, the proportion of SAIs which have not cooperated with other SAIs was increased from 19% to 21% in this survey. The reason only can be indicated by **lack of resources** (4%) and **no perceived need for corporation** (8%) since almost all respondents gave no statement. As many as 79% of SAIs stated that the cooperation were useful for their own SAIs, and 21% SAIs gave no statement. Almost all of SAIs (75%) stated that they have exchanged the audit information of environmental auditing experiences between SAIs, 50% of SAIs have cooperation with another SAIs on transboundary environmental issue, and 46% of SAIs have cooperation with another SAIs on an audit related to and international environmental accord.

CAROSAI

None of the three respondents had experience in cooperation with other SAIs. However, 37% of the SAIs had interested to have a cooperation and exchange the information. **Lack of resources** and **inadequate SAI mandate** were observed as the main reasons why they had no collaborated with other colleagues (Graph 106). Almost all of the SAIs (67%) have not performed cooperation activities since 2012, and 33% of SAIs gave no statement concerning this aspect. However, only 33% of SAIs stated that the cooperation were useful for their SAIs.

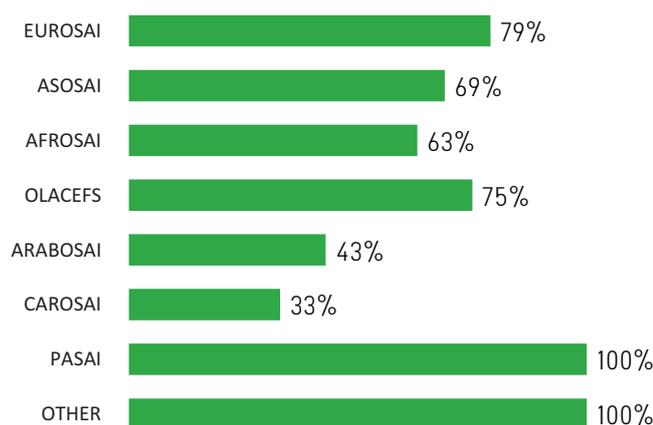
Graph 106
Reasons why SAIs Have Not Been Engaged in Cooperative Audits since 1 January 2012 within CAROSAI Region (Q38) (% of SAIs, n=3)



OLACEFS

Seventy five percent of respondents had experience in cooperation with other SAIs while, another 25% gave no statement. In comparison with the 7th survey, where nearly all respondents (93%) had collaborated with other SAIs, the decreasing number was found in this survey. **Cooperation with another SAI on an audit of an environmental subject, but not on an agreement or treaty** was the cooperative type most chose by the SAIs. No reason was stated on this survey to indicate why none of them has engaged in cooperative audits. Moreover, 75% of SAIs stated that the cooperation was useful for their SAIs, 25% of SAIs gave no statement.

Graph 107
Has the Cooperation Considered to be Useful for SAIs? (OLACEFS Region) (Q40) (% of SAIs who have cooperated, n=3)



PASAI

Since 2012, all of SAIs in this region stated that they had experiences in cooperation with other SAIs, mostly by **the exchange of audit information or environmental auditing experiences** as well as by **performing cooperation on audit of an environmental subject, but not on an agreement or treaty**. Moreover, all of the SAIs stated that the cooperation was useful for their SAIs.

USA and CANADA

As seen in the 7th survey, both SAIs had experience to perform international cooperation with other SAIs on various of cooperative types, such as **cooperation related to an international environmental accord, on audit of an environmental subject, on transboundary environmental issues, and by exchanging an audit information between SAIs**. All of them stated that the cooperation was useful for their SAIs.



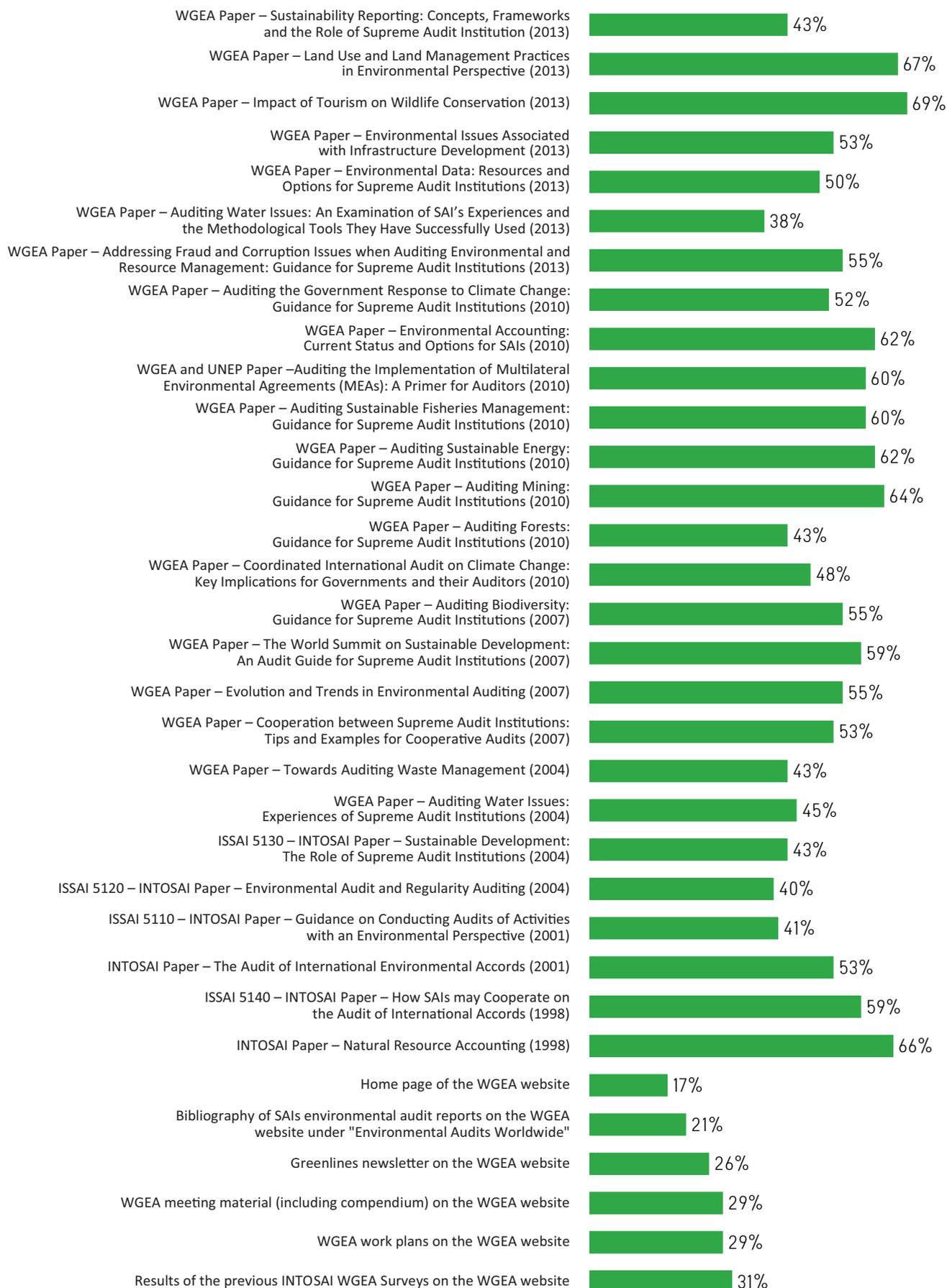
Chapter 6

WGEA Products

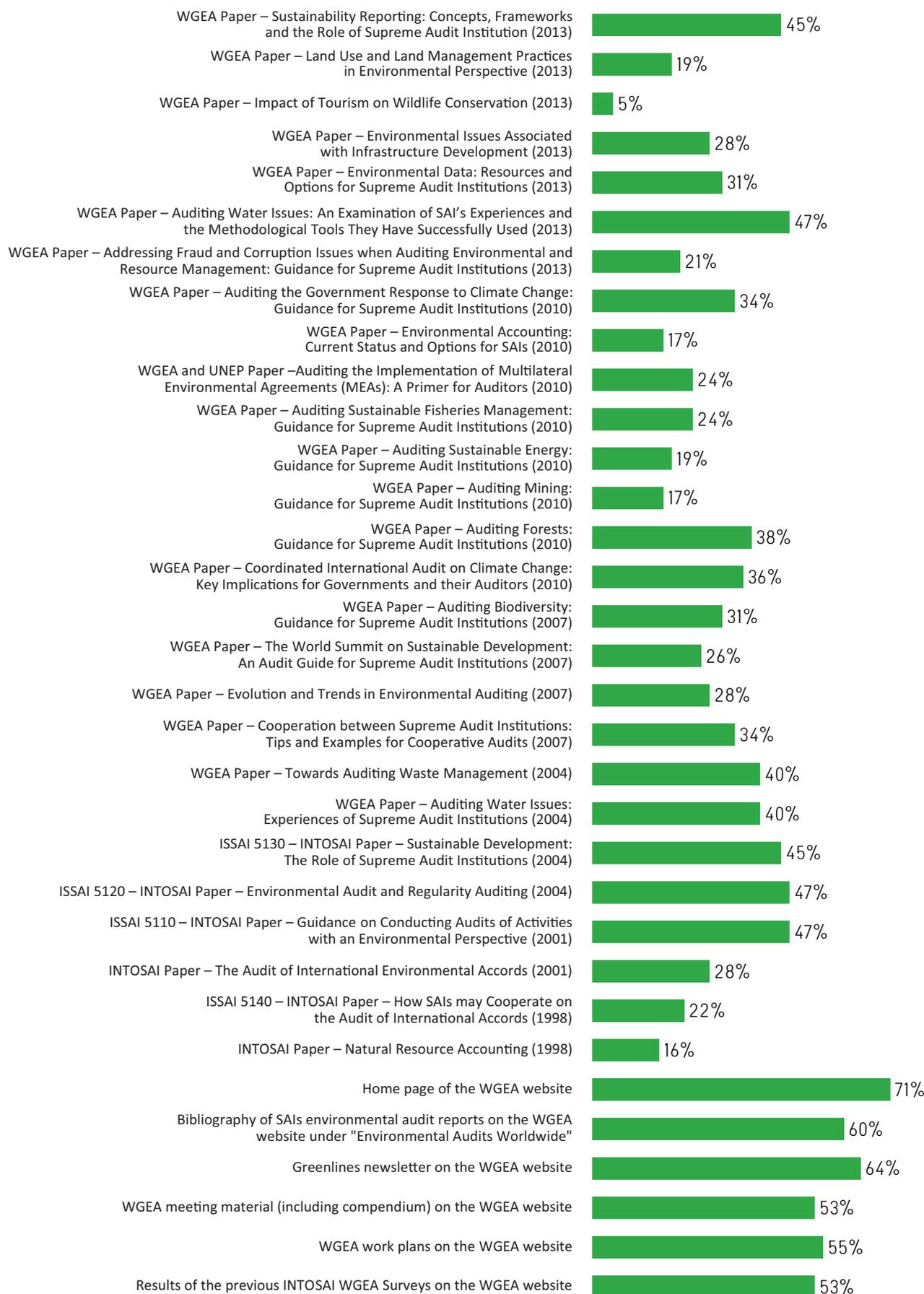
There are more than 25 WGEA products. Nevertheless the home page of the WGEA website remained the best-known and most commonly used WGEA information source: 71% of SAIs stated that they had used it since 2012. Generally, WGEA website product was the most well-known and used among other products. For all those products, more than 50% of SAIs stated that they have used WGEA website products compared to the other WGEA and INTOSAI products that did not reach 50% in the term of usage (Graph 108). These results showed a same trend with previous survey, where the website products were the SAIs' favourite.

Graph 108

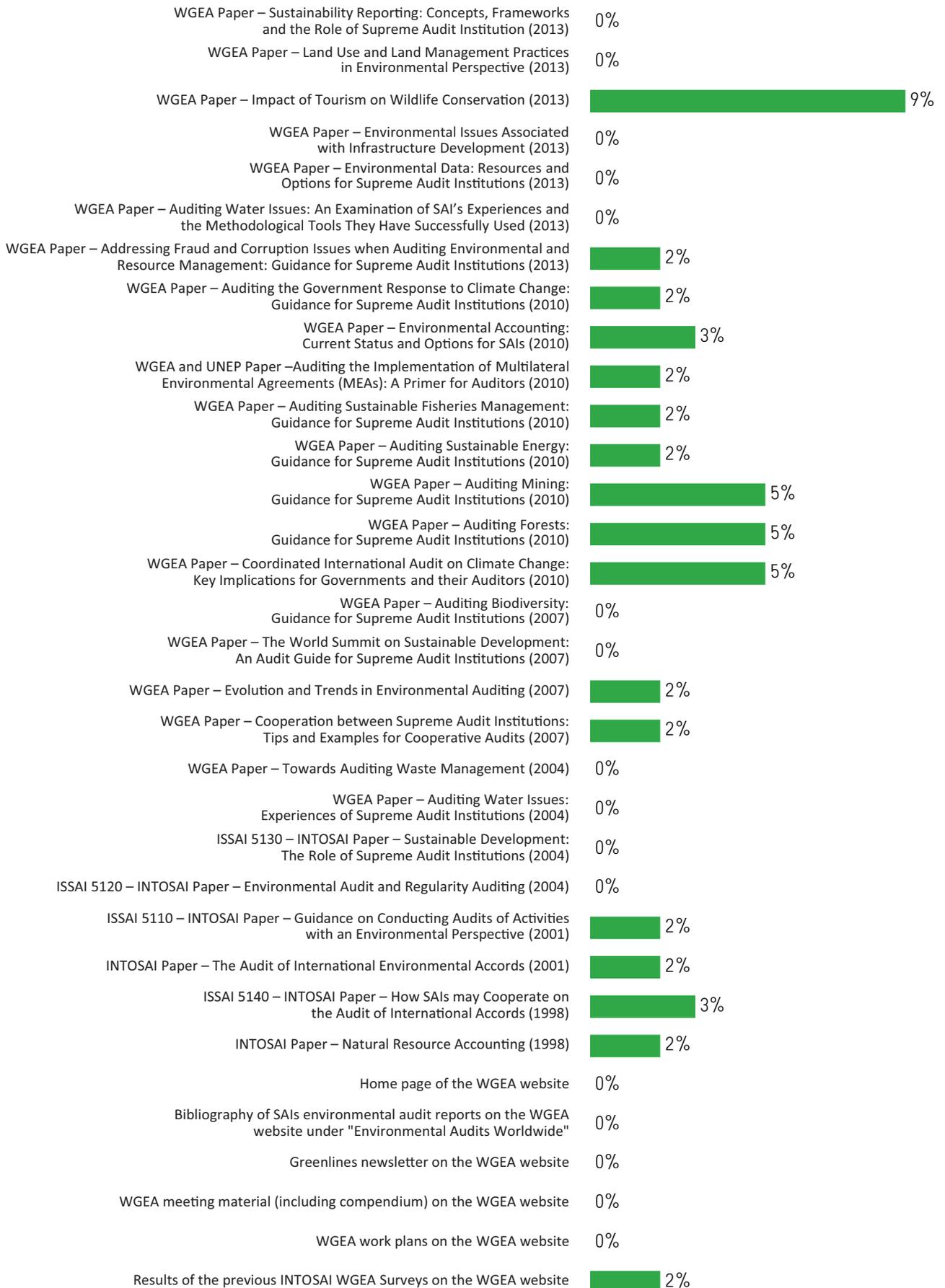
WGEA Products that Have Never Been Used by SAIs Since 1 January 2012 (Q42) (% of SAIs, n=58)



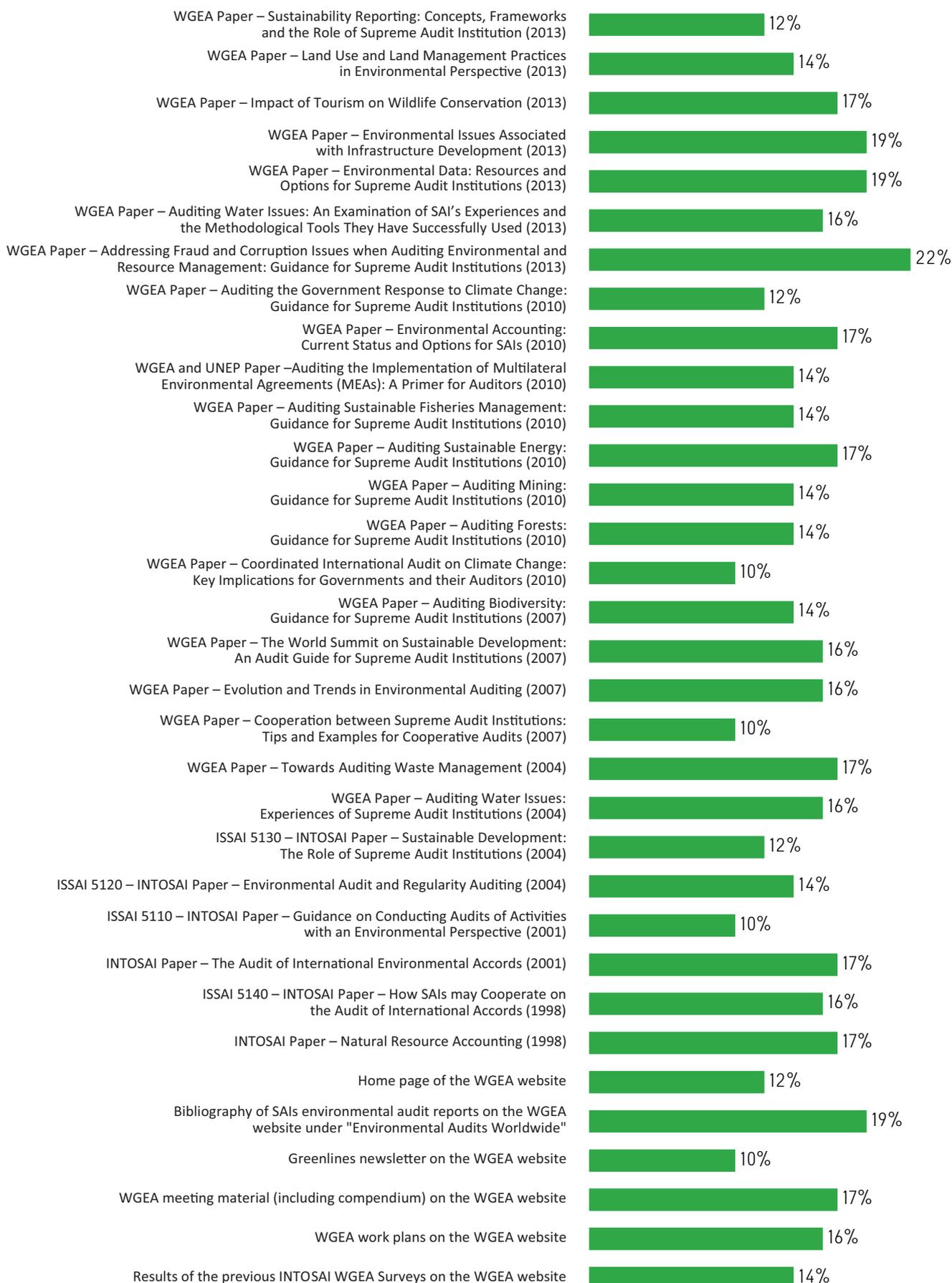
Graph 109
WGEA Products that Have Been Used by SAIs Since 1 January 2012
(Q42) (% of SAIs, n=58)



Graph 110
WGEA Products Considered to be Irrelevant for SAIs Work Since 1 January 2012 (Q42) (% of SAIs, n=58)

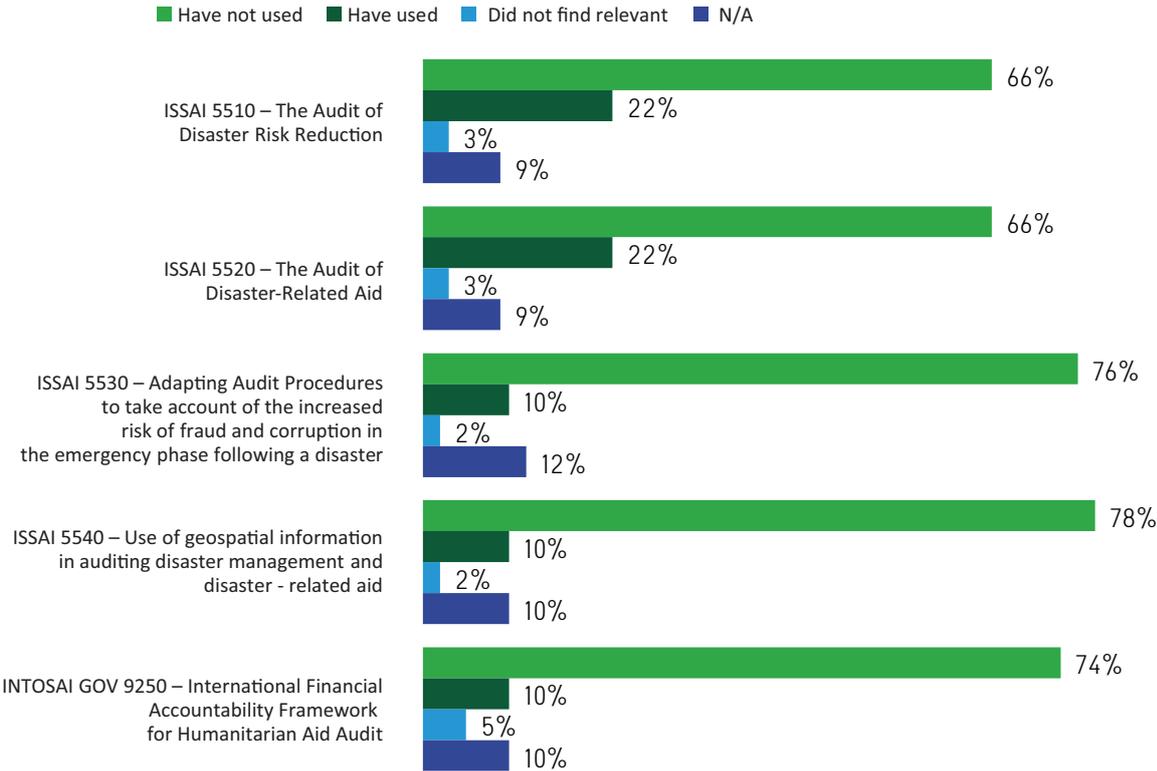


Graph 111
WGEA Products Considered Not Applicable for SAIs Work Since 1 January 2012 (Q42) (% of SAIs, n=58)



All of the Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) was rarely used by the SAIs worldwide. Only up to 22% of SAIs stated that they had used ISSAI 5510 – The Audit of Disaster Risk Reduction and ISSAI 5520 – The Audit of Disaster-Related Aid. ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid was the most uncommonly used WGAADA product endorsed in October 2013 (Graph 112).

Graph 112
The Use of Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) Products by SAIs Since Endorsed in 2013 (Q43) (% of SAIs, n=58)



Graph 113
Rating of All INTOSAI WGEA Products and Services (From 0 to 3) (Q44)



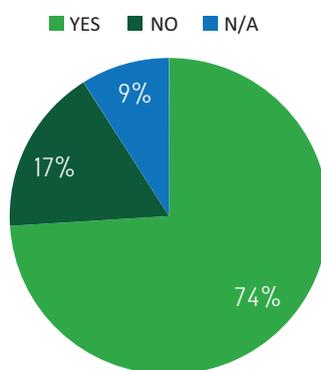
3 = very important/useful for my SAI
 2 = relatively important/useful for my SAI
 1 = not very important/useful for my SAI
 0 = not at all important/useful for my SAI
 Average rating, n=58

Among INTOSAI WGEA products and services, WGEA Guidance materials was regarded as most important by the SAIs worldwide, even though **all of the INTOSAI WGEA product and services** were considered as relatively **important** or useful for the SAIs (Graph 113).

According to the survey, main themes of the 2017-2019 WGEA work plan that were recommended by the SAIs were climate change, sustainable development, and clean-renewable energy. Some suggestions on WGEA INTOSAI work were also given such as **availability of other languages for the survey, regularity of the survey, and distribution of next WGEA training course, seminars and Working Group meetings organisation to regions other than Europe.**

Approximately, three-quarter of the SAIs had been involved in the activities their Regional Group on Environmental Auditing (RWGEA). Meanwhile, 17% of them stated had not been involved in the activities of their RWGEA (Graph 114). That was because of some regions do not have RWGEA (it only has WGEA) or not planned/absence of mandate from SAIs.

Graph 114
Have SAIs Involved in the Activities of Regional Working Group on Environmental Auditing (RWGEA)? (Q48) (% of SAIs, n=58)



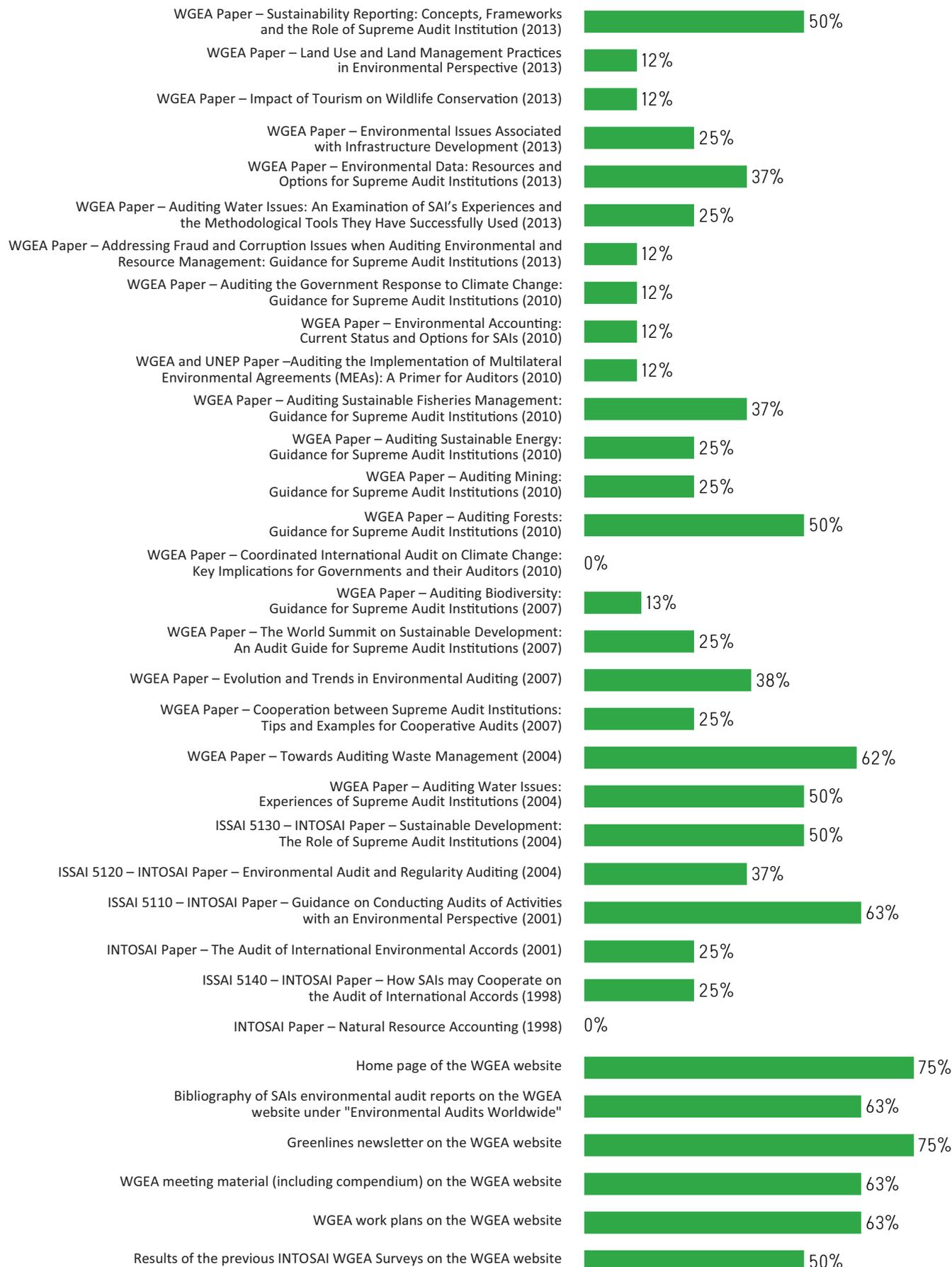
REGION

AFROSAI

Almost all WGEA products had been used by the SAIs. *Greenlines* newsletter on the WGEA website, home page and WGEA work plans on the WGEA website, as well as several INTOSAI papers are the top four of WGEA products that used by almost all respondents as seen on the Graph 115. The results slightly increased to be compared to the 7th Survey.

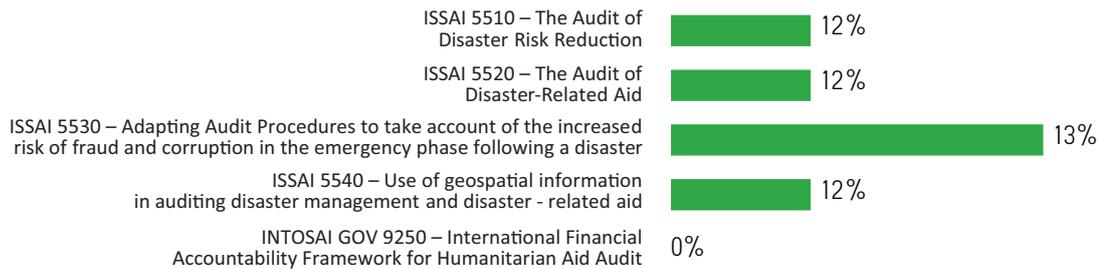
Graph 115

WGEA Products that Have Been Used by SAIs within AFROSAI Region Since 1 January 2012 (Q42) (% of SAIs, n=8)



For WGAADA products, almost all products have used only by the 12% of SAIs such as ISSAI 5510 - The Audit of Disaster Risk Reduction, ISSAI-5520 - The Audit if Disaster-Related Aid, and ISSAI 5540-Geospatial information in auditing disaster management and disaster-related aid; and 13% of SAIs used ISSAI 5530 - Adapting Audit Procedure to take account of the increased risk of fraud and corruption in the emergency phase following a disaster (Graph 116). For INTOSAI GOV 9250 – International Financial Accountability Framework for Humanitarian Aid Audit no SAIs have used it.

Graph 116
The Use of Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) Products by SAIs in AFROSAI Region Since Endorsed in 2013 (Q43) (% of SAIs, n=8)



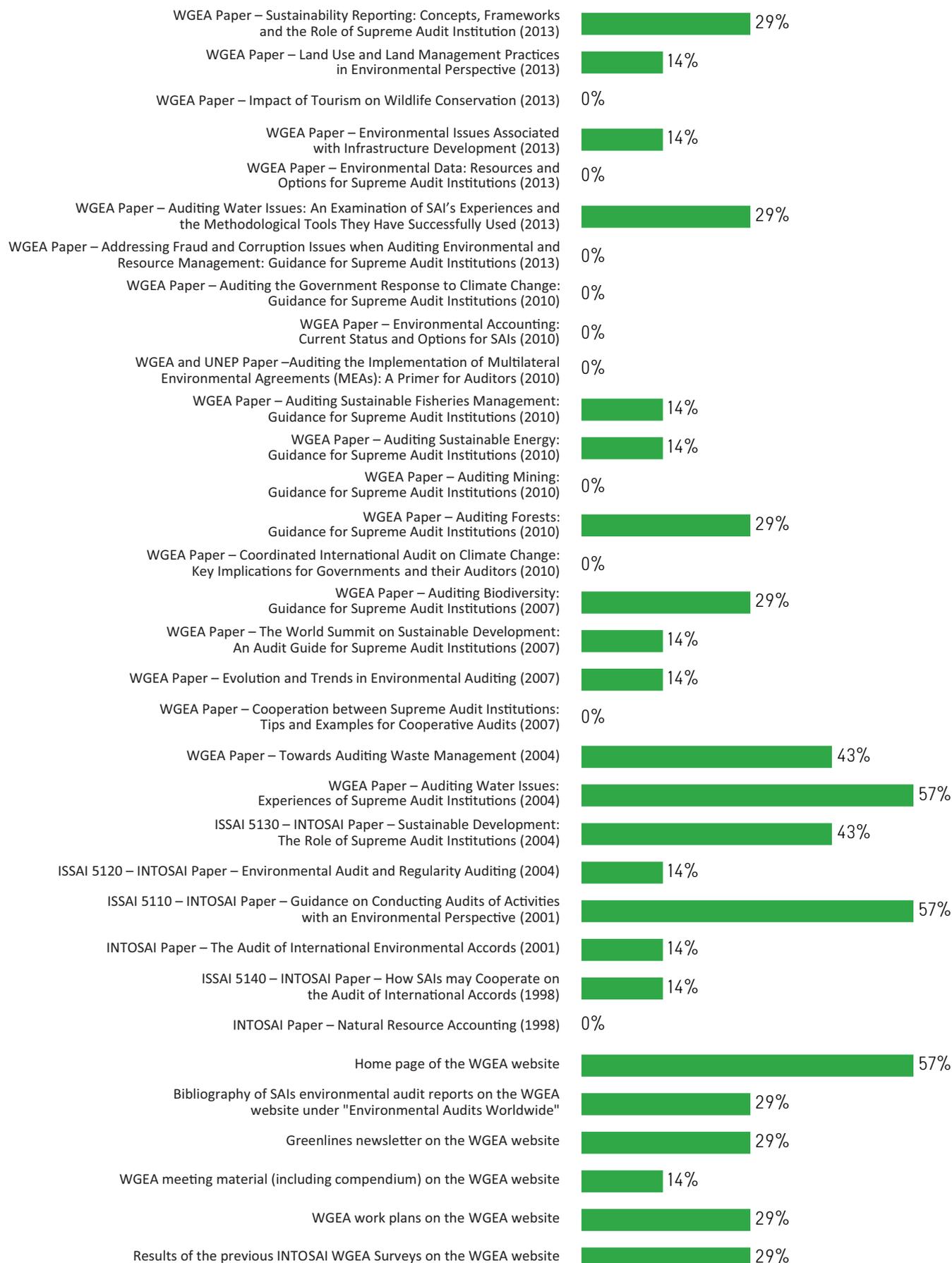
According to these results, the SAIs stated that the INTOSAI WGEA products and services such as guidance materials and training course were classified as very important/useful products, while website, working group and *Greenlines* were relatively important for their SAI. Up to 88% of respondents had been involved in the activities of their Regional Working Group on Environmental Auditing (RWGEA).

ARABOSAI

Home page of the WGEA website, ISSAI 5110 - INTOSAI Paper – Guidance on Conducting Audits of Activities with an Environmental Perspective (2001) and ISSAI 5120 - INTOSAI Paper – Environmental Audit and Regularity Auditing were the most useful products (67%) followed by ISSAI 5130 – INTOSAI Paper – Sustainable Development – 50%; WGEA Papers – Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institution (2013); Auditing Forests: Guidance for Supreme Audit Institutions (2010); Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007), WGEA work plan and Results of the previous INTOSAI WGEA Survey for 33% SAIs.

Graph 117

WGEA Products that Have Been Used by SAIs within ARABOSAI Region Since 1 January 2012 (Q42) (% of SAIs, n=7)



For WGAADA products endorsed in October 2013, only 17% of them stated that they ever used ISSAI 5510 – The Audit of Disaster Risk Reduction, ISSAI 5520 – The Audit of Disaster – Related Aid; ISSAI 5530; ISSAI 5540. No statement found for 17% SAIs concerning to INTOSAI GOV 9250 - International Financial Accountability Framework for Humanitarian Aid Audit.

As observed in the 7th survey, Guidance materials, Training courses and Website are relatively important for the SAIs, while The Working group and Greenlines classified as not very important products for the SAIs (Graph 118). In addition, only 33% of the SAIs had been involved in the activities of their RWGEA and half of them (50%) had not involved, 17% SAIs give no statement regarding this case.

Graph 118
Rating of All INTOSAI WGEA Products and Services within ARABOSAI Region (From 0 to 3) (Q44)

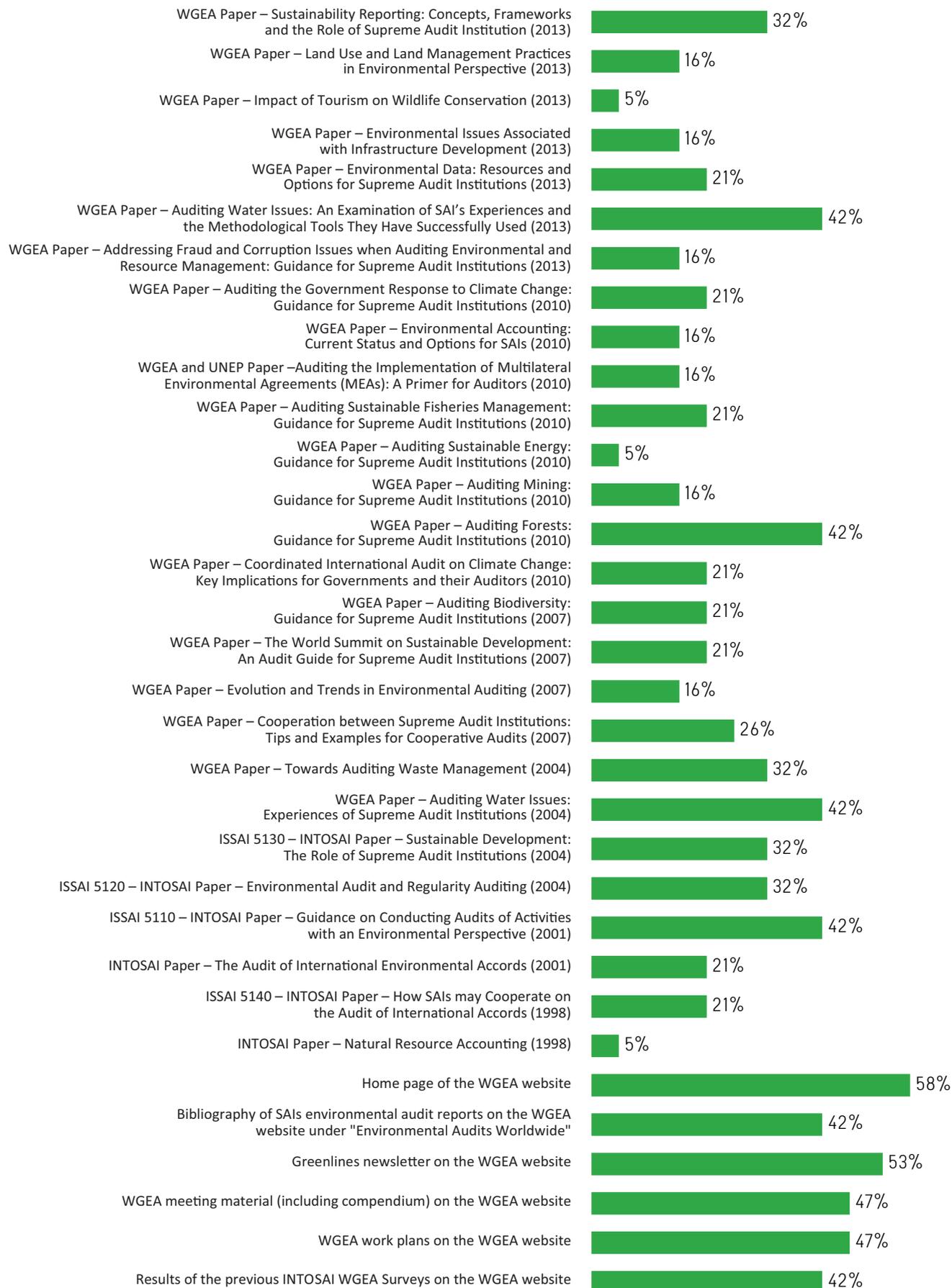


ASOSAI

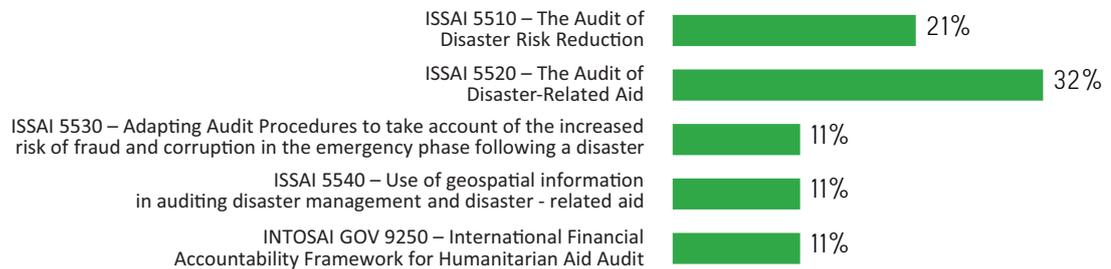
The Homepage of WGEA website, *Greenlines* newsletter, INTOSAI paper and WGEA paper were regarded as the most useful products than others (Graph 121). These results relatively similar compared to the 7th Survey.

Graph 119

WGEA Products that Have Been Used by SAIs within ASOSAI Region Since 1 January 2012 (Q42) (% of SAIs, n=19)



Graph 120
The Use of Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) Products by SAIs in ASOSAI Region Since Endorsed in 2013 (Q43) (% of SAIs, n=19)



Maximum of 32% of SAIs stated that they have used WGAADA products endorsed in October 2013 such as ISSAI 5520 – The Audit of Disaster-Related Aid. Twenty one percent of SAIs have used ISSAI 5510 – The Audit of Disaster Risk Reduction, and 11% of SAIs have used ISSAI 5530 – Adapting Audit Procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster; ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid; INTOSAI GOV 9250 – International Financial Accountability Framework for Humanitarian Aid Audit.

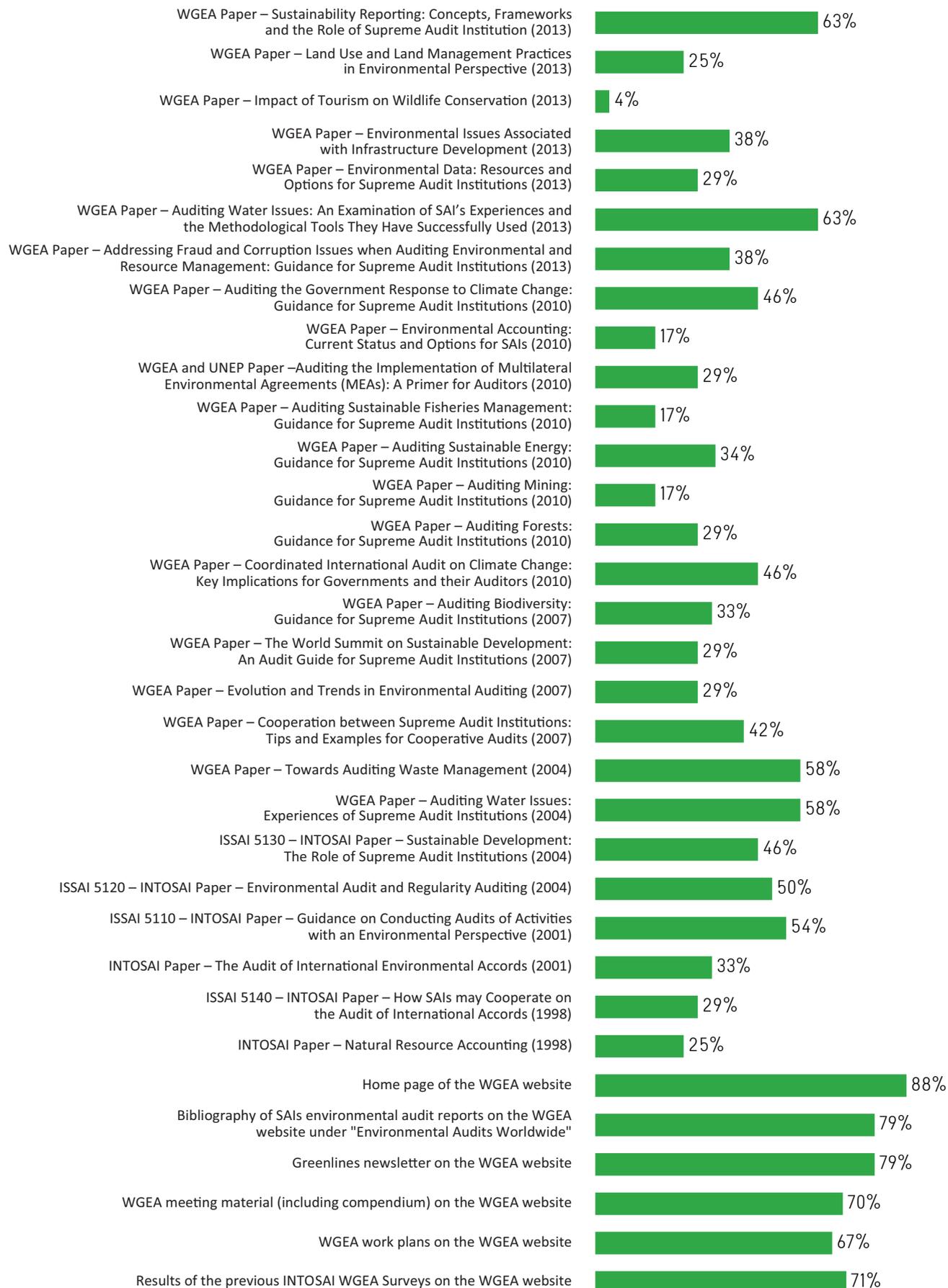
Almost all INTOSAI WGEA products and services such as Guidance materials, website, training course and working group were relatively important for the SAIs, only the *Greenlines* regarded as not very important for them. Moreover, 68% SAIs had been involved in the activities of Regional Working Group on Environmental Auditing (RWGEA), 26% of them have not joined, while 5% of SAIs gave no statement.

EUROSAI

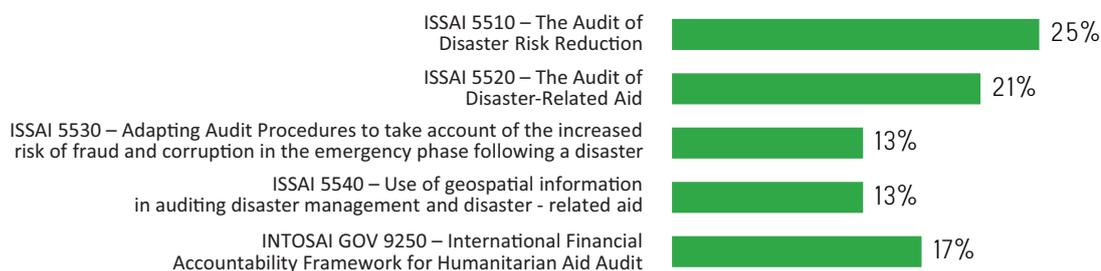
All products have been used by the SAIs, and the Home page of the WGEA website was the most useful product (88%). Only 4% of SAIs stated that they have not used the WGEA website and 8% gave no statement (Graph 121). This result slightly decreased compared to the 7th Survey. At that time, up to 92% SAIs have used the WGEA website, which was also deemed a prominent information source by SAIs by product type in the survey. A quarter of SAIs have used ISSAI 5510 – The Audit of Disaster Risk Reduction followed by 21% of SAIs have used ISSAI 5520 – The Audit of Disaster-Related Aid. While below than 20% of SAIs have used the other WGAADA products. The INTOSAI WGEA products and services such as guidance materials, website, working group and training courses were classified as relatively useful/important products for the SAIs than *Greenlines*.

Graph 121

WGEA Products that Have Been Used by SAIs within EUROSAI Region Since 1 January 2012 (Q42) (% of SAIs, n=24)



Graph 122
The Use of Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) Products by SAIs in EUROSAI Region Since Endorsed in 2013 (Q43) (% of SAIs, n=24)



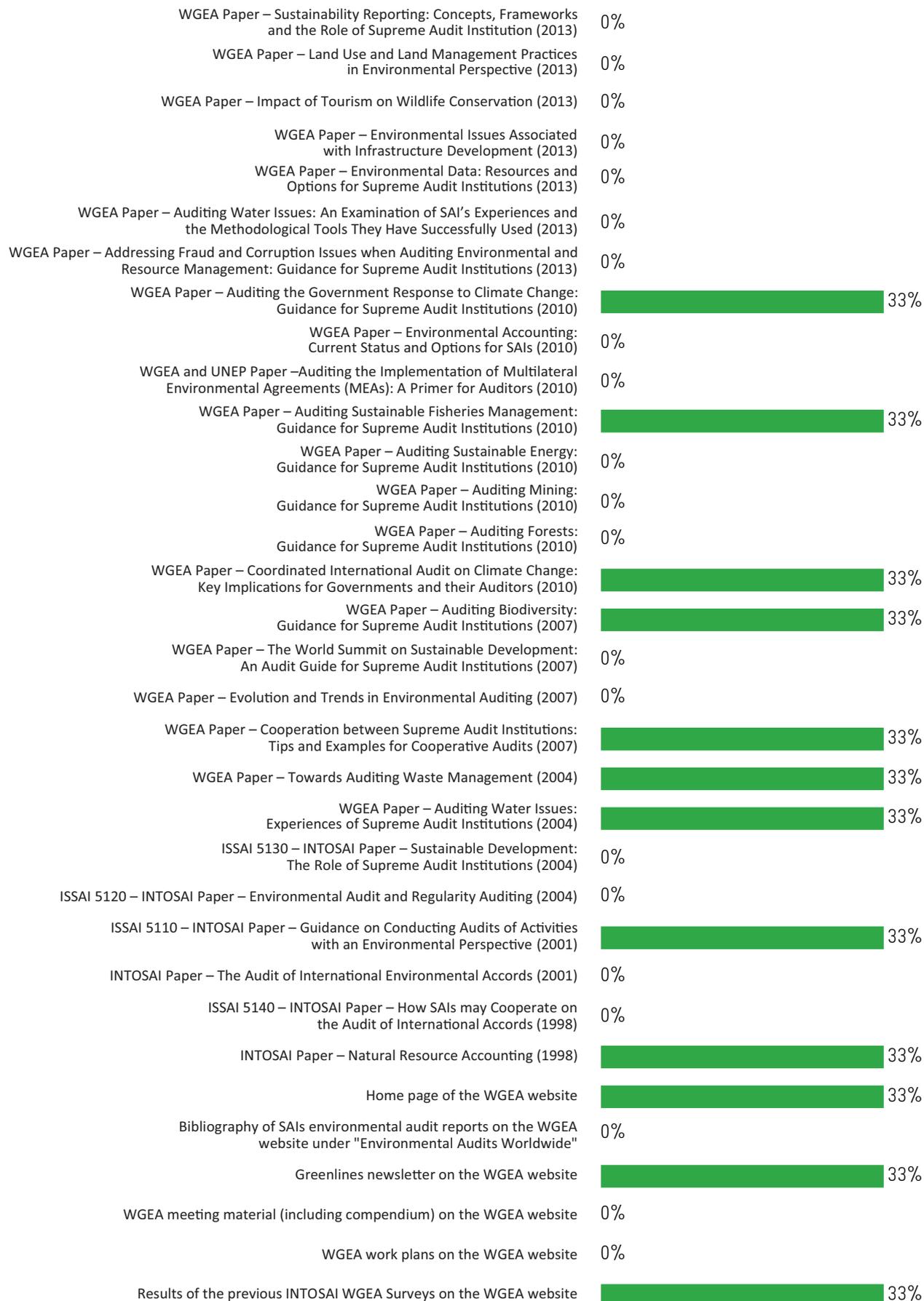
In addition, ninety two percent (92%) of SAIs have been involved in the activities of Regional Working Group on Environmental Auditing (RWGEA), while 8% SAIs gave no statement.

CAROSAI

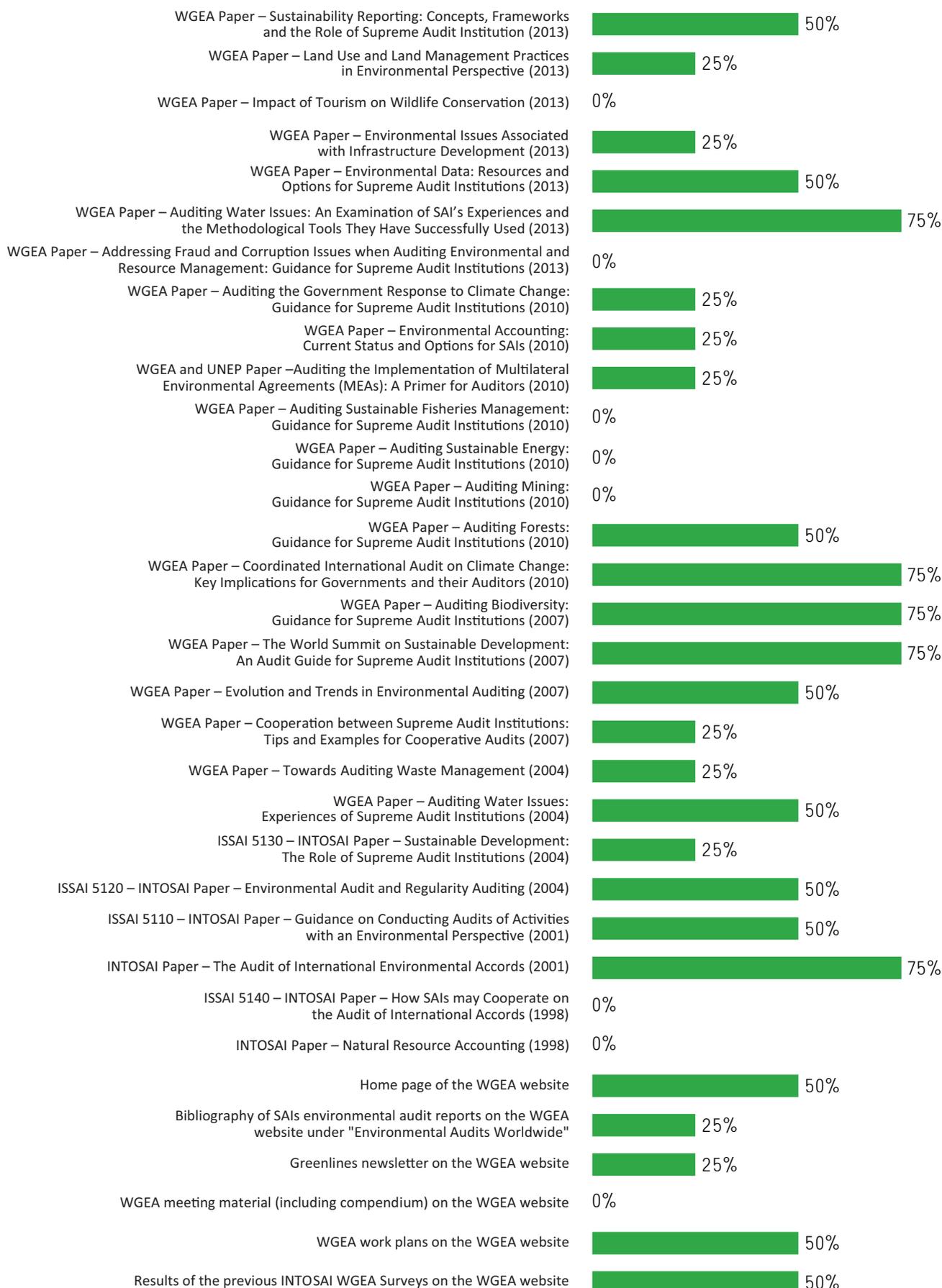
As many as 33% SAIs have used several WGEA and INTOSAI papers as seen on the Graph 123 below. This result was different to the 7th Survey where 67% of SAIs reported having used the WGEA website and half that they had used particular documents such as meeting materials and survey results. None of the SAIs respondents stated that they have used WGAADA products endorsed in October 2013. Furthermore, the SAIs stated that the WGEA's guidance materials, website, training courses, working group and Greenlines as relatively useful products. In the 7th Survey, all of them classified as very important products. None of the SAIs respondents have been involved in the activities of Regional Working Group on Environmental Auditing (RWGEA).

Graph 123

WGEA Products that Have Been Used by SAIs within CAROSAI Region Since 1 January 2012 (Q42) (% of SAIs, n=3)



Graph 124
WGEA Products that Have Been Used by SAIs within OLACEFS Region
Since 1 January 2012 (Q42) (% of SAIs, n=3)

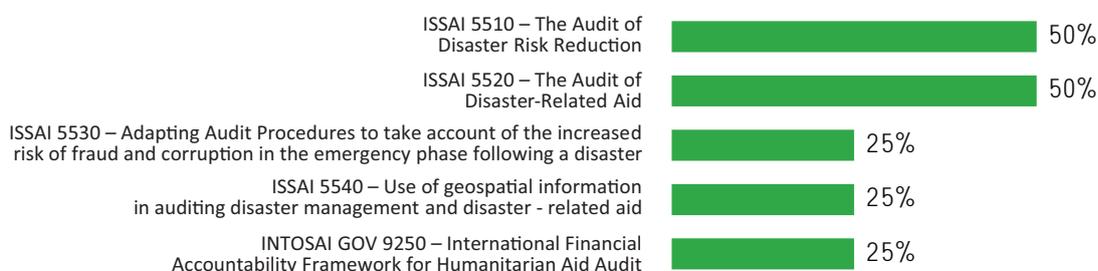


OLACEFS

The 7th Survey mentioned that since 2009, 60% or more of SAIs had used WGEA's recent guidance paper and global coordinated audit in their work. On this survey, a slight increment was observed, at maximum 75% of SAIs have used the WGEA's papers and WGEA coordinated audit – on Climate Change topic (Graph 124). While the utilisation of WGEA website decreased from 73 to 50% compared to the 7th Survey.

Moreover, for WGAADA products endorsed in October 2013, various percentage previewed in the ranges of 25% for ISSAI 5530; ISSAI 5540 and INTOSAI GOV 9250 and 50% of SAIs have used the audits of disaster risk reduction as well as disaster-related aid. Except working group and *Greenlines*, which were not very useful products, the others INTOSAI WGEA products and services listed such as guidance materials, website and training courses were classified as relatively important for the SAIs. Similar to the 7th Survey, the WGEA's guidance materials had the highest rating product. Three of four SAIs members have been involved in the activities of Regional Working Group on Environmental Auditing (RWGEA), while another one member gave no statement.

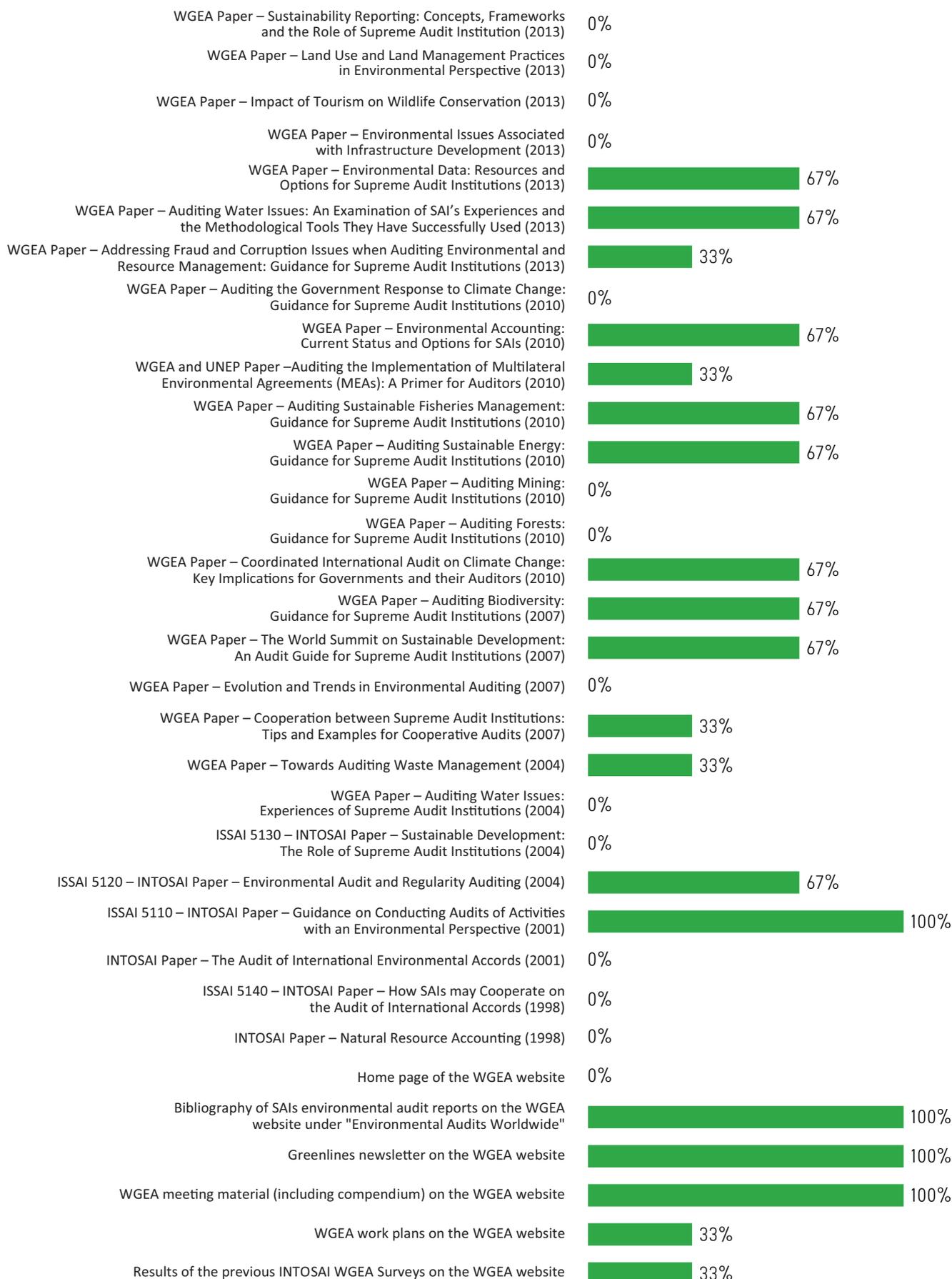
Graph 125
The Use of Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) Products by SAIs in OLACEFS Region Since Endorsed in 2013 (Q43) (% of SAIs, n=3)



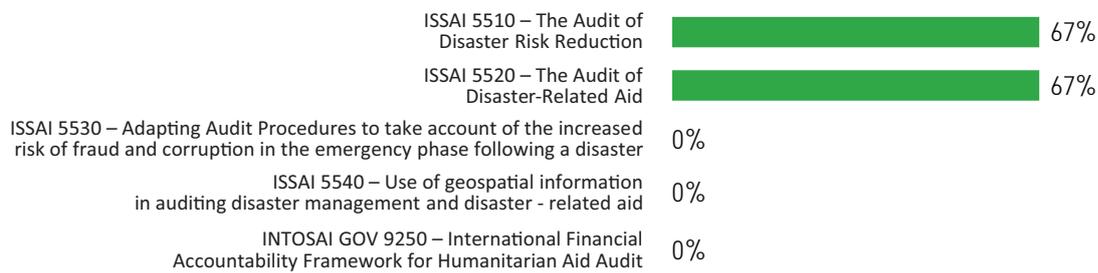
PASAI

The data recorded shows that all of SAIs have used *Greenlines* newsletter, bibliography of SAIs reports, home page of the WGEA Website and WGEA Paper (Graph 126). Especially for WGEA paper, water issue was the topic most often chosen as performed since the 7th Survey. Sixty seven percent of SAIs have also used the audit of disaster risk reduction and related aid of WGAADA products endorsed in October 2013. For other WGAADA products including ISSAI 5530, 5540 and INTOSAI GOV 9250, none of the SAIs respondents in this region have used it. Different to the 7th Survey, working group received the highest rating from the SAI's respondents than other WGEA products. All of the SAIs have been involved in the activities of Regional Working Group on Environmental Auditing (RWGEA).

Graph 126
WGEA Products that Have Been Used by SAIs within PASAI Region
Since 1 January 2012 (Q42) (% of SAIs, n=3)



Graph 127
The Use of Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) Products by SAIs in PASAI Region Since Endorsed in 2013 (Q43) (% of SAIs, n=3)

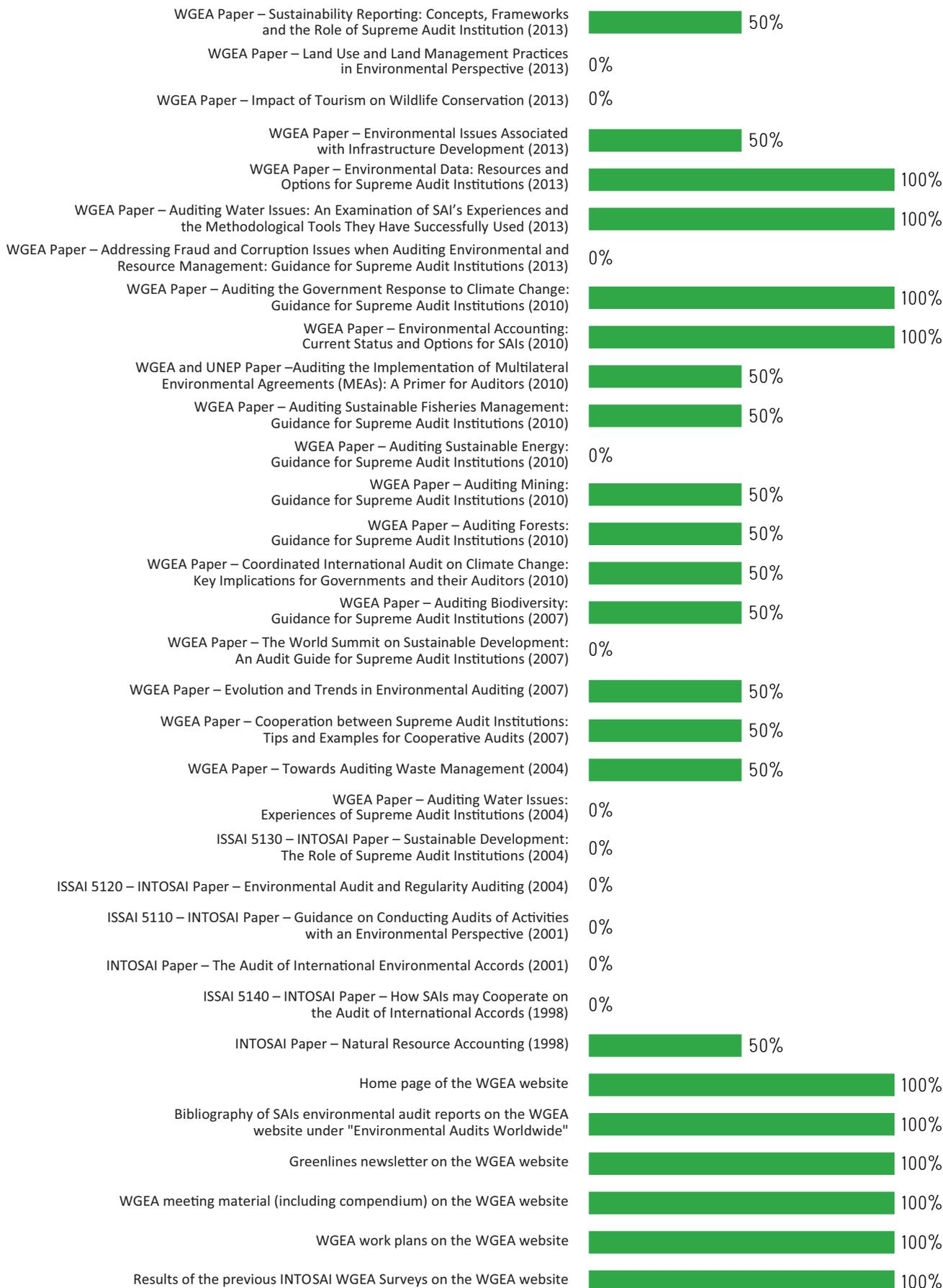


USA and CANADA

There were 11 WGEA products which have not used by the SAIs. The WGEA website and papers related to climate changes and water issues were still used by the both SAIs since the last survey.

ISSAI 5510 – The audit of disaster risk reduction and ISSAI 5520 – The audit of disaster-related aid have used by one of the two SAIs, while the other one gave no statement. In this survey, website received the highest rating, means that it was very useful product than the others. While, training course classified as not very important product and service for the SAIs. One member of the SAIs have been involved in the activities of Regional Working Group on Environmental Auditing (RWGEA), while the other one gave no statement.

Graph 128
WGEA Products that Have Been Used by SAI of USA and Canada Since 1 January 2012 (Q42) (% of SAIs, n=2)



Appendix A

Data and Methodology

Prior to the beginning of the 8th Survey, the 7th Survey questionnaires were examined and evaluated for improvement. However, most part of the questionnaire was maintained in order to identify trends and developments since 2012. Some new questions were added to either specify the information collected or examine novel aspects of potential interest to the readers.

The questionnaires were sent by e-mail to all 192 INTOSAI members in February 2015. In order to reach the maximum number of responses, hard copies were mailed to selected audit offices who had not responded to the 7th Survey. The survey contained 53 questions (see Appendix B) and was available in English, French, and Spanish. SAIs had the opportunity to respond electronically, by fax or on paper. The questionnaires were also available online (in English), hosted by the WGEA Secretariat. Responses were collected until the end of June 2015.

The number of SAI members during the survey in 2015 is 192, however only 58 SAIs responded the invitation and completed the questionnaires, contributing to an overall response rate of 30%. All of the responses were received by electronic means (e-mail, online, or fax), indicating the increased capacity of SAIs to work with information technology. Applying Slovin's formula³, the sample size has been adequate to represent the population as indicated by its margin error (11%). Therefore, conclusions drawn from the sample data can be used to represent population.

The table below shows that the response rate varies by INTOSAI regions. Only EUROSAI was well represented, with almost half of the member joint this survey. OLECEFS and AFROSAI were the most not well represented, with less than 20% response rate.

3 Altares, P. L., et al., 2003, Elementary Statistics: a Modern Approach, Rex Bookstore. Inc., Manila.

Number of responses						Response rates			
						2011		2015	
Region	2003	2006	2009	2011	2015	INTOSAI population	Response rate	INTOSAI population	Response rate
AFROSAI	17	22	11	21	8	49	43%	45	18%
ARABOSAI	9	12	15	9	7	22	41%	20	35%
ASOSAI	31	32	33	33	19	45	73%	46	41%
CAROSAI	8	6	5	6	3	15	40%	15	20%
EUROSAI	39	39	38	40	24	50	80%	49	49%
OLACEFS	14	14	14	17	4	22	77%	21	19%
PASAI	8	6	7	9	3	15	60%	15	20%
OTHER	2	5	2	2	2	2	100%	2	100%
TOTAL	114	119	125	137	58	220	62%	213*	27%

*Some INTOSAI members are affiliated, this make the sum of respondents exceeded the total of respondents.

In the 8th Survey, the response rates of SAIs have changed compared to the 7th Survey. All of the response rates of this survey decreased, except for USA-CANADA (other). The response rate recorded were 18% of AFROSAI, 35% of ARABOSAI, 41% of ASOSAI, 20% of CAROSAI, 49% of EUROSAI, 19% of OLACEFS, 20% of PASAI, and 100% of OTHER.

SPSS and Microsoft Excel were used for quantitative data processing. The results were complemented by the qualitative analysis presented in the report.

Appendix B

Survey Questionnaire

INTRODUCTION

In the context of this survey, environmental audit defines as **financial, compliance and performance audit (as well as priori audit in some countries)** that evaluates and gives opinions on environment-related matters. Environmental-related matters are things which related with natural resources management, nature preservation, biodiversity, and others.

Auditing mandate

Q1

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

	Yes	No	Basis of Conduct
1 financial audits	()	()	
2 compliance audits	()	()	
3 performance (value-for-money) audits	()	()	
4 priori audits (for example, audits in advance of expenditures)	()	()	

*) priori audit is an audit that verifies the legality and the budgetary allocation for acts, contracts or other instruments that generate expenditure or represent direct or indirect financial liabilities for entities of the Central, Regional, and Local Public Administration (Court of Auditors of Portugal, http://www.tcontas.pt/en/workgroups/public_procurement_tcp.pdf)

Q2

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

Yes

No

If yes, please indicate the legal basis there of : The Auditor General Act was amended in 1995 to provide for a Commissioner of the Environment and Sustainable Development to conduct environmental audits and oversee the environmental petition process and assessment of sustainable development strategies. Although environmental audits were done in our office prior to this amendment, this clarified this role and specified that they be conducted.

Q3

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

		Full Access	Partial Access	No Access	If no Access, please indicate the reason
1	The national government	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Provincial, regional, or state governments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Local, municipal, or community governing bodies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	State-owned enterprises or state-owned companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Semi-governmental organisations (autonomous organizations with government appointed management)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Non-governmental public enterprises or organisations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Private sector enterprises or organisations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Q4

Has your SAI's environmental auditing mandate changed since 1 January 2012?

Yes, go to Q4

No, go to Q5

Q5

Please specify how the environmental auditing mandate of your SAI has been changing since 1 January 2012.

Environmental Audits

Q6

Which of the following types of environmental audit that your SAI has been conducted since 1 January 2012 ?

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

Q7

Please indicate the number of audits your SAI has completed related to environmental matters since 1 January 2012. If none, please mark 0.*

- [] 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
- [] number of priori audits conducted related to environmental matters

Additional Comment:

* SAIs are encouraged to check information on their audits on the WGEA's website www.environmental-auditing.org, in the "Environmental Audits Worldwide" section and send information regarding environmental audits that are not in the database to the WGEA's Secretariat.

Q8

Since 1 January 2012, how is the total number of environmental audits conducted in your SAI compared to previous period (1 January 2009-31 December 2011)...?

- () ... increased
- () ... remained the same
- () ... decreased

Q9

How does your SAI plan to change the number of conducting environmental audits in the next three years (1 January 2015 – 31 December 2017)?

- () increase
- () remain the same
- () decrease

Q10

Please rate ALL the potential objectives of environmental audits listed below according to how they have been used by your SAI since 1 January 2012 in a following way:

- “3” – objective always considered
- “2” – objective often considered
- “1” – objective rarely considered
- “0” – objective not considered

Audit objective	Rating	Does your SAI has the authority to audit this? Yes/No
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 policies		
Performance of government environmental programs		
Environmental impacts of non-environmental government programs		
Evaluation of environmental impacts of proposed environmental policies and programs		
Identify Potential fraud and corruption relating to the Environmental and Natural Resource Sectors		

In the table below, a list of environmental issues is presented in 8 main themes.

Q11a

What does your SAI consider to be the five (5) most important environmental issues facing your country? In the column 11a, please mark with “1” the most important issue, with “2” the second most important issue, etc., until you have 5 issues marked per entire table.

Q11b

In the column 11b, please tick the topics your SAI has been audited in the last three years (1 January 2012 – 31 December 2014). Tick all topics from the list that apply.

Q11c

In the column 11c, please tick which of the topics your SAI intends to audit in the next three years (1 January 2015 – 31 December 2017). Tick all topics from the list that apply.

Topic	Subtopic	11a Priority rating	11b Audited in my SAI	11c Planned to audit
Natural resources	minerals, gas,oil and other non-renewable resources	()	()	()
	forestry and timber resources	()	()	()
	fisheries (freshwater and marine)	()	()	()
Water	drinking water: quality and supply	()	()	()
	pollution of water bodies through industrial and agricultural sources	()	()	()
	wastewater treatment	()	()	()
	Acidification	()	()	()
	water quantity management or management of watersheds	()	()	()
	marine pollution	()	()	()
	Floods and stormwater management			
Air and atmosphere	climate change mitigation	()	()	()
	climate change adaptation	()	()	()
	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, furans	()	()	()
Waste	general waste	()	()	()
	hazardous waste	()	()	()
	municipal, solid and non-hazardous waste	()	()	()
	radioactive waste	()	()	()
	contaminated sites and soil pollution	()	()	()
	medical waste	()	()	()

Topic	Subtopic	11a Priority rating	11b Audited in my SAI	11c Planned to audit
Ecosystems	biodiversity	()	()	()
	protected areas and natural parks	()	()	()
	ecosystem management and ecosystem changes	()	()	()
	species at risk/ alien species (endangered species)	()	()	()
	Wetlands	()	()	()
	rivers and lakes	()	()	()
	protection of marine habitat	()	()	()
	coastal areas	()	()	()
Land Use and other Human Activities	agriculture	()	()	()
	Management of environmental issues in an urban region	()	()	()
	Urban development	()	()	()
	Environmental liabilities	()	()	()
	land used planning and development	()	()	()
	land regeneration	()	()	()
	recreation and tourism	()	()	()
	cultural heritage	()	()	()
	urban environment quality (sustainability)	()	()	()
	biosafety and genetically modified organisms (GMOs)	()	()	()
	chemicals management	()	()	()
	Pesticides	()	()	()
	environment and human health	()	()	()
	Infrastructure	()	()	()
	environmental financing	()	()	()
Energy and Transport	Energy (electricity, heat, fuels) production and energy efficiency	()	()	()
	Renewable Energy	()	()	()
	Transportation, traffic and mobility	()	()	()

Topic	Subtopic	11a Priority rating	11b Audited in my SAI	11c Planned to audit
Governance	Environmental impact assessment	()	()	()
	Environmental management system	()	()	()
	Fraud and corruption in the environmental management			
	Government greening operations	()	()	()
	Strategic environmental assessment (SEA)	()	()	()
	Sustainable development	()	()	()
	World Summit on Sustainability Development (WSSD)	()	()	()
Market Based Instruments	Taxes / Charges/ Fees/ Levies	()	()	()
	Trading Schemes (Emission Trading, Tradable Allowances)	()	()	()
	Deposit refund system (e.g. on packaging, products)	()	()	()
In Environmental Protection	Green Public Procurement	()	()	()
	Domestic funds and subsidies			
	International funds and subsidies such as Global Environmental Facility (GEF)	()	()	()
Disaster Related	Disaster Risk Reduction	()	()	()
	Disaster-related Aid	()	()	()
	Fraud and Corruption in Emergency Phase following a Disaster	()	()	()
	Disaster Management (Preparedness - Response - Recovery (Rehabilitation and Reconstruction)- Mitigation)	()	()	()
Other (please name):	Contaminants in Consumer Products	()	()	()

Q12

Please mark the international environmental agreements or treaties your SAI

A. has audited since 1 January 2012 and

B. plans to audit in the next three years.
(1 January 2015-31 December 2017)

Topic	International agreements or treaties	A. Audited	B. Plan to audit	Is this signatory in your country? Yes/No
Nature conservation and biodiversity	The Ramsar Convention on Wetlands	()	()	
	Convention on Trade of Endangered Species (CITES)	()	()	
	Convention on the Conservation of Migratory Species of Wild Animals (CMS or Bonn Convention)	()	()	
	Convention on Biological Diversity (CBD)	()	()	
	International Tropical Timber Agreement (ITTA)	()	()	
	Convention to Combat Desertification in Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa (UNCCD)	()	()	
	Convention Concerning the Protection of the World Cultural and Natural Heritage (World Heritage Convention)	()	()	
	Inter-American Convention for the Protection and Conservation of Sea Turtles	()	()	
	International Plant Protection Convention (IPPC)	()	()	
	International Treaty on Plant Genetic Resources for Food and Agriculture	()	()	
Atmosphere and climate change	Convention on Access to Environmental Information, Public Participation in Environmental Decision-making and Access to Justice (Aarhus Convention)	()	()	
	Convention for the Protection of the Ozone Layer (Vienna Convention)	()	()	
	Montreal Protocol on Substances that Deplete the Ozone Layer	()	()	
	United Nations Framework Convention on Climate Change (UNFCCC)	()	()	
Hazardous materials, waste, chemicals	Protocol to the UNFCCC (Kyoto Protocol)	()	()	
	Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)	()	()	
	Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides on International Trade (Rotterdam Convention, PIC ⁴)	()	()	
	Convention on Persistent Organic Pollutants (Stockholm Convention or POPs)	()	()	
	Protocol on Biosafety to the Convention on Biological Diversity (Cartagena Protocol)	()	()	
	Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management	()	()	

⁴ Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides on International Trade (Rotterdam Convention)

Topic	International agreements or treaties	A. Audited	B. Plan to audit	Is this signatory in your country? Yes/No
Marine and freshwater	United Nations Convention on the Law of the Sea (UNCLOS)	()	()	
	The United Nations Agreement for the Implementation of the Provisions of the UNCLOS relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks (UN Fish Stocks Agreement)	()	()	
	International Convention for the Prevention of Pollution from Ships (MARPOL)	()	()	
	International Convention for the Regulation of Whaling (Whaling Convention)	()	()	
	Regional Seas Conventions and Action Plans (UNEP Regional Seas Programme)	()	()	
	Convention on the Protection of the Black Sea Against Pollution (Bucharest Convention)	()	()	
	Convention on the Protection of the Marine Environment of the Baltic Sea Area (Helsinki Convention)	()	()	
	Convention for the Protection of the Marine Environment of the North-East Atlantic (OSPAR)	()	()	
	Convention on Cooperation for the Protection and Sustainable Use of the Danube River	()	()	
Other(s) (please name):	Convention on the Protection of Migratory Birds in Canada and the United States. Convention on Future Multilateral Co-operation in the Northwest Atlantic Fisheries	()	()	
Our SAI has not audited any international environmental agreements or treaties since 1 January 2012 nor plans to do so in the next three years (1 January 2015-31 December 2017)			()	

Q13

Since 1 January 2012, has your SAI started or completed audits of your country's progress in sustainable development*?

() Yes, go to Q14

() No, go to Q15

**By sustainable development we mean development that integrates social, environmental and economic objectives.*

Q14

Please list up to three most important audit(s) your SAI has conducted on the topic of sustainable development since 1 January 2012.

Q15

Has your SAI used any innovative methodologies for conducting environmental audits? Please describe your best practices.

Q16

Please evaluate whether there is a need in your SAI for developing the environmental auditing practice and/or resources. In the following table there are possible developments of environmental auditing listed. Taking the perspective of next three years, (1 January 2015-31 December 2017)

please mark:

A. developments that you regard as necessary in your SAI and

B. developments you have already planned in your SAI. Mark all that apply.

No	Type of Development	A. Necessary	B. Planned	If it is planned, what year that it will be performed?
1	Creation of – a department focusing on environmental audit within our SAI	()	()	
2	Creation of a pool of environmental auditors	()	()	
3	Integration of environmental issues in other audits	()	()	
4	Training in environmental issues	()	()	
5	Training in environmental auditing	()	()	
6	Development of environmental performance indicators in audits	()	()	
7	More attention to quality and reliability of information	()	()	
8	More measurement of effectiveness of policy	()	()	
9	Evaluation of the impact of audits and ways to improve the impact	()	()	

No	Type of Development	A. Necessary	B. Planned	If it is planned, what year that it will be performed?
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	Evaluation by external experts (for instance, universities)	()	()	
15	Other, please specify: _____	()	()	
16	Our SAI does not anticipate any special developments regarding environmental auditing in the next three years (1 January 2015-31 December 2017)		()	

The impact of environmental audits

Q17

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

- () Parliamentary hearings
- () Media coverage
- () Follow-up audit
- () Monitor the implementation of recommendations/audit findings (e.g. letter, interview, survey)
- () Government response to audit recommendations
- () Our SAI does not measure impact of environmental audits
- () Budgetary savings resulting from the SAIs findings and recommendation
- () Action Plan by auditee
- () Any other method: _____

Q18

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

Q19

Do the recommendations made by your SAI in environmental audits usually include specific conditions? Mark all that apply.

- Deadline set for carrying out recommended actions
- Responsible institution(s)
- Officials
- Other (please specify): ___.
- No specific conditions
- Our SAI does not make recommendations in environmental audits

Q20

How does your SAI track the implementation of the recommendations of environmental audits?

- Follow-up survey
- Follow-up audit
- Implementation is not followed up
- Action plan by auditee
- Our SAI does not make recommendations in environmental audits
- Other (please specify): Not all recommendations are tracked for implementation.

When we are conducting our long-term audit planning, we generally review progress made with regard to previous audits and recommendations. _____

Q21

Please assess what level of impact the environmental audits conducted by your SAI have had in helping government departments to....?

		No impact*	Low impact*	Medium impact*	High impact*
1	formulate environmental legislation or environmental policies and programs	<input type="checkbox"/>	<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"/>	<input type="checkbox"/>
3	improve the functioning of policies and programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	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"/>	<input type="checkbox"/>
5	develop their environmental management systems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	produce their environmental reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*) based on your own judgement

Q22

**In your experience, what methods/activities have helped most to increase the impact of environmental audits conducted in your SAI?
Please describe your best practices.**

Q23

How does your SAI usually communicate the results of environmental audits to stakeholders (mark all that apply)?

- Distribution of a printed version of audit report (small number)
- Full audit report made public in the Web
- Only audit report summary made public in the Web
- Press releases
- Briefings for journalists
- Articles in printed media (by the SAI)
- Radio/TV appearances
- Booklet with audit results
- Audit reports published in social networks (such as Facebook, Twitter etc.)
- Audit reports obtainable upon request (not distributed otherwise)
- Presentations
- No parts of audit reports are made public
- Other (please specify): _____

Q24

Please assess whether communicating the results of environmental audits has helped your SAI to increase the impact of these audits?

- Yes, significantly
- Yes, somewhat
- No
- Audit reports are not published

Please explain your answer: _____

Environmental auditing capacity

Q25

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

- Yes
- No

Q26

How many auditors* are involved with environmental auditing in your SAI? If none, please mark 0.

- auditors are working full time on environmental audits.
- auditors are working part time on environmental audits.
- auditors are not currently working on environmental audits, but have the capacity to do so.
- is the total number of employees in my SAI.

* In this questionnaire the word "auditor" stands for employees who are directly involved in performing environmental audits.

Q27

Since 1 January 2012, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI? If none, please mark 0.

- auditor(s)
- other employees*

Description (who, types of skills needed):

* By "other employees" we mean employees who are not auditors, but who contribute significantly to the audit process (e.g. internal experts, engineers, apprentices, supportive staff). It could be the member of Civil Society Organization for Citizens Participatory Audit.

Q28

Since 1 January 2012, has the share of auditors working on environmental audits changed in your SAI? Has the share ...?

- increased
- remained the same
- decreased

Q29

How does your SAI plan to change the number of auditors involved in conducting environmental audits in the next three years (1 January 2015-31 December 2017)?

- increase
- remain the same
- decrease

Q30

How many employees working on environmental audit in your SAI have an educational background, training or previous working experience in the field of environment?

- auditor(s) have specialised education (BA or higher) or training experience in the field of environment (environmental studies, environmental policy, natural sciences etc.)
- auditor(s) have no specialised education but have previous working experience in the field of

environment (environmental protection, natural resources management, inspection work etc.)

Q31

Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits?

- financial auditing experience
- compliance auditing experience
- performance auditing experience
- finance (e.g. experience/knowledge of accounting, taxation, financial analysis)
- law (e.g. experience/knowledge of public law, business law, environmental law)
- public administration and management (knowledge of the system and operations of the government)
- other(s)
(please specify): _____

Q32

Which of the following barriers has your SAI experienced in executing environmental audits since 1 January 2012?

		Yes	No
1	Absence of SAI mandate	()	()
2	Lack of skills or expertise and trainings within the SAI	()	()
3	Lack of human resources	()	()
4	Insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory framework	()	()
5	Lack of environmental programmes	()	()
6	Lack of established environmental norms and standards	()	()
7	Insufficient monitoring and reporting systems	()	()
8	Insufficient data on the state of the environment	()	()
9	Lack of technical resources (e.g. insufficient equipment, poor Internet connection etc.)	()	()
10	Access to data	()	()
11.	Risk/difficulty in validating reported data	()	()
12	Other(s) (please specify):		

Q33

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

- () modified SAI's mandate
- () trained SAI's staff
- () engaged subject matter experts
- () collected environmental data directly from the field
- () used environmental standards of an international organisation
- () cooperated with universities or research institutes
- () developed performance indicators
- () agreed performance criteria with auditee
- () used benchmarking with international/other countries standards
- () used services provided by the Regional Working Group on Environmental Auditing (RWGEA)
- () other(s)
(please specify): _____

Q34

What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2012?

Q35

INTOSAI WGEA conducts annual training course on environmental auditing in cooperation with the SAI of India in Global Training Facility (GTF) in Jaipur, India. Would your SAI be interested in and have the means for sending the auditor(s) to an approximately 3-weeks training course?

- () Yes
- () Interested to participate, but without financial means to do so
- () No (please specify, why):

Q36

GTF has provided curriculum for the training including environmental audit, water, biodiversity, waste and climate change. Do you have any additional suggested topic for the GTF project. If so, please specify your suggested topic?

Cooperation between SAIs

Q37

Since 1 January 2012, has your SAI had any experience in cooperation with another SAI whether it is in the local or international level in environmental auditing issues?

- () Yes, go to Q39
- () No, go to Q38

Q38

Could you please indicate reasons why your SAI has not been engaged in cooperative audits since 1 January 2012? Mark all that apply.

- () lack of interest in our SAI
- () lack of resources
- () inadequate SAI mandate
- () lack of skill or expertise within the SAI
- () lack of partners
- () no perceived need for cooperation
- () other, please specify: _____

continue directly to Q42

Q39

Please specify what types of cooperative activities your SAI has experienced since 1 January 2012.

		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	Cooperation with another SAI on a transboundary environmental issue	()	()
4	The exchange of audit information or environmental auditing experiences between SAIs	()	()

Q40

Has the cooperation been useful for your SAI?

- () Yes
- () No

Q41

Please indicate the reasons for the cooperation having been useful or not useful.

WGEA AND INTOSAI PRODUCTS

Q42

In the following table WGEA products are listed. Since 1 January 2012, has your SAI

A. not used B. used C. not found the product relevant in its work? Tick answer per each product.

	Product	A. Have not used	B. Have used	C. Did not find relevant	D. Usefulness (Useful/Not Useful)
1	WGEA Paper – Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institution (2013)	()	()	()	
2	WGEA Paper – Land Use and Land Management Practices in Environmental Perspective (2013)	()	()	()	
3	WGEA Paper – Impact of Tourism on Wildlife Conservation (2013)	()	()	()	
4	WGEA Paper – Environmental Issues Associated with Infrastructure Development (2013)	()	()	()	
5	WGEA Paper – Environmental Data: Resources and Options for Supreme Audit Institutions (2013)	()	()	()	
6	WGEA Paper – Auditing Water Issues: An Examination of SAI’s Experiences and the Methodological Tools They Have Successfully Used (2013)	()	()	()	
7	WGEA Paper – Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management: Guidance for Supreme Audit Institutions (2013)	()	()	()	
8	WGEA Paper - Auditing the Government Response to Climate Change: Guidance for Supreme Audit Institutions (2010)	()	()	()	
9	WGEA Paper - Environmental Accounting: Current Status and Options for SAIs (2010)	()	()	()	
10	WGEA and UNEP Paper - Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors (2010)	()	()	()	
11	WGEA Paper - Auditing Sustainable Fisheries Management: Guidance for Supreme Audit Institutions (2010)	()	()	()	
12	WGEA Paper - Auditing Sustainable Energy: Guidance for Supreme Audit Institutions (2010)	()	()	()	
13	WGEA Paper - Auditing Mining: Guidance for Supreme Audit Institutions (2010)	()	()	()	
14	WGEA Paper - Auditing Forests: Guidance for Supreme Audit Institutions (2010)	()	()	()	

	Product	A. Have not used	B. Have used	C. Did not find relevant	D. Usefulness (Useful/Not Useful)
15	WGEA coordinated audit – Coordinated International Audit on Climate Change: Key Implications for Governments and their Auditors (2010)	()	()	()	
16	WGEA Paper – Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007)	()	()	()	
17	WGEA Paper – The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions (2007)	()	()	()	
18	WGEA Paper – Evolution and Trends in Environmental Auditing (2007)	()	()	()	
19	WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007)	()	()	()	
20	ISSAI 5130 - INTOSAI Paper – Sustainable Development: The Role of Supreme Audit Institutions (2004)	()	()	()	
21	ISSAI 5120 - INTOSAI Paper – Environmental Audit and Regularity Auditing (2004)	()	()	()	
22	WGEA Paper – Towards Auditing Waste Management (2004)	()	()	()	
23	WGEA Paper – Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	()	()	()	
24	ISSAI 5110 - INTOSAI Paper – Guidance on Conducting Audits of Activities with an Environmental Perspective (2001)	()	()	()	
25	INTOSAI Paper – The Audit of International Environmental Accords (2001)	()	()	()	
26	ISSAI 5140 - INTOSAI Paper – How SAIs may Cooperate on the Audit of International Accords (1998)	()	()	()	
27	INTOSAI Paper – Natural Resource Accounting (1998)	()	()	()	
28	Home page of the WGEA website	()	()	()	
29	Bibliography of SAIs environmental audit reports on the WGEA website under “Environmental Audits Worldwide”	()	()	()	
30	Greenlines newsletter on the WGEA website	()	()	()	
31	WGEA meeting material (including compendium) on the WGEA website	()	()	()	
32	WGEA work plans on the WGEA website	()	()	()	
33	Results of the previous INTOSAI WGEA Surveys on the WGEA website	()	()	()	

Q43

In the following table Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) products endorsed in October 2013, has your SAI

A. not used B. used C. not found the product relevant in its work? Tick answer per each product.

No	Product	A. Have not used	B. Have used	C. Did not find relevant	D. Usefulness (Useful/ Not Useful)
1.	ISSAI 5510 – The Audit of Disaster Risk Reduction	()	()	()	
2.	ISSAI 5520 – The Audit of Disaster-Related Aid	()	()	()	
3.	ISSAI 5530 – Adapting Audit Procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster	()	()	()	
4.	ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid	()	()	()	
5.	INTOSAI GOV 9250 – International Financial Accountability Framework for Humanitarian Aid Audit	()	()	()	

Q44

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way:

“3” very important/useful for my SAI

“2” relatively important/useful for my SAI

“1” not very important/useful for my SAI

“0” not at all important/useful for my SAI

	Product/Service	Rating
1	Guidance materials	
2	Website: www.environmental-auditing.org	
3	Training courses, seminars	
4	Working Group meetings	
5	Greenlines newsletter	
6	Other, please specify: _____	

Q45

Would your SAI be interested in additional INTOSAI WGEA guidance materials or studies on environmental auditing? Please specify the most interesting topic(s). Please refer to the Q42 for the existing INTOSAI WGEA guidance materials or studies on environmental auditing.

Q46

What do you recommend to be the main theme of the 2017-2019 WGEA work plan*? Please explain your choice.

*This information will help us to build the 2017-2019 INTOSAI WGEA work plan. You can consult the current work plan on our website under [WGEA Activities-Work Plan](#)

Q47

Does your SAI have any other comments or suggestions on our work, for example, products or services we could provide for you?

Q48

Have you been involved in the activities of your Regional Working Group on Environmental Auditing (RWGEA)*? (We don't have a RWGEA, but keep very active in WGEA)

() Yes

() No

* A regional Working Group on Environmental Auditing is established in six of the seven INTOSAI regions. The regional coordinating SAIs are Cameroon (AFROSAI WGEA), Egypt (ARABOSAI WGEA), People's Republic of China (ASOSAI WGEA), Estonia (EUROSAI WGEA), Argentina (OLACEFS WGEA), and New Zealand (ACAG/PASAI WGEA).

IF Q48=NO

Q49

Please explain the reasons for not being engaged with the RWGEA of your region.

Q50

What specific product/s or service/s that you would expect your RWGEA could provide in the future?

Q51

Would you like to add any additional comments to the 8th Survey for the INTOSAI WGEA?

Q52

Would you like to ask something or provide comments to the WGEA secretariat?

Q53

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!

Appendix C

Detailed Results in Table Format

Q1

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

		REGION								
		EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Financial audits	YES	96%	74%	88%	75%	71%	33%	67%	100%	83%
	NO	4%	26%	12%		29%	67%	33%		16%
	N/A				25%					1%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Compliance audits	YES	96%	79%	88%	75%	71%	33%	67%	100%	84%
	NO		21%	12%		29%	67%	33%		12%
	N/A	4%			25%					4%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Performance (value-for-money) audits	YES	96%	79%	88%	100%	71%	33%	100%	100%	88%
	NO	4%	21%	12%		29%	67%			12%
	N/A									
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Priori audits (for example, audits in advance of expenditures)	YES	38%	31%	13%	75%	29%		33%	100%	33%
	NO	58%	53%	75%		57%	100%	67%		55%
	N/A	4%	16%	12%	25%	14%				12%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q2

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

	REGION								
	EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
YES	8%	21%	38%	25%	43%	33%	33%	50%	22%
NO	92%	74%	25%	75%	57%	67%	67%	50%	71%
N/A		5%	37%						7%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q3

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

		REGION								
		EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
The national government	Full	92%	84%	100%	100%	86%	34%	67%	100%	88%
	Partial	8%	11%					33%		7%
	No		5%			14%	33%			3%
	N/A						33%			2%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Provincial, regional, or state governments	Full	58%	79%	63%	75%	71%	34%	67%		62%
	Partial	29%	16%		25%			33%	50%	21%
	No	8%	5%	25%		29%	33%		50%	10%
	N/A	5%		12%			33%			7%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Local, municipal, or community governing bodies	Full	46%	68%	100%	75%	86%	34%	67%		60%
	Partial	37%	21%		25%			33%	50%	26%
	No	17%	11%			14%	33%		50%	10%
	N/A						33%			4%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
State-owned enterprises or state-owned companies	Full	79%	69%	100%	75%	72%		67%	100%	76%
	Partial	21%	26%		25%	14%		33%		17%
	No		5%			14%	67%			5%
	N/A						33%			2%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Semi-governmental organisations (autonomous organizations with government appointed management)	Full	37%	48%	63%	50%	43%		67%	50%	43%
	Partial	63%	47%	25%	50%	43%		33%	50%	48%
	No		5%			14%	67%			5%
	N/A			12%			33%			4%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Non-governmental public enterprises or organisations	Full	12%	16%		25%	14%				10%
	Partial	67%	47%	63%	50%	57%		33%	50%	55%
	No	21%	37%	37%	25%	29%	100%	67%	50%	33%
	N/A									2%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Private sector enterprises or organisations	Full		5%		25%					3%
	Partial	71%	37%	38%	25%	29%		33%	50%	48%
	No	29%	58%	62%	50%	71%	100%	67%	50%	47%
	N/A									2%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q4

Has your SAI's environmental auditing mandate changed since 1 January 2012?

	REGION								
	EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
YES	4%	10%	13%		100%				7%
NO	96%	90%	75%	100%		67%	100%	100%	90%
N/A			12%			33%			3%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q6

Which of the following types of environmental audit that your SAI has been conducted since 1 January 2012 ?

	REGION								
	EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Financial audits	63%	47%	38%	50%	57%			50%	47%
Compliance audits	75%	79%	38%	100%	86%		33%	50%	67%
Performance audits	96%	74%	88%	100%	71%	67%	100%	100%	86%
Priori audits	8%	21%	63%		14%				10%

Q7

Please indicate the number of audits your SAI has completed related to environmental matters since 1 January 2012. If none, please mark 0.*

	REGION								
	EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Number of financial audits	83	41	5	9	3	0	0	2	105
Number of compliance audits	95	134	22	20	30	0	0	0	238
Number of performance audits	147	105	18	27	17	1	21	205	500
Number of priori audits	2	54	0	0	0	0	0	0	54
Total			45		50	1	21	207	897

Q8

Since 1 January 2012, how is the total number of environmental audits conducted in your SAI compared to previous period (1 January 2009-31 December 2011)...?

	REGION								
	EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Inceased	42%	53%	63%	25%	86%	34%	34%	50%	45%
Remained the same	41%	42%	25%	50%	14%	33%	33%	50%	41%
Decreased	13%	5%		25%		33%	33%		9%
N/A	4%		12%						5%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q9

How does your SAI plan to change the number of conducting environmental audits in the next three years (1 January 2015 – 31 Desember 2017)?

	REGION								
	EURO SAI	ASOSAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Inceased	21%	58%	100%	25%	57%	100%	67%		45%
Remained the same	71%	37%		75%	43%		33%	50%	48%
Decreased	4%							50%	3%
N/A	4%	5%							4%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q10

Please rate ALL the potential objectives of environmental audits listed below according to how they have been used by your SAI since 1 January 2012 in a following way:

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Fair presentation of financial statements and expenditures	1.9	1.5	1.1	1.5	1.9	0	0.6	1.5	1.47

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Compliance with international environmental agreements and treaties	1.9	1.6	1.7	2.5	1.6	0	2.0	1.5	1.74
Compliance with domestic environmental legislation	2.6	2.5	2.6	3.0	2.7	1.0	2.6	3.0	2.53
Compliance with domestic environmental policies	2.2	2.2	2.5	3.0	2.7	1.0	2.3	3.0	2.31
Performance of government environmental policies	2.4	2.0	2.3	2.7	2.4	0	2.0	3.0	2.17
Performance of government environmental programs	2.2	2.0	2.5	2.2	2.4	0	1.6	3.0	2.10
Environmental impacts of non-environmental government programs	1.0	1.3	1.2	0.7	1.9	0	1.0	2.0	1.10
Evaluation of environmental impacts of proposed environmental policies and programs	1.2	1.1	0.7	2.0	1.3	0	1.0	1.0	1.14
Identify Potential fraud and corruption relating to the Environmental and Natural Resource Sectors	1.4	1.3	1.0	1.7	1.6	0	0	2.0	1.26
Total average	1.87	1.72	1.73	2.14	2.16	0.22	1.46	2.22	1.76

Q11B

In the column 11b, please tick the topics your SAI has been audited in the last three years (1 January 2012 – 31 December 2014). Tick all topics from the list that apply.

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Minerals, gas,oil and other non-renewable resources	29%	47%	38%	50%	29%		33%	100%	36%
Forestry and timber resources	42%	37%	38%	25%	14%		67%	50%	38%
Fisheries (freshwater and marine)	38%	47%		50%	29%		67%	100%	40%
Drinking water: quality and supply	50%	32%	25%	50%	29%		33%	50%	38%
Pollution of water bodies through industrial and agricultural sources	50%	32%	13%	50%	29%			100%	38%
Wastewater treatment	33%	47%	25%	25%	43%		33%	50%	34%
Acidification	4%	11%		25%				50%	9%
Water quantity management or management of watersheds	38%	42%	13%	75%	14%		33%	100%	36%
Marine pollution	29%	42%		50%	14%			50%	28%
Floods and stormwater management	29%	37%						100%	24%
Climate change mitigation	33%	16%		75%			33%	50%	26%
Climate change adaptation	33%	16%		50%				50%	22%
Stratospheric ozone layer depletion	4%	5%						100%	3%
Acid precipitation		5%			14%			50%	3%
Local air quality, such as smog, particulates, SO2, nox and CO2	21%	16%		25%				50%	17%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Indoor air quality	8%	11%			14%			50%	7%
Toxic air pollutants, such as organic pops, dioxins, furans	4%	16%			14%			50%	9%
General waste	33%	32%	25%	50%	43%		33%	50%	31%
Hazardous waste	38%	37%		25%	29%			50%	31%
Municipal, solid and non-hazardous waste	38%	42%	38%	50%	57%			50%	38%
Radioactive waste	8%	5%		50%	14%			100%	12%
Contaminated sites and soil pollution	8%	21%	13%		29%		33%	50%	14%
Medical waste	13%	32%	13%	25%	43%		33%	100%	24%
Biodiversity	17%	26%	13%	25%	14%		67%	100%	22%
Protected areas and natural parks	33%	32%	13%	75%	29%		33%	50%	33%
Ecosystem management and ecosystem changes	17%	16%					33%	100%	16%
Species at risk/ alien species (endangered species)	17%	11%		25%				50%	14%
Wetlands	8%	16%		25%			33%	50%	12%
Rivers and lakes	21%	26%	13%	25%			33%	100%	22%
Protection of marine habitat	8%	26%					33%	50%	12%
Coastal areas	8%	26%		25%				50%	14%
Agriculture	38%	16%	13%	50%				50%	26%
Management of environmental issues in an urban region	4%	5%	13%		14%			50%	7%
Urban development	13%	11%		50%				50%	14%
Environmental liabilities	13%	16%	25%		14%			50%	16%
Land used planning and development	17%	16%		75%		33%		50%	21%
Land regeneration	4%	11%						50%	7%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Recreation and tourism	8%	11%		25%				50%	10%
Cultural heritage	13%	5%	13%	25%			33%	50%	10%
Urban environment quality (sustainability)	8%	5%						50%	5%
Biosafety and genetically modified organisms (gmos)	4%							50%	3%
Chemicals management	8%	5%		25%	14%			50%	9%
Pesticides	13%	11%	13%	25%	29%			50%	12%
Environment and human health	8%	16%	13%		29%			50%	10%
Infrastructure	29%	16%	13%	50%	14%			50%	22%
Environmental financing	29%	16%	13%	25%				100%	21%
Energy (electricity, heat, fuels) production and energy efficiency	54%	26%	13%	50%			33%	50%	34%
Renewable energy	46%	16%	13%				33%	50%	28%
Transportation, traffic and mobility	38%	21%	13%		14%			50%	22%
Environmental impact assessment	8%	32%	13%	50%	14%		33%	100%	21%
Environmental management system	25%	16%	13%					100%	19%
Fraud and corruption in the environmental management	29%	21%		25%			33%	50%	21%
Government greening operations	8%	21%			14%			100%	12%
Strategic environmental assessment (SEA)		5%						50%	3%
Sustainable development	17%	16%		25%				50%	16%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
World Summit on Sustainability Development (WSSD)	4%			25%					3%
Taxes / charges/ fees/ levies	25%	11%						50%	16%
Trading schemes (emission trading, tradable allowances)	29%	5%							14%
Deposit refund system (e.g. On packaging, products)	8%								3%
Green public procurement	13%	11%		25%					9%
Domestic funds and subsidies	25%	11%						100%	16%
International funds and subsidies such as Global Environmental Facility (GEF)	4%	5%		25%				50%	7%
Disaster risk reduction	25%	16%	13%		14%			50%	16%
Disaster-related Aid	17%	26%		50%				50%	17%
Fraud and Corruption in Emergency Phase following a Disaster	4%	16%						50%	7%
Disaster Management (Preparedness - Response - Recovery (Rehabilitation and Reconstruction)- Mitigation)	17%	32%						50%	16%
Other	4%	5%		25%			33%		7%

Q11C

In the column 11c, please tick which of the topics your SAI intends to audit in the next three years (1 January 2015 – 31 December 2017).
Tick all topics from the list that apply.

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Minerals, gas,oil and other non-renewable resources	29%	37%	13%	75%	14%	33%		100%	33%
Forestry and timber resources	29%	37%	25%	25%	14%			50%	28%
Fisheries (freshwater and marine)	13%	32%		50%			33%	100%	21%
Drinking water: quality and supply	33%	37%	38%	25%	29%		33%	50%	29%
Pollution of water bodies through industrial and agricultural sources	38%	26%					33%	50%	24%
Waste water treatment	29%	32%		50%	14%		33%	100%	26%
Acidification	4%	16%	13%	25%	14%				9%
Water quantity management or management of watersheds	17%	26%	13%	25%	14%		33%	50%	19%
Marine pollution	4%	5%	13%	25%	14%		33%		9%
Floods and stormwater management	29%	11%	13%	25%	14%			50%	21%
Climate change mitigation	21%	16%		25%				100%	19%
Climate change adaptation	8%	11%	25%	50%				100%	17%
Stratospheric ozone layer depletion		11%							3%
Acid precipitation		11%						50%	5%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Local air quality, such as smog, particulates, SO2, nox and CO2	13%	16%	13%	25%	14%			50%	16%
Indoor air quality	8%	5%						50%	7%
Toxic air pollutants, such as organic pops, dioxins, furans	8%	16%		25%				50%	10%
General waste	17%	26%	25%	50%	14%			50%	21%
Hazardous waste	21%	16%	25%	50%	14%			50%	19%
Municipal, solid and non-hazardous waste	17%	21%	25%	25%	14%				16%
Radioactive waste	8%	11%	13%		14%			100%	12%
Contaminated sites and soil pollution	17%	16%						100%	14%
Medical waste	13%	11%	25%		14%		33%		12%
Biodiversity	25%	16%	13%	25%				50%	19%
Protected areas and natural parks	42%	16%						50%	21%
Ecosystem management and ecosystem changes	25%	21%						50%	16%
Species at risk/ alien species (endangered species)	4%	5%		25%					5%
Wetlands		5%	13%	25%				50%	7%
Rivers and lakes	21%	5%						50%	12%
Protection of marine habitat	8%	16%		25%	14%			50%	12%
Coastal areas	13%	5%		0%				50%	7%
Agriculture	17%	16%	13%	50%				50%	19%
Management of environmental issues in an urban region	17%	16%						50%	12%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Urban development	13%	16%	13%		14%			50%	12%
Environmental liabilities	4%	11%						100%	9%
Land used planning and development	29%	21%		25%	14%		33%	50%	24%
Land regeneration	13%	16%							10%
Recreation and tourism	13%	11%							9%
Cultural heritage	8%	11%							7%
Urban environment quality (sustainability)	17%	16%						50%	12%
Biosafety and genetically modified organisms (gmos)	8%	11%						50%	9%
Chemicals management		11%		25%				100%	9%
Pesticides	4%	16%						50%	9%
Environment and human health	21%	16%	25%		29%			100%	19%
Infrastructure	29%	16%	25%	50%				100%	26%
Environmental financing	25%	11%		50%				100%	19%
Energy (electricity, heat, fuels) production and energy efficiency	50%	26%	13%	25%	29%			50%	31%
Renewable energy	29%	21%	25%	50%	29%			100%	28%
Transportation, traffic and mobility	21%	16%	13%	25%	29%			50%	17%
Environmental impact assessment	17%	16%	25%						14%
Environmental management system	8%	16%	13%					50%	12%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Fraud and corruption in the environmental management	13%	16%							9%
Government greening operations	13%	16%	38%		14%			50%	17%
Strategic environmental assessment (SEA)	17%	21%						50%	14%
Sustainable development	8%	11%		25%	14%			50%	10%
World Summit on Sustainability Development (WSSD)	4%	11%							5%
Taxes / charges/ fees/ levies	25%	11%						100%	17%
Trading schemes (emission trading, tradable allowances)	8%	11%							7%
Deposit refund system (e.g. On packaging, products)	8%	11%							7%
Green public procurement	4%	11%							5%
Domestic funds and subsidies	17%	16%		25%				50%	14%
International funds and subsidies such as Global Environmental Facility (GEF)	8%	21%		25%					10%
Disaster risk reduction	13%	11%		25%		33%		100%	16%
Disaster-related Aid	8%	11%				33%		50%	10%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Fraud and Corruption in Emergency Phase following a Disaster	8%	11%						50%	9%
Disaster Management (Preparedness - Response - Recovery (Rehabilitation and Reconstruction)- Mitigation)	8%	16%	13%	25%	14%			100%	16%
Other	4%						33%	50%	5%

Q12A

Please mark the international environmental agreements or treaties your SAI

A. has audited since 1 January 2012

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
The Ramsar Convention on Wetlands	8%	16%			14%	33%	33%		12%
Convention on Trade of Endangered Species (CITES)	4%	16%		50%	29%	33%	33%		12%
Convention on the Conservation of Migratory Species of Wild Animals (CMS or Bonn Convention)		5%		50%	14%	33%		50%	6%
Convention on Biological Diversity (CBD)	8%	11%		75%	14%	33%	33%		17%
International Tropical Timber Agreement (ITTA)		5%			14%	33%			4%
Convention to Combat Desertification in Countries Experiencing Serious Drought and/ or Desertification, Particularly in Africa (UNCCD)		5%		25%	14%	33%			6%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Convention Concerning the Protection of the World Cultural and Natural Heritage (World Heritage Convention)	4%			25%		33%			4%
Inter-American Convention for the Protection and Conservation of Sea Turtles						33%			2%
International Plant Protection Convention (IPPC)						33%			4%
International Treaty on Plant Genetic Resources for Food and Agriculture						33%			2%
Convention on Access to Environmental Information, Public Participation in Environmental Decision-making and Access to Justice (Aarhus Convention)	4%					33%			4%
Convention for the Protection of the Ozone Layer (Vienna Convention)		16%			14%	33%	33%		10%
Montreal Protocol on Substances that Deplete the Ozone Layer		16%			14%	33%	33%		10%
United Nations Framework Convention on Climate Change (UNFCCC)	29%	5%		50%	14%	33%	33%	100%	25%
Protocol to the UNFCCC (Kyoto Protocol)	38%	16%		75%	14%	33%	33%	100%	31%
Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)	25%	11%		25%	14%	33%	33%		17%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides on International Trade (Rotterdam Convention, PIC)						33%			2%
Convention on Persistent Organic Pollutants (Stockholm Convention or POPs)	4%					33%	33%		6%
Protocol on Biosafety to the Convention on Biological Diversity (Cartagena Protocol)						33%	33%		4%
Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management						33%			2%
United Nations Convention on the Law of the Sea (UNCLOS)	8%					33%		50%	8%
The United Nations Agreement for the Implementation of the Provisions of the UNCLOS relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks (UN Fish Stocks Agreement)	4%					33%			4%
International Convention for the Prevention of Pollution from Ships (MARPOL)	4%			25%		33%			6%
International Convention for the Regulation of Whaling (Whaling Convention)	4%	5%				33%		50%	4%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Regional Seas Conventions and Action Plans (UNEP Regional Seas Programme)						33%			2%
Convention on the Protection of the Black Sea Against Pollution (Bucharest Convention)						33%			2%
Convention on the Protection of the Marine Environment of the Baltic Sea Area (Helsinki Convention)	8%					33%			6%
Convention for the Protection of the Marine Environment of the North-East Atlantic (OSPAR)						33%			2%
Convention on Cooperation for the Protection and Sustainable Use of the Danube River		5%				33%	33%		2%
The Ramsar Convention on Wetlands	4%	5%				33%		50%	8%

Q12B

Please mark the international environmental agreements or treaties your SAI

B. plans to audit in the next three years (1 January 2015-31 December 2017).

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
The Ramsar Convention on Wetlands		5%		25%					3%
Convention on Trade of Endangered Species (CITES)			13%	25%					3%
Convention on the Conservation of Migratory Species of Wild Animals (CMS or Bonn Convention)									

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Convention on Biological Diversity (CBD)	13%		25%	25%					10%
International Tropical Timber Agreement (ITTA)			13%						2%
Convention to Combat Desertification in Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa (UNCCD)		5%							2%
Convention Concerning the Protection of the World Cultural and Natural Heritage (World Heritage Convention)	8%								3%
Inter-American Convention for the Protection and Conservation of Sea Turtles									
International Plant Protection Convention (IPPC)	4%								2%
International Treaty on Plant Genetic Resources for Food and Agriculture									
Convention on Access to Environmental Information, Public Participation in Environmental Decision-making and Access to Justice (Aarhus Convention)									
Convention for the Protection of the Ozone Layer (Vienna Convention)		5%	13%						3%
Montreal Protocol on Substances that Deplete the Ozone Layer									
United Nations Framework Convention on Climate Change (UNFCCC)	4%	5%	25%						9%
Protocol to the UNFCCC (Kyoto Protocol)	4%		13%						3%
Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)	8%	11%		50%				50%	10%
Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides on International Trade (Rotterdam Convention, PIC)				25%					3%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Convention on Persistent Organic Pollutants (Stockholm Convention or POPs)				25%					2%
Protocol on Biosafety to the Convention on Biological Diversity (Cartagena Protocol)		5%							2%
Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management				25%				50%	3%
United Nations Convention on the Law of the Sea (UNCLOS)		5%							2%
The United Nations Agreement for the Implementation of the Provisions of the UNCLOS relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks (UN Fish Stocks Agreement)		5%							2%
International Convention for the Prevention of Pollution from Ships (MARPOL)	4%	5%							3%
International Convention for the Regulation of Whaling (Whaling Convention)									
Regional Seas Conventions and Action Plans (UNEP Regional Seas Programme)		5%							2%
Convention on the Protection of the Black Sea Against Pollution (Bucharest Convention)									
Convention on the Protection of the Marine Environment of the Baltic Sea Area (Helsinki Convention)	8%								3%
Convention for the Protection of the Marine Environment of the North-East Atlantic (OSPAR)									
Convention on Cooperation for the Protection and Sustainable Use of the Danube River									
The Ramsar Convention on Wetlands		5%						50%	3%

Q13

Since 1 January 2012, has your SAI started or completed audits of your country's progress in sustainable development*?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
YES	38%			25%			33%	100%	22%
NO	58%	90%	100%	75%	86%	100%	67%		72%
N/A	4%	10%			14%				6%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q16A

Please evaluate whether there is a need in your SAI for developing the environmental auditing practice and/or resources. In the following table there are possible developments of environmental auditing listed. Taking the perspective of next three years (1 January 2015-31 December 2017), please mark:

A. developments that you regard as necessary in your SAI and

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Creation of – a department focusing on environmental audit within our SAI		26%	50%		29%	33%		50%	19%
Creation of a pool of environmental auditors	21%	37%	50%		43%	33%		50%	31%
Integration of environmental issues in other audits	38%	47%	63%	75%	71%	67%		50%	48%
Training in environmental issues	50%	63%	63%	75%	57%		33%	50%	59%
Training in environmental auditing	50%	63%	63%	25%	57%		33%	50%	55%
Development of environmental performance indicators in audits	38%	37%	88%	75%	71%	33%			45%
More attention to quality and reliability of information	38%	26%	63%	25%	29%	33%		50%	36%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
More measurement of effectiveness of policy	33%	16%	50%	100%	29%	33%		50%	34%
Evaluation of the impact of audits and ways to improve the impact	46%	37%	63%	50%	57%	67%		100%	48%
Development of new products that are not environmental audits	8%	16%	50%	25%	29%	67%			21%
Exchange of knowledge with other SAIs	54%	47%	38%	75%	43%	67%	33%	50%	53%
External expert advice	29%	37%	63%	25%	43%	67%	33%	50%	40%
Peer review by other SAIs	21%	21%	88%	50%	29%	33%	33%	50%	36%
Evaluation by external experts (for instance, universities)	17%	16%	38%	25%	29%			50%	21%
Other, please specify	4%	5%	13%		14%				5%

Q16B

Please evaluate whether there is a need in your SAI for developing the environmental auditing practice and/or resources. In the following table there are possible developments of environmental auditing listed. Taking the perspective of next three years (1 January 2015-31 December 2017), please mark:

B. developments you have already planned in your SAI. Mark all that apply.

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Creation of – a department focusing on environmental audit within our SAI	4%	16%			29%				7%
Creation of a pool of environmental auditors	8%	5%	75%		29%				16%
Integration of environmental issues in other audits	25%	11%	25%	25%	14%				17%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Training in environmental issues	17%	16%	63%	25%	29%				22%
Training in environmental auditing	25%	32%	63%	50%	43%				31%
Development of environmental performance indicators in audits	4%	21%			14%				9%
More attention to quality and reliability of information	8%	5%	13%	25%	14%				9%
More measurement of effectiveness of policy	4%	5%	13%		14%				5%
Evaluation of the impact of audits and ways to improve the impact	21%	5%	25%	25%					16%
Development of new products that are not environmental audits	4%	5%						50%	5%
Exchange of knowledge with other SAIs	33%	16%	75%	25%	29%				31%
External expert advice		16%	50%		14%				12%
Peer review by other SAIs	17%	11%	25%	25%	14%				16%
Evaluation by external experts (for instance, universities)	13%	5%	13%						9%
Other, please specify		5%	13%						3%

Q17

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

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Parliamentary hearings	58%	47%	50%	25%	57%		33%	100%	48%
Media coverage	71%	42%	38%	50%	29%		33%	100%	52%
Follow-up audit	79%	58%	75%	75%	71%		67%	50%	69%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Monitor the implementation of recommendations/ audit findings (e.g. letter, interview, survey)	71%	53%	63%	50%	57%			50%	57%
Government response to audit recommendations	71%	58%	63%	50%	57%		67%	100%	62%
Our SAI does not measure impact of environmental audits	8%	16%	13%	25%	14%	67%			14%
Budgetary savings resulting from the SAIs findings and recommendation	21%	11%		25%				50%	14%
Action Plan by auditee	33%	42%	38%	75%	29%		33%	50%	38%
Any other	4%	5%	13%						5%

Q19

Do the recommendations made by your SAI in environmental audits usually include specific conditions? Mark all that apply.

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Deadline set for carrying out recommended actions	33%	32%		25%	14%			100%	28%
Responsible institution(s)	63%	58%	75%	50%	57%		67%	100%	60%
Officials	25%	26%	50%	50%	57%		33%		31%
Other	13%	11%	13%					50%	12%
No specific conditions	8%		25%		14%				7%
Our SAI does not make recommendations in environmental audits	4%	5%			14%	33%			5%

Q20

How does your SAI track the implementation of the recommendations of environmental

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Follow-up survey	29%	16%	38%		29%			50%	24%
Follow-up audit	71%	63%	63%	50%	71%		67%	100%	66%
Implementation is not followed up	4%								2%
Action plan by auditee	25%	26%	25%	50%	14%			50%	26%
Our SAI does not make recommendations in environmental audits	4%	11%			14%	33%			7%
Other	13%	16%					33%	50%	10%

Q21

Please assess what level of impact the environmental audits conducted by your SAI have had in helping government departments to....?

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Formulate environmental legislation or environmental policies and programs	No	8%	11%	38%		43%				12%
	Low	13%	32%	12%		43%	33%	33%		17%
	Medium	50%	26%		75%			67%	100%	38%
	High	21%	26%	12%		17%				17%
	N/A	8%	5%	38%	25%		67%			16%
	TOTAL		100%	100%	100%	100%	100%	100%	100%	100%
Evaluate their capacity to develop and implement environmental policies or programs	No	4%	11%			14%				5%
	Low	17%	11%			14%	33%			12%
	Medium	58%	63%	25%	75%	58%		67%	100%	52%
	High	13%	11%	25%				33%		14%
	N/A	8%	4%	50%	25%	14%	67%			17%
	TOTAL		100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Improve the functioning of policies and programs	No	4%	5%			14%				3%
	Low	4%	11%	25%		29%	33%			10%
	Medium	58%	42%	25%	50%	14%		33%	50%	45%
	High	29%	32%	38%	25%	29%		67%	50%	29%
	N/A	5%	10%	12%	25%	14%	67%			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	No	4%	16%	12%		29%				9%
	Low	33%	21%	12%	50%	42%	33%			28%
	Medium	54%	42%	38%	25%	29%		67%		38%
	High	4%	16%					33%	100%	12%
	N/A	5%	5%	38%	25%		67%			13%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Develop their environmental management systems	No	13%	21%			29%				12%
	Low	25%	5%				33%		50%	16%
	Medium	46%	42%	63%	50%	42%		67%	50%	43%
	High	8%	26%	25%		29%		33%		16%
	N/A	8%	6%	12%	50%		67%			13%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%
Produce their environmental reports	No	21%	21%	25%		43%				19%
	Low	29%	21%	12%		14%	33%	33%		22%
	Medium	25%	21%		25%			67%	50%	21%
	High	17%	26%	38%	25%	29%			50%	21%
	N/A	8%	11%	25%	50%	14%	67%			17%
	TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q23

How does your SAI usually communicate the results of environmental audits to stakeholders (mark all that apply)?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Distribution of a printed version of audit report	63%	53%	63%	50%	43%		67%	100%	57%
Full audit report made public in the Web	75%	37%	25%	50%	14%		67%	100%	53%
Only audit report summary made public in the Web	21%	26%	25%		43%				19%
Press releases	67%	32%	38%	25%			33%	50%	45%
Briefings for journalists	46%	21%	25%	25%				50%	31%
Articles in printed media (by the SAI)	29%	26%	13%	25%				50%	24%
Radio/TV appearances	46%	11%	13%	25%				100%	28%
Booklet with audit results		11%	13%						5%
Audit reports published in social networks (such as Facebook, Twitter etc.)	21%	16%			14%		33%	100%	17%
Audit reports obtainable upon request (not distributed otherwise)	4%	11%	13%	25%	14%				9%
Presentations	42%	26%	13%	50%	14%			50%	31%
No parts of audit reports are made public		5%			14%				2%
Other	25%		13%			33%			14%

Q24

Please assess whether communicating the results of environmental audits has helped your SAI to increase the impact of these audits?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Yes Significant	58%	63%	50%	75%	43%		100%	50%	57%
Yes Somewhat	38%	21%	38%		43%			50%	28%
No						33%			2%
Audit reports are not published		5%							2%
N/A	4%	11%	12%	25%	14%	67%			11%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q25

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

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Yes	38%	47%	38%	75%	29%		33%	100%	43%
No	62%	47%	62%		57%	100%	67%		53%
N/A		6%		25%	14%				4%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q26*

How many auditors are involved with environmental auditing in your SAI?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
0% of employees working full or part time on environmental audits	25%	26%	25%	25%		100%			53%
1-4% of employees working full or part time on environmental audits	33%	26%	25%	50%	33%		33%		24%
5-9% of employees working full or part time on environmental audits	8%	11%	25%		17%			100%	9%
10% of employees working full or part time on environmental audits	34%	37%	25%	25%	50%		67%		14%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q26**

How many auditors are involved with environmental auditing in your SAI?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Equally	11%	25%	5%	77%	34%		20%	9%	79%
Part	20%	9%	40%	17%	29%		32%		7%
Full	69%	66%	55%	6%	37%	100%	48%	91%	14%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q26***

How many auditors are involved with environmental auditing in your SAI?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Auditors are working full time on environmental audits.	63	335	15	36	84	0	5	250	694
Auditors are working part time on environmental audits.	120	122	115	8	72	0	8	10	344
Auditors are not currently working on environmental audits, but have the capacity to do so	404	857	158	3	90	2	12	2500	3922
Is the total number of employees in my SAI	4597	9498	2330	1225	1973	38	363	3535	20954

Q27

Since 1 January 2012, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI? If none, please mark 0.

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Auditors	0	8%	16%	13%	25%		100%			17%
	1-4	71%	42%	37%	25%	17%		100%	100%	50%
	5-9	17%	21%	37%	25%	33%				21%
	10	4%	21%	13%	25%	50%				12%
Other	yes	88%	79%	62%	50%	67%	100%	67%	50%	79%
	no	12%	21%	38%	50%	33%		33%	50%	21%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q28

Since 1 January 2012, has the share of auditors working on environmental audits changed in your SAI? Has the share ...?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Increased	30%	42%	50%		83%		33%		29%
Remain	58%	47%	38%	50%		100%	67%	50%	55%
Decreased	8%			25%				50%	7%
N/A	4%	11%	12%	25%	17%				9%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q29

How does your SAI plan to change the number of auditors involved in conducting environmental audits in the next three years (1 January 2015-31 December 2017)?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Increased	8%	47%	88%	25%	67%	67%			34%
Remain	88%	42%	12%	50%	17%	33%	100%	100%	59%
Decreased									
N/A	4%	11%		25%	16%				7%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q30

How many employees working on environmental audit in your SAI have an educational background, training or previous working experience in the field of environment?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Auditor(s) have specialised education (BA or higher) or training experience in the field of environment (environmental	67%	44%	62%	78%	57%	100%	40%	43%	65%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Auditor(s) have no specialised education but have previous working experience in the field of environment (environmental protection, natural resources management, inspection work etc.)	33%	56%	38%	22%	43%		60%	57%	35%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q31

Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits?

	REGION								
	EURO SAI 24	ASO SAI 19	AFRO SAI 8	OLA CEFS 4	ARABO SAI 6	CARO SAI 3	PASAI 3	OTHER 2	TOTAL
Financial auditing experience	79%	68%	63%	50%	83%	33%	33%	100%	69%
Compliance auditing experience	79%	79%	50%	75%	100%	33%	33%	100%	72%
Performance auditing experience	96%	84%	75%	50%	83%	33%	100%	100%	83%
Finance (e.g. Experience/knowledge of accounting, taxation, financial analysis)	75%	47%	38%	25%	33%		67%	100%	53%
Law (e.g. Experience/knowledge of public law, business law, environmental law)	79%	47%	50%	75%	33%		33%	100%	59%
Public administration and management (knowledge of the system and operations of the government)	83%	47%	63%	75%	50%		100%	100%	64%
Other(s)	21%	5%	25%	50%		67%			19%

Q32

Which of the following barriers has your SAI experienced in executing environmental audits since 1 January 2012?

		REGION								TOTAL
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	
Absence of SAI mandate	Yes	4%	21%			17%	33%			10%
	No	83%	68%	75%	75%	83%	67%	100%	100%	76%
	N/A	13%	11%	25%	25%					14%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of skills or expertise and trainings within the SAI	Yes	34%	47%	75%	50%	50%	100%	33%		50%
	No	58%	42%	25%	25%	50%		67%	100%	41%
	N/A	8%	11%		25%					9%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of human resources	Yes	38%	47%	63%	50%	33%	67%	33%		47%
	No	50%	42%	37%	25%	67%	33%	67%	100%	43%
	N/A	12%	11%		25%					10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory framework	Yes	42%	42%	63%	75%	67%	34%		50%	48%
	No	50%	37%	37%		33%	33%	100%	50%	38%
	N/A	8%	21%		25%		33%			14%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of environmental programmes	Yes	17%	21%	25%		67%	67%			21%
	No	70%	53%	63%	75%	33%	33%	100%	100%	62%
	N/A	13%	26%	12%	25%					17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of established environmental norms and standards	Yes	17%	26%	50%	50%	67%	67%	33%		31%
	No	70%	53%	38%	25%	33%	33%	67%	100%	53%
	N/A	13%	21%	12%	25%					16%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Insufficient monitoring and reporting systems	Yes	50%	42%	75%	75%	83%	67%	67%	50%	57%
	No	38%	42%	25%		17%	33%	33%	50%	31%
	N/A	12%	16%		25%					12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Insufficient data on the state of the environment	Yes	50%	53%	88%	75%	100%	34%	67%	100%	60%
	No	38%	37%	12%			33%	33%		28%
	N/A	12%	10%		25%		33%			12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of technical resources (e.g. insufficient equipment, poor Internet connection etc.)	Yes	4%	16%	63%	25%	33%				17%
	No	83%	63%	37%	50%	67%	67%	100%	100%	67%
	N/A	13%	21%		25%		33%			16%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Access to data	Yes	13%	26%	38%	50%	17%		33%	50%	26%
	No	70%	53%	62%	25%	67%	33%	67%	50%	55%
	N/A	17%	21%		25%	16%	67%			19%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Risk/difficulty in validating reported data	Yes	50%	26%	63%	50%	17%		33%	50%	41%
	No	33%	53%	37%	25%	67%	33%	67%	50%	40%
	N/A	17%	21%		25%	16%	67%			19%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q33

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

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Modified SAI's mandate		5%							2%
Trained SAI's staff	42%	58%	88%	50%	83%	33%	33%	50%	53%
Engaged subject matter experts	46%	53%	25%	50%	17%		33%	100%	41%
Collected environmental data directly from the field	42%	63%	63%	75%	83%		33%	50%	50%

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Used environmental standards of an international organisation	42%	42%	38%	75%	33%		33%	50%	41%
Cooperated with universities or research institutes	42%	32%	25%	50%	33%		33%	50%	33%
Developed performance indicators	21%	16%	38%	50%	50%				21%
Agreed performance criteria with auditee	33%	37%	50%	25%	33%		67%	50%	36%
Used benchmarking with international/ other countries standards	33%	26%	50%	25%	33%		33%	50%	31%
Used services provided by the Regional Working Group on Environmental Auditing (RWGEA)	25%	32%	63%	25%	17%	33%	100%		31%
Other			25%			33%			5%

Q35

INTOSAI WGEA conducts annual training course on environmental auditing in cooperation with the SAI of India in Global Training Facility (GTF) in Jaipur, India. Would your SAI be interested in and have the means for sending the auditor(s) to an approximately 3-weeks training course?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Yes	30%	47%	63%		67%	67%	33%		40%
Interested to participate, but without financial means to do so	33%	21%	37%	50%	17%	33%			29%
No	33%	32%		25%	16%		67%	100%	28%
N/A	4%			25%					3%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q37

Since 1 January 2012, has your SAI had any experience in cooperation with another SAI whether it is in the local or international level in environmental auditing issues?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Yes	79%	63%	50%	75%	50%		100%	100%	66%
No	21%	37%	50%		50%	100%			32%
N/A				25%					2%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q38

Could you please indicate reasons why your SAI has not been engaged in cooperative audits since 1 January 2012? Mark all that apply.

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Lack of interest in our SAI									
Lack of resources	4%	11%	38%			34%			12%
Inadequate SAI mandate		21%			17%	33%			9%
Lack of skill or expertise within the SAI			12%						
Lack of partners		5%			33%				3%
No perceived need for cooperation	8%	11%			17%				7%
Other	8%	5%					33%		5%
N/A	80%	47%	50%	100%	33%	33%	67%	100%	64%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q39

Please specify what types of cooperative activities your SAI has experienced since 1 January 2012.

		REGION								TOTAL
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	
Cooperation with another SAI on an audit related to an international environmental accord (including treaties, international agreements, obligations, or commitments)	Yes	46%	21%	12%	50%				100%	33%
	No	25%	53%	63%		83%	67%	33%		36%
	N/A	29%	26%	25%	50%	17%	33%	67%		31%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Cooperation with another SAI on an audit of an environmental subject, but not on an agreement or treaty	Yes	33%	37%	25%	75%	33%		67%	50%	34%
	No	29%	32%	50%		50%	67%			31%
	N/A	38%	31%	25%	25%	17%	33%	33%	50%	35%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Cooperation with another SAI on a transboundary environmental issue	Yes	50%	16%	25%	25%				100%	34%
	No	29%	53%	50%	25%	67%	67%	33%		36%
	N/A	21%	31%	25%	50%	33%	33%	67%		30%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
The exchange of audit information or environmental auditing experiences between SAIs	Yes	75%	58%	50%	50%	33%		67%	100%	59%
	No		11%	25%		17%	67%			10%
	N/A	25%	31%	25%	50%	50%	33%	33%		31%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q40

Has the cooperation been useful for your SAI?

	REGION								TOTAL
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	
Yes	79%	69%	63%	75%	50%	33%	100%	100%	69%
No		5%				67%			3%
N/A	21%	26%	37%	25%	50%				28%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q42

In the following table WGEA products are listed. Since 1 January 2012, has your SAI

A. not used B. used C. not found the product relevant in its work? Tick answer per each product.

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
WGEA Paper – Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institution (2013)	Have not	25%	58%	50%	25%	50%	33%	100%	50%	44%
	Have	63%	32%	50%	50%	33%			50%	44%
	Did not									
	N/A	12%	10%		25%	17%	67%			12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Land Use and Land Management Practices in Environmental Perspective (2013)	Have not	63%	68%	88%	50%	50%	33%	100%	100%	69%
	Have	25%	16%	12%	25%	17%				17%
	Did not									
	N/A	12%	16%		25%	33%	67%			14%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Impact of Tourism on Wildlife Conservation (2013)	Have not	71%	63%	88%	25%	67%	33%	67%	100%	69%
	Have	4%	5%	12%						6%
	Did not	8%	11%		25%	17%		33%		10%
	N/A	17%	21%		50%	16%	67%			15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Environmental Issues Associated with Infrastructure Development (2013)	Have not	46%	58%	75%	25%	50%	33%	33%	50%	56%
	Have	38%	16%	25%	25%	17%		67%	50%	27%
	Did not									
	N/A	16%	26%		50%	33%	67%			17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Environmental Data: Resources and Options for Supreme Audit Institutions (2013)	Have not	50%	53%	63%	25%	67%	33%	33%		52%
	Have	29%	21%	37%	50%			67%	100%	29%
	Did not									
	N/A	21%	26%		25%	33%	67%			19%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
WGEA Paper – Auditing Water Issues: An Examination of SAI’s Experiences and the Methodological Tools They Have Successfully Used (2013)	Have not	25%	42%	75%		33%	33%	67%		38%
	Have	63%	42%	25%	75%			33%	100%	45%
	Did not					33%				
	N/A	12%	16%		25%	34%	67%			17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management: Guidance for Supreme Audit Institutions (2013)	Have not	42%	63%	63%	50%	50%	33%	100%	100%	58%
	Have	38%	16%	12%						19%
	Did not		5%			17%				2%
	N/A	20%	16%	25%	50%	33%	67%			21%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing the Government Response to Climate Change: Guidance for Supreme Audit Institutions (2010)	Have not	46%	63%	88%	25%	67%	34%	33%		55%
	Have	46%	21%	12%	25%		33%	67%	100%	33%
	Did not		5%			17%				2%
	N/A	8%	11%		50%	16%	33%			10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Environmental Accounting: Current Status and Options for SAIs (2010)	Have not	62%	63%	88%	25%	67%	33%	67%		63%
	Have	17%	16%	12%	25%			33%	100%	17%
	Did not	4%	5%			17%				5%
	N/A	17%	16%		50%	16%	67%			15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
WGEA and UNEP Paper - Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors (2010)	Have not	58%	63%	88%	50%	67%	33%	33%	50%	63%
	Have	29%	16%	12%	25%			67%	50%	22%
	Did not	4%								2%
	N/A	9%	21%		25%	33%	67%			13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Sustainable Fisheries Management: Guidance for Supreme Audit Institutions (2010)	Have not	71%	63%	63%	25%	67%	34%	33%	50%	60%
	Have	17%	21%	37%		17%	33%	67%	50%	27%
	Did not	4%								2%
	N/A	8%	16%		75%	16%	33%			11%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Sustainable Energy: Guidance for Supreme Audit Institutions (2010)	Have not	58%	68%	75%	50%	50%	33%	67%	50%	63%
	Have	34%	5%	25%		17%				19%
	Did not		5%					33%		3%
	N/A	8%	22%		50%	33%	67%		50%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Mining: Guidance for Supreme Audit Institutions (2010)	Have not	67%	63%	75%	50%	67%	33%	67%	50%	65%
	Have	17%	16%	25%					50%	17%
	Did not	8%	5%					33%		6%
	N/A	8%	16%		50%	33%	67%			12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Forests: Guidance for Supreme Audit Institutions (2010)	Have not	50%	42%	38%	25%	34%	33%	33%	50%	44%
	Have	29%	42%	50%	50%	33%		67%	50%	37%
	Did not	13%								6%
	N/A	8%	16%	12%	25%	33%	67%			13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
WGEA coordinated audit – Coordinated International Audit on Climate Change: Key Implications for Governments and their Auditors (2010)	Have not	46%	58%	88%		67%	34%			50%
	Have	46%	21%		75%		33%	67%	50%	33%
	Did not	4%	11%			17%		33%		5%
	N/A	4%	10%	12%	25%	16%	33%		50%	12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007)	Have not	58%	58%	75%		34%	34%	33%	50%	58%
	Have	33%	21%	13%	75%	33%	33%	67%	50%	29%
	Did not									
	N/A	9%	21%	12%	25%	33%	33%			13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions (2007)	Have not	63%	58%	75%		50%	33%	100%	50%	60%
	Have	29%	21%	25%	75%	17%				25%
	Did not									
	N/A	8%	21%		25%	33%	67%		50%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Evolution and Trends in Environmental Auditing (2007)	Have not	58%	63%	50%	25%	33%	33%	67%	50%	58%
	Have	29%	16%	38%	50%	17%		33%	50%	25%
	Did not	4%								2%
	N/A	9%	21%	12%	25%	50%	67%			15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007)	Have not	50%	58%	75%	50%	67%	34%	67%		55%
	Have	42%	26%	25%	25%		33%	33%	50%	31%
	Did not	4%								2%
	N/A	4%	16%		25%	33%	33%		50%	12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
ISSAI 5130 - INTOSAI Paper – Sustainable Development: The Role of Supreme Audit Institutions (2004)	Have not	33%	53%	38%	25%	33%	34%	100%	50%	42%
	Have	58%	32%	62%	25%	50%	33%		50%	48%
	Did not									
	N/A	9%	15%		50%	17%	33%			10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5120 - INTOSAI Paper – Environmental Audit and Regularity Auditing (2004)	Have not	33%	42%	50%		17%	34%	100%	50%	38%
	Have	58%	42%	50%	50%	67%	33%			50%
	Did not									
	N/A	9%	16%		50%	16%	33%		50%	12%
	Total	100%	100%		100%			100%		100%
WGEA Paper – Towards Auditing Waste Management (2004)	Have not	46%	47%	50%	25%	33%	33%	33%	50%	45%
	Have	46%	32%	50%	25%	50%		67%		40%
	Did not									
	N/A	8%	21%		50%	17%	67%		50%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	Have not	46%	47%	63%	25%	50%	33%		50%	46%
	Have	50%	32%	37%	50%	17%		100%		37%
	Did not									
	N/A	4%	21%		25%	33%	67%		50%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5110 - INTOSAI Paper – Guidance on Conducting Audits of Activities with an Environmental Perspective (2001)	Have not	38%	47%	37%	25%	17%	34%	100%	50%	40%
	Have	54%	42%	63%	50%	67%	33%			46%
	Did not	4%								2%
	N/A	4%	11%		25%	16%	33%		50%	12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
INTOSAI Paper – The Audit of International Environmental Accords (2001)	Have not	58%	58%	63%		50%	33%	100%	50%	54%
	Have	33%	21%	25%	75%	17%				25%
	Did not	4%								2%
	N/A	5%	21%	12%	25%	33%	67%		50%	19%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5140 - INTOSAI Paper – How SAIs may Cooperate on the Audit of International Accords (1998)	Have not	58%	58%	75%	50%	50%	33%	100%	50%	60%
	Have	29%	21%	25%		17%				23%
	Did not	4%	5%			17%				4%
	N/A	9%	16%		50%	16%	67%		50%	13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper – Natural Resource Accounting (1998)	Have not	58%	74%	100%	50%	67%	34%	100%		67%
	Have	25%	5%				33%		50%	15%
	Did not	4%								3%
	N/A	13%	21%		50%	33%	33%		50%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Home page of the WGEA website	Have not	4%	37%	13%		17%	34%			17%
	Have	88%	58%	75%	50%	67%	33%	100%	100%	73%
	Did not									
	N/A	8%	5%	12%	50%	17%	33%			10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Bibliography of SAIs environmental audit reports on the WGEA website under “Environmental Audits Worldwide”	Have not	8%	37%	25%	25%	34%	33%			21%
	Have	79%	42%	63%	25%	33%		100%	100%	62%
	Did not									
	N/A	13%	21%	12%	50%	33%	67%			17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Greenlines newsletter on the WGEA website	Have not	17%	37%	25%	25%	50%	34%			25%
	Have	79%	53%	75%	25%	33%	33%	100%	100%	65%
	Did not									
	N/A	4%	10%		50%	17%	33%			10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
WGEA meeting material (including compendium) on the WGEA website	Have not	17%	37%	25%	50%	50%	33%	67%		29%
	Have	70%	47%	63%		17%		33%	100%	56%
	Did not									
	N/A	13%	16%	12%	50%	33%	67%			15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA work plans on the WGEA website	Have not	25%	37%	25%		50%	33%	67%		29%
	Have	67%	47%	63%	50%	33%		33%	100%	58%
	Did not									
	N/A	8%	16%	12%	50%	17%	67%			13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Results of the previous INTOSAI WGEA Surveys on the WGEA website	Have not	21%	37%	50%		50%	34%	100%		29%
	Have	71%	42%	50%	50%	33%	33%		100%	56%
	Did not		5%							2%
	N/A	8%	16%		50%	17%	33%			13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q43

In the following table Working Group on Accountability for and the Audit of Disaster-related Aid (WGAADA) products endorsed in October 2013, has your SAI

A. not used B. used C. not found the product relevant in its work? Tick answer per each product.

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
ISSAI 5510 – The Audit of Disaster Risk Reduction	Have not	67%	74%	88%	25%	67%	34%	33%		65%
	Have	25%	21%	12%	50%	17%		67%	50%	21%
	Did not	4%					33%			4%
	N/A	4%	5%		25%	16%	33%		50%	10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		REGION								
		EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
ISSAI 5520 – The Audit of Disaster-Related Aid	Have not	71%	63%	88%	25%	67%	34%	33%		65%
	Have	21%	32%	12%	50%	17%		67%	50%	21%
	Did not	4%					33%			4%
	N/A	4%	5%		25%	16%	33%		50%	10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5530 – Adapting Audit Procedures to take account of the increased risk of fraud and corruption in the emergency phase following a disaster	Have not	75%	84%	75%	50%	67%	67%	100%	50%	75%
	Have	13%	11%	13%	25%	17%				10%
	Did not						33%			2%
	N/A	12%	5%	12%	25%	16%			50%	13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid	Have not	75%	84%	88%	50%	67%	67%	100%	50%	77%
	Have	13%	11%	12%	25%	17%				10%
	Did not						33%			2%
	N/A	12%	5%		25%	16%			50%	11%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI GOV 9250 – International Financial Accountability Framework for Humanitarian Aid Audit	Have not	67%	84%	100%	25%	83%	67%	100%	50%	73%
	Have	17%	11%		25%					10%
	Did not	4%			25%		33%			6%
	N/A	12%	5%		25%	17%			50%	11%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q44

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way:

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Guidance materials	2.1	2.6	3	2.3	2.5	2.6	2.7	2.5	2.4
Website: www.environmental-auditing.org	2.2	2.5	2.7	2.0	2.1	2.3	2.7	3.0	2.4
Training courses, seminars	2.0	2.3	3.0	2.0	2.3	2.0	2.0	1.0	2.1
Working Group meetings	2.1	2.4	2.7	1.5	1.8	2.6	3.0	2.5	2.2
<i>Greenlines</i> newsletter	1.8	1.7	2.4	1.5	1.3	2.0	1.3	3.0	1.9

Q48

Have you been involved in the activities of your Regional Working Group on Environmental Auditing (RWGEA)*?

	REGION								
	EURO SAI	ASO SAI	AFRO SAI	OLA CEFS	ARABO SAI	CARO SAI	PASAI	OTHER	TOTAL
Yes	92%	68%	88%	75%	33%		100%		73%
No		26%	12%		50%	100%		50%	17%
N/A	8%	6%		25%	17%			50%	10%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%



www.environmental-auditing.org

ISBN 978-602-60809-1-2

