Environmental Auditing
December 1–December 3, 2014

Workshop Report

December 8, 2014
Environmental audit, defined as financial, compliance, and performance audit that evaluates and gives opinions on environment-related matters is a tool to increase the role of SAIs in ensuring sustainable development. The International Organization of Supreme Audit Institutions (INTOSAI) established The INTOSAI Working Group on Environmental Auditing (WGEA) that is with 72 members the largest working group of INTOSAI. It promotes the use of “the audit mandate and audit instruments at SAIs’ disposal specifically in the case of environmental protection and sustainable development” (WGEA 2013). As a result of these efforts and in line with increasing global awareness there is substantial increase in a volume of environmental audits around the world.

Practice of environmental audit is considered one of the most demanding audits. Types of environmental audits SAIs perform are:

- Performance audits
- Compliance audits
- Financial audits and
- Priori audits.

One audit can simultaneously be a financial, compliance and performance audit. Potential objective of environmental audits also differ. SAIs can examine compliance with domestic environment legislation, compliance with international environmental agreements, compliance with domestic environmental policies, performance of government environmental programs, and others.

**Topics covered:**

- Presenting the specifics of environmental auditing
- Designing and conducting environmental audits.

**Lecturers:**

- Jerneja Vrabic, The Court of Audit of the Republic of Slovenia
- Lucka Kajfež Bogataj, Biotechnical Faculty, University of Ljubljana
- Armando Do Jogo Simoes, European Court of Auditors

**Participants:**

There were 19 participants from Albania, Bosnia and Herzegovina, Czech Republic, Kosovo, Macedonia, and Moldova.
Evaluation:

**Overall satisfaction with the course**

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<th>5 - very satisfied</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1 - not satisfied</th>
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<tbody>
<tr>
<td>No. of Responses</td>
<td>4</td>
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No. of all responses: 18, Average mark: **4.62**

**The announced workshop learning objectives were met.**

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<th>5 - very much</th>
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<th>1 - not at all</th>
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<tbody>
<tr>
<td>No. of Responses</td>
<td>4</td>
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No. of all responses: 19, Average mark: **4.68**

**Selected Participants' Comments:**

- *This workshop will be useful for my audit in implementing the task about the specific area of environmental auditing.*
- *We will incorporate environmental audits in our yearly plans and in the future we will do this kind of audit.*
- *Well organized and planned workshop. I got a lot of new knowledge and different opinion.*