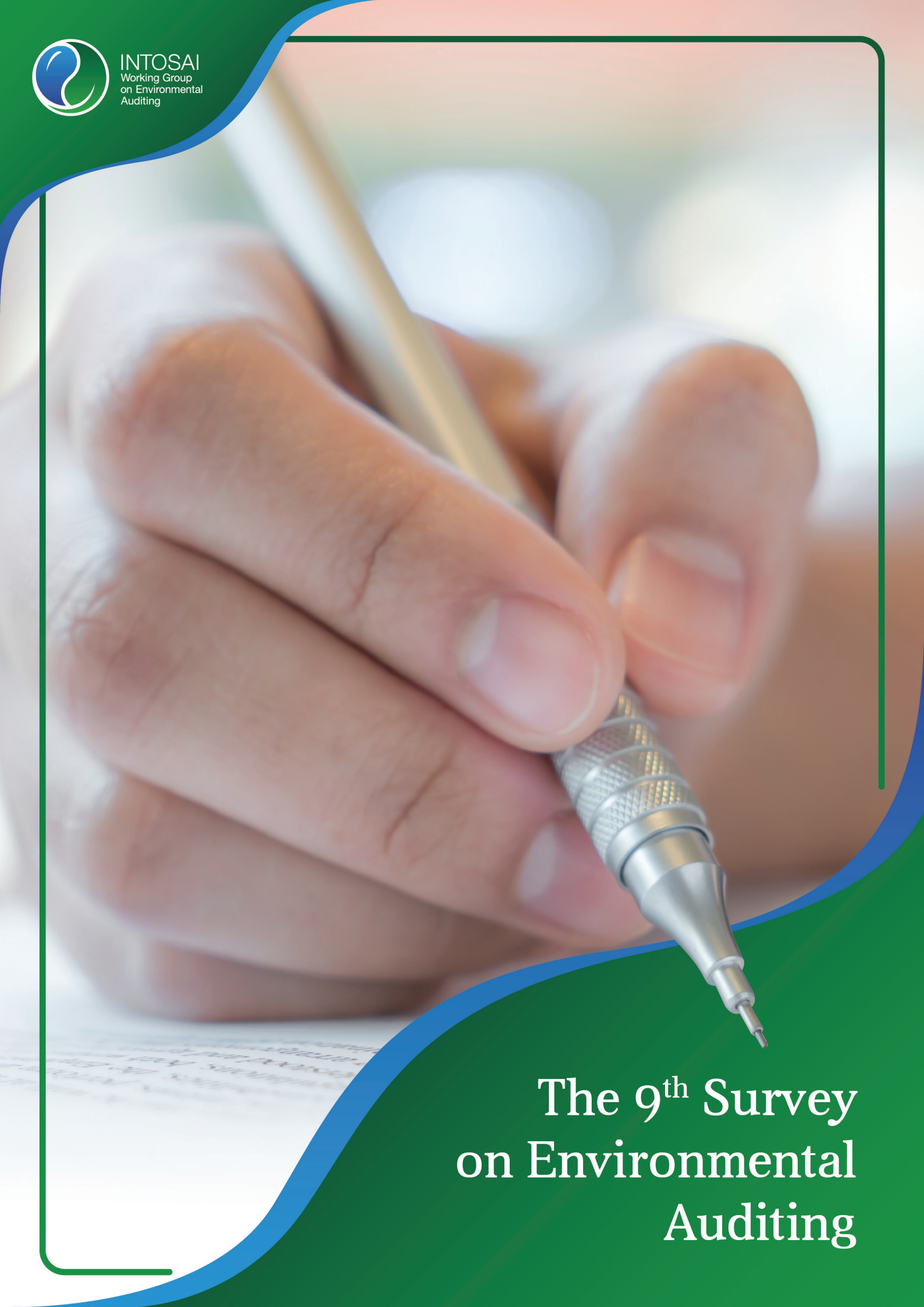





INTOSAI
Working Group
on Environmental
Auditing

A close-up photograph of a hand holding a silver pen, poised to write on a document. The hand is in sharp focus, while the background is blurred. The pen is a sleek, silver-colored ballpoint pen. The document has some faint, illegible text on it. The overall image has a professional and focused feel, with green and blue curved borders framing the content.

The 9th Survey on Environmental Auditing



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.

This publication may be downloaded free of charge from the INTOSAI WGEA website <http://www.environmental-auditing.org>. Permission is granted to copy and distribute this publication, giving appropriate credit, provided that such copies are for academic, personal or professional use and are not sold or used for commercial gain.

July 2019

Foreword

I am pleased to provide you the 9th Survey on Environmental Audit. This survey aims 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 9th Survey of Environmental Auditing carried out from February to July 2018 and targets the period of January 2015 to December 2017.

The survey report is presented in both text and graphs. Several comparisons with the previous 8th Survey on Environmental Auditing are drawn to identify important trends and developments since 2015. It must be noted, however, that the amount and line-up of respondents are not identical to those of the 8th 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 of Environmental Studies (id: Pusat Studi Lingkungan Hidup; PSLH) Universitas Gadjah Mada, Indonesia.

I hope that this survey is beneficial for the reader. Enjoy reading.



Prof. Dr. Moermahadi Soerja Djanegara, CA., CPA.
Chairman of the Audit Board of the Republic of
Indonesia
Chair of INTOSAI WGEA

Table of Contents

Foreword	3
Abbreviation & Acronyms	6
Introduction	8
Executive Summary	10
Chapter 1 Auditing Mandate	12
Chapter 2 Environmental Audits	22
Chapter 3 United Nations Sustainable Development Goals (UN SDGs)	48
Chapter 4 The Impact Of Environmental Audits	89
Chapter 5 Environmental Auditing Capacity	105
Chapter 6 Cooperation Between SAIs	126
Chapter 7 WGEA and INTOSAI Products	132
Appendix A Data and Methodology	147
Appendix B Survey Questionnaire	149
Appendix C Detaile Resultes in Table Format	172

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 16-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 nonmember 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 nine 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 9th Survey of Environmental Auditing carried out from February to July 2018 and targets the period of January 2015 to December 2017.

The 9th 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, Spanish, Arabic and German questionnaires were made available for convenience of respondents. In total 60 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, sustainable development goals, 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, the detailed results and list of responding country are presented in appendices.

The survey report is presented in both text and graphs. Several comparisons with the previous 8th Survey on Environmental Auditing are drawn to identify important trends and developments since 2015. It must be noted, however, that the amount and line-up of respondents are not identical to those of the 8th 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 of Environmental Studies (id: Pusat Studi Lingkungan Hidup; PSLH) Universitas Gadjah Mada, Indonesia.

The results of INTOSAI WGEA 9th Survey on Environmental Auditing provide the conditions and trends concerning environmental auditing practices based on the work conducted by 60 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 in perceiving the results and/or data interpretation of this survey is needed.

Executive Summary

Auditing Mandate

Almost half of the SAIs have had legislative mandate referring specifically to environmental auditing. The vast majority of SAIs had a legislative mandate to conduct performance (93%), compliance (88%) and financial (87%) audits on environmental issues. The majority of SAIs had **full access** to undertake environmental auditing of the national government (90%); State-owned enterprises or companies (85%); Province, regional, or state governments (67%); Local, municipal, or community governing bodies (65%); and semi-governmental organizations (52%).

Environmental Audits

Since 1 January 2015, Performance audit had been the most conducted type of environmental audit, while priori audit had been the least. This results remained the same compared to the previous survey. Regarding to the plan for the future 48.33% would increase the number of conducting environmental audits in the next three years. Most of the SAIs (75%) agreed that the **compliance with domestic environmental legislation** was the objective that always be considered. The top 3 topics that have been audited by the SAIs in the last three years were **Wastewater treatment; Municipal, solid and non-hazardous waste** and **Drinking water: quality and supply**. Meanwhile, the top 3 topics that would be audited by the SAIs in the next three years, according to the survey, were **Protected areas and natural parks; Sustainable Development Goals and General waste**. The most audited agreements was **United Nations Framework Convention on Climate Change (UNFCCC) – Paris Agreements**. The **more attention to quality and reliability of information** and **exchange of knowledge with other SAIs** were regarded as the developments necessary in their SAI. Meanwhile the developments that had already planned by the most SAI were **exchange of knowledge with other SAIs** and **focus on SDGs**.

United Nations Sustainable Development Goals

Sustainable Development Goals (SDGs) topics had high priority in strategic work plan of 68.33% of SAIs. Almost half of the SAIs (48%) mentioned that UN 2030 Agenda for Sustainable Development had influenced their audit practice through using SDGs to choose audit topics and focusing on preparedness to implement the SDGs. It was

only 33.33% of SAls considered the HLPF on SDGs in their audit plans. Since 1 January 2016, 51.67% of SAls has conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals. The most conducted topics were **Clean Water and Sanitation**. Fifty-one point six seven percent (51.67%) of SAls were willing to share the results of these future environmental performance audits related to one of the topics of SDGs by means of a framework developed by INTOSAI.

The Impact of Environmental Audits

Almost all of the SAls members had measured the impact of their environmental audits. Seventy-three percent (72%) of SAls had chosen follow-up audit as well as monitoring the implementation of recommendations/audit findings as the often used methods to measure the impact of SAls environmental audits. The main challenges that had been faced by the SAls in measuring the impact of environmental audits were insufficient data/information. Seventy-three percent (73%) of SAls tracked the implementation of the recommendations of environmental audits by follow-up audit. Full audit report had been made public in the Web as well as distribution of a printed version of audit report which were the most popular ways used by the SAls to communicate the results of environmental audits to stakeholders.

Environmental Auditing Capacity

Currently more than half (55%) of SAls members have had a specific department or section working full time on environmental audits. The number of auditors involved with environmental audits in SAI was presented by the average percentage of the number of auditors compared to all employees in each country, and it appeared that 1.63% of auditors were worked full time. Since 1 January 2015, on average, 7 auditors had been involved in an audit team conducting one environmental audit. Average number of employees per country shows that 28.18% of the auditors were people with a degree in an environment-related field, while almost thirty percent of audit offices at least had previously worked in the environmental sector, even though had no specialized education background. In order to executing environmental audits, 65% SAls had to face insufficient formulation government environmental policy. Several ways had been chosen to overcome the barriers mentioned above, including preparing the trained SAI's staff.

Cooperation between SAls

Since 1 January 2015, 65.00% of the SAls have had any experience in cooperation with another SAls whether it was in the local, regional or international level in environmental auditing issues. Lack of resources was the major reason why they had not been engaged in cooperative audits. Since 1 January 2015, most SAls have exchange audit information or environmental auditing experiences as the type of cooperative activities experienced.

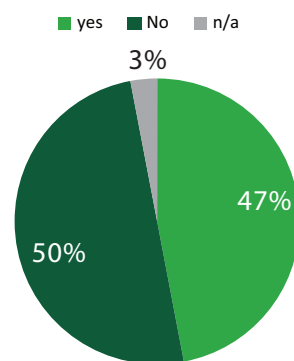
WGEA and INTOSAI Products

Among the WGEA products, home page WGEA had been the most used and considered useful product since 1 January 2015. Regarding the additional INTOSAI WGEA guidance materials or studies on environmental auditing, vast majority of the SAls did not consider that they needed any additional guidance materials or studies on environmental auditing. As for the main theme of the 2020-2022 WGEA work plan, the majority of SAls suggest **SDGs and UN 2030-Agenda** as well as **climate change** as the main theme of the next period WGEA work plan. Other topics suggested were indicators for measuring of **impacts of environmental policies, urban energy systems, renewable energy, water availability to support food security, littering and waste management, creating sustainable cities and communities, how to improve unofficial cooperation between SAI's to exchange information and waste water and environmental sanitation.**

Chapter 1

Auditing Mandate

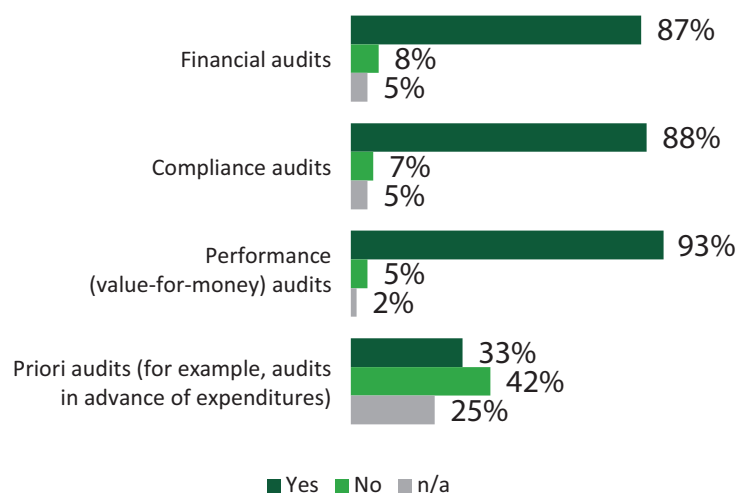
This chapter provides an overview of SAIs' legal status concerning the environmental audits and their differences compared to the 8th Survey. In the survey, "environmental audit" was defined as financial, compliance, performance (value-for-money), and priori audits on environmental-related matters.



Q1 (Graph 1)
Does your SAI have a legislative mandate referring specifically to environmental auditing?

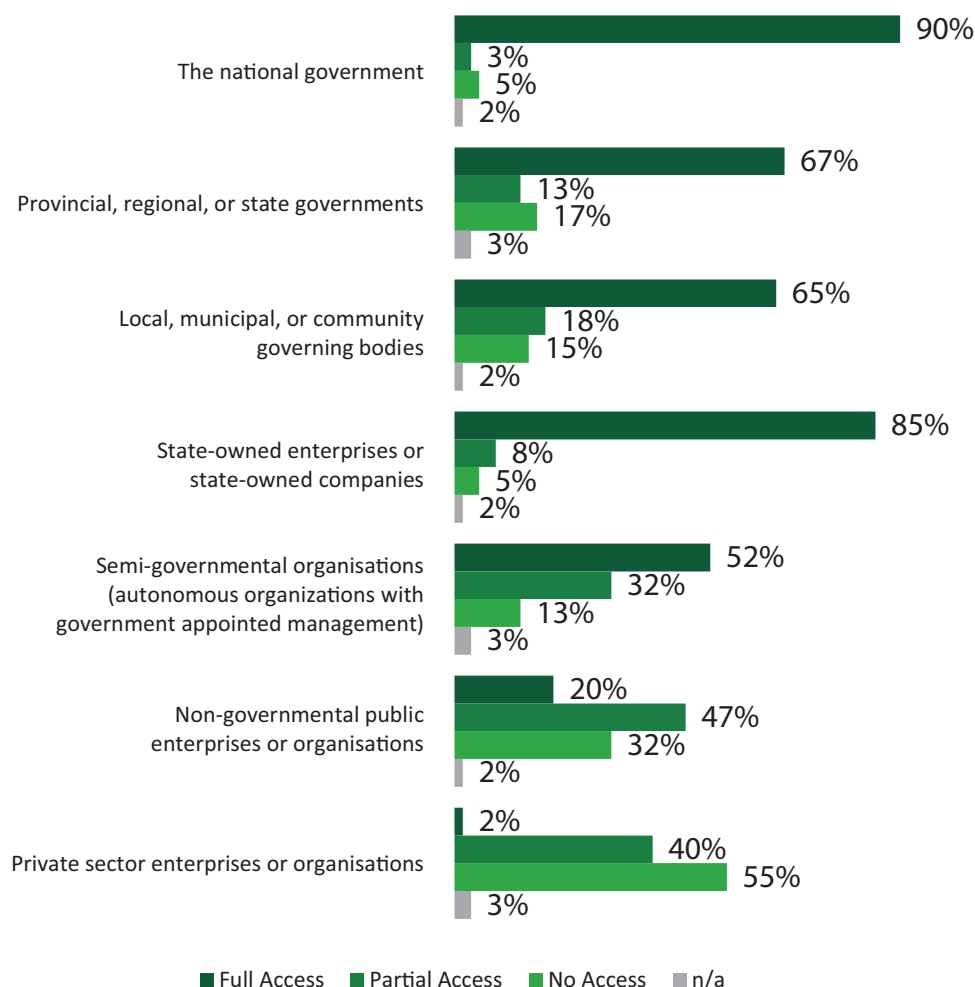
The results of the survey show that only less than half of the respondents stated that they had legislative mandate referring specifically to environmental auditing. Nevertheless, it has increased from 22% in 2015 to 47% in 2018 (**Graph 1**).

Q2 (Graph 2)
Does your SAI have a legislative mandate to audit environmental issues in:

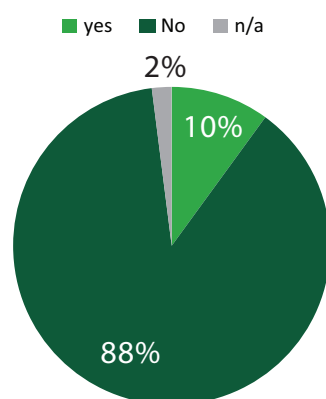


In comparison with the previous survey in 2015, slight increments of SAIs conducting environmental audit can be observed. The increased percentages of performance audits, compliance audits, and financial audits are from 88% to 93%, from 84% to 88%, and from 83% in 2015 to 87% in 2018, respectively. However, 42% SAIs stated that they did not have mandate to do priori audits on environmental issues. This number decreasing from 55% in 2015 (**Graph 2**).

Q3 (Graph 3)
What level of access does your SAI's mandate give to undertake environmental auditing of the following governmental and non-governmental organizations? Please select one access option per line.



In terms of level of access, a similar trend occurs as that of the 8th Survey. Full access to institutions related to government is generally high ranging from 52% to 90%. The figure also shows that full access to non-government organizations and access to private sector is very low, i.e. 20% and 2%. Even though the number for non-government organization is low, it has increased from 10% in 2015 to 20% in 2018. It is worth noting that more than a half of SAs (55%) stated that they did not have access to undertake environmental auditing in private sector enterprises or organization (Graph 3).



Q4 (Graph 4)
Has your SAI's environmental auditing mandate changed since 1 January 2015?

Since 1 January 2015, only 10% of SAs' auditing mandate has been changed (Graph 4). This number has slightly increased from 7% in 2015.

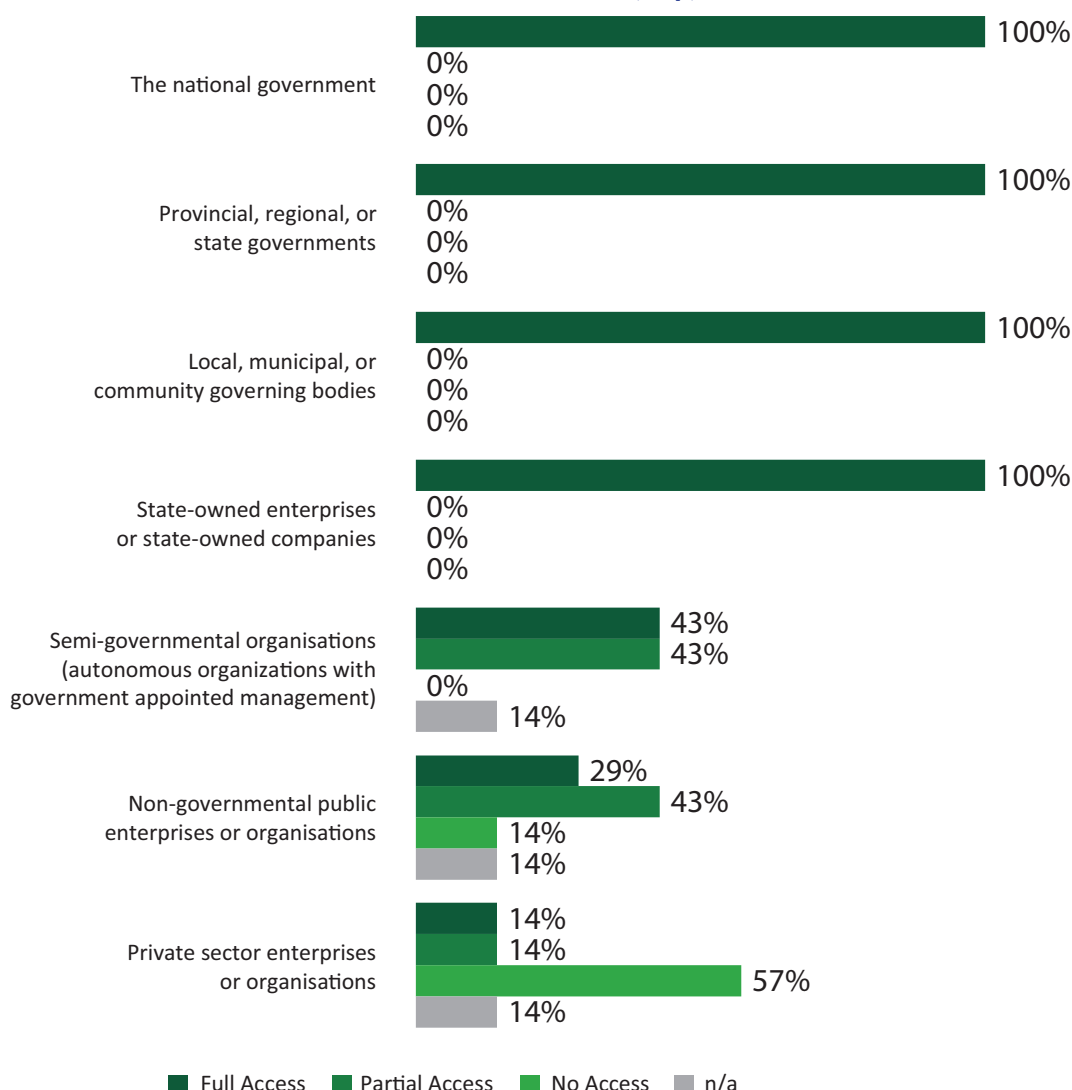
REGION

In the discussion of region, questions Q1, Q2, and Q4 and graphs of the survey results are not presented.

AFROSAI

Almost half of SAIs (43%) had legislative mandate referring specifically to environmental auditing. All SAIs stated they have a legislative mandate to audit environmental audits issues in all type of audits except priori audits. This result was increasing from 88% in 2015 to 100% in 2018 for each type of audits (performance, financial, and compliance) in environmental issue.

Q3. (Graph 5)
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.
AFROSAI (n=7)



All SAIs have full access to the government and government – related institutions to undertake the environmental auditing. However, for semi-governmental organization, 43% stated that they have not only full access but also partial access (**Graph 5**). Different results can also be observed in SAI's level access to non-governmental public enterprises or organization; full access of SAIs had increased from 0% in 2015 to 29% in this survey. This results probably had been caused by the increased number of SAIs that changed their environmental auditing mandate since 1 January 2015 from 13% to 43% respondents.

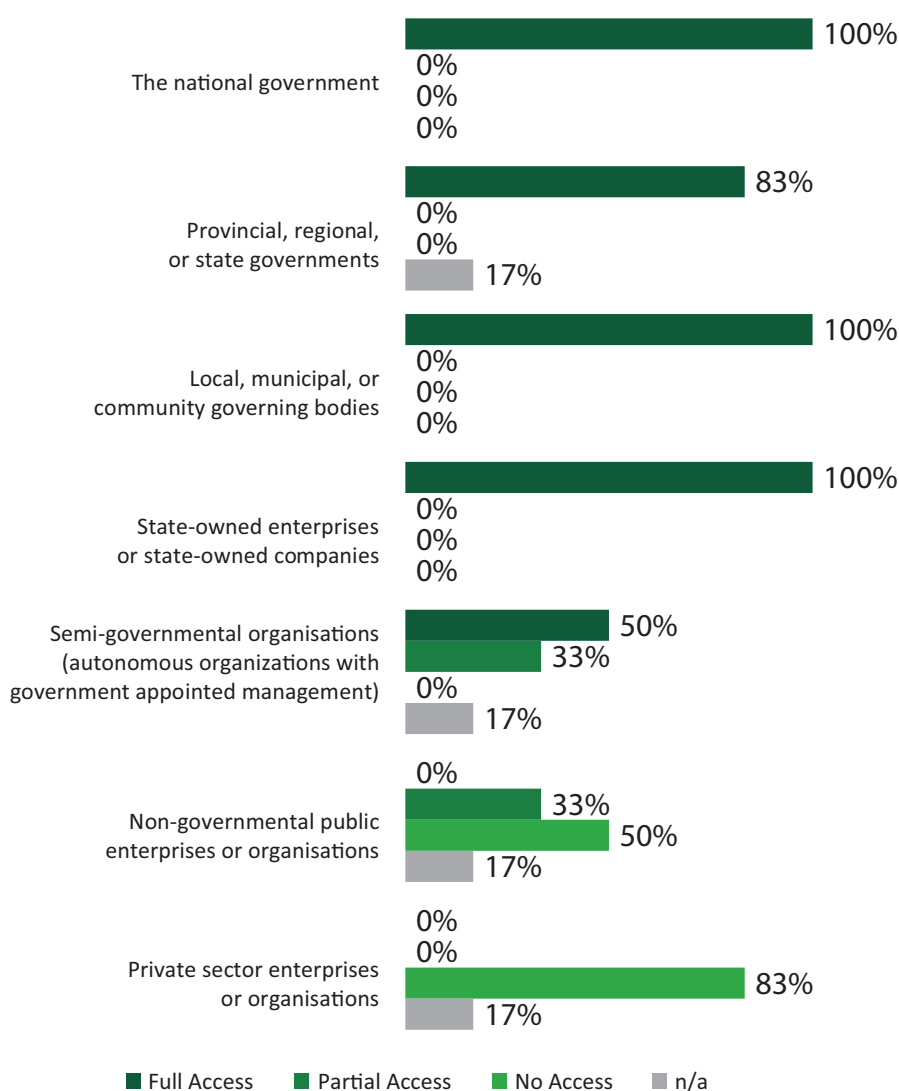
ARABOSAI

Thirty-three percent of SAls stated that they have a legislative mandate referring specifically to environmental auditing, 50% of SAls stated they did not have it, while 17% SAls gave no statement. These numbers had decreased from the 8th Survey, where 43% SAls stated that they had a legislative mandate referring such auditing and the rest did not have it. As observed in AFROSAI, all ARABOSAI's members also have a legislative mandate to audit environmental issues in financial audits, compliance audits and performance audits. Regarding the financial audits, the result in this survey shows an increase from 71% in 2015 to 100%. For priori audits, the number of SAls that have a legislative mandate decreased from 29% in 2015 to 17%.

Q3. (Graph 6)

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.

ARABOSAI (n=6)

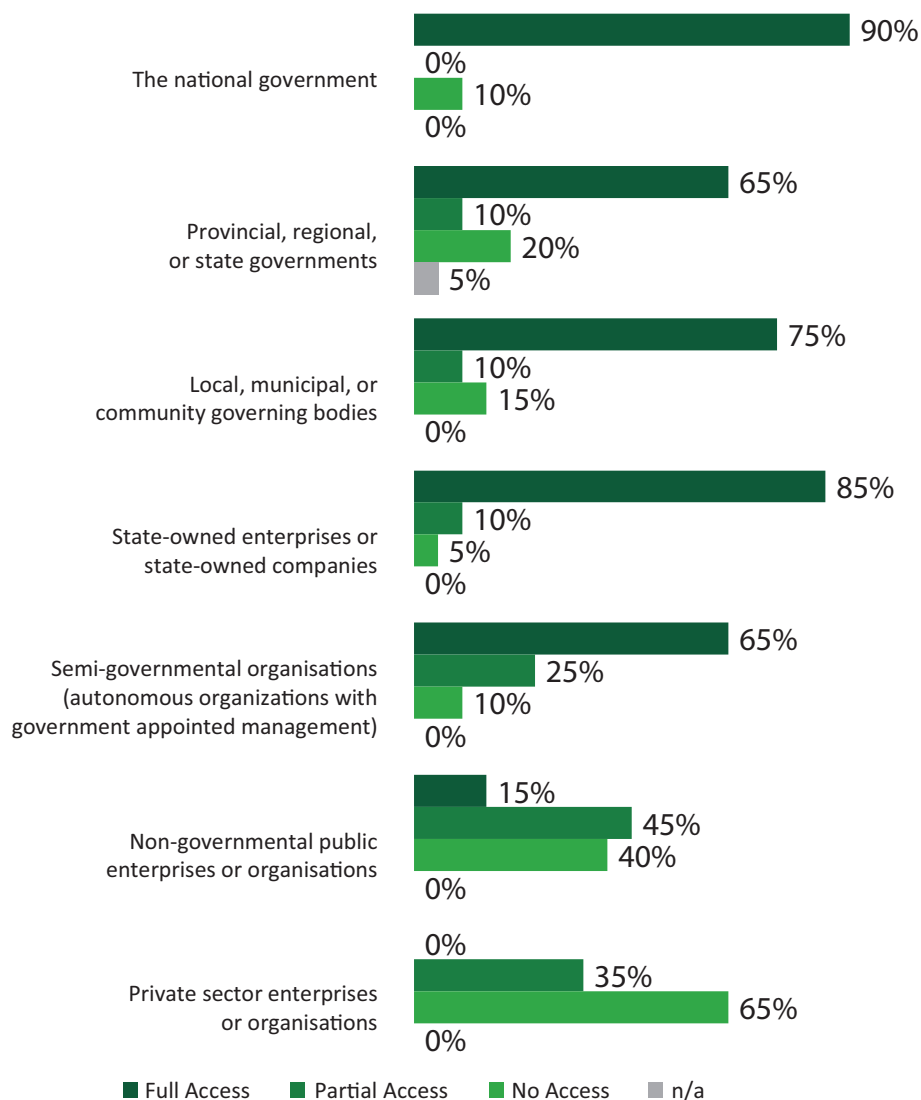


All SAls stated they have full access to state-owned enterprises organization or state-owned companies; the national government; as well as to local, municipal or community governing bodies (**Graph 6**). Regarding SAls' access to the national government (86% in 2015 to 100%) and state-owned enterprises (72% in 2015 to 100%) have notably escalated compared to previous results, even though only 17% of SAls changes the environmental auditing mandate since 1 January 2015.

ASOSAI

The number of SAIs that had a legislative mandate focusing on environmental audits had been increasing progressively from 21% in 2015 to 50% in this survey. There is a tendency of increasing percentage between 2015-2018 of SAIs members in conducting performance audits, financial audits, and compliance audits concerning environmental issues from 79% to 90%, 74% to 85%, and 79% to 85%, respectively.

Q3. (Graph 7) 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. ASOSAI (n=20)



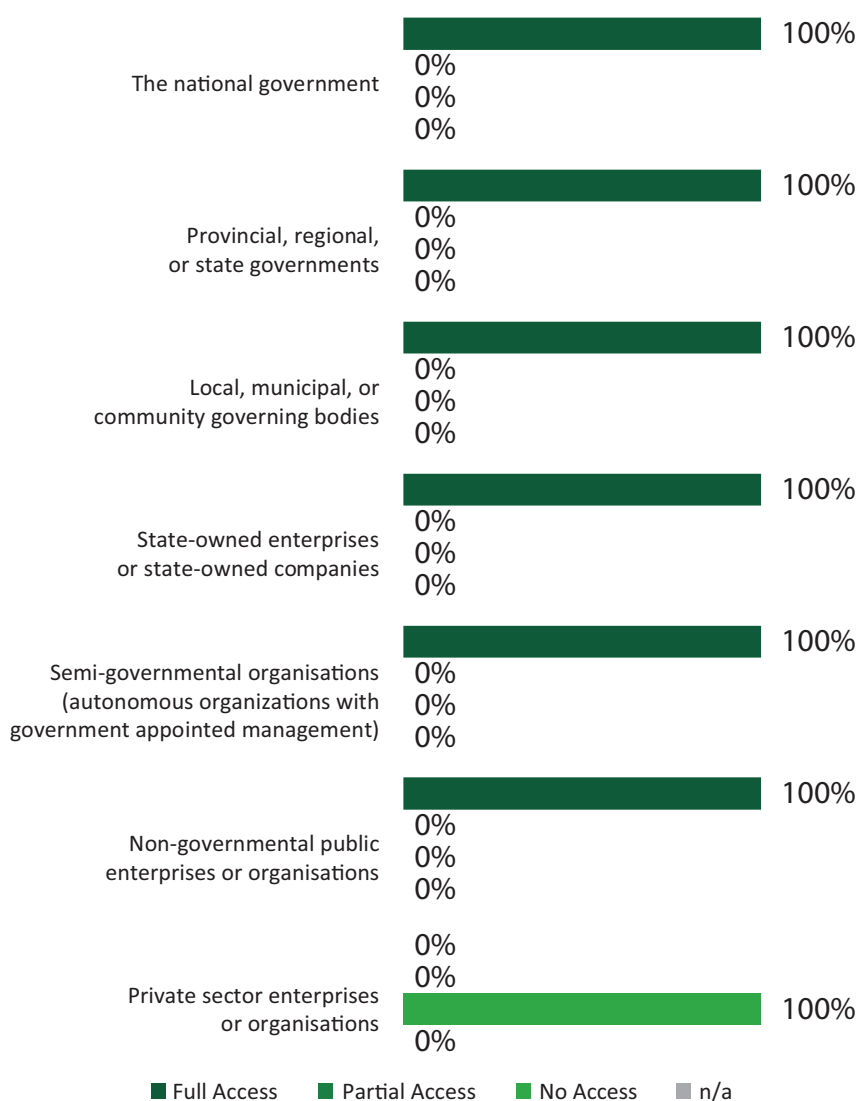
The results of the survey show that 90% of SAIs have full access to undertake environmental auditing on the national government, and 85% SAIs on state-owned enterprises or state-owned companies. Only 5% of SAIs declared that they have changed the environmental auditing mandate since 2015. The percentage has been decreasing from 10% in 2015.

CAROSAI

In this survey, only one SAI has responded. The SAI stated that it had no a legislative mandate referring specifically to environmental auditing. Therefore, no audit environmental issues can be obtained. However, the SAI has full access to government and non-government organizations except for private sector enterprise or organizations. And since 2015, none of the SAIs environmental auditing mandate has changed (Graph 8).

Q3. (Graph 8)

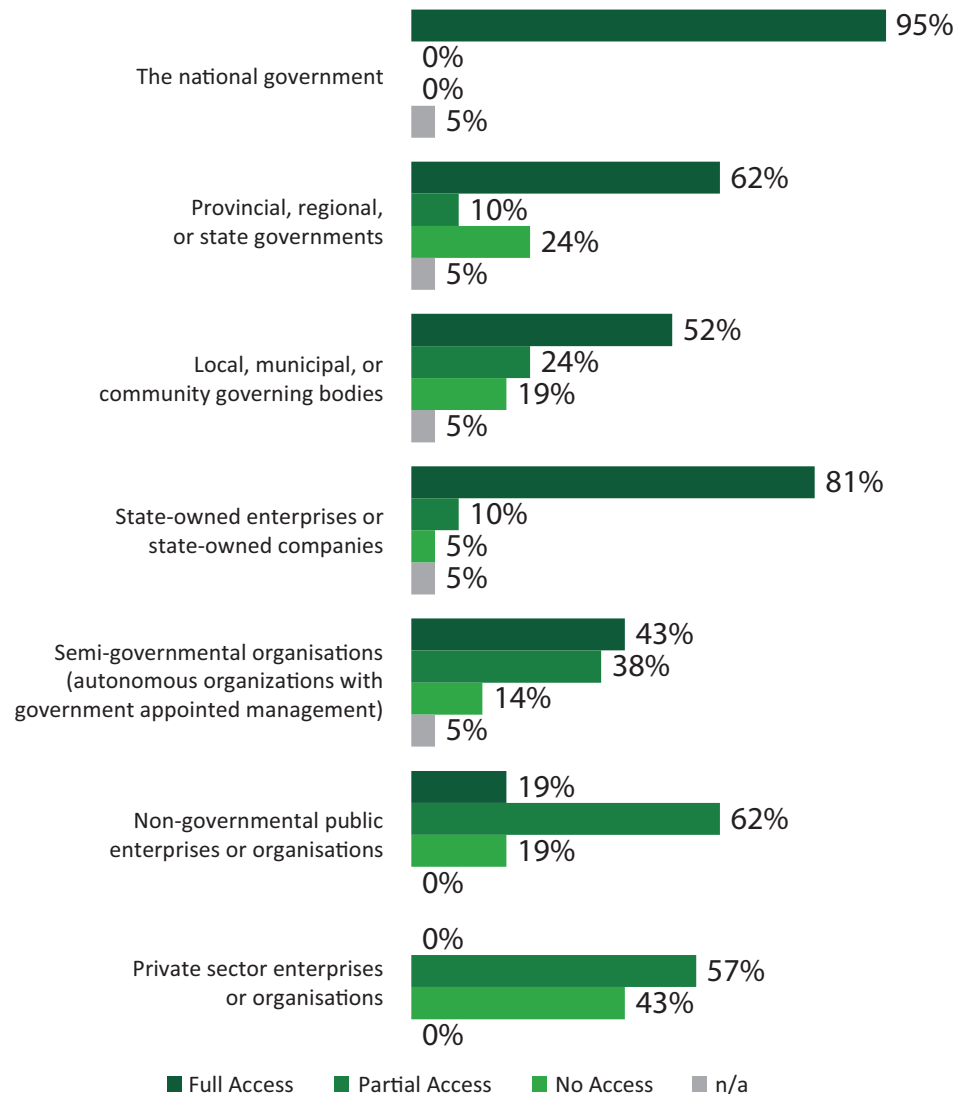
What level of access does your SAI's mandate give to undertake environmental auditing of the following governmental and non-governmental organisations? Please select one access option per line.
CAROSAI (n=1)



EUROSAI

The number of specific legislative mandate to environmental auditing have increased from 8% in 2015 to 33% in this survey. However, compared to the survey in 2015, there were no significant result differences observed in terms of type of audits in environmental issues. All SAIs have conducted performance audits. Almost all of SAIs have conducted financial and compliance audits, 90% and 95%, respectively. Compared to 2015 survey, it was noted that 96% SAIs have conducted performance audits, financial audits as well as compliance audits.

Q3. (Graph 9)
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.
EUROSAI (n=21)



As many as 95% of SAls have full access to the national government, 81% of SAls to state-owned enterprises or state-owned companies and 62% of SAls to provincial, regional or state governments. These numbers were relatively similar to the results of the 8th Survey. In 2015, there were 71% of SAls have partial access to private sector enterprises or organizations, while in the survey it decreased to 57% of SAI's. Moreover, since 1 January 2015 most of SAls in this region did not change their environmental auditing mandate (95%), and only less than 5% of SAls have changed their mandate.

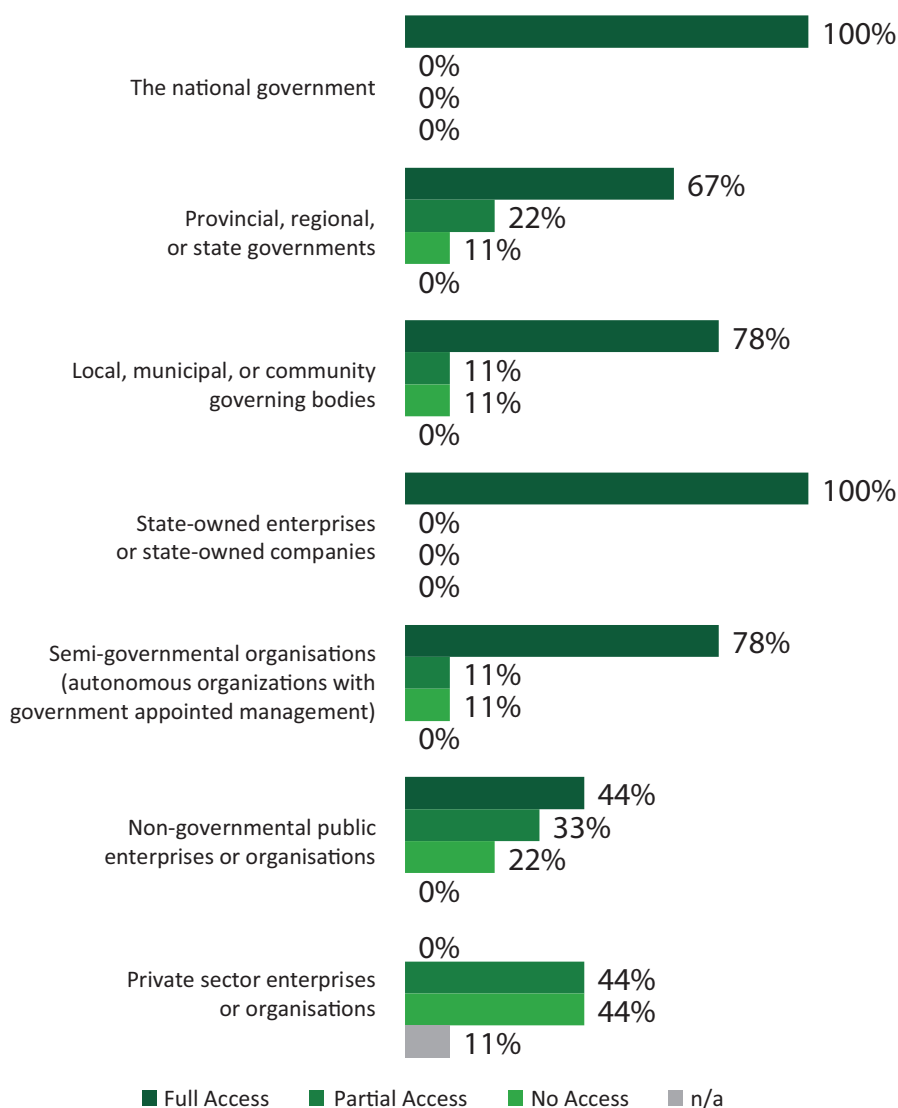
OLACEFS

Seventy-eight percent of SAls in this region stated that they have a legislative mandate referring specifically to environmental audit. This number was increasing significantly from 25% in 2015. It was also observed that legislative mandate to audit environmental issues in financial and compliance audits slightly increased from 75% in 2015 to 78 and 89%, respectively. Even though priori audits decreased from 75% in 2015 to 67%.

All respondents having full access to the national government and state-owned enterprises or state-owned companies. While 78% SAls have full access to semi-governmental organizations as well as to local, municipal, or community governing bodies. In addition, different to the last survey where all respondents did not change their auditing mandate, in this survey there were 11% of SAls have changed their environmental auditing mandate since 1 January 2015.

Q3. (Graph 10)

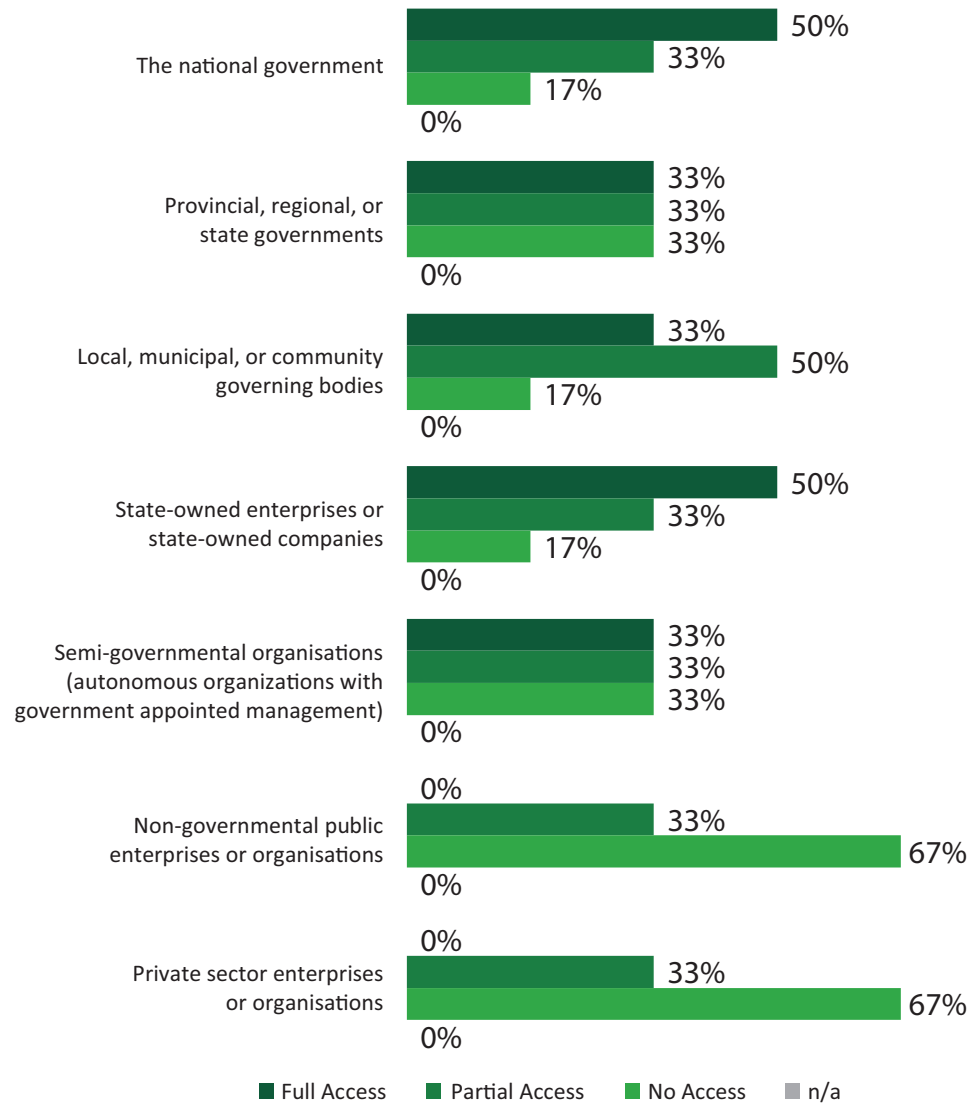
What level of access does your SAI's mandate give to undertake environmental auditing of the following governmental and non-governmental organisations? Please select one access option per line.
OLACEF (n=9)



PASAI

Compared to the 2015 Survey, this region had more SAls that have a legislative mandate referring specifically to environmental auditing (33% in 2015 to 50%). The number of SAls that have conducted financial audits also increased from 67% to 83%. However, the number of SAls that conducted compliance audits remained the same at 67% and for performance audits decreased from 100% in 2015 to 83%.

Q3. (Graph 11)
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.
PASAI (n=6)



The SAI's access to government and non-government organizations changed from 2015, especially for the national government (decreased from 67% in 2015 to 50%); provincial, regional or state government (decreased from 67% to 33%); as well as to local, municipal, or community governing bodies (decreased from 67% to 33%). Moreover, for non-governmental public enterprises or organizations, the number SAIs that have partial access increased from 0% to 33% in this survey. These results might be influenced by the addition number of PASAI's respondents (3 more respondents than 2015). However, similar trend to the 8th Survey was found that since 2015 none of the SAIs has changed their environmental auditing mandate.

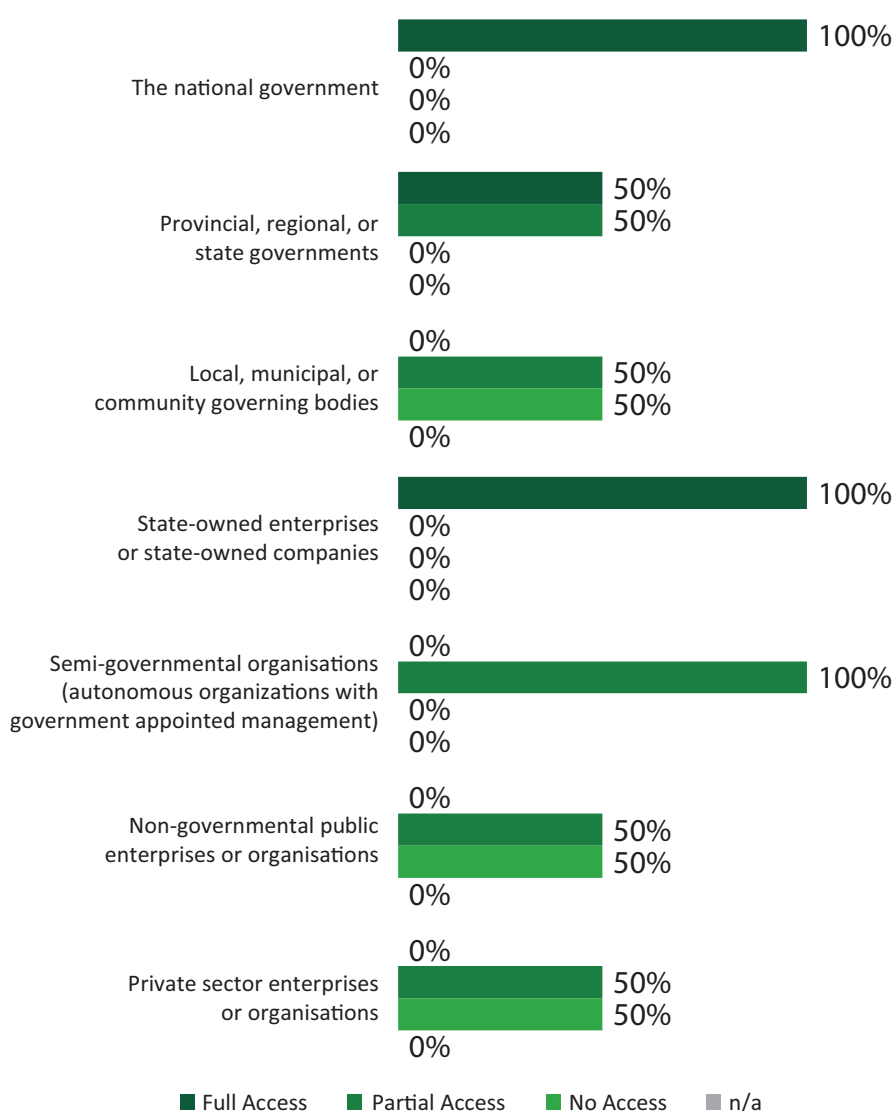
USA and CANADA

In comparison with the 8th Survey, no specific differences were found. Only one respondent that has a legislative mandate specific to environmental auditing. All of SAI's had a legislative mandate to audit environmental issues in financial audits, compliance audits and performance audits. All participants have full access to the national government and state-owned enterprise or state-owned companies. While, local, municipal and community governing bodies; provincial, regional or state government; private sector enterprises, non-government public enterprises or organizations only can be partially accessed by one SAI. Moreover, there were no change in environmental auditing mandate since 2015.

Q3. (Graph 12)

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.

OTHER (n=2)



Chapter 2

Environmental Audits

The second chapter of this survey is aimed to explain the quantity and types of environmental audits conducted by SAls since 1 January 2015. This chapter will also present some statistics regarding to international agreements or treaties, SAls' development, and environmental issues consideration of SAls' country.

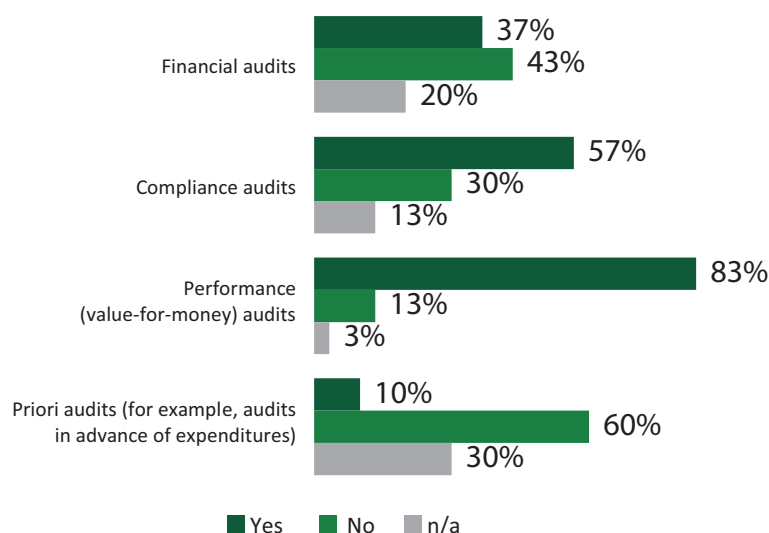
Since 1 January 2015, SAls had conducted four types of environmental audit. The percentages were 37%, 57%, 83% and 10% of SAls that had conducted Financial, Compliance, Performance, and Priori audits, respectively (**Graph 13**). Performance audit was the most conducted type of environmental audit, while priori audit was the least. This result had remained the same compared to the previous survey in which the performance audit had been the most undertaken, and priori audit had been the least conducted. The total number of environmental audits conducted by SAls in 2015 and 2018 is presented in the **Table 1** below. It indicates the significant decrease in number for each type of environmental audits.

Table 1. Total number of environmental audit conducted in 2015 and 2018

Types of audit	Total number in 2015	Total number in 2018
Financial	105	59
Compliance	238	122
Performance	500	458
Priori	54	2

Q5. (Graph 13)

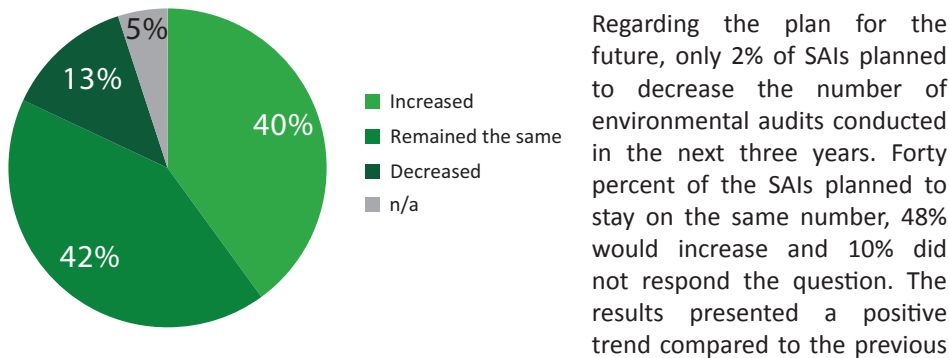
Which of the following types of environmental audit that your SAI has been conducted since 1 January 2015?



Compared to the 2015 Survey, the percentage of conducted environmental audits in all types were also somewhat decreasing (Graph 13). The survey results show that for the Financial, Compliance and Performance audits tend to decrease in the range of 3 – 10%. Whereas for the Priori audits, the percentage remained the same.

The results of the survey show that 40% of SAIs stated that the total number of environmental audits conducted had increased, while 42% stated that it had remained the same, 13% stated that it had decreased and the rest of the respondents chose not to answer (Graph 14). In comparison, the 2015 Survey shows that 45% of SAIs mentioned that their total number of environmental audits conducted was increasing, thus the present survey showed a negative trend.

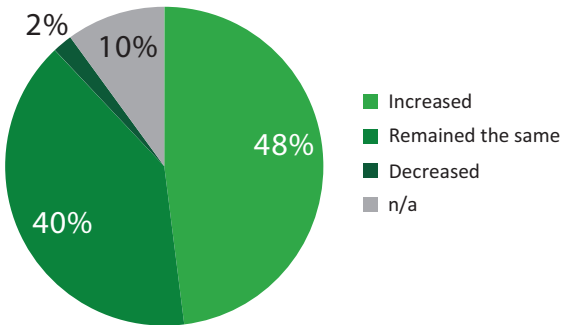
Q6. (Graph 14)
Since 1 January 2015, how is the total number of environmental audits conducted in your SAI compared to previous period (1 January 2012-31 December 2014)?



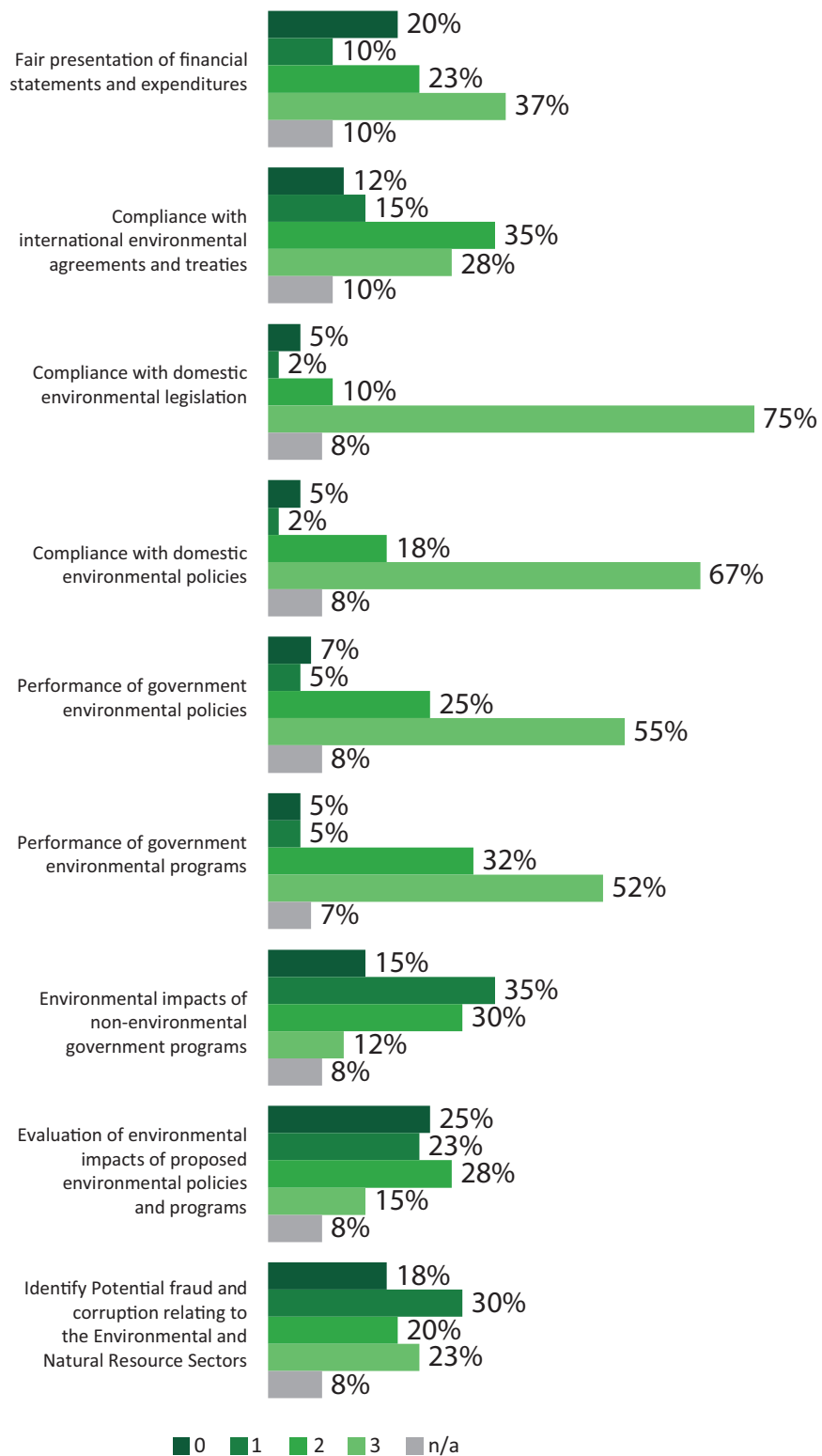
survey where 45% of SAIs mentioned that they were going to increase the number of environmental audits conducted and 4% mentioned would decrease the number of such audits.

Most of the SAIs (75%) agreed that the **compliance with domestic environmental legislation** was the objective that always be considered. Other objectives such as **compliance with domestic environmental policies, performance of government environmental policies and performance of government environmental programs** were always considered by 67%, 55% and 52% of SAIs, respectively. The **evaluation of environmental impacts of proposed environmental policies and programs, fair presentation of financial statements and expenditures, identify potential fraud and corruption relating to the Environmental and Natural Resource Sectors** were agreed as the not-considered objectives by 25%, 20% and 18% of SAIs, respectively.

Q7. (Graph 15)
How does your SAI plan to change the number of conducting environmental audits in the next three years (1 January 2018 – 31 December 2020)?



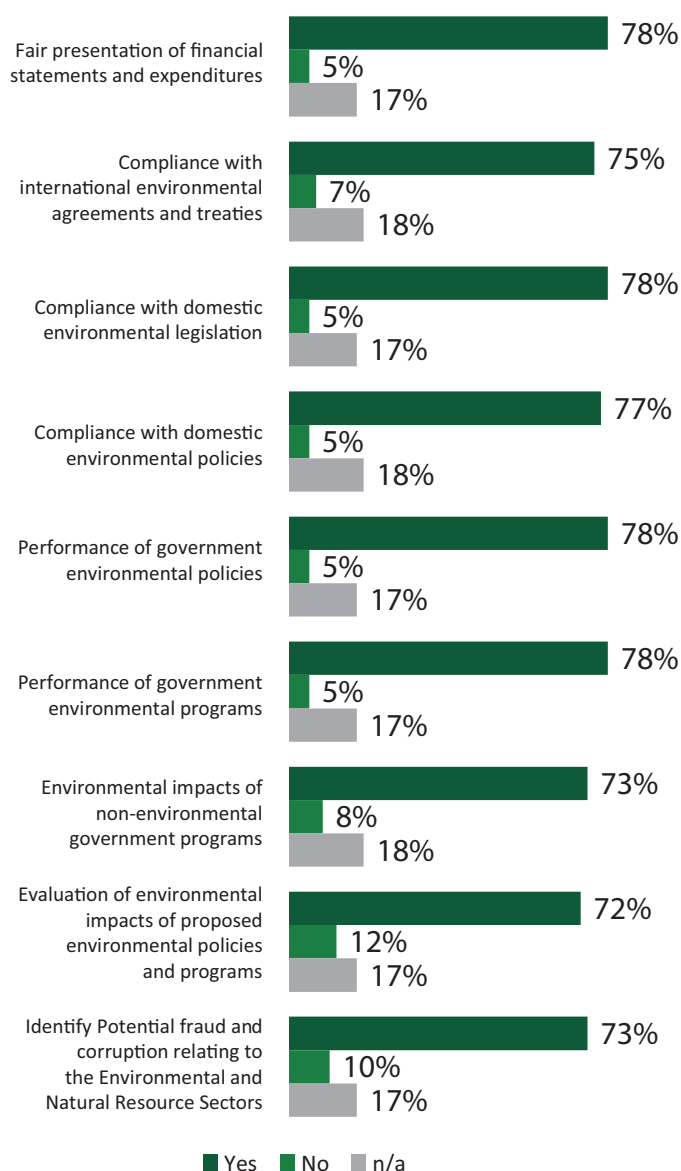
Q8. (Graph 16)
Please rate ALL the potential objectives of environmental audits listed below according to how they have been used by your SAI since 1 January 2015 in a following way:



On the other hand, regarding the authority to audit the potential objectives of environmental audits listed, the vast majority of SAs (more than 70%) stated that they had authority to audit all the potential objectives listed, and only less than 15% of SAs stated that they had no authority to audit all the potential objectives listed (Graph 17).

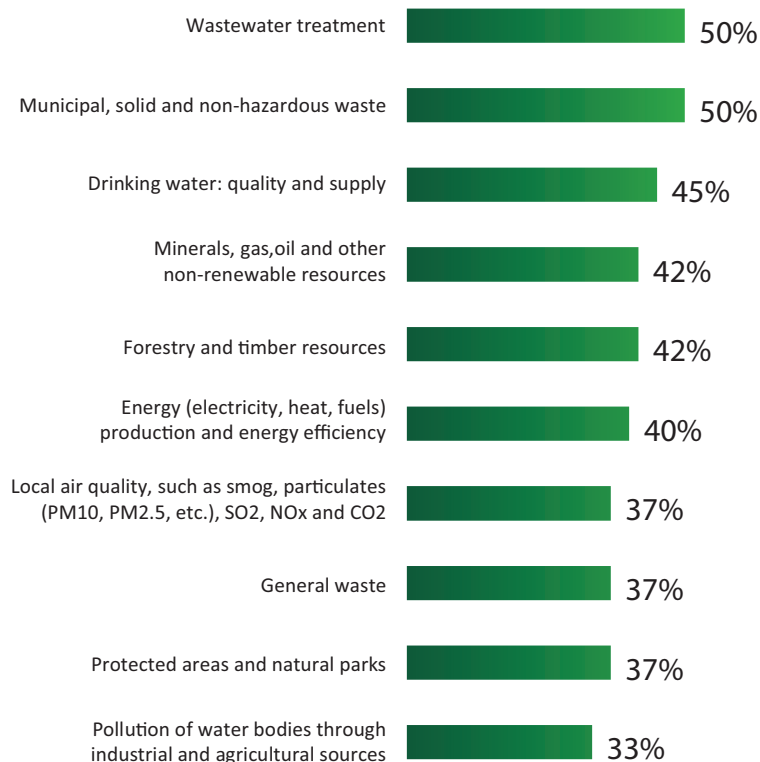
Q8. (Graph 17)

Please rate ALL the potential objectives of environmental audits listed below according to how they have been used by your SA since 1 January 2015 in a following way:

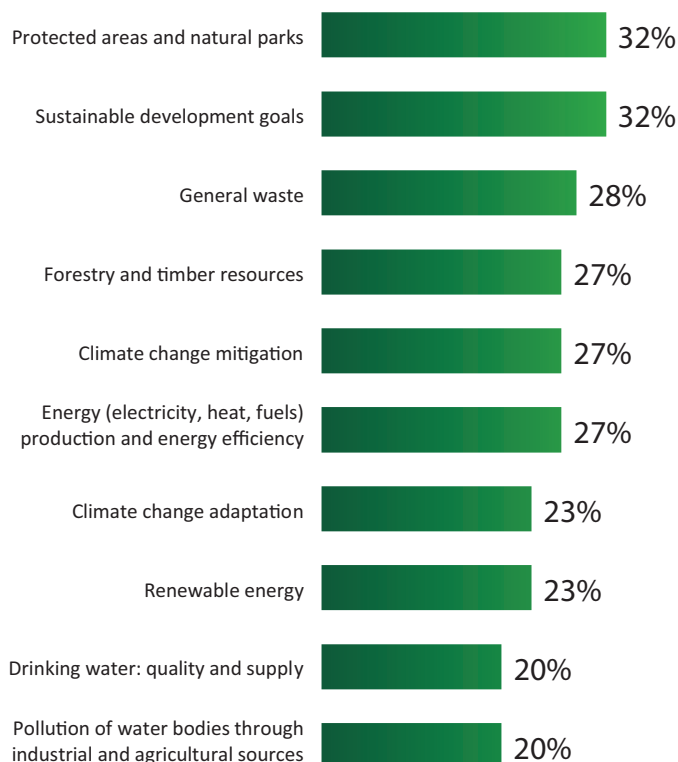


The top 3 topics audited by the SAs in the last three years were **Wastewater treatment; Municipal, solid and non-hazardous waste;** and **Drinking water: quality and supply.** Meanwhile, the top 3 topics that would be audited by the SAs in the next three years were **Protected areas and natural parks; Sustainable Development Goals;** and **General waste.** Concerning Waste as one of the environmental issues, in the survey appeared 3 sub-topics namely **Wastewater treatment; Municipal, solid and non-hazardous waste;** and **General waste** while in the previous survey only 1 appeared that was **Municipal, solid and non-hazardous waste.**

Q9a. (Graph 18)
In the column 9a, please tick the topics your SAI has been audited in the last three years (1 January 2015 – 31 December 2017). Tick (✓) all topics from the list that apply.

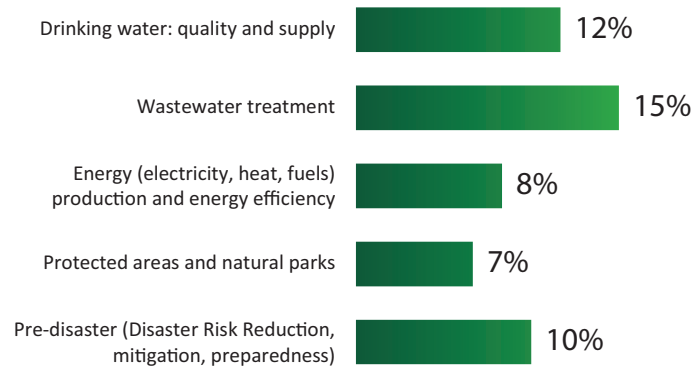


Q9b. (Graph 19)
In the column 9b, please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020). Tick (✓) all topics from the list that apply.



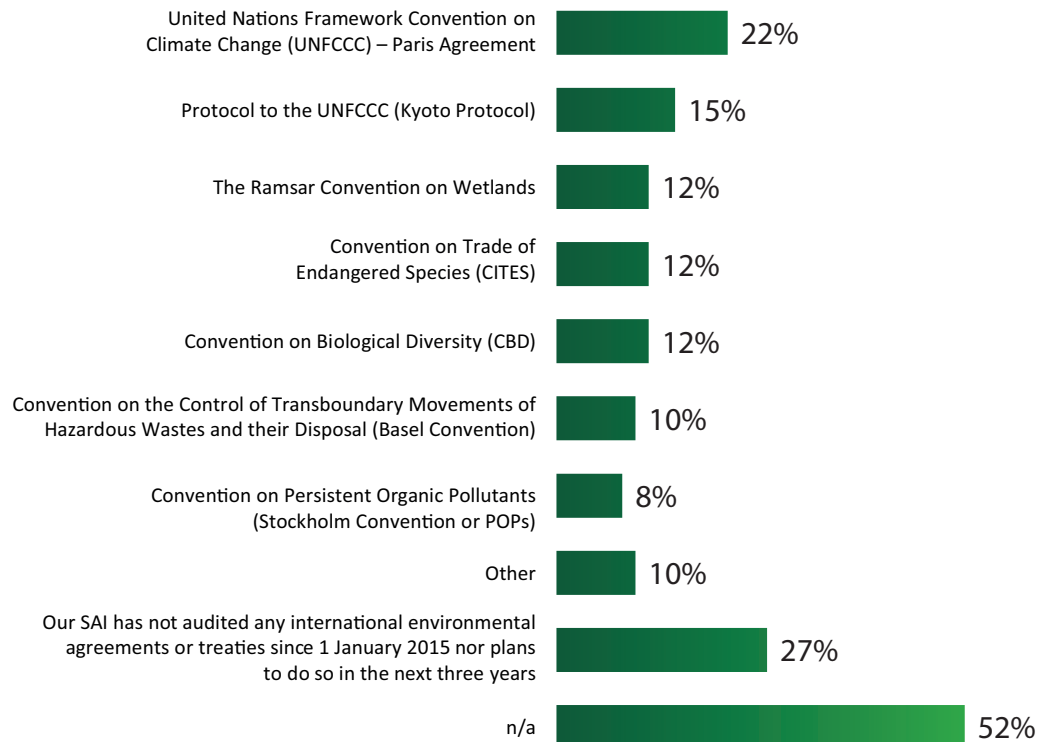
The SAls stated that the 5 most important sub-topics of environmental issues facing by their country were **Wastewater treatment; Drinking water: quality and supply; Pre-disaster (Disaster Risk Reduction, mitigation, preparedness); Energy (electricity, heat, fuels) production and energy efficiency; and Protected areas and natural parks.** The pre-disaster issue, which had never been stated as the most important sub-topics of environmental issues in the last two surveys, appeared in the list.

Q10. (Graph 20)
Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country.

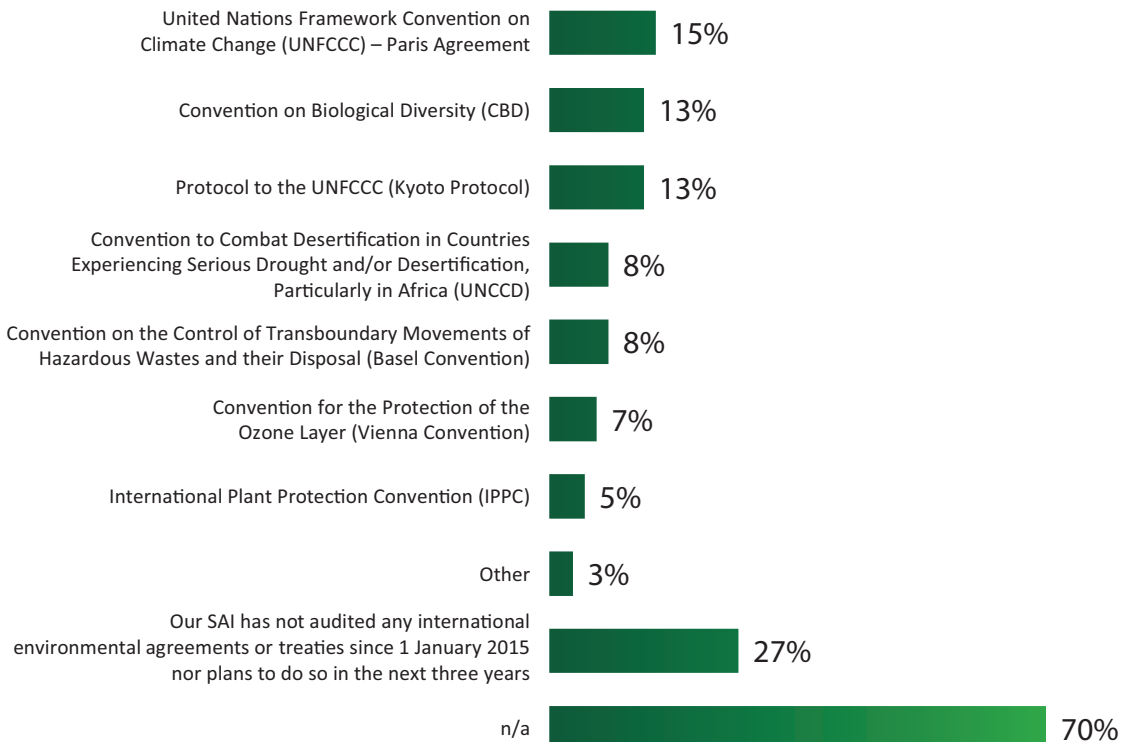


International multilateral environmental agreements (MEAs) have widely been known by the SAls. The vast majority of the treaties and agreements were signatory in at least 10% of SAls' country. However, 27% of SAls stated that they had not audited any international agreement or treaties. The most audited agreement was **United Nations Framework Convention on Climate Change (UNFCCC) – Paris Agreements** with 22% of SAls had audited since 1 January 2015. However, it was only maximum 15% of SAls had been planning to audit the Paris Agreements. Twenty-seven percent of SAls had not been going to audit any international agreements in the next three years, and 70% chose not to answer.

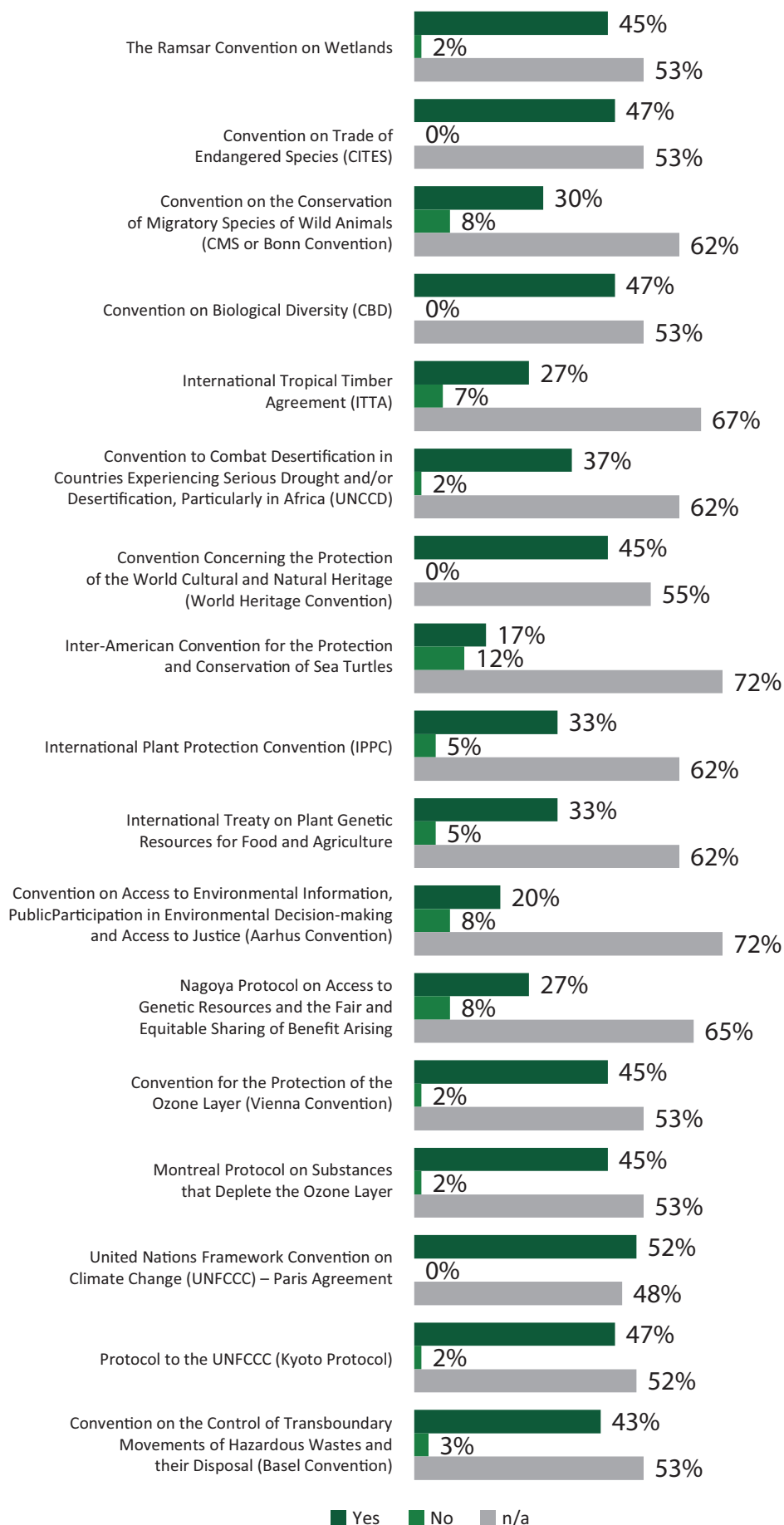
Q11a. (Graph 21)
The international environmental agreements or treaties (please update) your SAI has audited since 1 January 2015

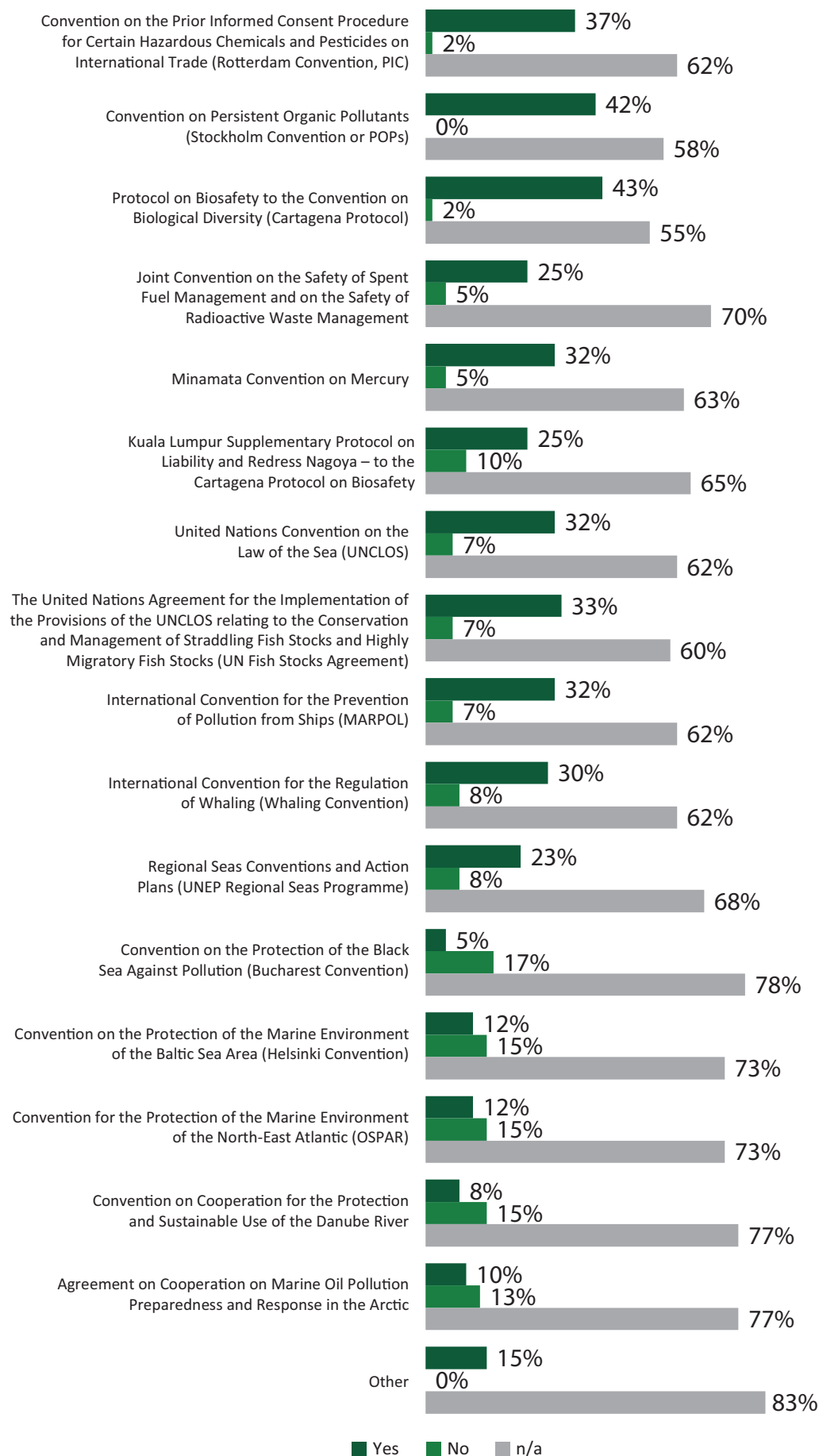


Q11b. (Graph 22)
Q11b. The international environmental agreements or treaties (please update) your SAI plans to audit in the next three years



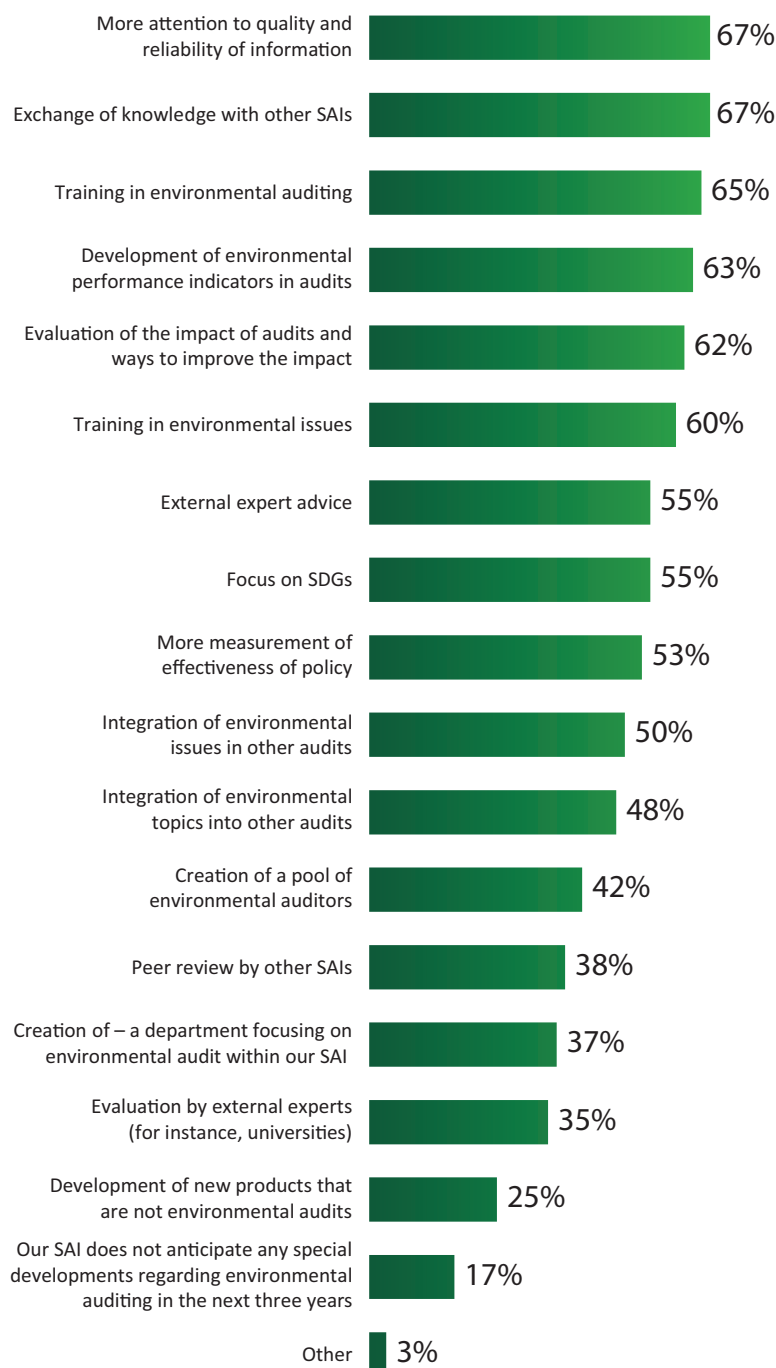
Q11c. (Graph 23)
Is this signatory in your country?





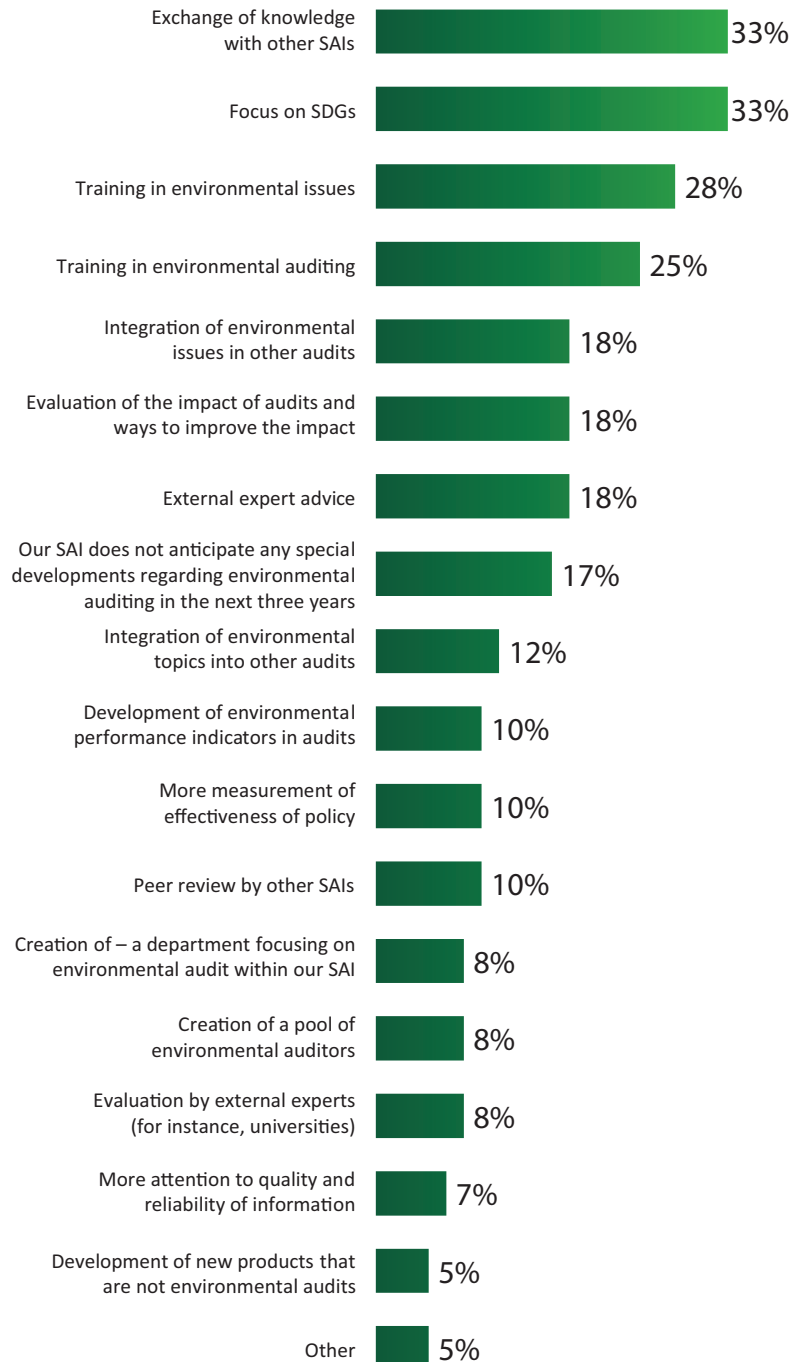
There were six topics include (1) **more attention to quality and reliability of information**, (2) **exchange of knowledge with other SAIs**, (3) **training in environmental auditing**, (4) **development of environmental performance indicators in audits**, (5) **evaluation of the impact of audits and ways to improve the impact**, and (6) **Training in environmental issues** had been regarded as necessary by SAIs ranging from 60% to 67%. The rest of the topics, even though regarded as necessary, had been regarded by SAIs below 60%.

Q12a. (Graph 24)
Developments that you regard as necessary in your SA



Meanwhile the developments that had already planned by the most SAI were **exchange of knowledge with other SAIs** (33% of SAIs), **focus on SDGs** (33%), **training in environmental issues** (28%) and **training in environmental auditing** (25%). There were two topics that match between the required and planned, those were **exchange of knowledge with other SAIs** and **training in environmental auditing**.

Q12b. (Graph 25)
Developments you have already planned in your SAI. Mark all that apply.



REGION

In this regional discussion, the graph results of Q5, Q6, Q7, Q8, Q11 and Q12 are not presented.

AFROSAI

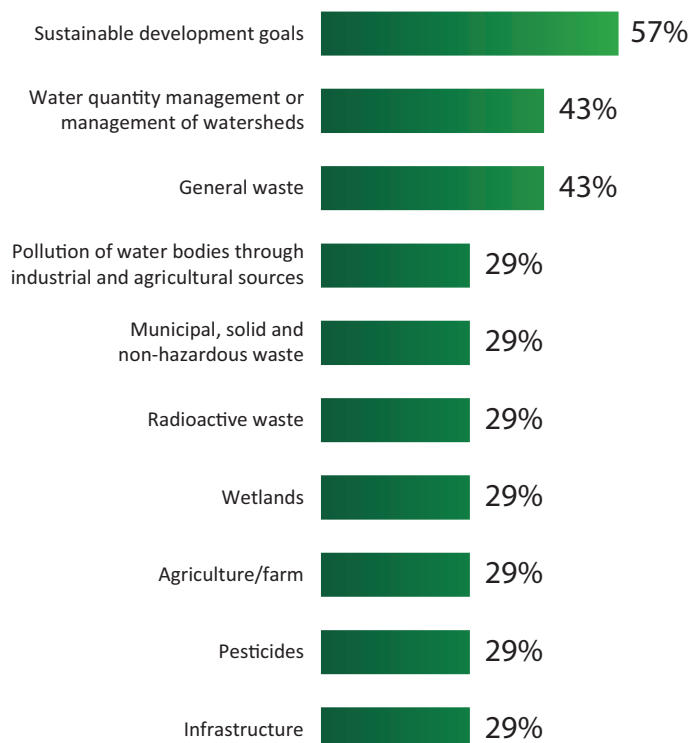
All of the AFROSAI members had conducted performance audits (88% in 2015), while for the compliance audits only reached 71% despite experiencing a significant increase (38% in 2015). The financial and priori audits was not conducted by up to half of the SAIs.

In this survey, 57% of the SAIs mentioned that their total number of environmental audits increased. While for the next period almost all of the SAIs (86%) would increase the number of their environmental audits. **Compliance with domestic environmental legislation, compliance with domestic environmental policies, and performance of governmental environmental programs** were the potential objectives of environmental audits that always be considered by the vast majority of SAIs even though almost all of the SAIs had authority to do all the environmental audit listed.

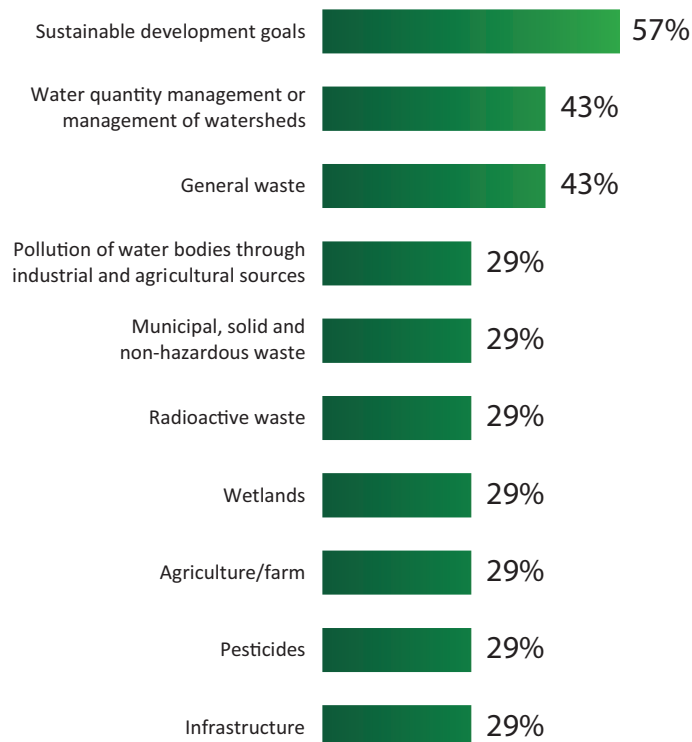
Mineral, gas, oil and other non-renewable resources; drinking water: quality and supply; wastewater treatment; municipal, solid and non-hazardous waste as well as medical waste were the topics that had been audited by 43% of the SAIs. Meanwhile, the top 3 topics including Sustainable development goals, water quantity management or management of watersheds, and general waste had been intended to be audited in the next three years.

Q9a. (Graph 26)

please tick the topics your SAI has been audited in the last three years (1 January 2015 – 31 December 2017), Tick (✓) all topics from the list that apply. (top 10) AFROSAI (n=7)

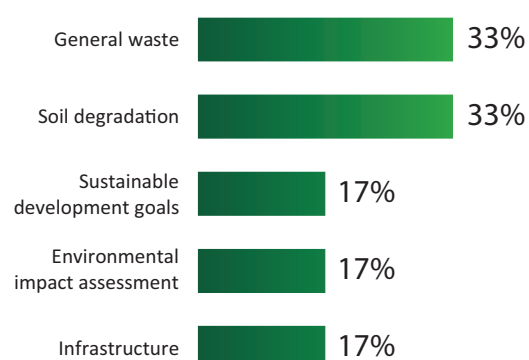


Q9b. (Graph 27)
 please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) AFROSAI (n=7)



The five most important sub-topics in environmental issues faced by AFROSAI country members were general waste, soil degradation, SDGs, Environmental impact assessment, and infrastructure.

Q10. (Graph 28)
 Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. AFROSAI (n=7)



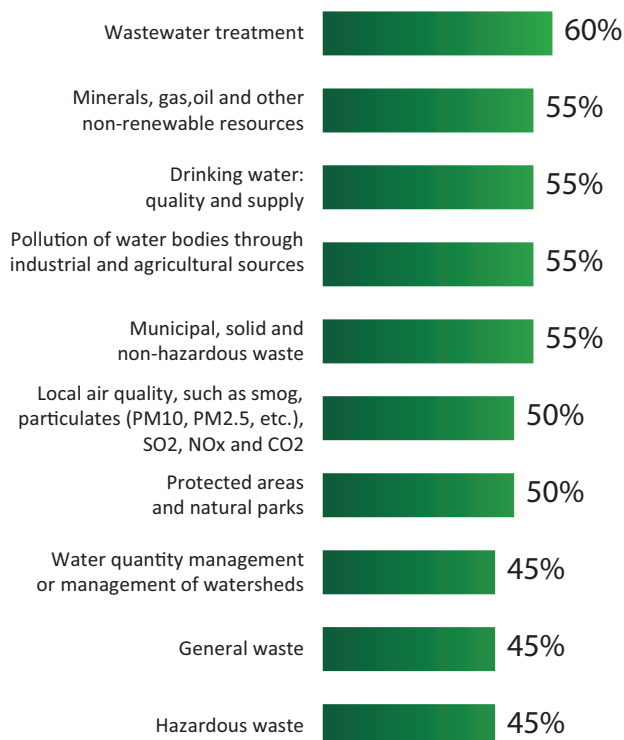
Up to 86% of the SAIs agreed that **Development of environmental performance indicators in audits, more attention to quality and reliability of information, more measurement of effectiveness of policy and external expert advice** were regarded as necessary. On the other hand, developments that had already planned by up to 57% of the SAIs were **Focus on SDGs, Integration of environmental issues in other audits, training in environmental issues, training in environmental auditing and evaluation of the impact of audits and ways to improve impact.**

ASOSAI

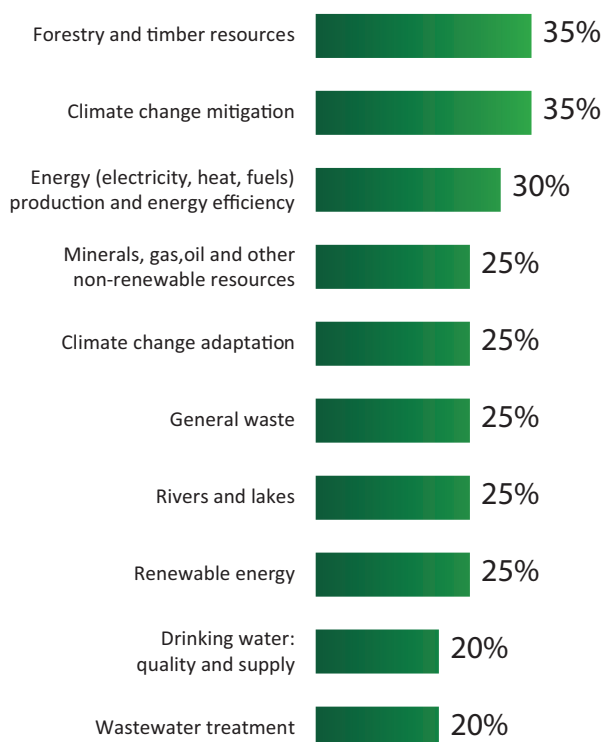
Performance audits were the type of environmental audit most-conducted by SAIs (75%), followed by compliance audits (55%) and financial audits (35%) while in 2015 the percentages were 74%, 79%, and 47%, respectively. Half of the SAIs stated that their total number of conducted environmental audits had been increasing, while 40% stated it remained the same. Moreover, the majority of SAIs intended to increase their number of environmental audits (65%) in the next three years.

Compliance with domestic environmental legislation, compliance with domestic environmental policies, performance of government environmental policies and performance of government environmental programs were the potential objectives of environmental audits that always be considered by more than half of the SAIs. Moreover, the vast majority of the SAIs had authority to do all the listed environmental audits.

Oga. (Graph 29)
please tick the topics your SAI has been audited in the last three years
(1 January 2015 – 31 December 2017), Tick (✓) all topics from the list
that apply. (top 10) ASOSAI (n=20)

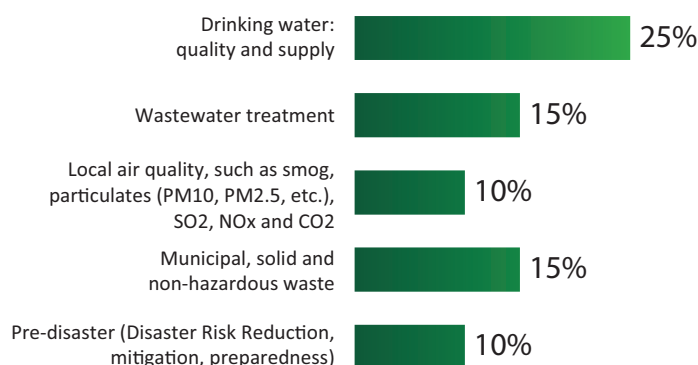


Q9b. (Graph 30)
 please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) ASOSAI (n=20)



In the last three years, 60% of the SAIs had conducted audit on the topic of **waste water treatment**, 55% on the topic of **minerals, gas, oil and other non-renewable resources**, **drinking water: quality and supply**, **Pollution of water bodies through industrial and agricultural sources** and **municipal, solid and non-hazardous waste**. Meanwhile, the top 3 topics, i.e. Forestry and timber resources (35%), climate change mitigation (35%) and Energy (electricity, heat, fuels) production and energy efficiency (30%) had been intended to be audited in the next three years. Five most important sub-topics in environmental issues faced by SAIs' country were Drinking water: quality and supply (25%), Wastewater treatment (15%), Municipal, solid and non-hazardous waste (15%), Local air quality (10%) and Pre-disaster (disaster risk reduction, mitigation, preparedness) (10%).

Q10. (Graph 31)
 Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. ASOSAI (n=20)



Since 1 January 2015 30% of the SAIs had not audited any international environmental agreements or treaties, while one-fourth of them have audited **UNFCCC – Paris Agreements**. Moreover, the SAIs planned to audit some of the international environmental agreements or treaties in the next three years were only up to 15%. However, the majority of SAIs chose not to respond the question regarding the agreement or treaties signatory status.

Exchange of knowledge with other SAIs was regarded as necessary by the most SAIs (70%), followed by integration of environmental issues in other audits, training in environmental auditing, more attention to quality and reliability of information and evaluation of the impact of audits and ways to improve the impact (60%).

Meanwhile, only 40% of the SAIs planned to do exchange of knowledge with other SAIs, 35% planned to do focus on SDGs and training in environmental auditing as their developments in the future.

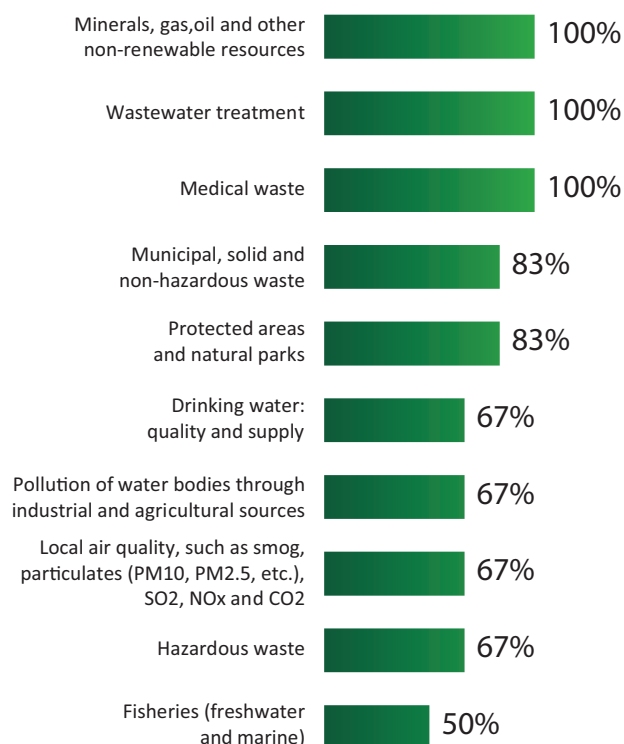
ARABOSAI

The vast majority (83%) of the SAIs had done performance audits compared to 71% in 2015. However, the figure is slightly decreases for financial and compliance audits (50% and 67% compared to 57% and 86% in 2015). Almost all of the SAIs stated that their total number of conducted environmental audits has increased compared to the previous period and it would be increased for the next three years.

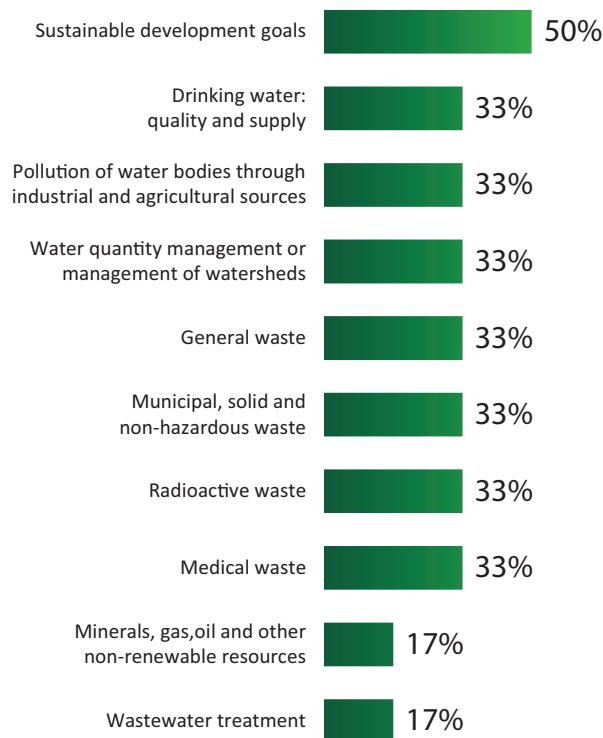
All of the SAIs always considered compliance with domestic environmental legislation and compliance with domestic environmental policies as potential objectives of environmental audits moreover almost all of the SAIs had authority to audit the listed potential objectives.

Minerals, gas, oil and non-renewable resources, wastewater treatment and medical waste topics have been audited by the all SAIs in the last three years, while in the next three years fifty percent of the SAIs intended to audit SDGs topic.

Q9a. (Graph 32)
please tick the topics your SAI has been audited in the last three years
(1 January 2015 – 31 December 2017), Tick (✓) all topics from the list
that apply. (top 10) ARABOSAI (n=6)

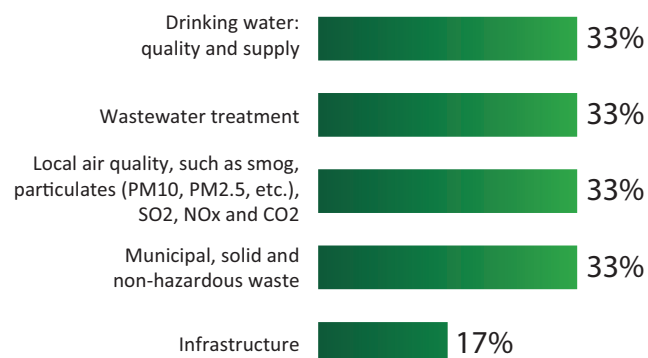


Q9b. (Graph 33)
 please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) ARABOSAI (n=6)



The top 5 most important environmental issues faced by SAIs' country were Drinking water: quality and supply, Wastewater treatment, Local air quality, municipal, solid and non-hazardous waste as well as infrastructure.

Q10. (Graph 34)
 Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. ARABOSAI (n=6)



More than half of the SAIs had not audited any international environmental agreements or treaties. They also chose not to answer the question regarding the plan of audit for the next three years. It was only up to 17% of the SAIs who were willing to audit some of the international agreements or treaties.

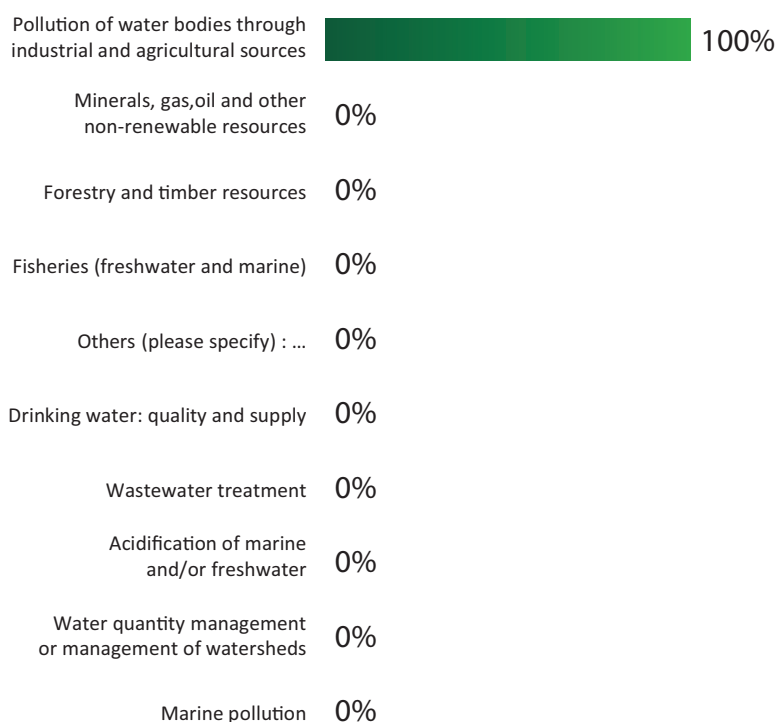
Most of the SAIs agreed that **development of environmental performance indicators in audits, more attention to quality and reliability of information, and external expert advice** were necessary for them. Meanwhile developments that had already been planned were training in environmental auditing, exchange of knowledge with other SAIs and Focus on SDGs.

CAROSAI

The SAI had not conducted any environmental audits since 1 January 2015. No potential objectives listed was considered by the SAI. The SAI intended to audit a topic on pollution of water bodies through industrial and agricultural sources in the next three years. The top 5 environmental issues facing the SAI's country were Pollution of water bodies through industrial and agricultural sources, floods and storm water management, infrastructure, pre-disaster (disaster risk reduction, mitigation, preparedness) and post-disaster (rehabilitation and reconstruction).

Q9b. (Graph 35)

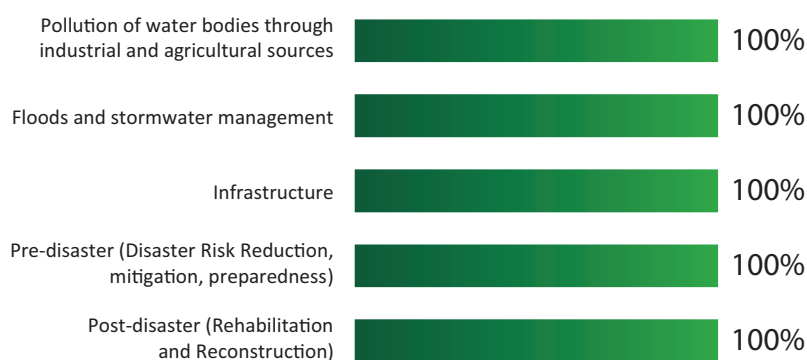
please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) CAROSAI (n=1)



The SAI planned to audit Minamata Convention on mercury in the next three years. The SAI regarded training in environmental auditing, evaluation of the impact of audits and ways to improve the impact and focus on SDGs as necessary developments in its body. However, they were not intending to have any development in the future.

Q10. (Graph 36)

Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. CAROSAI (n=1)



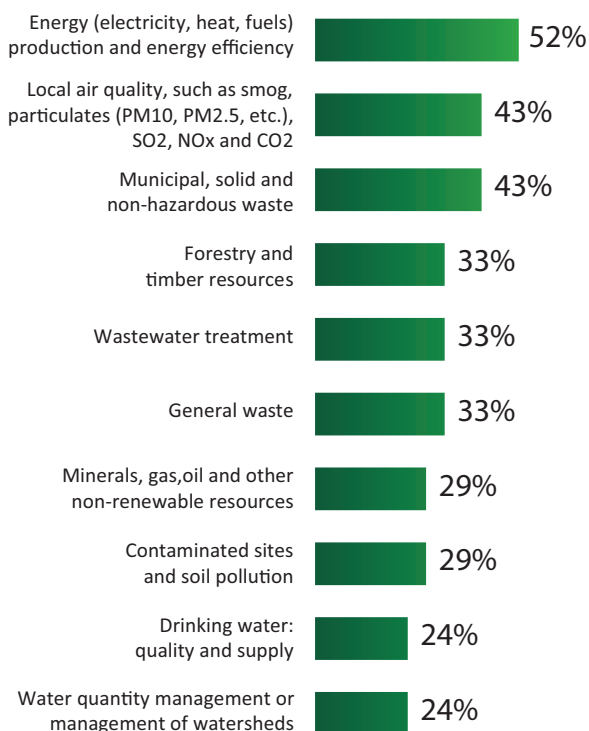
EUROSAI

Performance audits had been the most conducted type of environmental audit since 1 January 2015 (86% of the SAIs). The percentage of SAIs who stated that the total number of environmental audits increased and remained the same were different (43% and 48%, respectively). While, more than half of the SAIs had not been willing to change the number of their environmental audits in the future.

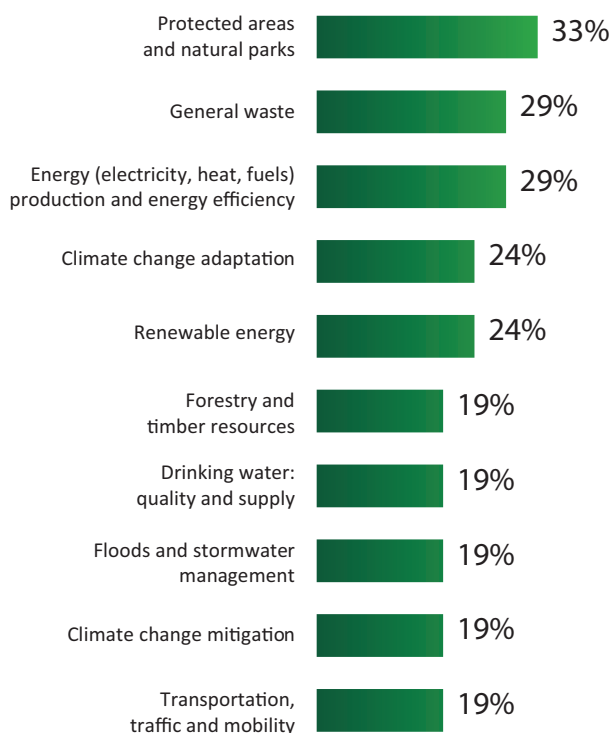
Compliance with domestic environmental legislation was always considered by most of the SAIs as potential objectives of environmental auditing, followed by compliance with domestic environmental policies and fair presentation of financial statements and expenditures. The majority of the SAIs had authority to audit the listed objectives.

Energy (electricity, heat, fuels) production and energy efficiency, local air quality as well as municipal, solid and non-hazardous waste were the top 3 topics audited by SAIs in the last three years. While, for the next three years, topics intended to be audited were protected areas and natural parks, general waste and energy (electricity, heat, fuels) production and energy efficiency. The energy (electricity, heat, fuels) production and energy efficiency also appeared as the most important sub-topics in environmental issues faced by countries, together with local air quality, wastewater treatment, protected areas and natural parks and environmental management system.

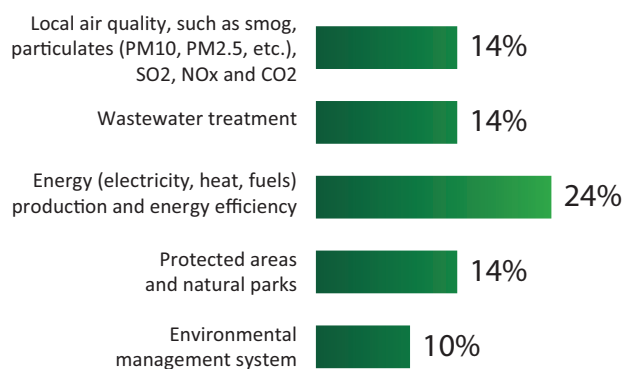
Q9a. (Graph 37)
please tick the topics your SAI has been audited in the last three years
(1 January 2015 – 31 December 2017), Tick (✓) all topics from the list
that apply. (top 10) EUROSAI (n=21)



Q9b. (Graph 38)
 please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) EUROSAT (n=21)



Q10. (Graph 39)
 Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. EUROSAT (n=21)



Paris agreement was the most audited international environmental agreement or treaty since 1 January 2015 while Convention on Biological Diversity (CBD) was the most planned international agreement or treaty to be audited in the next three years.

However, the percentage of SAIs who audited international environmental agreements or treaties only up to 24% and who intended to audit only up to 14% even though all the listed international agreements and treaties were signatory in up to 38% of the SAIs' country.

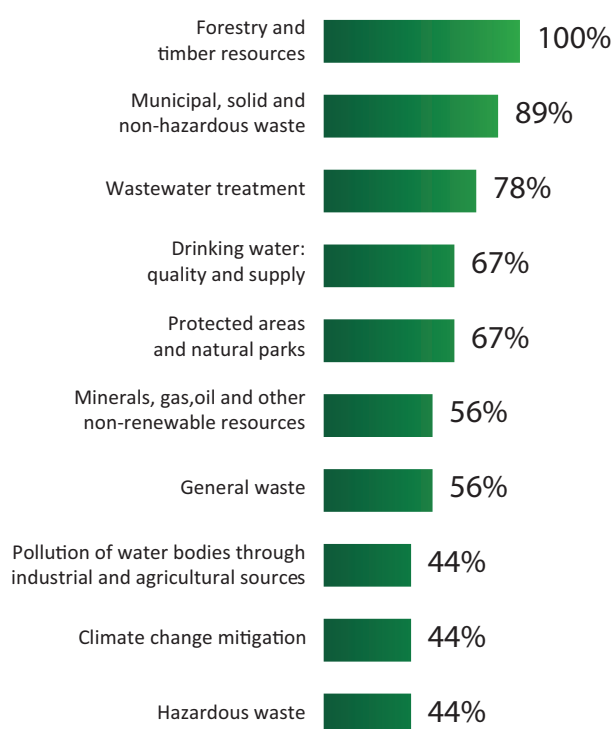
Sixty-seven percent of the SAIs regarded exchange of knowledge with other SAIs was necessary while it was planned by 38% of the SAIs. Focus on SDGs development was planned by 33% of the SAIs.

OLACEFS

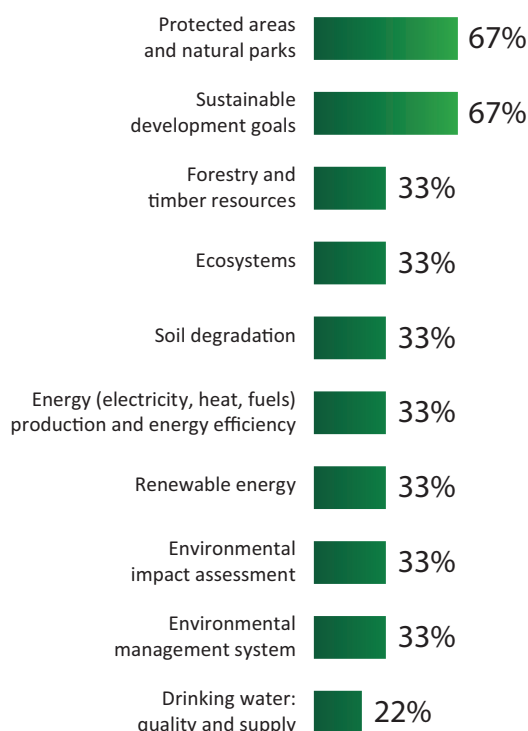
Almost all of the OLACEFS members had conducted performance audits (89% compared to 100% in 2015), while compliance audits only reached 67% (100% in 2015). The financial and priori audits were not conducted by 22% and 11% of the SAIs, respectively. More than 50% of the SAIs also mentioned that their total number of environmental audits remained the same and/or decreased compared to previous period. While for the next period more than half of the SAIs stated that the number of their environmental audits would remain the same.

Even though all of the SAIs had authority to do all the environmental audit listed, compliance with domestic environmental legislation, compliance with domestic environmental policies, and performance of governmental policies as well as programs were the potential objectives of environmental audits. Those topics were always considered by the vast majority of SAIs.

Q9a. (Graph 40)
please tick the topics your SAI has been audited in the last three years
(1 January 2015 – 31 December 2017), Tick (✓) all topics from the list
that apply. (top 10) OLACEFS (n=9)

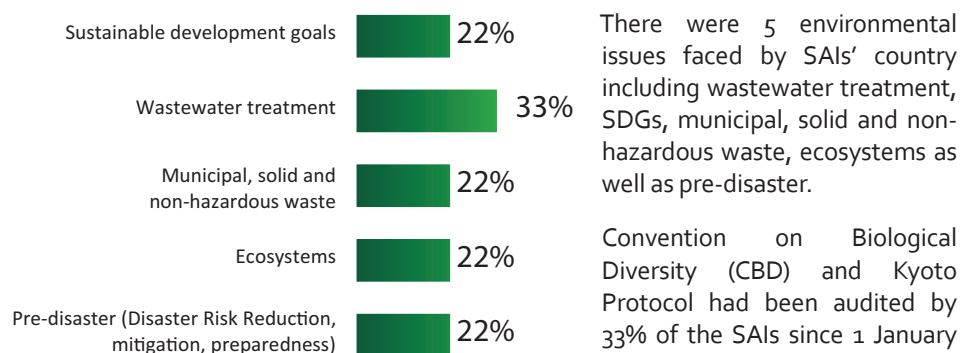


Q9b. (Graph 41)
please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) OLACEFS (n=9)



Forestry and timber resources had been audited by all of the SAIs in the last three years while for the next three years protected areas and natural parks as well as SDGs would be audited by 67% of the SAIs.

Q10. (Graph 42)
Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. OLACEFS (n=9)



There were 5 environmental issues faced by SAIs' country including wastewater treatment, SDGs, municipal, solid and non-hazardous waste, ecosystems as well as pre-disaster.

Convention on Biological Diversity (CBD) and Kyoto Protocol had been audited by 33% of the SAIs since 1 January 2015. Meanwhile, for the next

three years, CBD were planned to be audited only by 22%. All of the international environmental agreements listed were signatory in at least one of the OLACEFS' member.

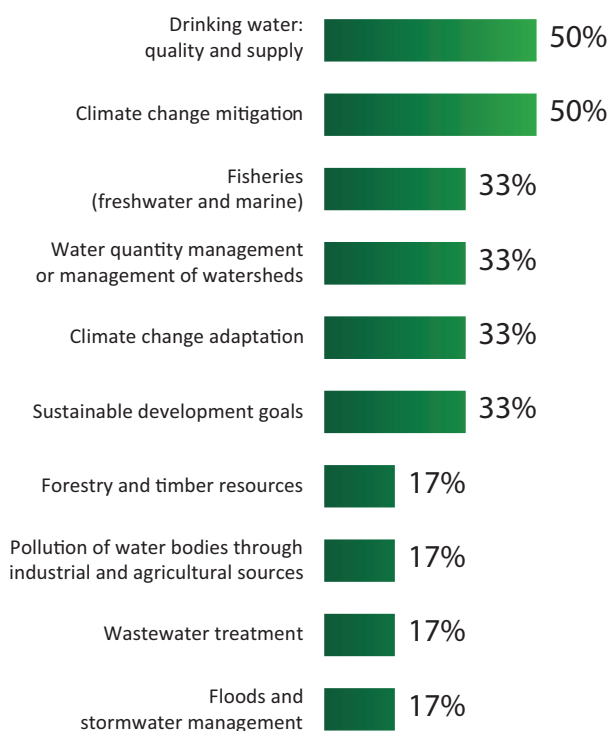
All of the SAIs agreed that development of environmental performance indicators in audits was necessary. However, it was only up to 33% of the SAIs who planned development in development of environmental performance indicators in audits and external expert advice.

PASAI

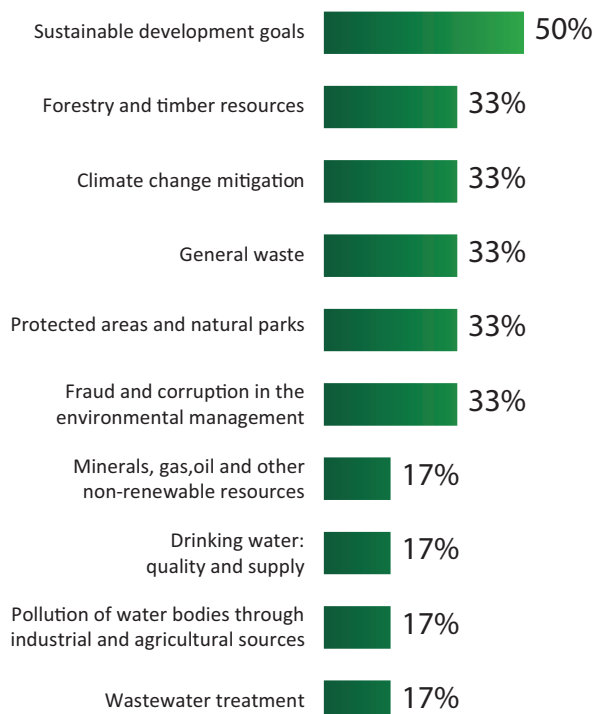
Sixty-seven percent of the SAls had conducted environmental performance audits since 1 January 2015 (100% in the 2015 Survey). However, the other type of audits had not been conducted by 67% of the SAls. All SAls stated that their total number of environmental audits either remaining the same or decreasing compared to previous period. Similar to the 2015 Survey, 67% of the SAls stated that they would increase their total number of environmental audits.

Most of the potential objectives often considered by up to 67% of the SAls even though almost all of the SAls had authority to audit all the objectives.

Q9a. (Graph 43)
please tick the topics your SAI has been audited in the last three years
(1 January 2015 – 31 December 2017), Tick (✓) all topics from the list
that apply. (top 10) PASAI (n=6)

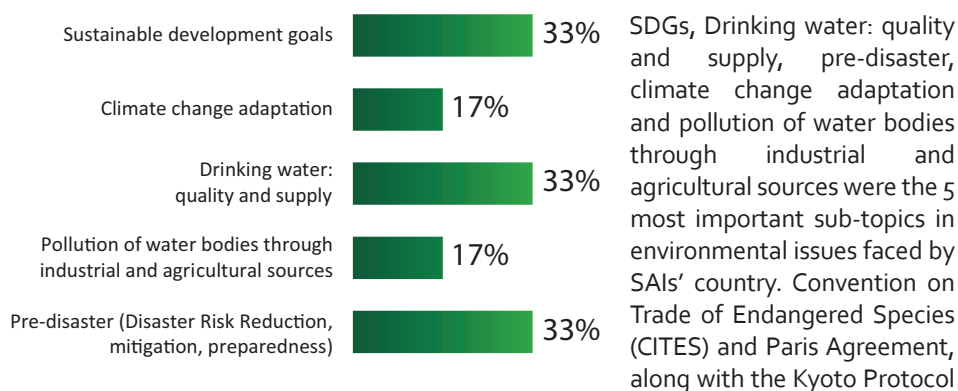


Q9b. (Graph 44)
please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) PASAI (n=6)



Fifty percent of the SAIs have audited drinking water: quality and supply and climate change mitigation topics in the last three years while for the next three years fifty percent of the SAIs intended to audit SDGs topic.

Q10. (Graph 45)
Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. PASAI (n=6)



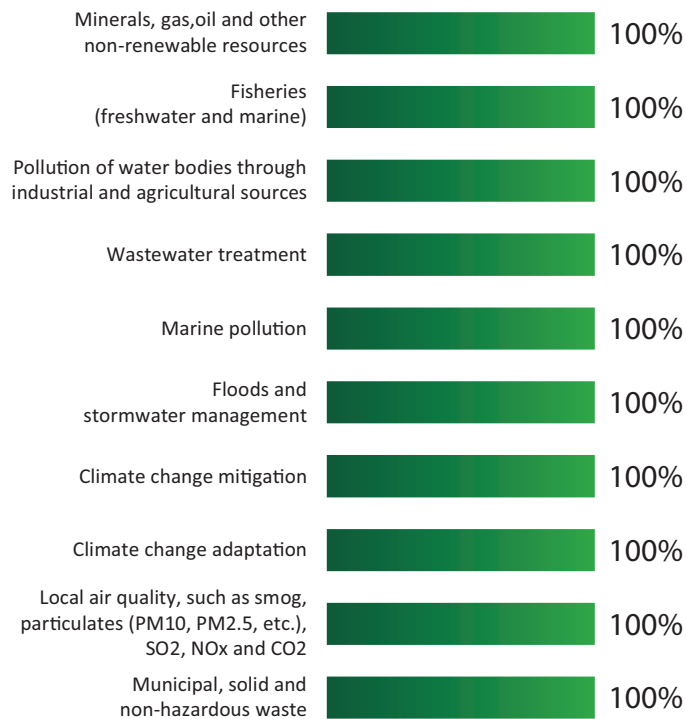
SDGs, Drinking water: quality and supply, pre-disaster, climate change adaptation and pollution of water bodies through industrial and agricultural sources were the 5 most important sub-topics in environmental issues faced by SAIs' country. Convention on Trade of Endangered Species (CITES) and Paris Agreement, along with the Kyoto Protocol which were signatory in 83% of the SAIs, had been audited by 33% of the SAIs since 1 January 2015. On the other hand, most SAIs (83%) chose not to answer the question regarding the plan of auditing international environmental agreements in the next three years.

Most of the SAls (83%) regarded integration of environmental issues in other audits, training in environmental issues, training in environmental auditing, more attention to quality and reliability of information, evaluation of the impact of audits and ways to improve the impact and integration of environmental topics into other audits as necessary. But, it was only up to 50% of the SAls who were planning to do exchange of knowledge with other SAls in the future.

USA and CANADA

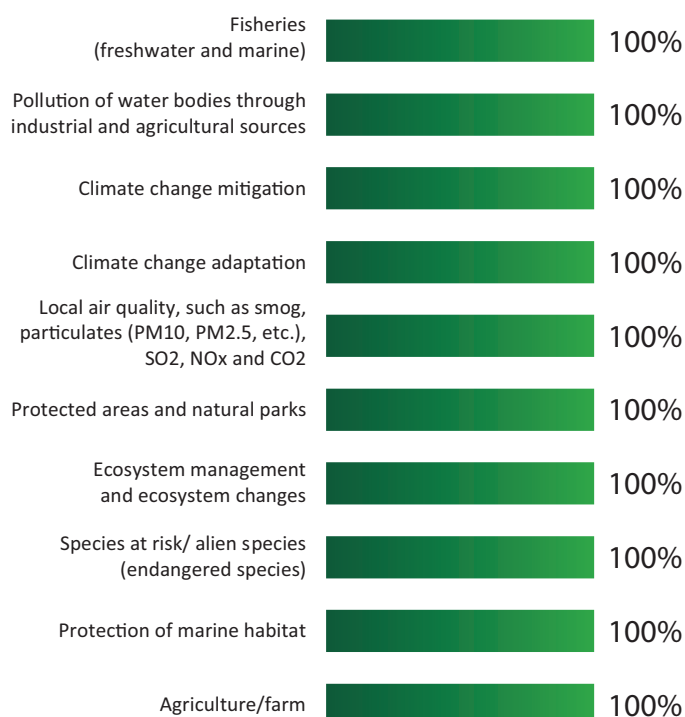
Both SAls had conducted compliance (50% in the 2015 Survey) and performance audits since 1 January 2015. Compared to the previous period, their total number of environmental audits remained the same and would not either change or decrease in the next three years. Even though almost all of the potential objectives could be audited by the SAls, only some of them always be considered by the SAls.

Q9a. (Graph 46)
please tick the topics your SAI has been audited in the last three years
(1 January 2015 – 31 December 2017), Tick (✓) all topics from the list
that apply. (top 10) OTHERS (n=2)



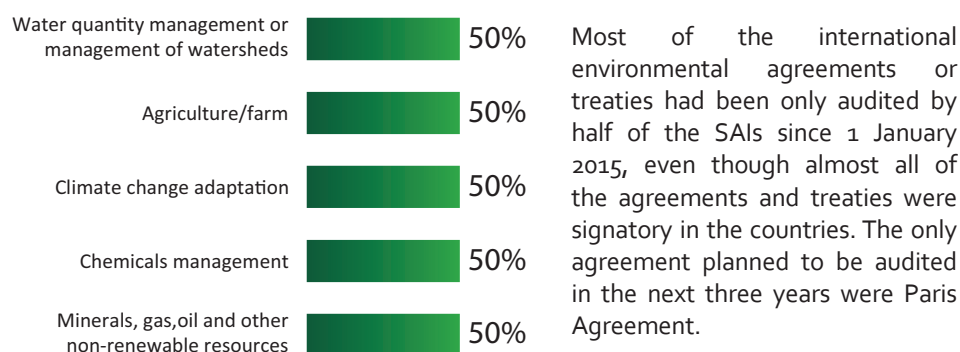
Topics that had been conducted in the last three years and topics that would be planned for the next three years were Fisheries (freshwater and marine), Pollution of water bodies through industrial and agricultural sources, climate change mitigation, climate change adaptation and local air quality.

Q9b. (Graph 47)
please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020), Tick (✓) all topics from the list that apply. (top 10) OTHERS (n=2)



Moreover, the 5 most important topics in environmental issues for the countries were water quantity management or management of watersheds, agriculture/farm, climate change adaptation, chemicals management and minerals, gas, oil and other non-renewable resources.

Q10. (Graph 48)
Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country. OTHERS (n=2)



Most of the international environmental agreements or treaties had been only audited by half of the SAIs since 1 January 2015, even though almost all of the agreements and treaties were signatory in the countries. The only agreement planned to be audited in the next three years were Paris Agreement.

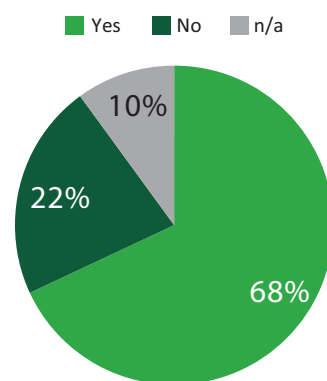
Integration of environmental issues in other audits, Training in environmental issues, Training in environmental auditing, Exchange of knowledge with other SAIs, External expert advice and Peer review by other SAIs were agreed by both SAIs as necessary to develop. The planned development that suits with the necessity were Integration of environmental issues in other audits, Training in environmental issues, Training in environmental auditing, Exchange of knowledge with other SAIs and External expert advice.

Chapter 3

United Nations Sustainable Development Goals (UN SDGs)

This chapter appears for the first time in the 9th Survey of Environmental Audit. It presents the preparedness, influence, and some recent and future works of SAIs and SAIs' countries regarding UN 2030 Agenda of Sustainable Development or Sustainable Development Goals (SDGs). This chapter will provide a brief insight of how SDGs have been implemented by SAIs over the past years, and framework to develop study in understanding the implementation of SDGs around the world, especially related to environmental issues.

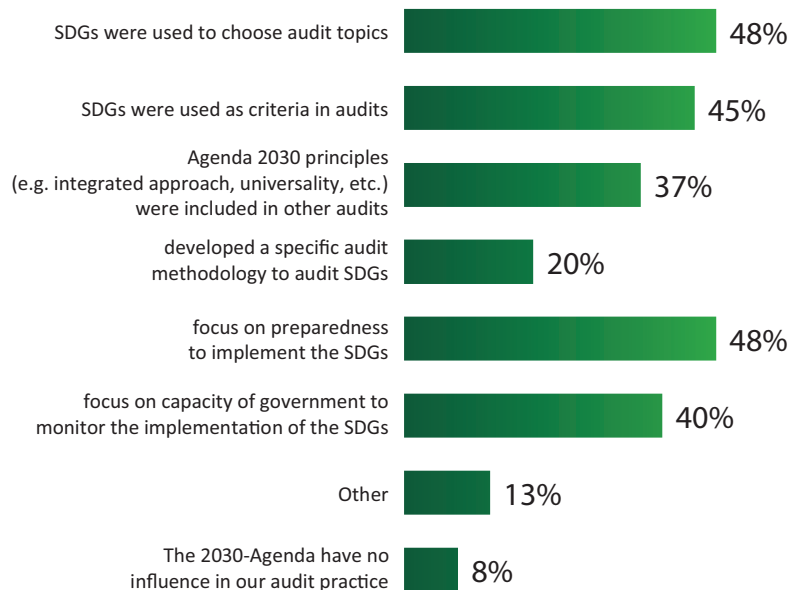
Q13 (Graph 49) Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan?



In 68% of SAIs' strategic work plans, the topic of the Sustainable Development Goals (SDGs) has high priority topics but not for the remaining 22%. The rest, 10%, provided no response.

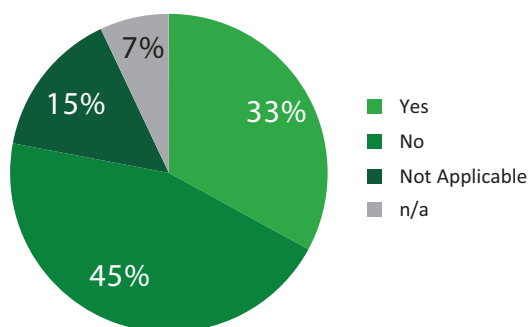
The UN Agenda 2030 for Sustainable Development had influenced the audit practices of SAI. In this case, 48% and 45% of SAIs responded that SDGs were used to select audit topics and as criteria in the audit, respectively. The influence of the 2030 UN Agenda for Sustainable Development with relatively high percentages were focus on preparedness to implement the SDGs (48%) and focus on capacity of government to monitor the implementation of the SDGs (40%). Only 8% of SAIs stated that the UN 2030 Agenda for Sustainable Development had no influence in their audit practice.

Q14. (Graph 50)
How has the UN 2030 Agenda for Sustainable Development influenced your audit practice?

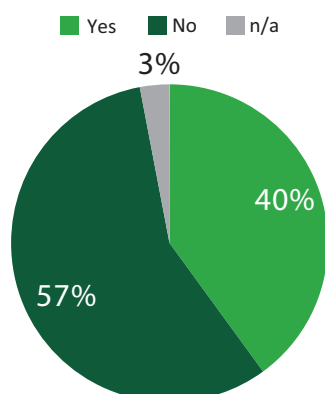


Regarding the High Level Political Forum (HLPF) on SDGs, only one-third (33%) of SAIs considered the HLPF on SDGs in their audit plans. The remaining 45%, 15%, and 7% stated no, not applicable, and not available, respectively.

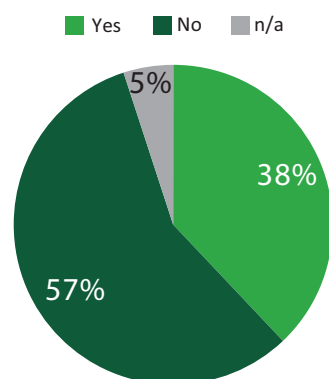
Q15. (Graph 51)
Has your SAI considered the High Level Political Forum (HLPF)* on SDGs in your audit plans?



Q16. (Graph 52)
Has your SAI reviewed or audited the preparedness of your national government to implement the SDGs?



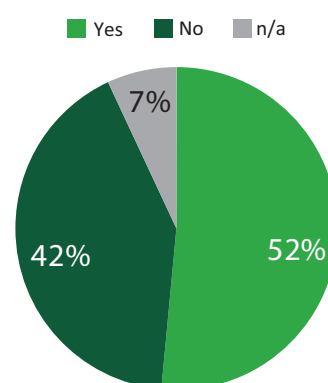
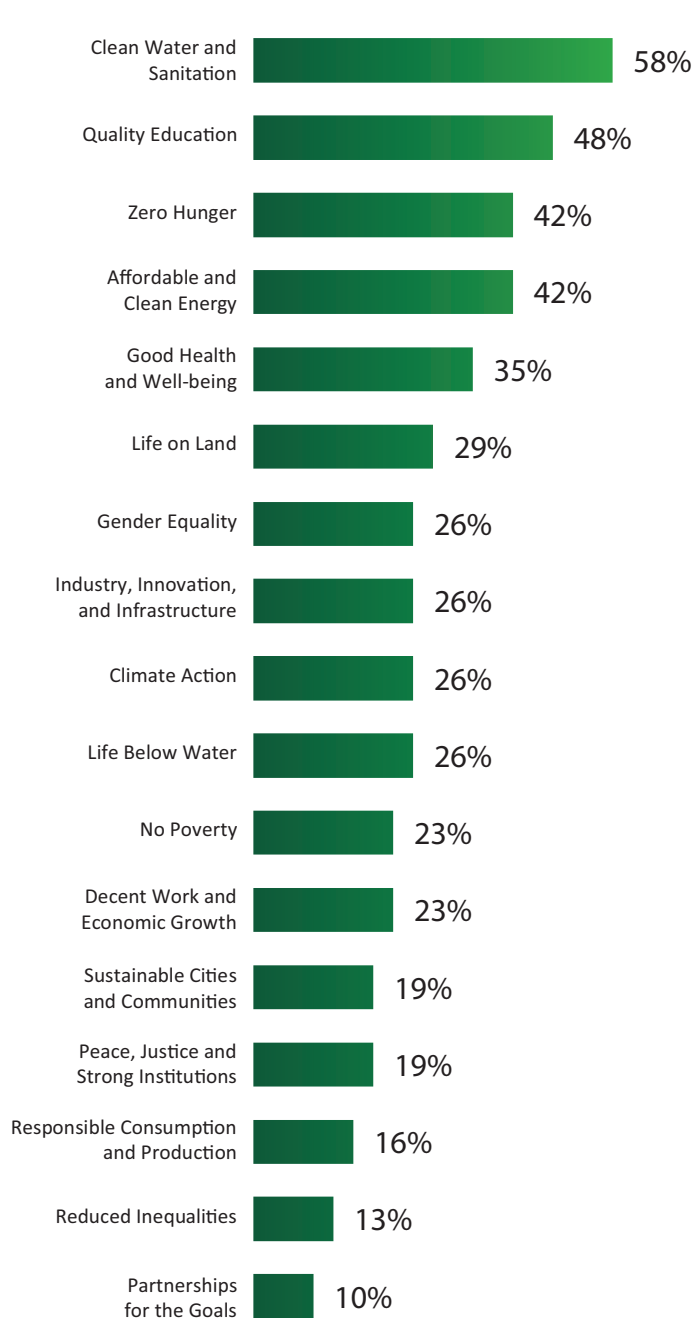
The SAIs already reviewed or audited the preparedness of their national government to implement the SDGs had reached 40%. However, no less than 57% had neither reviewed nor audited such program, while remaining 7% are not available. Concerning the systems governments for monitoring and reporting on progress against the SDGs, it was only 38% of SAIs had assessed the systems governments for monitoring and reporting on progress against the SDGs. The rest is either no (57%) or not available.



Q17. (Graph 53)
Has your SAI assessed the systems governments for monitoring and reporting on progress against the SDGs?

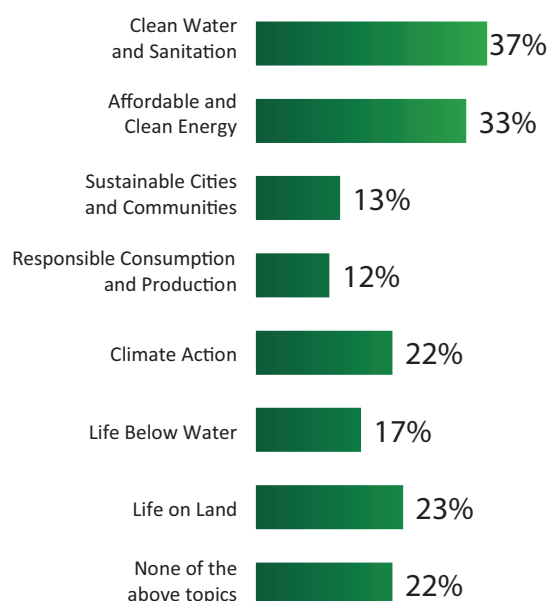
Since 1 January 2016, 52% of SAIs had conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals. However, 42% had not conducted any audits mentioned above.

Q18. (Graph 54)
Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016 INTOSAI?



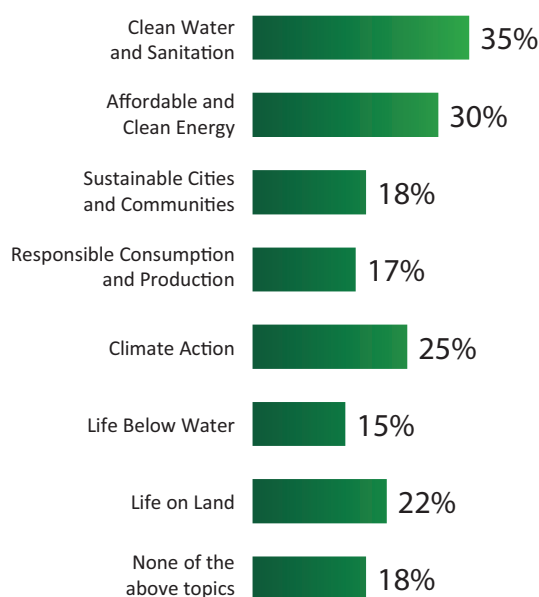
Out of the 52% of SAIs conducted audits related to SDG or 2030-Agenda, relatively high percentages were 58% related to Clean Water and Sanitation (SDG 6), 48% Quality Education (SDG 4), 42% regarding both Zero Hunger (SDG 2) and Affordable and Clean Energy (SDG 7). The least concerned SDG topic was Partnerships for the Goals (SDG 17), with only 10% of respondent mentioned that it has been audited.

Q19a. (Graph 55)
Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years?



Regarding the environmental performance audit related to SDGs, 37% have conducted environmental performance audits in relation to **clean water and sanitation (SDG 6)**, 33% in relation to **affordable and clean energy (SDG 7)**. Other topics are conducted by SAIs with percentages ranging from 12% to 23%. It should also be noted that there were 22% who have conducted audits none of the above topics.

Q20a. (Graph 56)
Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on?

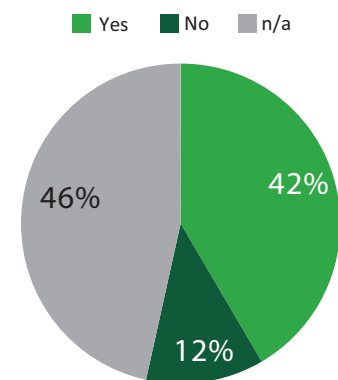


In the next three years the topics about **clean water and sanitation (SDG 6)**, **affordable and clean energy (SDG 7)**, and **climate action (SDG 13)** are the most planned by SAIs, amounting 35%, 30% and 25%, respectively. The rest, including **sustainable cities and communities (SDG 11)**, **responsible consumption and production (SDG 12)**, **life below water (SDG 14)**, and **life on land (SDG 15)** have been planned by SAIs in the range between 15% to 22%. It should also be noted that there were 18% who have planned none of the above topics. The figure shows that topics related to clean water and energy related goals were more concerned by the SAIs worldwide. Concerning the willingness to share the result of conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI, there were 42% of SAIs willing to do.

Q19b. (Graph 57)
Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?

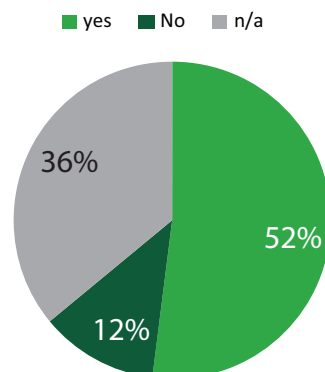
Concerning environmental audits that SAIs would like to share by means of the framework, some SAIs mentioned as follow:

- 'Are funds intended for reducing climate changes, administered by the ministry of environmental protection and regional development, planned and used in an effective manner and in accordance with requirements set forth in regulatory enactments?' (related to SDG 13);
- 'Is there a targeted energy efficiency policy performed to achieve planned end-use energy savings target?' (related to SDG 7 and 12);
- Sustainable harvesting forest resources (related to SDG 15 and 12);
- Sustainable management of fish resources in fresh waters (related to SDG 14 and 12);
- Preventive measures against flood (related to SDG 11 and 13);
- Follow-up report on the management of the government centre for the implementation of the 2030 agenda for sustainable development (related to SDG 2);
- Performance audit on effectiveness on water pollution control of Citarum watershed (related to SDG 6);
- Performance audit on the effectiveness of implementation, controlling and monitoring of spatial planning in Jakarta (related to SDG 11) and
- Preparedness to implement SDGs.



Fifty-one point six seven percent (52%) of SAIs were willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI, 12% were not willing to share the results and 36% of SAIs chose not to answer. However, regarding to the cooperative audits, 58% of SAIs were not planning to conduct any cooperative audits against the environmental topics listed under the SDGs. Only 33% were planning to do the cooperative audits, while the other 8% chose to not answer.

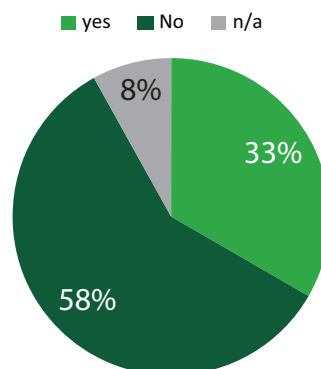
Q20b. (Graph 58)
Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?



Q21. (Graph 59)
Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)?

Concerning the types of cooperative audit being planned in regards to the environmental topics under the SDGs, not all SAIs responded to the issues, but some of SAIs mentioned as follows:

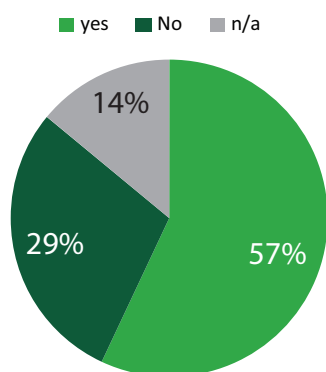
- Water environment protection;
- Coordinated operational audit on renewable energies in the electricity sector for the I Semester of 2019;
- Operational audit on the effectiveness and efficiency of the State in providing water service to vulnerable communities for the II Semester of 2018;
- Operational audit on the efficiency in the attention of wastewater sanitation needs by the municipality of Turrialba;
- Life of terrestrial ecosystems;
- Natural resource conservation;
- Intergovernmental agreement on the environmental protection and preparedness of national government to implement the SDGs.



REGION

AFROSAI

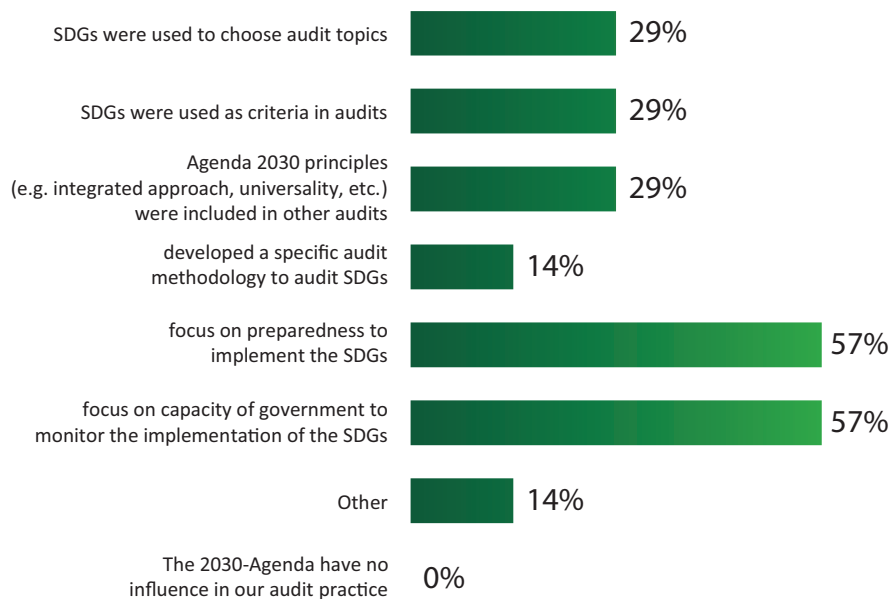
No less than 57% of the SAIs stated that SDGs topics have high priority in their SAI strategic work plans. On the other hand, UN 2030 Agenda for Sustainable Development influenced SAIs audit practice in regard to focus on preparedness to implement the SDGs and focus on capacity of government to monitor the implementation of the SDGs reached 57% of SAIs.



Q13 (Graph 60)
Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan? AFROSAI (n=7)

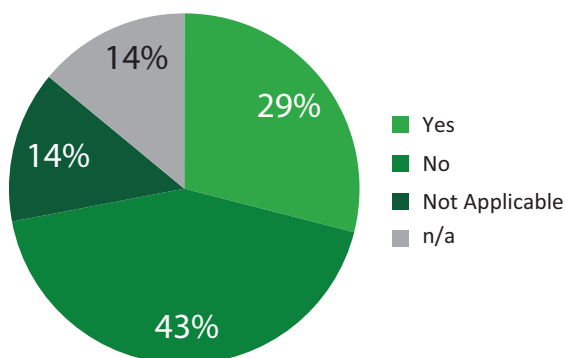
High Level Political Forum (HLPF) on SDGs was only considered by 29% of the SAIs. Interestingly, responses to Q15, Q16, and Q17 questions show that the answer “No” is greater than the answer “Yes”, which are 43% vs 29%, 57% vs 29%, and 57% vs 29%, respectively.

Q14. (Graph 61)
How has the UN 2030 Agenda for Sustainable Development influenced your audit practice? AFROSAI (n=7)

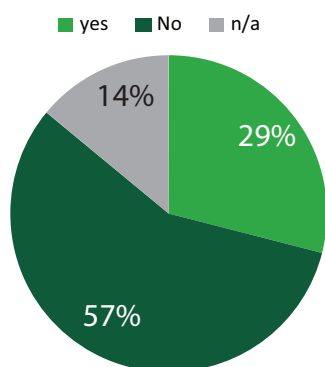


Since 1 January 2016, 57% of the AFROSAI' respondents stated that they had conducted audits in direct relation to UN 2030 Agenda or one of the 17 SDGs. From those 57% of the respondents, the top 3 SDG topics audited were Clean Water and Sanitation (100%), Good Health and Well-being (75%), as well as Quality Education (75%).

Q15. (Graph 62)
**Has your SAI considered the High Level Political Forum (HLPF)* on
SDGs in your audit plans? AFROSAI (n=7)**



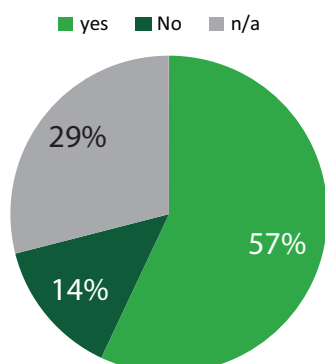
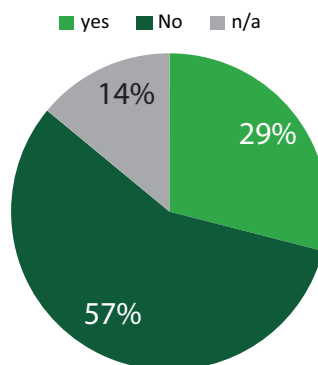
Among the topics of SDG related to the environment, the topic of Clean Water and Sanitation ranked first in both performance audits that have been carried out for more than 5 years and audits planned for the next 3 years with a percentage of 29% and 43%, respectively.



Q16. (Graph 63)
**Has your SAI reviewed or audited
the preparedness of your national
government to implement the SDGs?
AFROSAI (n=7)**

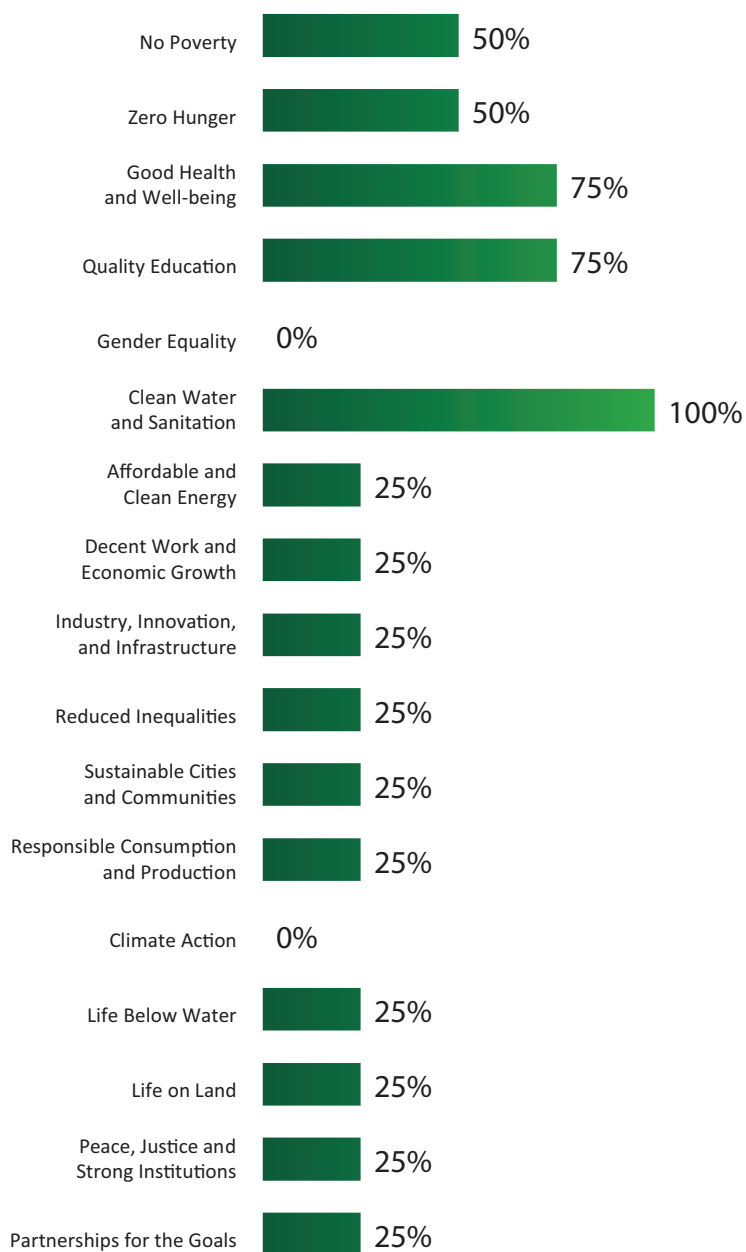
Regarding the willingness to share the results of the performance audit, there is a significant difference in percentage between willingness to share the results of conducted audit (29%) compared to that of future audit (57%). However, all of the SAIs were not planning to conduct any cooperative audits.

Q17. (Graph 64)
**Has your SAI assessed the systems
governments for monitoring and reporting
on progress against the SDGs? AFROSAI
(n=7)**

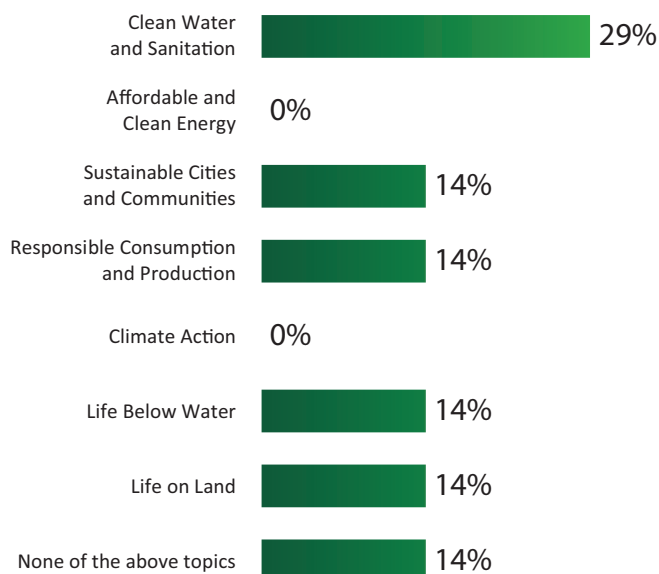


Q18. (Graph 65)
**Has your SAI conducted any audits in
direct relation to UN 2030 Agenda for
Sustainable Development or one of the
17 Sustainable Development Goals since 1
January 2016 INTOSAI? AFROSAI (n=7)**

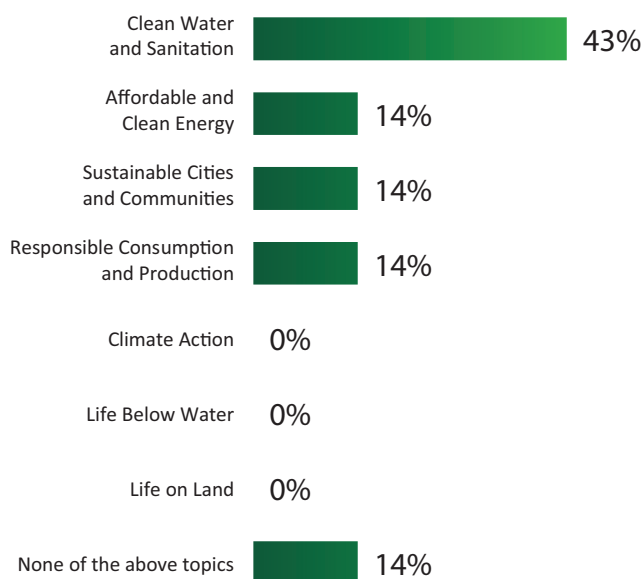
Q18. (Graph 66)
United Nations Sustainable Development Goals (SDGs). AFROSAI
(n=4)

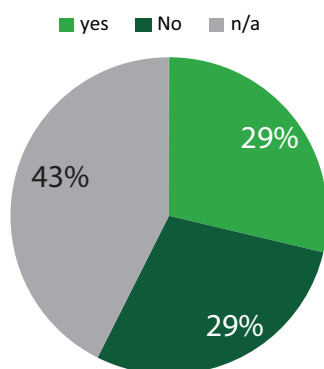


Q19a. (Graph 67)
Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years?
AFROSAI (n=7)



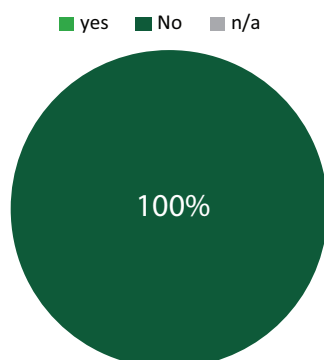
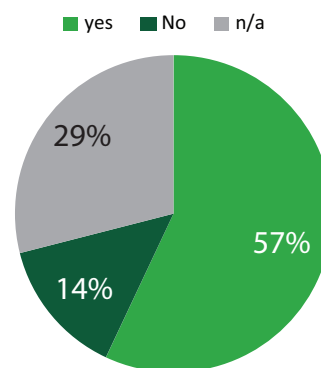
Q20a. (Graph 68)
Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? AFROSAI (n=7)





Q19b. (Graph 69)
 Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?
 AFROSAI (n=7)

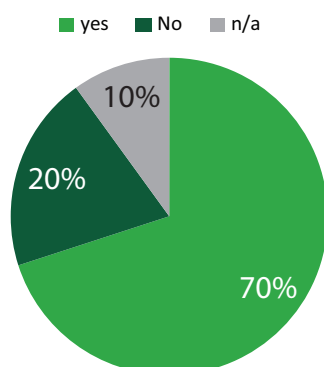
Q20b. (Graph 70)
 Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?
 AFROSAI (n=7)



Q21. (Graph 71)
 Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)? AFROSAI (n=7)

ASOSAI

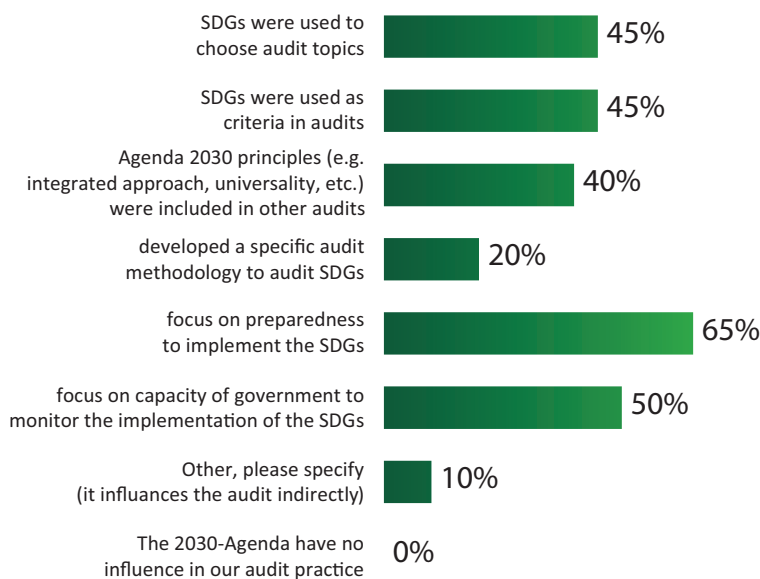
Among ASOSAI members, SDGs had a high priority in the strategic work plan reaching 70%. Graph 73 shows the UN 2030 Agenda also has relatively high influences on SAIs' audit practice through the focuses on both preparedness to implement the SDGs (65%) and capacity of government to monitor the implementation of the SDGs (50%) followed by the use of SDGs to choose audit topics as well as criteria in audits, both by 45% of SAIs.



Q13 (Graph 72)
 Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan? ASOSAI (n=20)

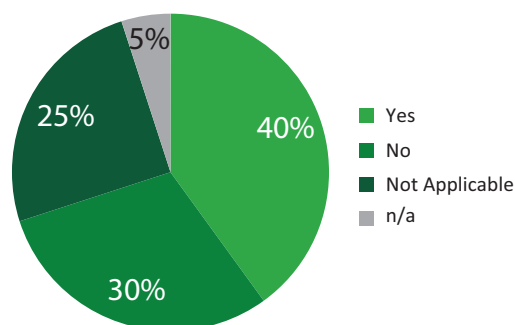
HLPF on SDGs has been considered only by 40% of the SAIs, while 55% of the SAIs have not reviewed or audited the preparedness of their national government to implement the SDGs and 50% have not assessed the systems governments for monitoring and reporting on progress against the SDGs.

Q14. (Graph 73)
How has the UN 2030 Agenda for Sustainable Development influenced your audit practice? ASOSAI (n=20)

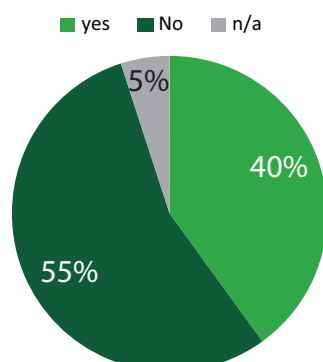


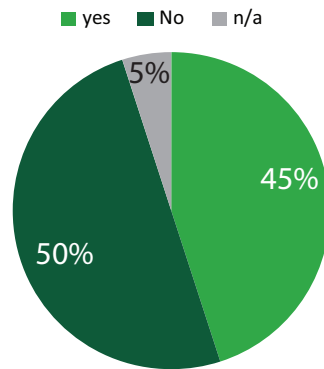
Half of the SAIs have conducted any audits in direct relation to UN 2030 Agenda or one of the 17 SDGs since 1 January 2016. Three goals of the SDGs rank highest among ASOSAI members, they are quality education (64%), clean water and sanitation (64%), and good health and well-being.

Q15. (Graph 74)
Has your SAI considered the High Level Political Forum (HLPF)* on SDGs in your audit plans? ASOSAI (n=20)



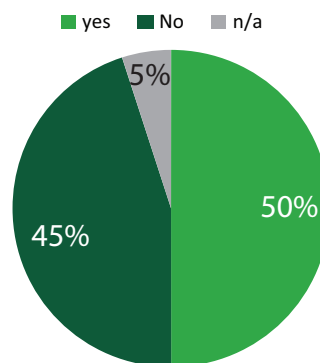
Q16. (Graph 75)
Has your SAI reviewed or audited the preparedness of your national government to implement the SDGs? ASOSAI (n=20)





Q17. (Graph 76)
Has your SAI assessed the systems governments for monitoring and reporting on progress against the SDGs? ASOSAI (n=20)

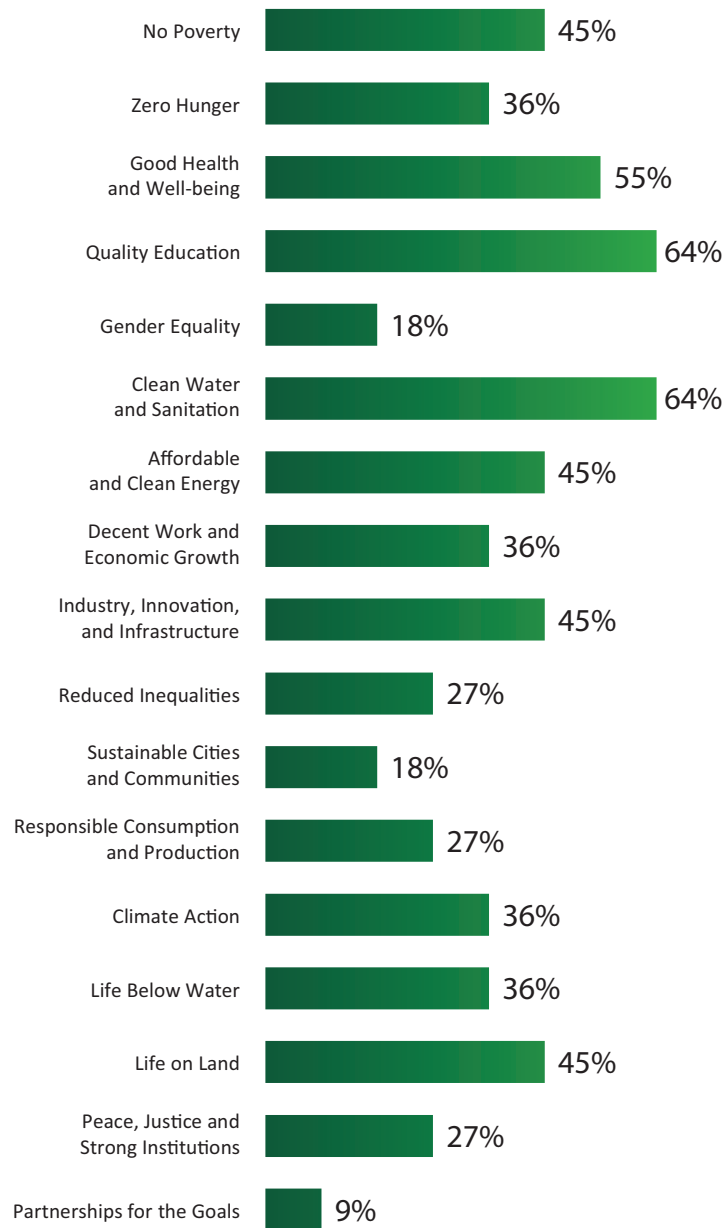
Q18. (Graph 77)
Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016? ASOSAI (n=20)



Over the past 5 years, environmental performance audits related to clean water and sanitation as well as related to life on land have been conducted by 40% of the ASOSAI members. In addition, 45% of the SAIs were willing to share the results of the conducted environmental performance audits by means of a framework developed by INTOSAI.

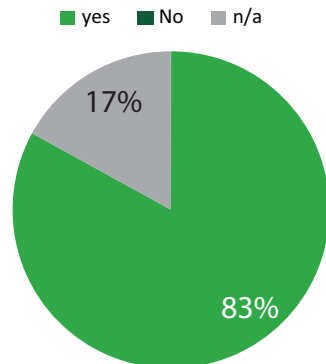
In the next three years, 40% of the ASOSAI members were planning to conduct environmental audits on the topics of clean water and sanitation as well as affordable and clean energy. In addition, 50% were willing to share the results of the future environmental performance audits. Half of the SAIs were not planning to conduct any cooperative audits against the environmental topics listed under the SDGs.

Q18. (Graph 78)
United Nations Sustainable Development Goals (SDGs). ASOSAI
(n=11)



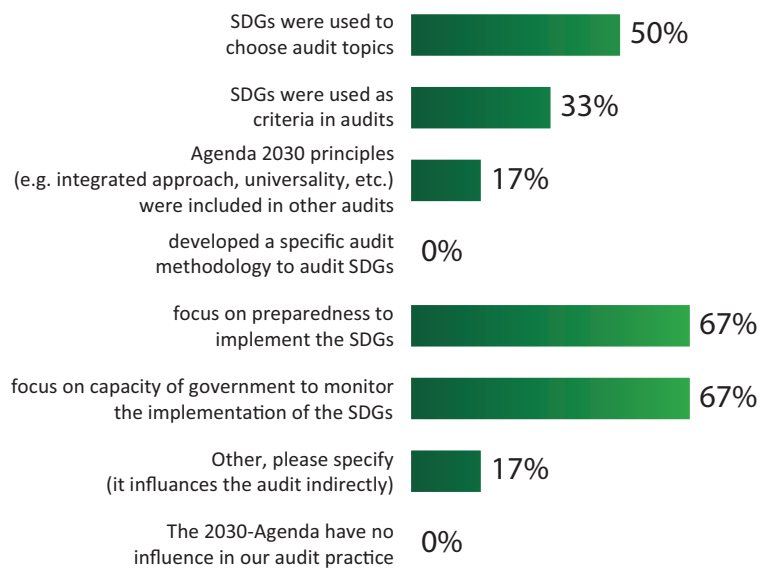
ARABOSAI

The vast majority (83%) of the ARABOSAI members have put SDGs topic on high priority in their strategic work plan. The UN 2030 Agenda had influenced 67% of audit practice of ARABOSAI members particularly through focus on both preparedness to implement the SDGs and capacity of government to monitor the implementation of the SDGs.



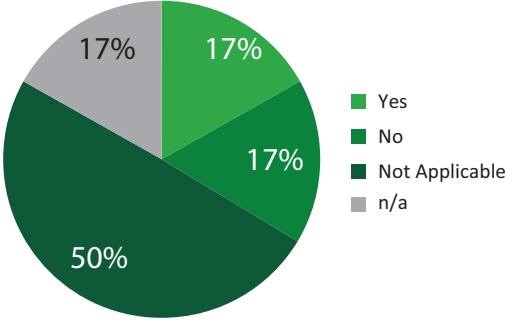
Q13. (Graph 84)
Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan? ARABOSAI (n=6)

Q14. (Graph 85)
How has the UN 2030 Agenda for Sustainable Development influenced your audit practice ARABOSAI (n=6)

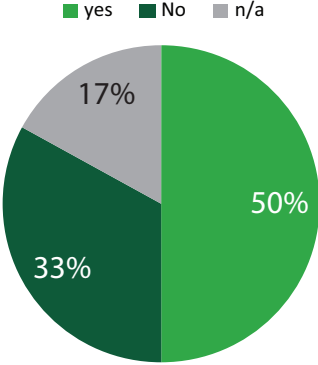


Fifty percent of the ARABOSAI members stated that (1) HLPF on SDGs was not applicable for them, (2) they had reviewed or audited the readiness of their national government to implement the SDG, and (3) they had not assessed the government system to monitor and report on progress towards the SDGs.

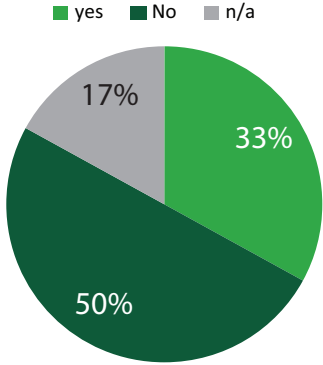
Q15. (Graph 86)
**Has your SAI considered the High Level Political Forum (HLPF)* on
 SDGs in your audit plans? ARABOSAI (n=6)**



Q16. (Graph 87)
**Has your SAI reviewed or audited the preparedness of your national
 government to implement the SDGs? ARABOSAI (n=6)**



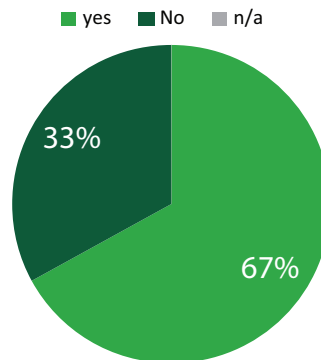
Q17. (Graph 88)
**Has your SAI assessed the systems governments for monitoring and
 reporting on progress against the SDGs? ARABOSAI (n=6)**



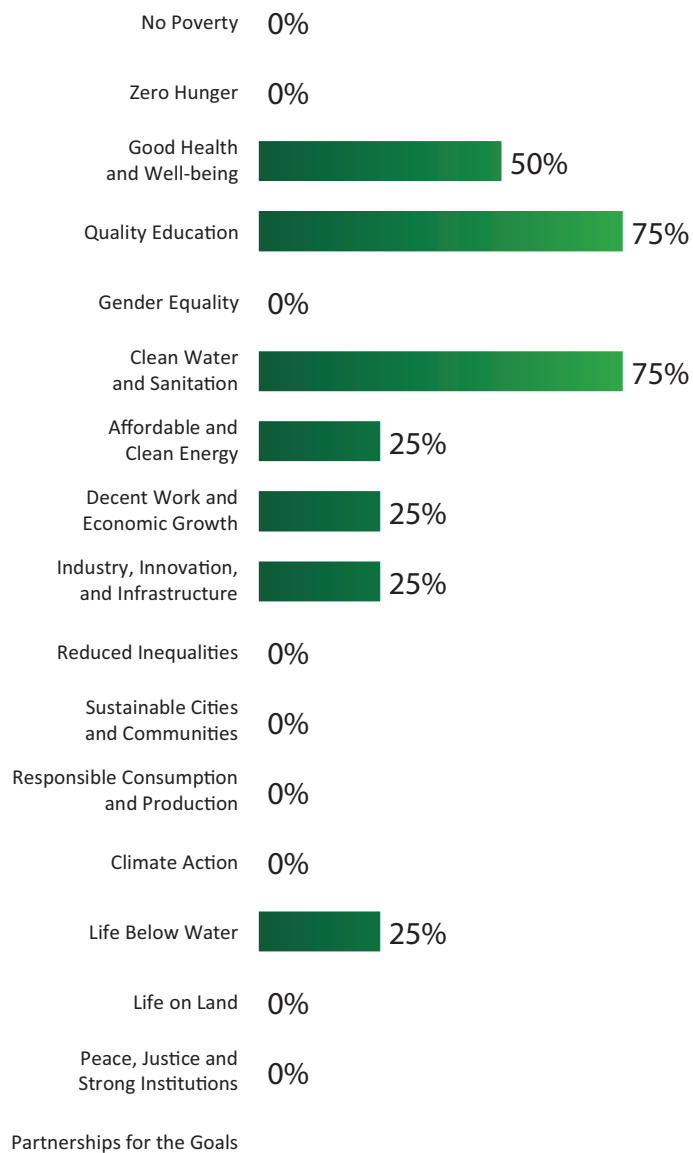
No less than 67% of the ARABOSAI members have conducted any audits in direct relation to UN 2030 Agenda or one of the 17 SDGs. The highest percentages of SDGs among ARABOSAI are Quality Education and Clean Water and Sanitation. Both reached 75%.

Q18. (Graph 89)
Has your SAI conducted any audits in direct relation to UN 2030

Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016? ARABOSAI (n=6)



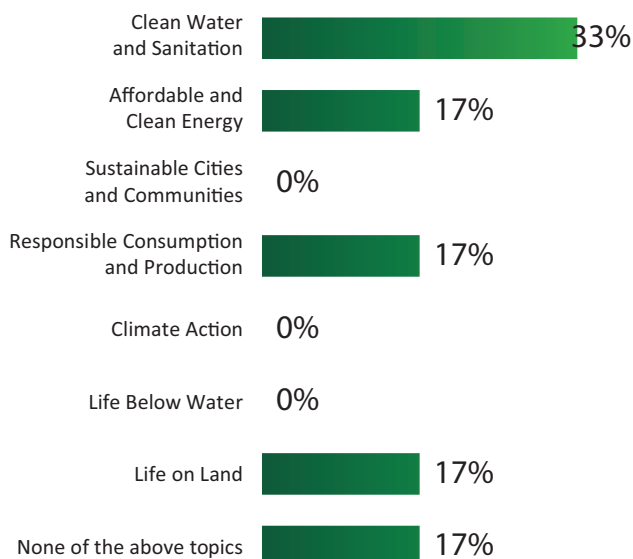
Q18. (Graph 90)
United Nations Sustainable Development Goals (SDGs). ARABOSAI (n=4)



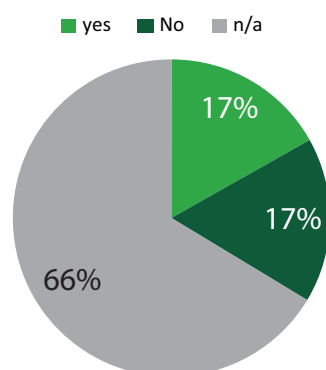
Over the past 5 years, clean water and sanitation appeared to be one of the SDGs topics related to the environmental performance audits that had been largely chosen (33%)

compared to other topics that reached only 17% and less. Concerning the results, only 17% were willing to share while the responses of the majority (67%) were not available.

Q19a. (Graph 91)
Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years?
ARABOSAI (n=6)



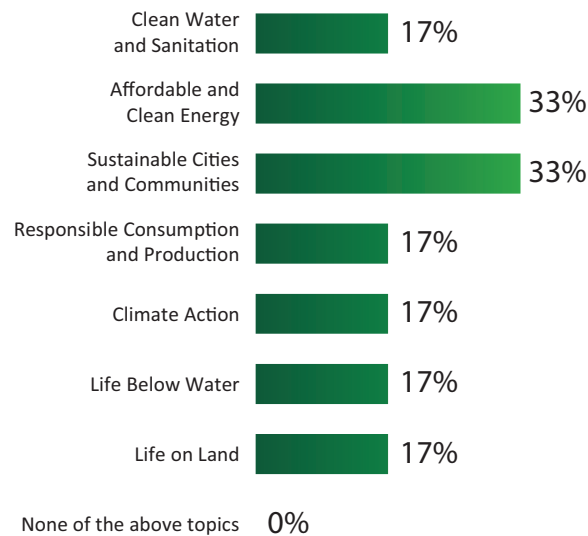
Q19b. (Graph 92)
Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?
ARABOSAI (n=6)



For the next three years, affordable and clean energy as well as sustainable cities and communities appear to be the topics that will be considered more to be audited (33% of each). However, the percentage of SAIs who intended to share their future results only reached 17%. The same also happened to the planning to conduct cooperative audits against the environmental topics which the percentage is low (17%) compared to high percentage (83%) of SAIs that responded no to such planning.

Q20a. (Graph 93)
Which of the following topics are your SAI planning in the next three

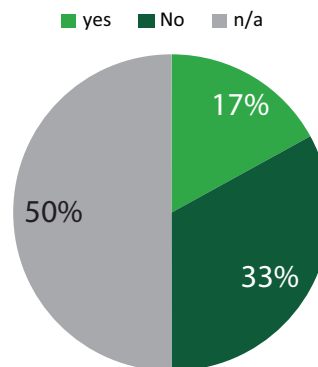
years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? ARABOSAI (n=6)



Q20b. (Graph 94)

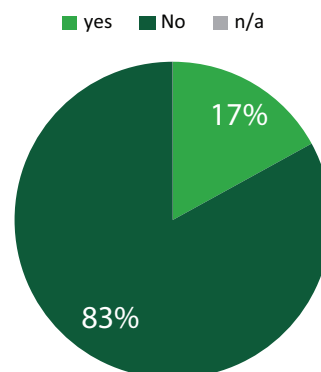
Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?

ARABOSAI (n=6)



Q21. (Graph 95)

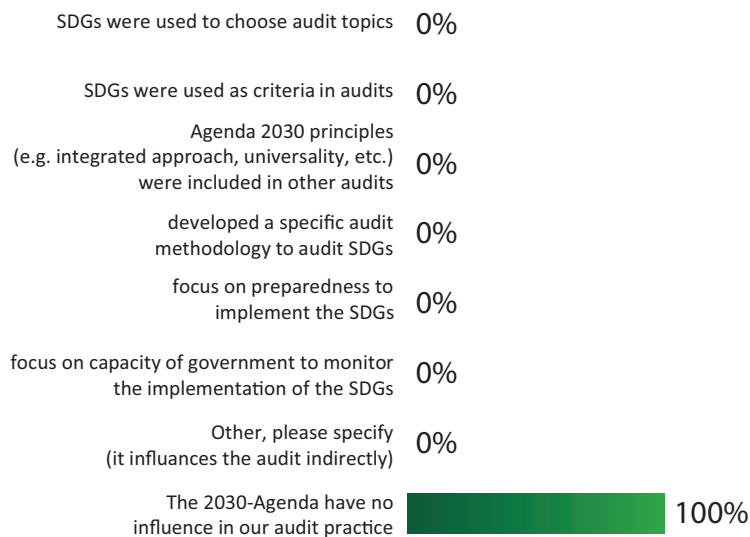
Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)? ARABOSAI (n=6)



CAROSAI

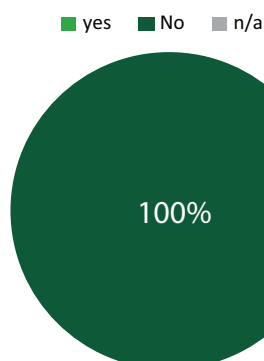
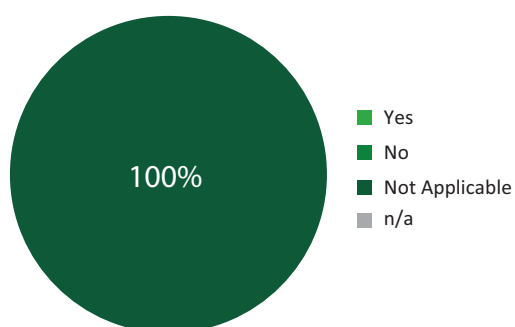
The SAI stated that the 2030-Agenda had no influence in its audit practice.

Q14. (Graph 96) How has the UN 2030 Agenda for Sustainable Development influenced your audit practice? CAROSAI (n=1)



Concerning HLPF on SDGs, the respondent stated that it was not applicable in the consideration of their SAI. The SAI also had not reviewed or audited the preparedness of its national government to implement the SDGs and had not assessed the systems governments for monitoring and reporting on progress against the SDGs.

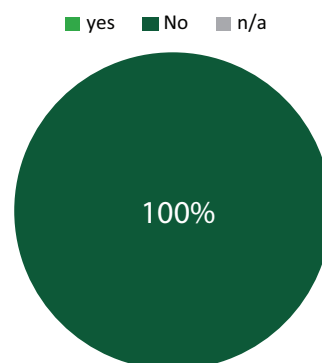
Q15. (Graph 97) Has your SAI considered the High Level Political Forum (HLPF)* on SDGs in your audit plans? CAROSAI (n=1)



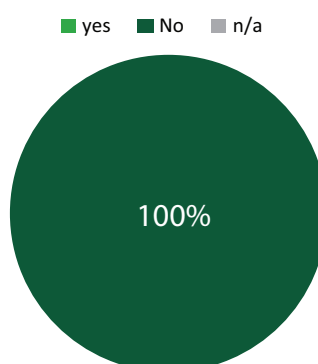
Q16. (Graph 98) Has your SAI reviewed or audited the preparedness of your national government to implement the SDGs? CAROSAI (n=1)

Q17. (Graph 99)
Has your SAI assessed the systems governments for monitoring and reporting on progress against the SDGs? CAROSAI (n=1)

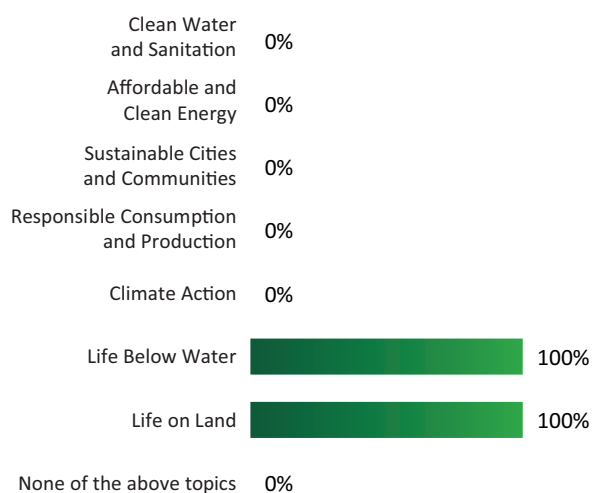
The SAI had not conducted any audits in direct relation to UN 2030 Agenda or one of the 17 SDGs since 1 January 2016.



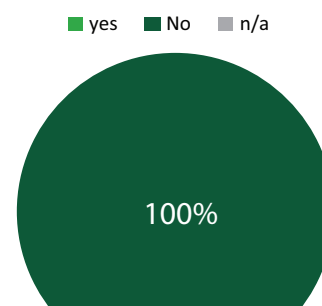
Q18. (Graph 100)
United Nations Sustainable Development Goals (SDGs). CAROSAI (n=1)



Q20a. (Graph 101)
Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? CAROSAI (n=1)



The SAI planned to conduct environmental performance audits on life below water and life on land in the next three years, but it was not planning to conduct any cooperative audits against the environmental topics listed under the SDGs.

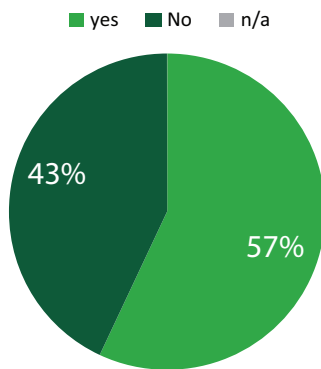


Q21. Graph 102)

Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)? (CAROSAI (n=1)

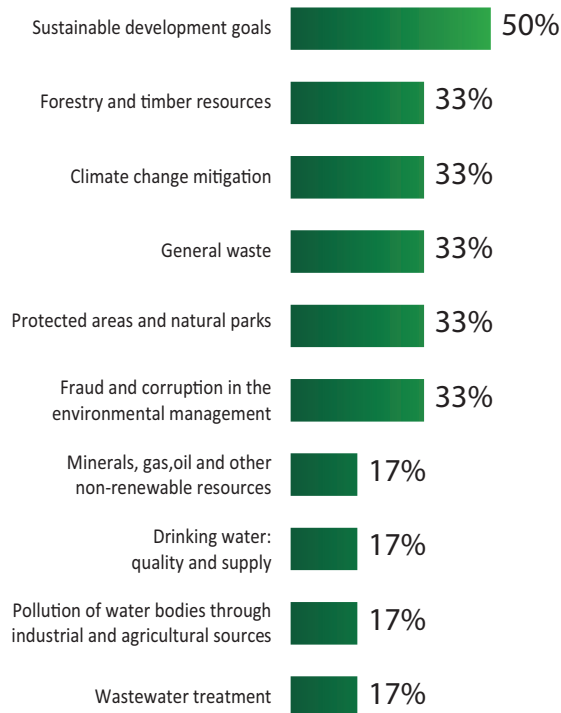
EUROSAI

Within EUROSAI, SDGs topics have high priority in the strategic work plan reaching 57% of the questionnaire responses. The results show that UN 2030 Agenda had influenced EUROSAI audit practice, which were indicated by their responses stating that SDGs were used to choose audit topic (38%), as criteria in audits (43%), and included in other audits (33%).



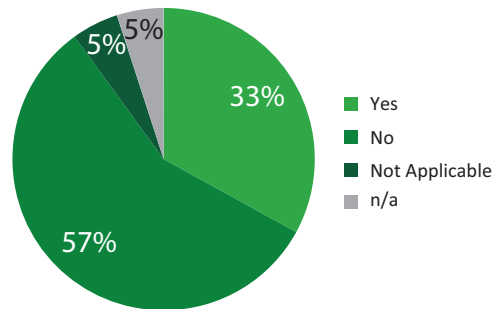
Q13. (Graph 103)
Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan? EUROSAI (n=21)

Q14. (Graph 104)
How has the UN 2030 Agenda for Sustainable Development influenced your audit practice? EUROSAI (n=21)

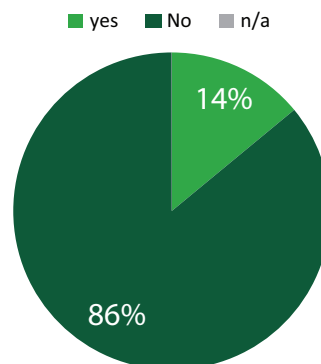


However, the results show that 57% of the SAIs have not considered the HLPF on SDGs in their audit plan, 86% of the SAI have not reviewed or audited the preparedness of their national government to implement the SDGs and 76% of the EUROSAs respondents have not assessed the systems government for monitoring and reporting on progress against the SDGs.

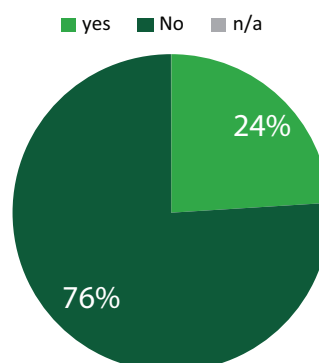
Q15. (Graph 105)
Has your SAI considered the High Level Political Forum (HLPF)* on SDGs in your audit plans? EUROSAs (n=21)



Q16. (Graph 106)
Has your SAI reviewed or audited the preparedness of your national government to implement the SDGs? EUROSAs (n=21)

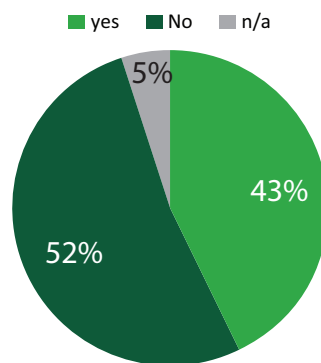


Q17. (Graph 107)
Has your SAI assessed the systems governments for monitoring and reporting on progress against the SDGs? EUROSAs (n=21)

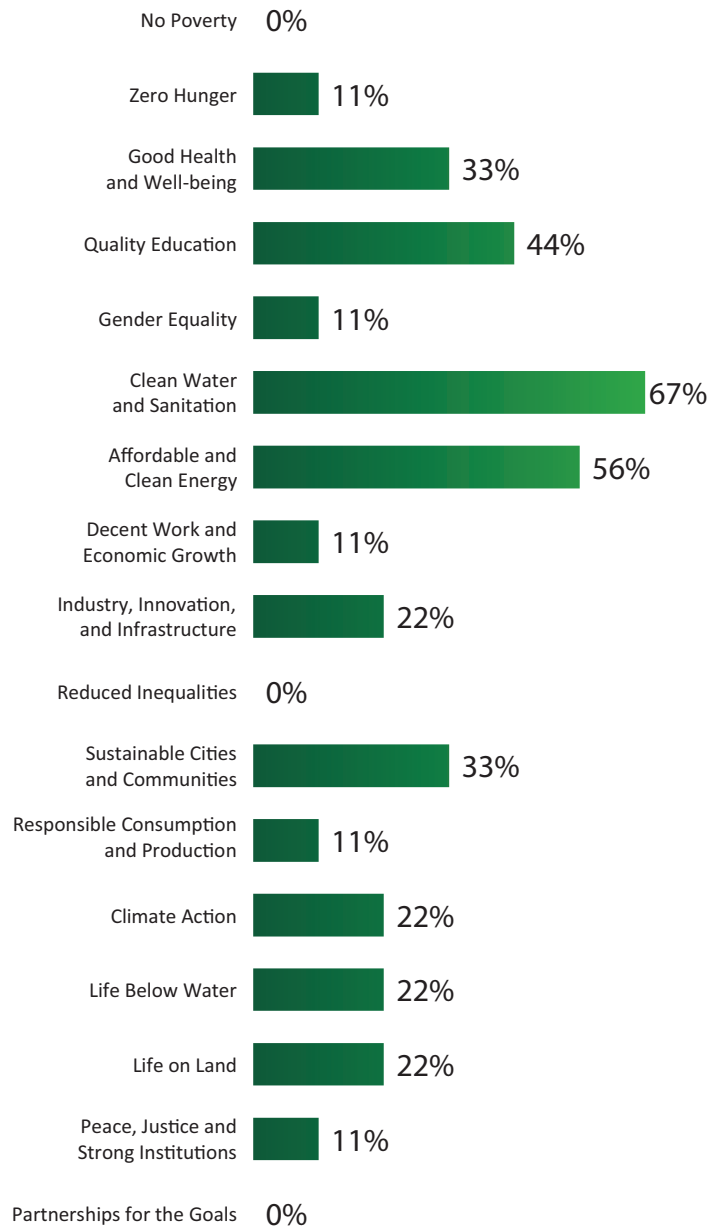


Since 1 January 2016, 43% of the EUROSAs respondents stated that they had conducted any audits in direct relation or UN 2030 Agenda or one of the 17 SDGs. The top 3 SDG topics that had been audited were Clean Water and Sanitation (67%), affordable and clean energy (56%), and followed by quality education (44%).

Q18. (Graph 108)
Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016? EUROSAT (n=21)

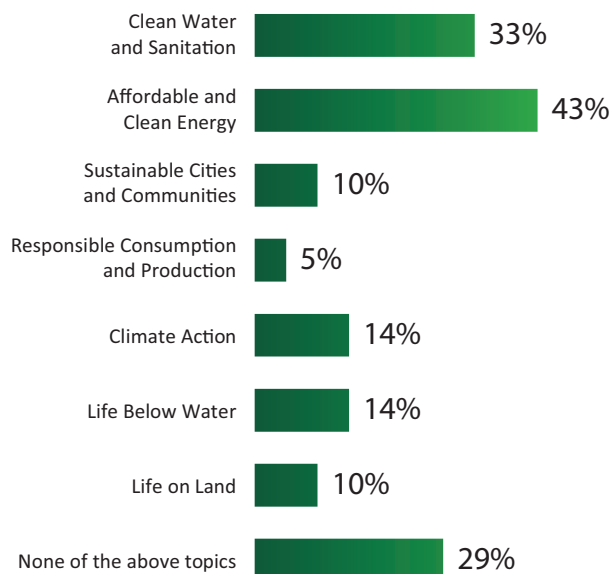


Q18. (Graph 109)
United Nations Sustainable Development Goals (SDGs). EUROSAT (n=9)

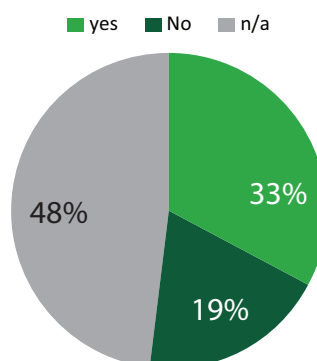


Meanwhile, for the environmental performance audit related to the SDGs, Affordable and Clean Energy was the most audited over the past 5 years (43%) followed by clean water and sanitation (33%). One-third of the respondents (33%) were willing to share the results of conducted audits.

Q19a. (Graph 110)
Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years?
EUROSAI (n=21)



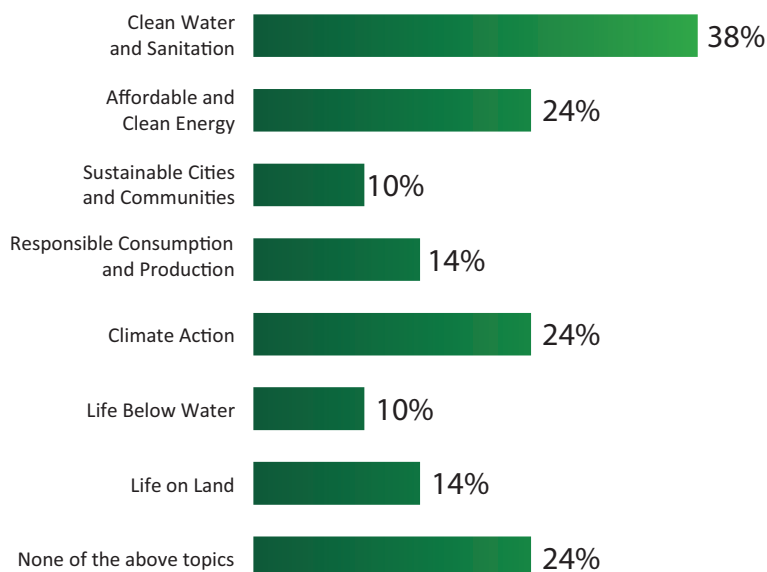
Q19b. (Graph 111)
Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?
EUROSAI (n=21)



For the next three years, 38% of the EUROSAI respondents planned to conduct environmental performance audits on clean water and sanitation, 24% of them planned to conduct audits on affordable and clean energy as well as climate action. It is indicated that 38% of the SAIs were willing to share the future results of the audits and a higher percentage (71%) stated that they were not planning to conduct any cooperative audits against the environmental topics listed under SDGs.

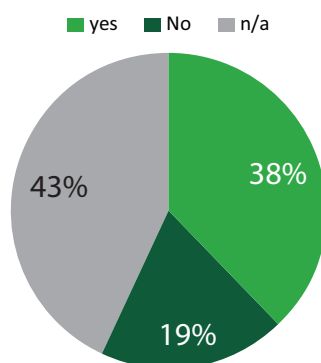
Q20a. (Graph 112)

Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? EUROSAT (n=21)



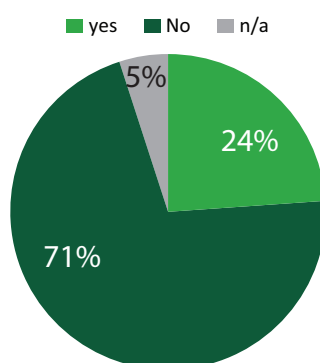
Q20b. (Graph 113)

Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? EUROSAT (n=21)



Q21. Graph 114)

Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)? EUROSAT (n=21)

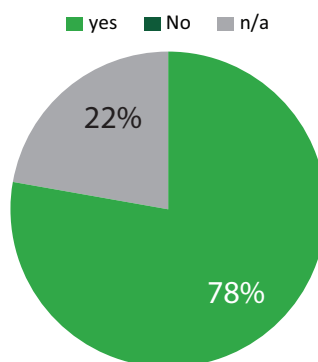


OLACEFS

SDGs topics had high priority in the strategic work plan within OLACEFS reaching 78% of the responses. The results showed that UN 2030 Agenda had influenced OLACEFS audit practice, which were indicated by responses stating that SDGs were used to choose audit topic (78%), as criteria in audits (67%), to adopt UN 2030 Agenda to be included in other audit (67%).

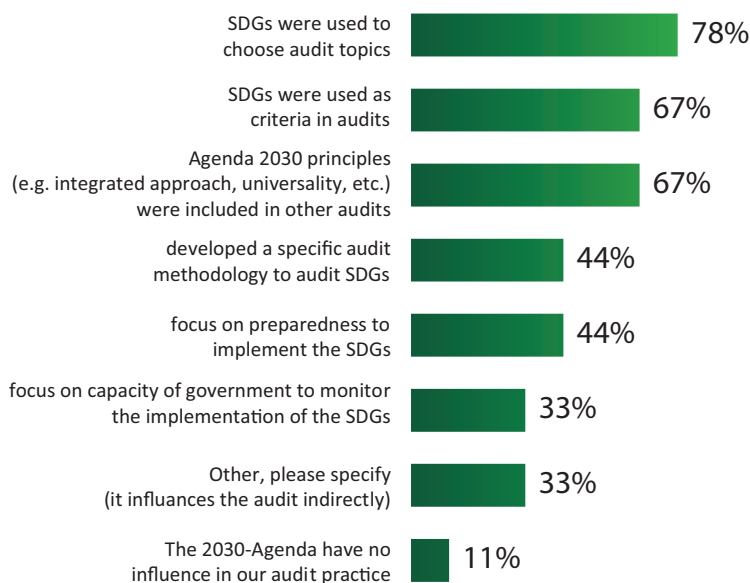
Q13. (Graph 115)

Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan? OLACEFS (n=9)



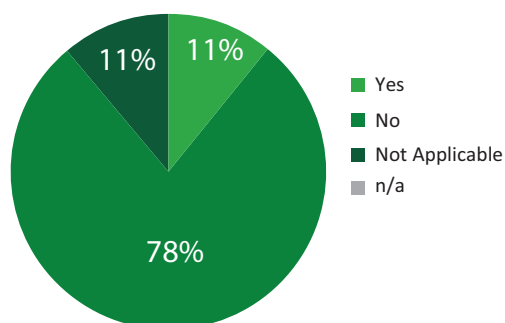
Q14. (Graph 116)

How has the UN 2030 Agenda for Sustainable Development influenced your audit practice? OLACEFS (n=9)

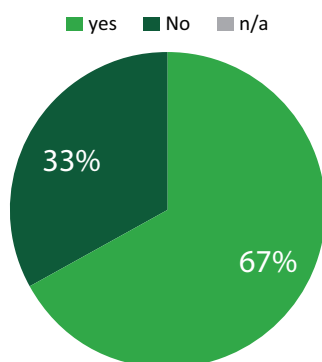


The results showed that 57% of OLACEF respondents had not considered the HLPF on SDGs in their audit plan. Meanwhile, 67% of them had reviewed or audited the preparedness of their national government to implement the SDGs and 44% had assessed the systems government for monitoring and reporting on progress against the SDGs.

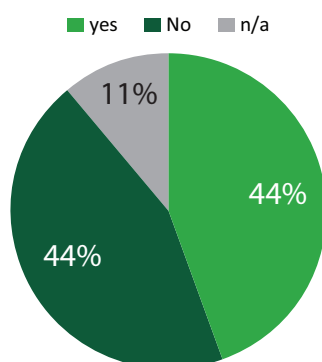
Q15. (Graph 117)
**Has your SAI considered the High Level Political Forum (HLPF)* on
 SDGs in your audit plans? OLACEFS (n=9)**



Q16. (Graph 118)
**Has your SAI reviewed or audited the preparedness of your national
 government to implement the SDGs? OLACEFS (n=9)**

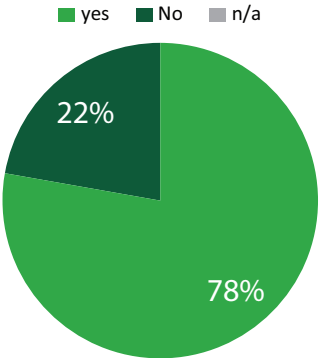


Q17. (Graph 119)
**Has your SAI assessed the systems governments for monitoring and
 reporting on progress against the SDGs? OLACEFS (n=9)**

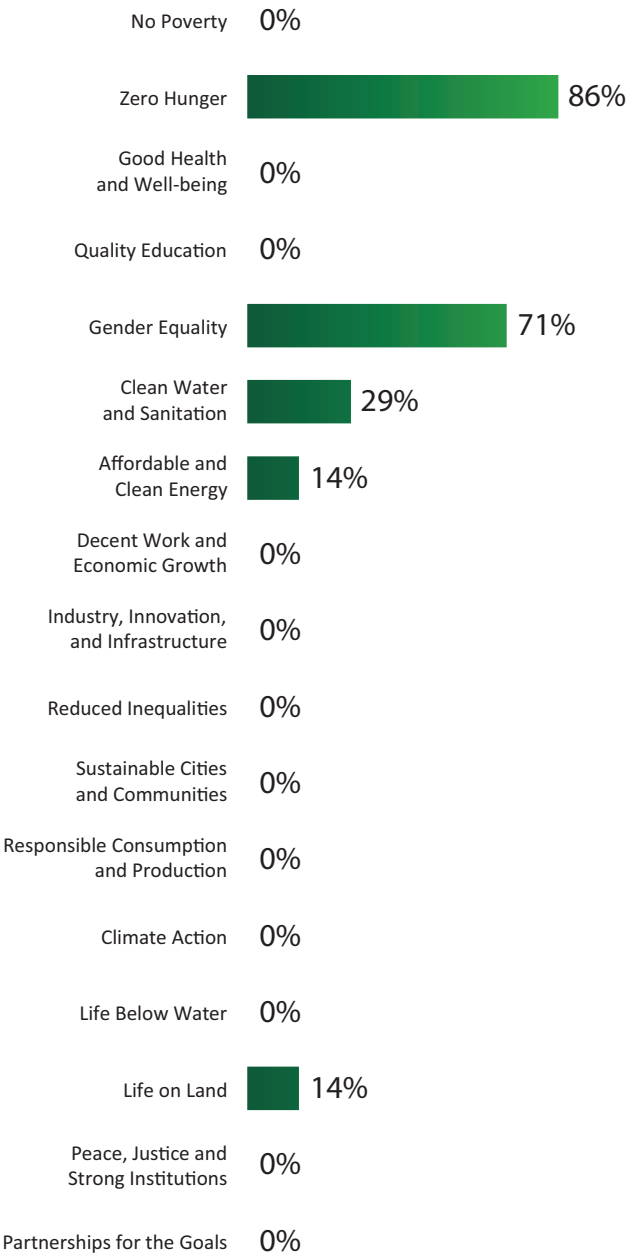


Since 1 January 2016, the majority (78%) of the OLACEF respondents had conducted any audits in direct relation or UN 2030 Agenda or one of the 17 SDGs. The top 2 SDG topics that had been audited were Zero Hunger (86%), and Gender Equality (71%).

Q18. (Graph 120)
 Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016? OLACEFS (n=9)

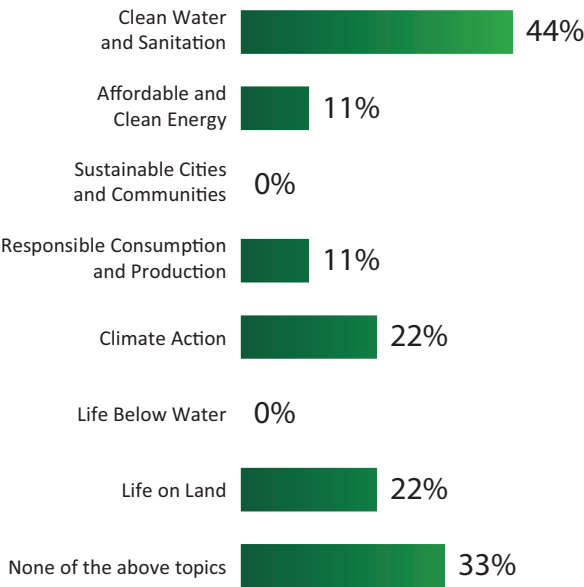


Q18. (Graph 121)
 United Nations Sustainable Development Goals (SDGs). OLACEFS (n=7)

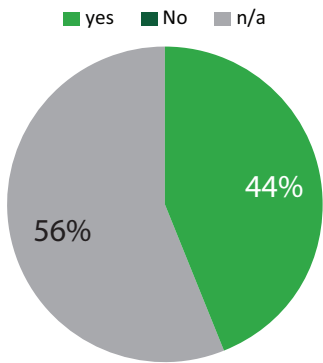


Over the past 5 years, clean water and sanitation appeared to be one of the SDGs topics related to the environmental performance audits that had been highly chosen by OLACEF (44%) followed by Climate Action and Life on Land with both reached 22%. Concerning the willingness to share the results of the conducted environmental performance audits, 44% stated that they would do.

Q19a. (Graph 122)
Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years?
OLACEFS (n=9)

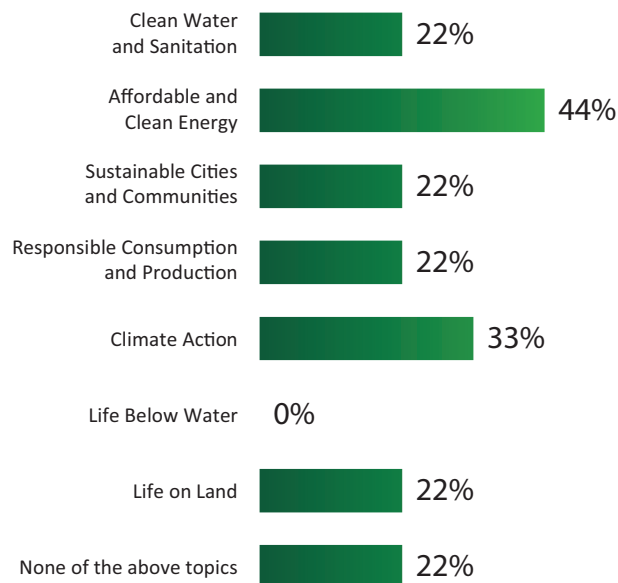


Q19b. (Graph 123)
Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?
OLACEFS (n=9)

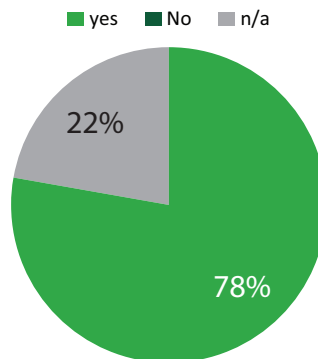


For the next three years, 44% of the EUROSAI respondents planned to conduct environmental performance audits on affordable and clean energy, 33% planned to conduct audits on affordable and clean energy as well as climate action. It is also indicated that the respondents were willing to share the future results of the audits and were planning to conduct any cooperative audits against the environmental topics listed under SDGs which both reached 78%.

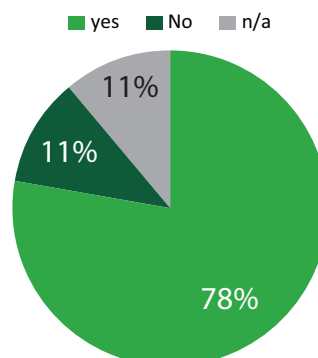
Q20a. (Graph 124)
Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? OLACEFS (n=9)



Q20b. (Graph 125)
Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? OLACEFS (n=9)



Q21. (Graph 126)
Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)? OLACEFS (n=9)

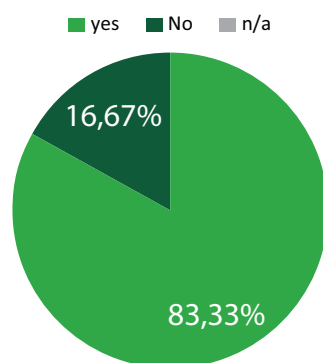


PASAI

Within PASAI, SDGs topics had high priority in the strategic work plan reaching 83% of the responses. The results showed that UN 2030 Agenda had influenced EUROSAI audit practice, which were indicated by their response stating that SDGs were used to choose audit topic (50%), as criteria in audits (33%). The influences were high, particularly in the focus on both preparedness to implement the SDGs (83%) and on capacity of government to monitor the implementation of the SDGs (67%).

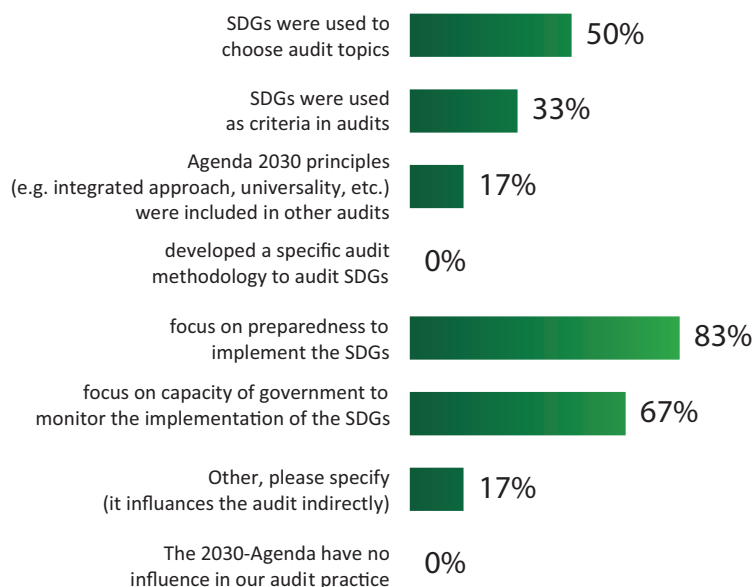
Q13. (Graph 127)

Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan? PASAI (n=6)



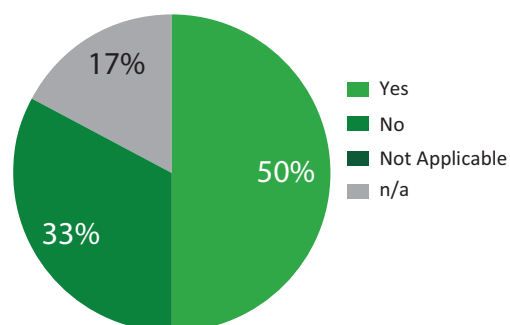
Q14. (Graph 128)

How has the UN 2030 Agenda for Sustainable Development influenced your audit practice? PASAI (n=6)

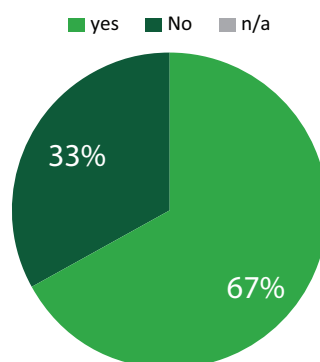


The results show that 50% of the PASAI respondents have considered the HLPF on SDGs in their audit plan, 67% have reviewed or audited the preparedness of their national government to implement the SDGs and 50% of the respondents have assessed the systems government for monitoring and reporting on progress against the SDGs.

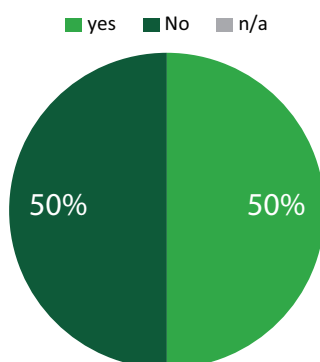
Q15. (Graph 129)
**Has your SAI considered the High Level Political Forum (HLPF)* on
 SDGs in your audit plans? PASAI (n=6)**



Q16. (Graph 130)
**Has your SAI reviewed or audited the preparedness of your national
 government to implement the SDGs? PASAI (n=6)**

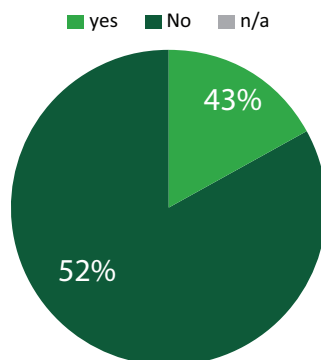


Q17. (Graph 131)
**Has your SAI assessed the systems governments for monitoring and
 reporting on progress against the SDGs? PASAI (n=6)**

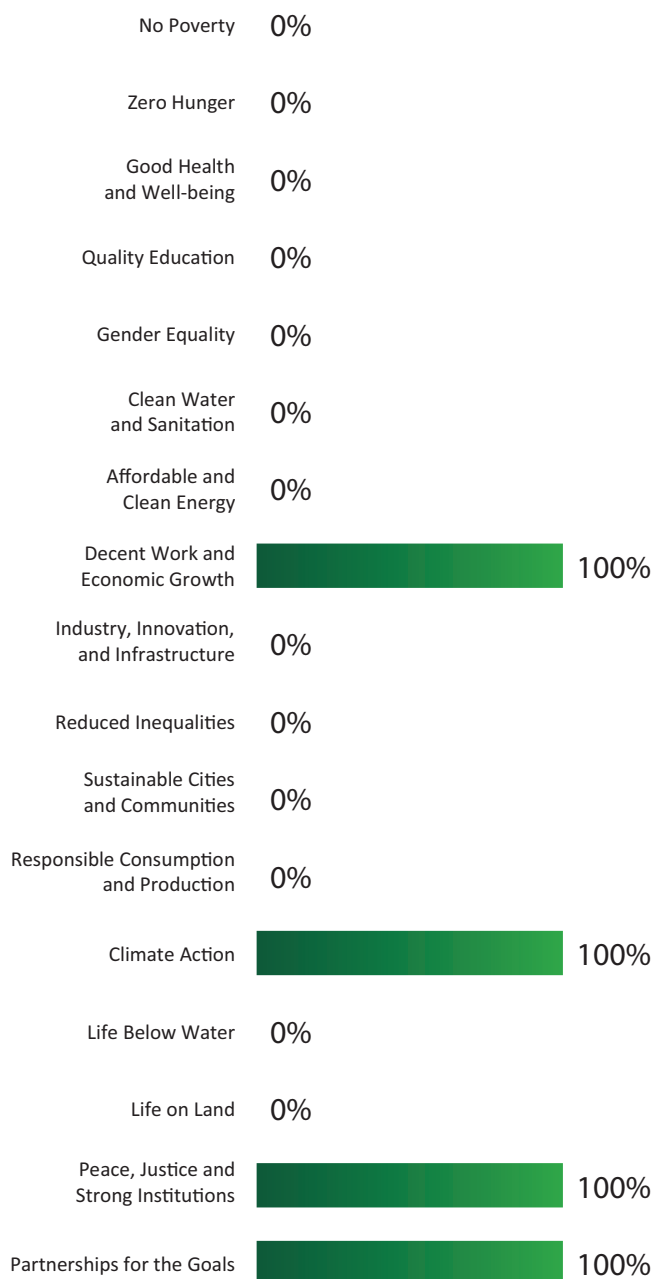


Most of the PASAI respondents (83%) have not conducted any audits in direct relation to SDGs. The top 4 topics of SDGs chosen by PASAI included Decent Work and Economic Growth, Climate Action, Peace, Justice and Strong Institutions, and Partnerships for the Goals.

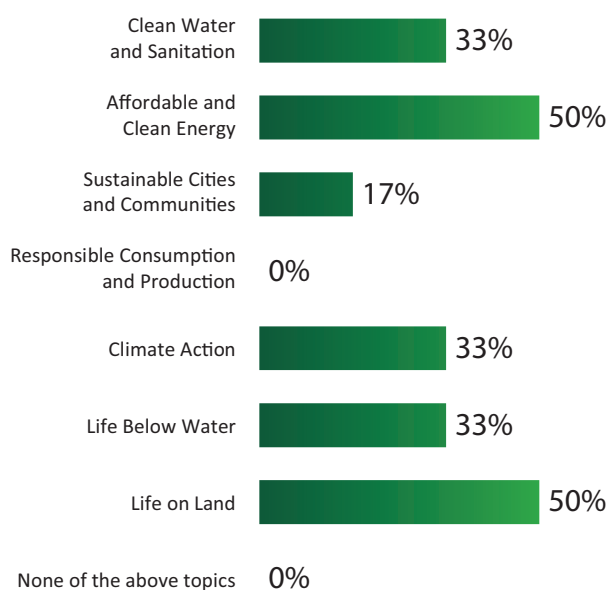
Q18. (Graph 132)
Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016? PASAI (n=6)



Q18. (Graph 133)
United Nations Sustainable Development Goals (SDGs). PASAI (n=1)

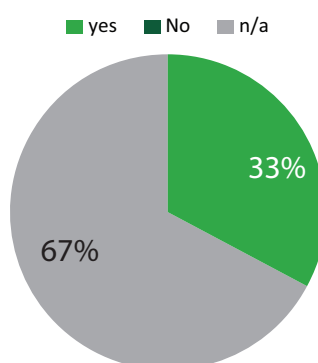


Q19a. (Graph 134)
Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years?
PASAI (n=6)



Over the past 5 years, topics about Affordable and Clean Energy and Life on Land appeared to be two of the SDGs topics that have been chosen by 50% of PASAI respondents followed by three topics: Clean Water and Sanitation, Climate Action, and Life on Land which have been chosen by 30% of each. Concerning the willingness to share the results of the conducted environmental performance audits, 33% stated yes while the rest were not available.

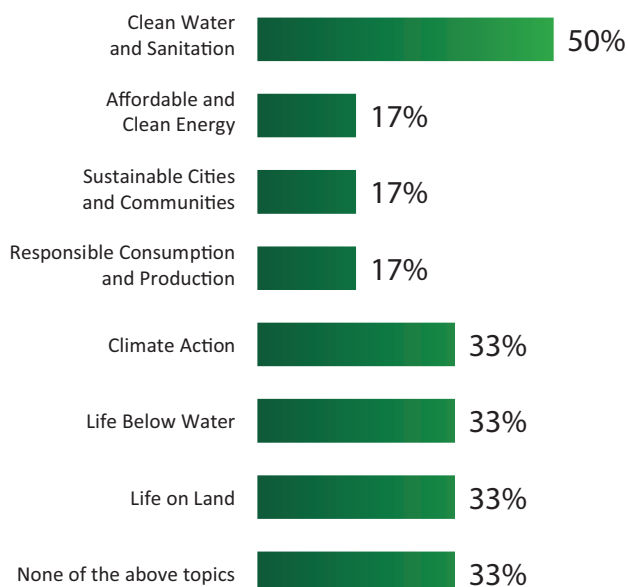
Q19b. (Graph 135)
Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?
PASAI (n=6)



For the next three years, 50% of the PASAI respondents planned to conduct environmental performance audits on clean water sanitation, followed by three topics that reached 33% of each including Climate Action, Life below Water, and Life on Land. It is indicated that 50% of the respondents were willing to share the results of future audits and the same percentage also stated that they were not planning to conduct any cooperative audits against the environmental topics listed under SDGs.

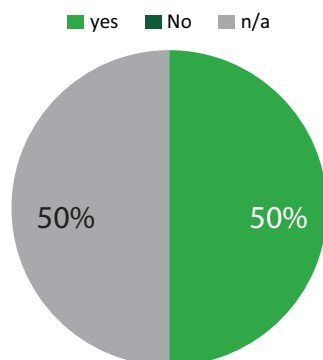
Q20a. (Graph 136)

Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? PASAI (n=6)



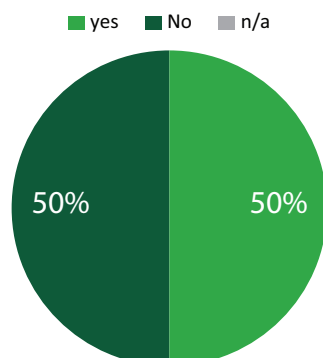
Q20b. (Graph 137)

Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? PASAI (n=6)



Q21. (Graph 138)

Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)? PASAI (n=6)

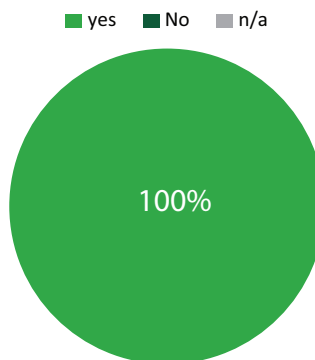


USA and CANADA

In USA and Canada, SDGs topics had high priority in the strategic work plan as stated by 100% of the respondents. The results showed that UN 2030 Agenda had influenced USA and Canada audit practice, it was indicated by their high percentages of positive response to all the choices listed except Agenda 2030 principles.

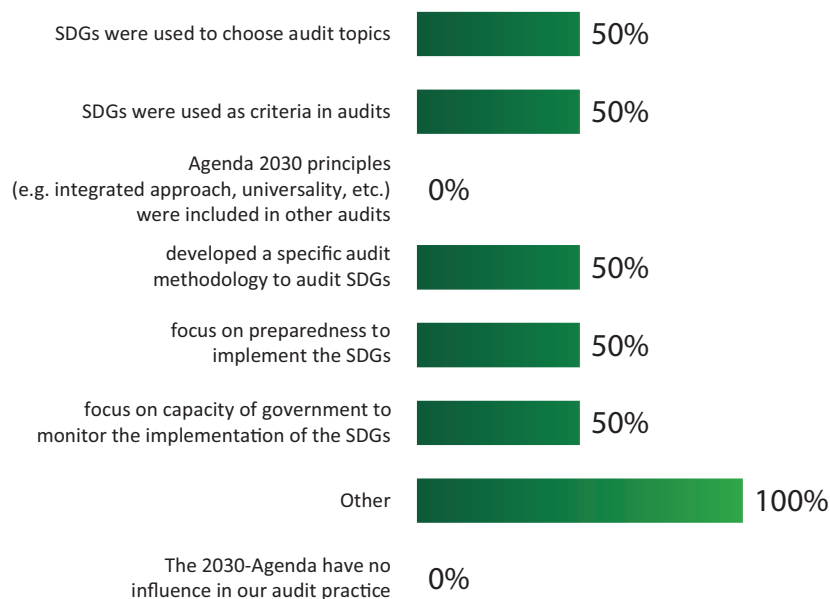
Q13. (Graph 139)

Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan? OTHERS (n=2)



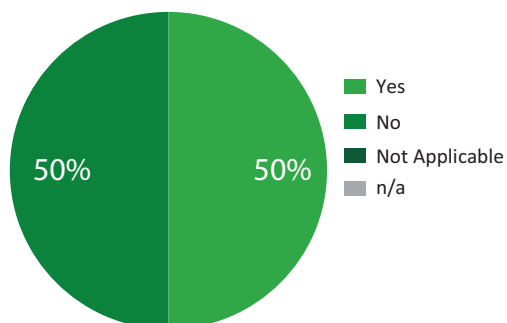
Q14. (Graph 140)

How has the UN 2030 Agenda for Sustainable Development influenced your audit practice? OTHERS (n=2)

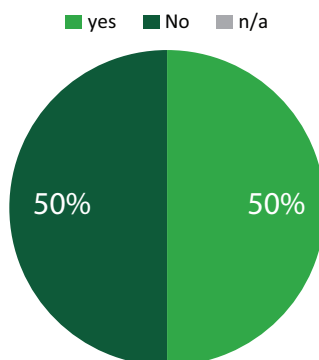


Concerning HLPF on SDGs, half of the SAIs had considered them in their audit plans. The same number of SAIs had also reviewed or audited the preparedness of their national government to implement the SDGs as well as assessed the systems government for monitoring and reporting on progress against the SDGs.

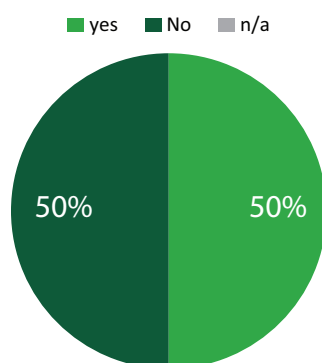
Q15. (Graph 141)
**Has your SAI considered the High Level Political Forum (HLPF)* on
 SDGs in your audit plans? OTHERS (n=2)**



Q16. (Graph 142)
**Has your SAI reviewed or audited the preparedness of your national
 government to implement the SDGs? OTHERS (n=2)**

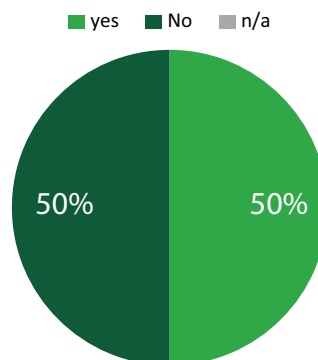


Q17. (Graph 143)
**Has your SAI assessed the systems governments for monitoring and
 reporting on progress against the SDGs? OTHERS (n=2)**

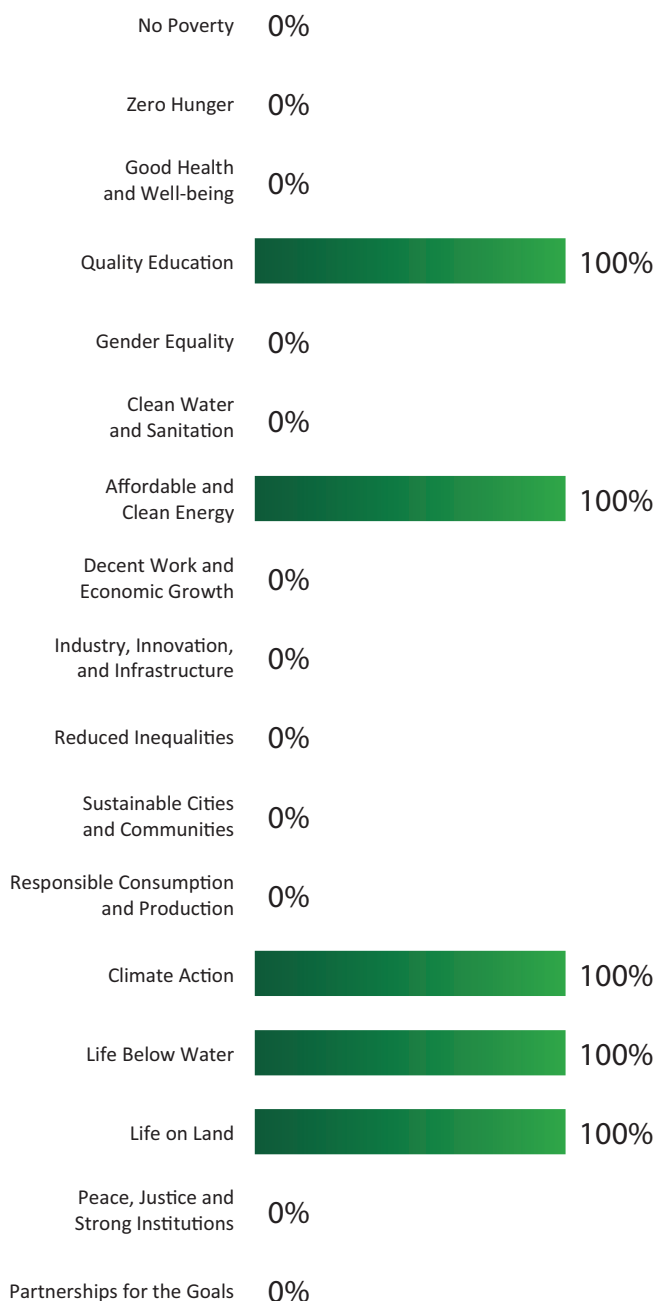


Fifty percent of the SAIs also had conducted audits in direct relation to UN 2030 Agenda or SDGs. The topics were quality education, affordable and clean energy, and climate action, life below water and life on land.

Q18. (Graph 144)
Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016? OTHERS (n=2)

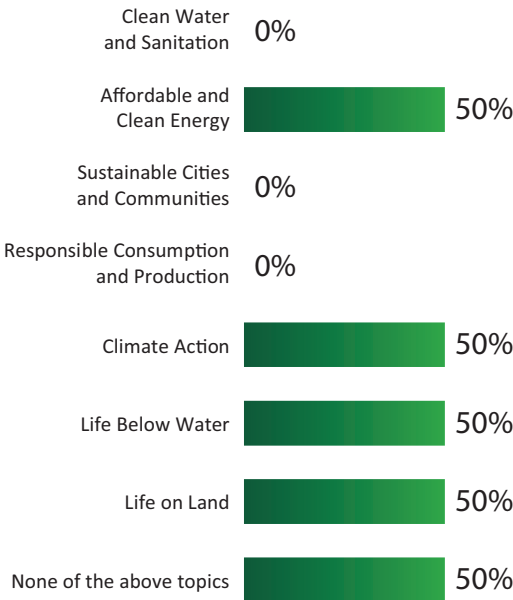


Q18. (Graph 145)
United Nations Sustainable Development Goals (SDGs). OTHERS (n=1)

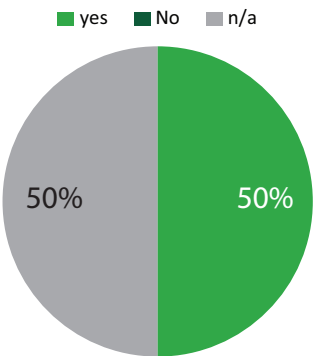


The same percentage also happened for the environmental performance audits on topics affordable and clean energy, climate action, life below water and life on land over the past 5 years; environmental performance audits on climate action, life below water and life on land, and willingness to share the result of conducted and future audits.

Q19a. (Graph 146)
Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years?
OTHERS (n=2)

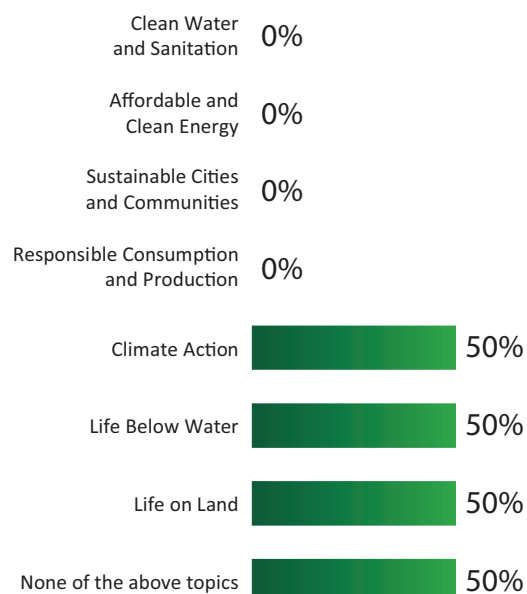


Q19b. (Graph 147)
Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI?
OTHERS (n=2)

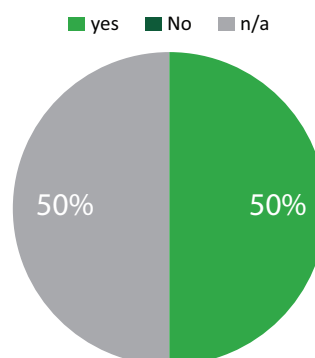


However, all SAIs were not willing to conduct any cooperative audits against the environmental topics under the SDGs.

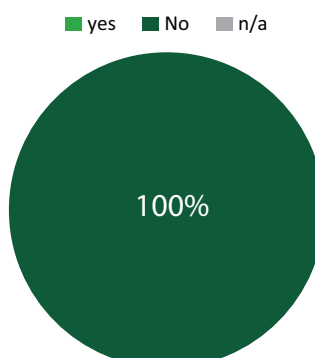
Q20a. (Graph 148)
Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? OTHERS (n=2)



Q20b. (Graph 149)
Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? OTHERS (n=2)



Q21. (Graph 150)
Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)? OTHERS (n=2)



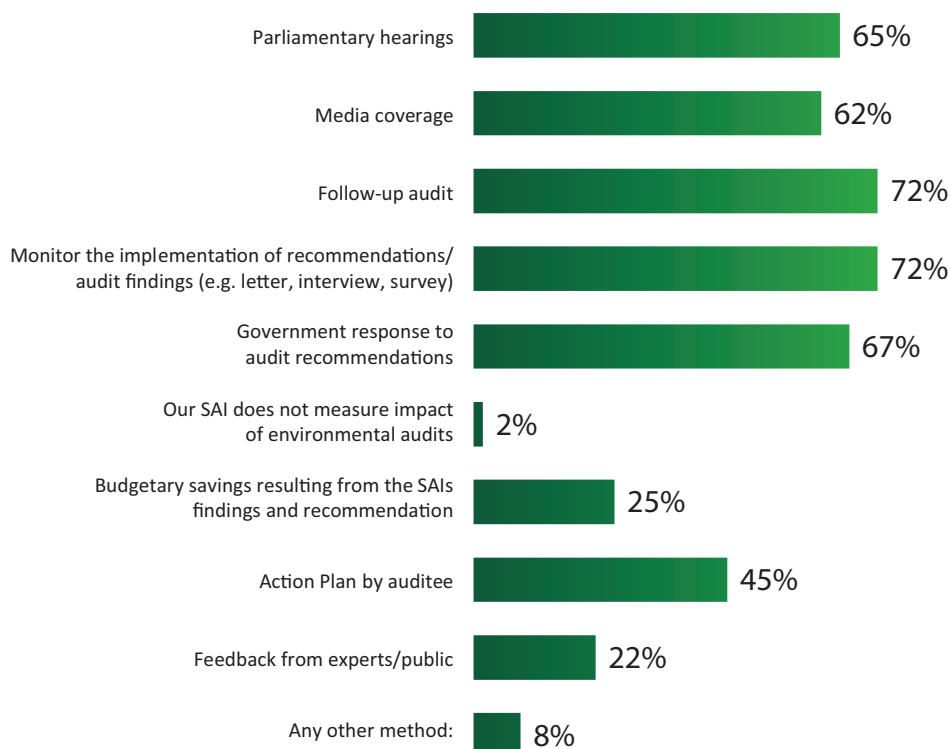
Chapter 4

The Impact Of Environmental Audits

The fourth chapter provides the insight about the different methods SAI used to measure and increase the effectiveness of their works including challenges they faced. It is important because audit findings can lead to positive change in the state of the environment and in the use of public resources, although due to the complex nature of the environment it is rather hard to establish the links between audits and direct impact to nature.

Q23. (Graph 151)

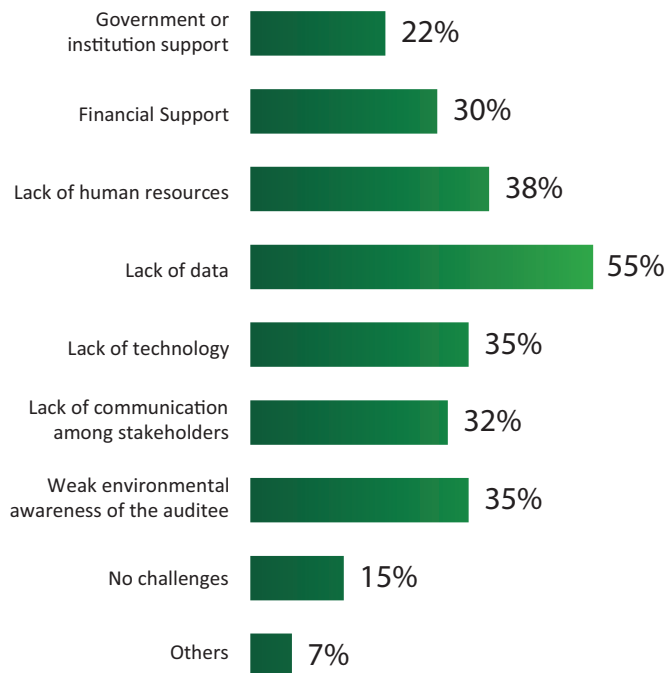
How does your SAI measure the impact of your environmental audits?



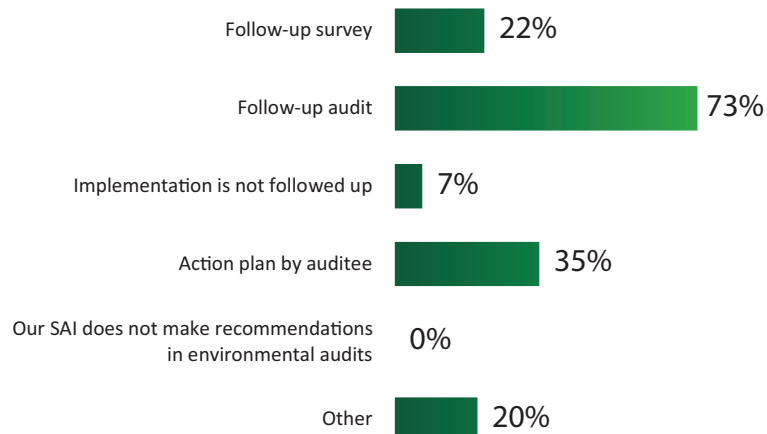
Referring to Graph 151, the 3 highest percentages of methods used to measure impacts are (1) follow-up audits, (2) monitor the implementation of recommendations/audits findings, and (3) government response to audit recommendations ranging from 67% to 72%. In general, the percentage of each method presented on **Graph 151** has increased in comparison with the 8th survey.

This survey also facilitated questions regarding the types of challenges faced by SAIs members during the implementation of environmental audits. The results presented on **Graph 152** show that the lack of data/information reached the highest percentage (55%) of the main challenges in measuring the impact of environmental audits while 15% of SAIs had faced no challenges.

Q24. (Graph 152)
What are the main challenges your SAI has faced in measuring the impact of environmental audits?



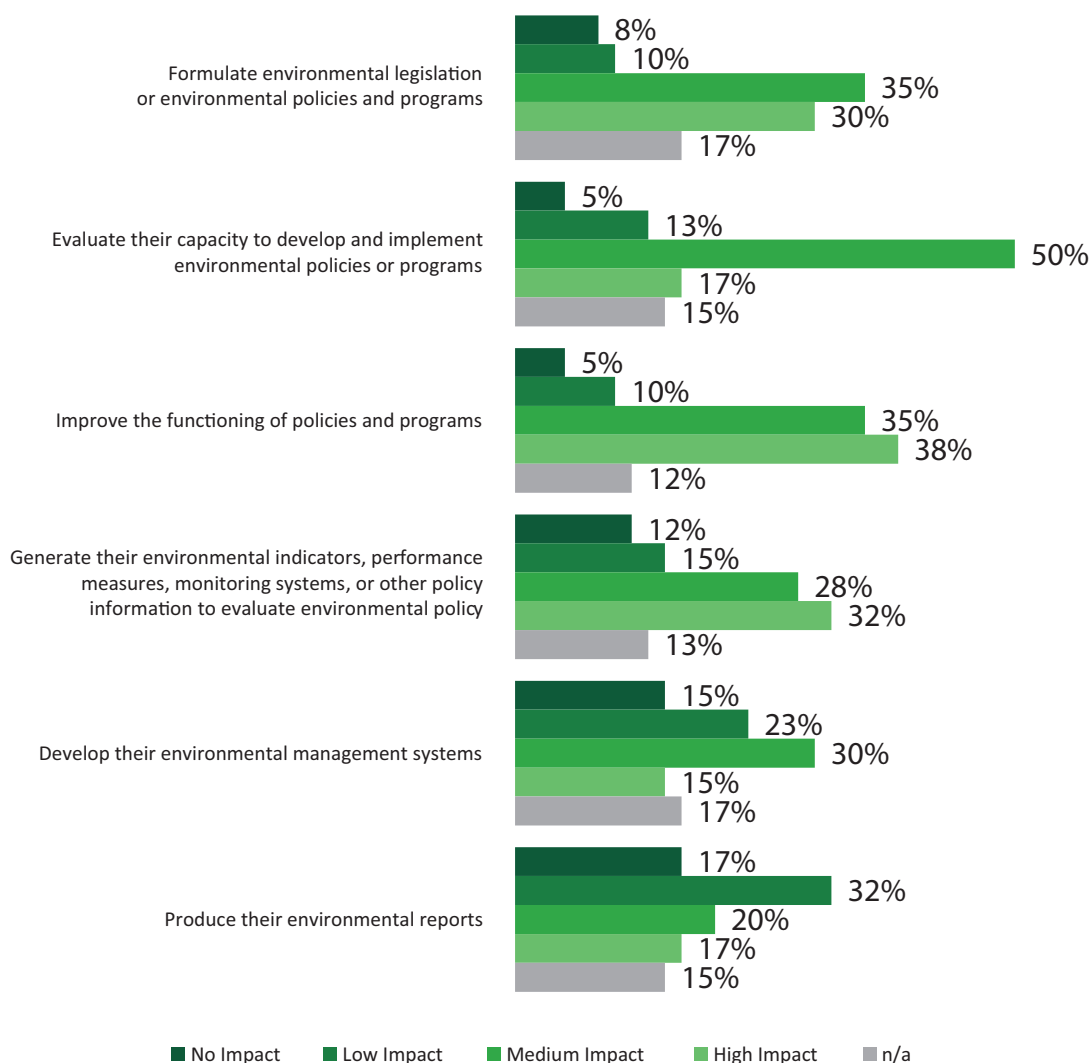
Q25. (Graph 153)
How does your SAI track the implementation of the recommendations of environmental audits?



Several ways that had been done to track the implementation of environmental audit recommendations as presented in Graph 153. Most SAs preferred to do follow-up audits, but 7% of SAs stated that the implementation was not followed up.

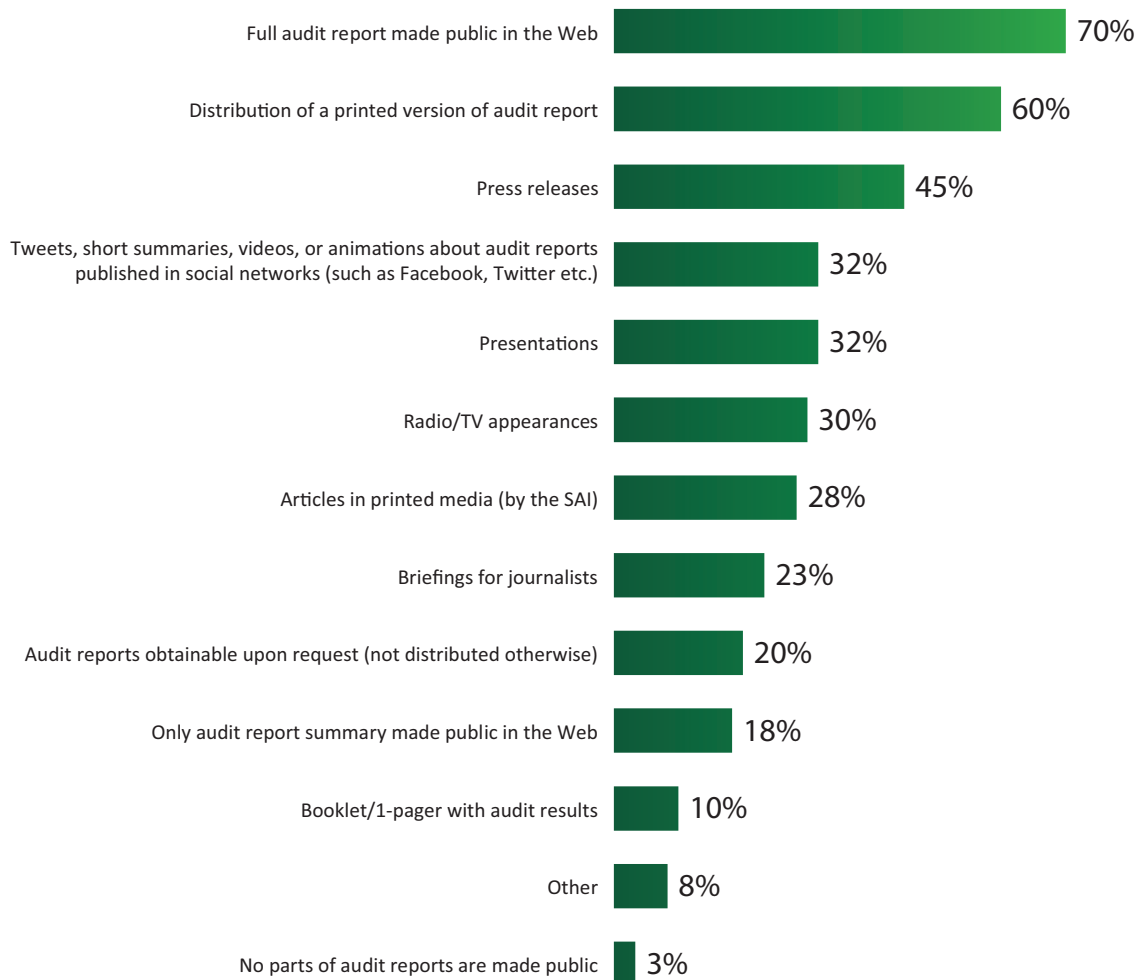
Q26 (Graph 154)

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

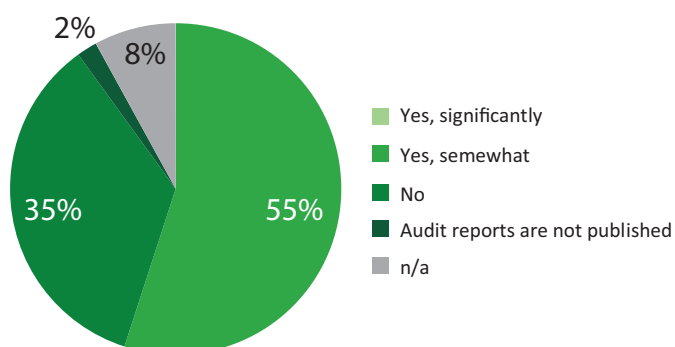


As presented on Graph 154, the 3 highest level of impact include (1) improve the functioning of policies and programs, (2) generate their environmental indicators, performance measures, monitoring systems or other policy information to evaluate environmental policy, and (3) formulate environmental legislation ranging from 30% to 38%. Generally, compared to the results of the 2015 survey, there had been an increase in the percentage of each type of those 3 activities.

Q27 (Graph 155)
How does your SAI usually communicate the results of environmental audits to stakeholders?



Q28. (Graph 156)
Please assess whether communicating the results of environmental audits has helped your SAI to increase the impact of these audits?



Graph 155 presents the most popular way to communicate the results of an environmental audit was to publish a complete audit report on the Web and distribute a printed version of the audit report. While the least used method was booklet / 1-pager with audit results. The figure is the same as the 8th Survey. Nevertheless, there were a small number of SAIs that did not publish such results which was not significantly different from the 8th Survey, where there were 2% of SAIs in 2015 and 3% in 2018.

Concerning question Q28, similar trend to the result of the 2015 Survey also occurred in this survey in which 55% stated that communicating such results had significantly helped to increase the impact of the audits (**Graph 156**).

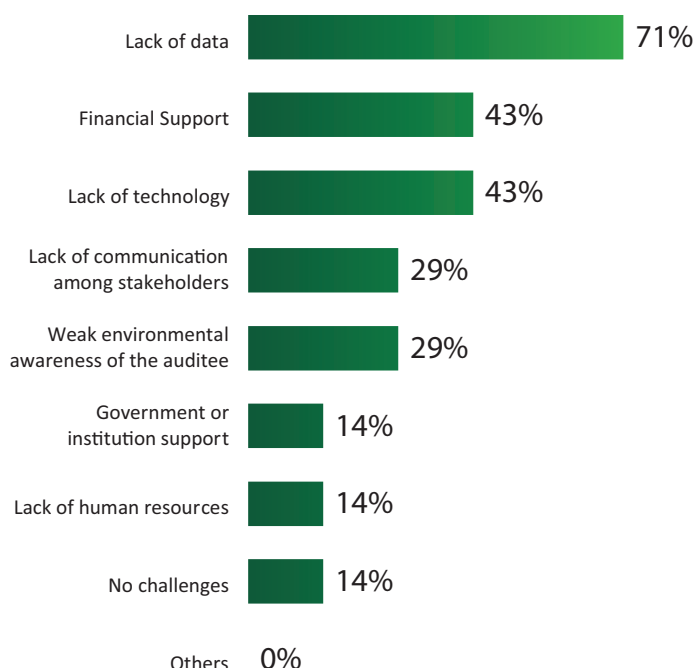
REGION

In this part, the questions number Q23, Q25, Q26 and Q28 as well as the graphics of the survey results are not presented.

AFROSAI

Environmental audits had been used as a tool for testing the effectiveness of environmental efforts at specific levels. Since 2015, the follow-up audits had still been the main method chosen by the majority SAIs (86%) to measure the impact of their environmental audit. In addition, there have been other two methods, i.e. parliamentary hearings and monitoring the implementation of recommendations/audit findings (e.g. letter, interview, survey), which also had a high percentage in this survey which were 86% and 71%, respectively.

Q24. (Graph 157) What are the main challenges your SAI has faced in measuring the impact of environmental audits? AFROSAI (n=7)



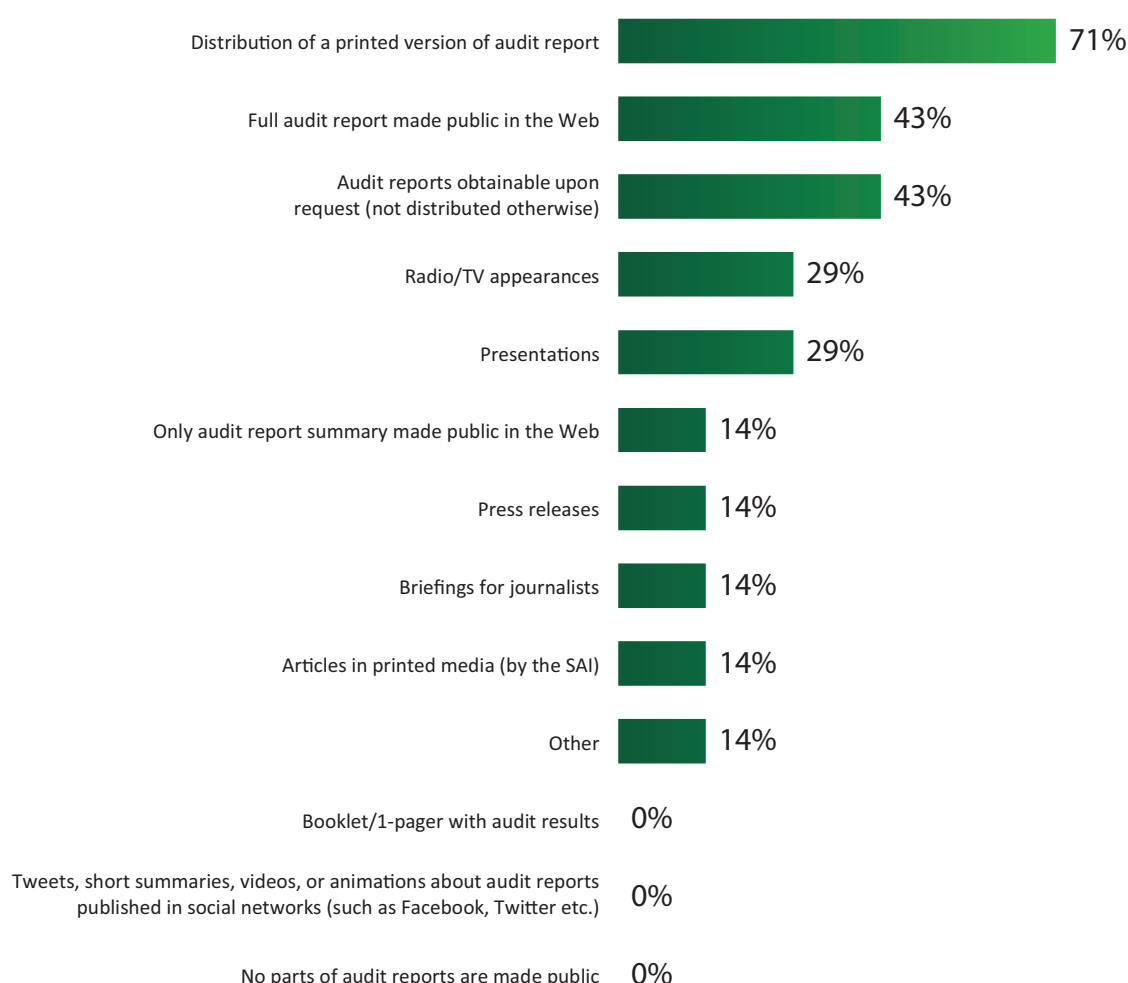
The three main challenges of conducting environmental audit faced by AFROSAI region were lack of data, financial support and lack of technology (**Graph 157**). Similar to the last survey, the 9th Survey showed that follow-up audit had been chosen as the main step to track the implementation of environmental audits.

The environmental audits in the AFROSAI had a high impact in helping government departments to improve the functions of policies and programs (43%); to formulate environmental legislation or environmental policies and programs (29%); to generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy (29%) as well as to produce their environmental reports (29%).

Distribution of printed versions of audit reports remained the main method chosen by the most SAIs to communicate the results of their environmental audits followed by publishing the report in the Web and provision of report upon request. While the rest had been below them ranging from 0% to 29% (**Graph 158**).

Concerning the result of environmental audits, 43% of SAIs stated that communicating such results had either significantly or somewhat helped to increase the impact of audits.

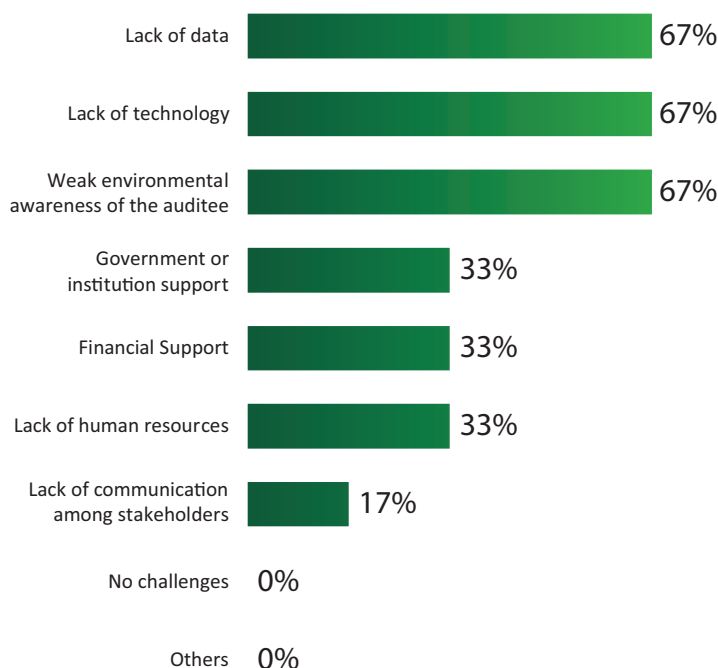
Q27 (Graph 158)
How does your SAI usually communicate the results of environmental audits to stakeholders? AFROSAI (n=7)



ARABOSAI

All SAs in this region had performed follow-up audit to measure the impact of environmental audits. In 2015, it was listed as the most popular method, albeit in lower proportions (71%). Parliamentary hearings and media coverage were chosen as the second and the third top ways to measure the impact of environmental audits.

Q24. (Graph 159) What are the main challenges your SAI has faced in measuring the impact of environmental audits? ARABOSAI (n=6)



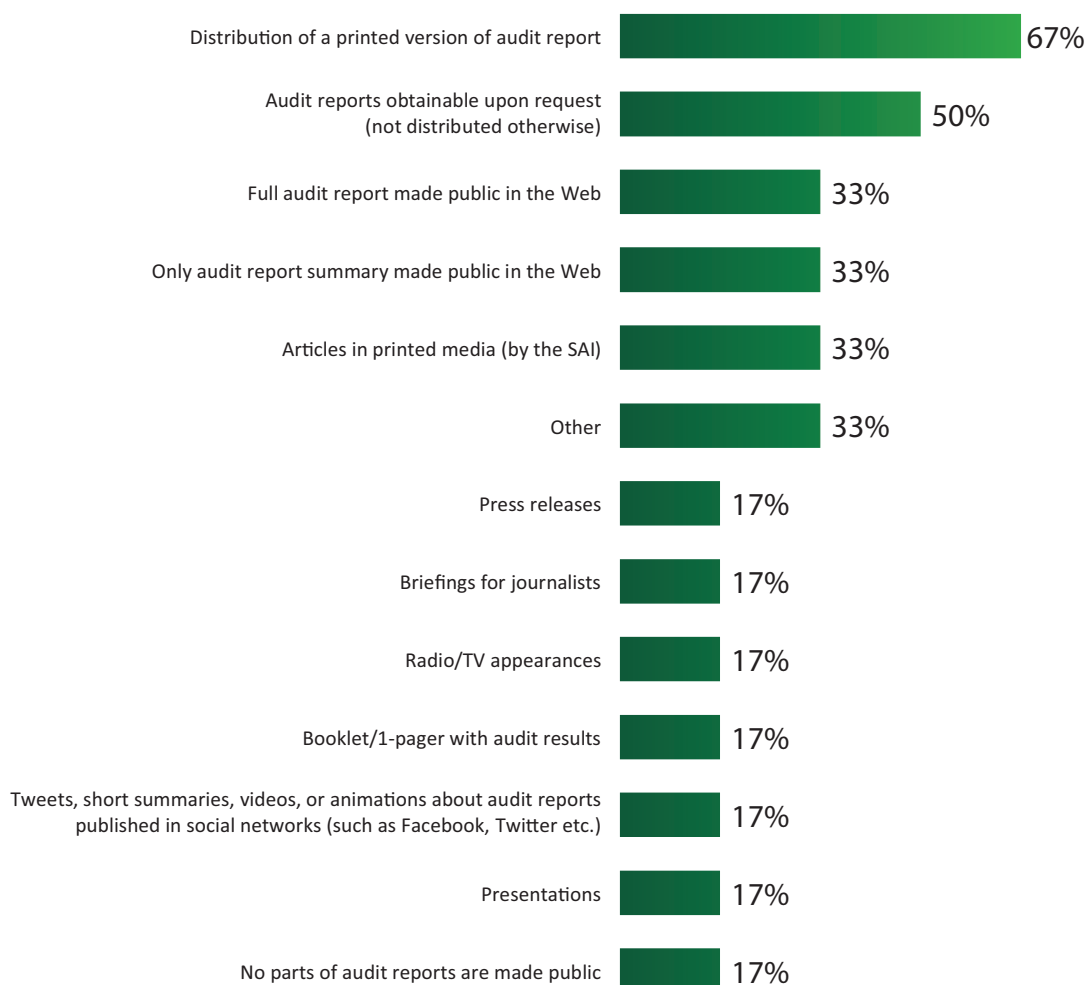
In carrying out environmental audits, technical obstacles are often encountered. The lack of data and/or technology as well as weak environmental awareness of the auditee were regarded as the main factors by 67% of SAs (Graph 159).

As it is noticed in the results the last survey, in order to track the implementation of the recommendation of environmental audits all SAs in this region preferred to perform follow-up audit than to conduct action plan by auditee (33%) or following up the survey (17%).

In helping government department to produce their environmental reports and to improve the functions of policies and programs, the environmental audits that had already been conducted was considered as high impact by 33% of SAs. While in helping to evaluate the government's capacity to develop and implement environmental policies or programs, 83% of SAs considered that their audits had medium impact.

As a form of communication between SAs and stakeholders, almost 70% of SAs had been distributing their printed version of audit report, while there were some SAs distributing their results upon request (50%) (Graph 160). The results also showed that most of SAs (67%) agreed that communicating the results of environmental audits had significantly increased the impact of audits.

Q27 (Graph 16o)
How does your SAI usually communicate the results of environmental audits to stakeholders? ARABOSAI (n=6)



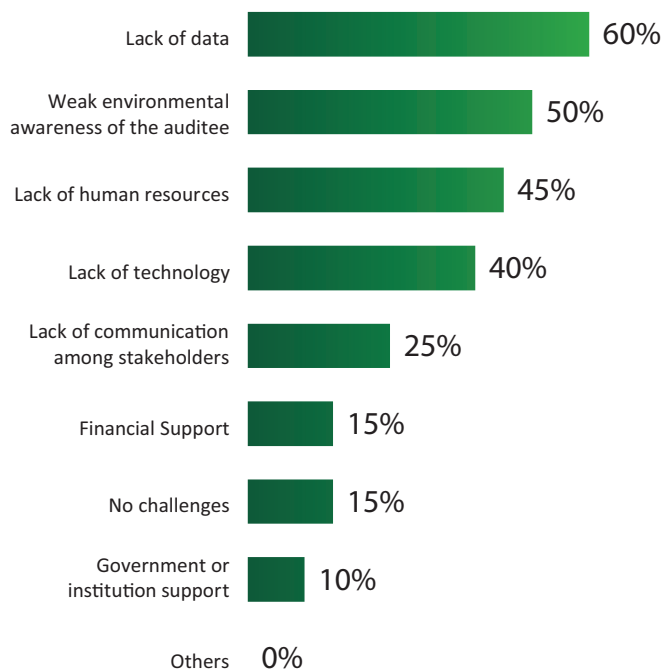
ASOSAI

Almost all the methods listed on the questionnaire used to measure the impact of environmental audits were selected by SAIs in this region. Follow-up audits remains the top method chosen by 75% of SAIs, followed by parliamentary hearings and media coverage. While the most rarely performed was measuring budgetary savings resulting from the SAI findings and recommendations (25%).

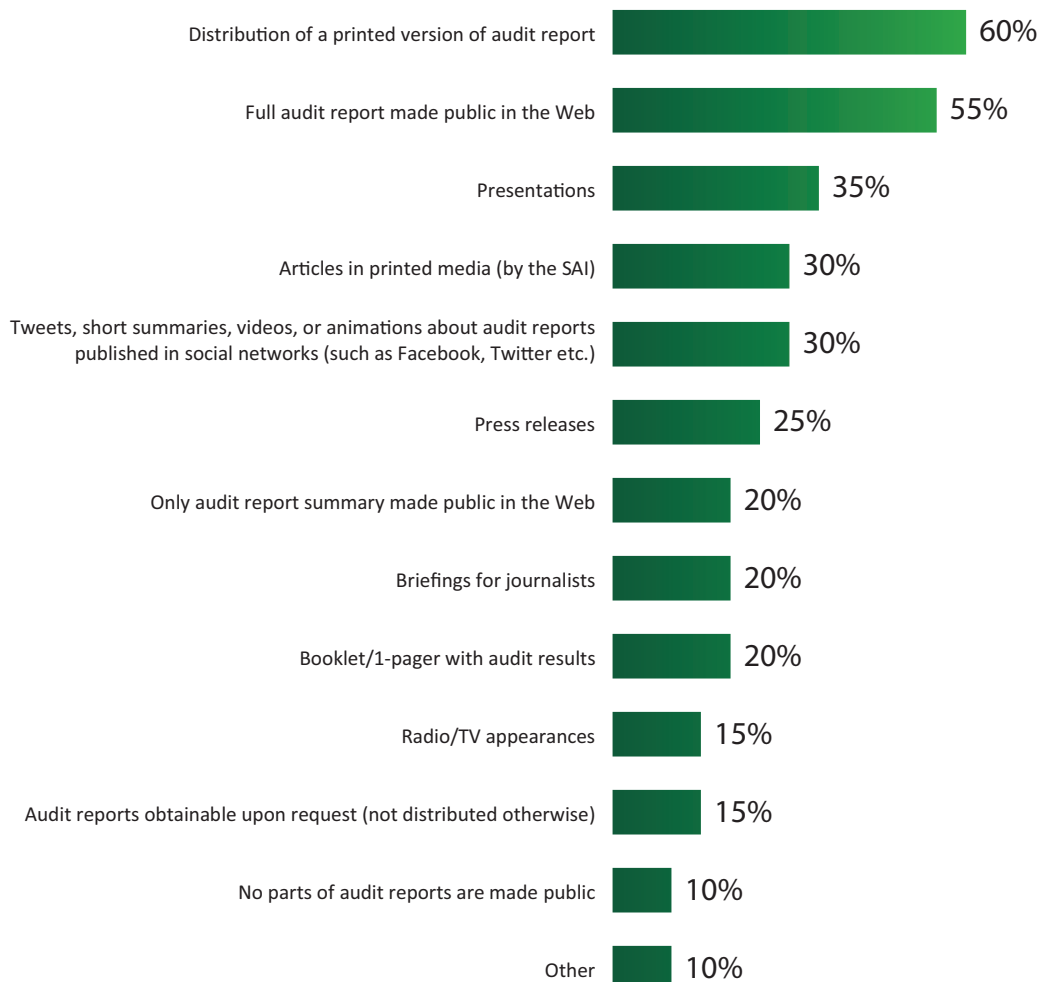
Lack of data was the most challenge that had been faced by 60% of SAIs. Followed by weak environmental awareness of the auditee (50%) and lack of human resources (45%). As it was mentioned in 2015, most of the SAIs tracked the implementation of recommendation of their environmental audit by follow-up audit. For this case, only 5% SAIs did not follow up such implementation which showed a decrease from 11% in 2015.

As many as 55% of respondents stated that the environmental audit results had medium impact in terms of evaluating the capacity to develop and implement environmental policies or programs. Meanwhile, almost a half of other respondents felt that the results of the environmental audit had a high impact on the government to improve the functions of policies and programs (45%) as well as to generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy (40%).

Q24. (Graph 161)
What are the main challenges your SAI has faced in measuring the impact of environmental audits? ASOSAI (n=20)



Q27 (Graph 162)
How does your SAI usually communicate the results of environmental audits to stakeholders? ASOSAI (n=20)

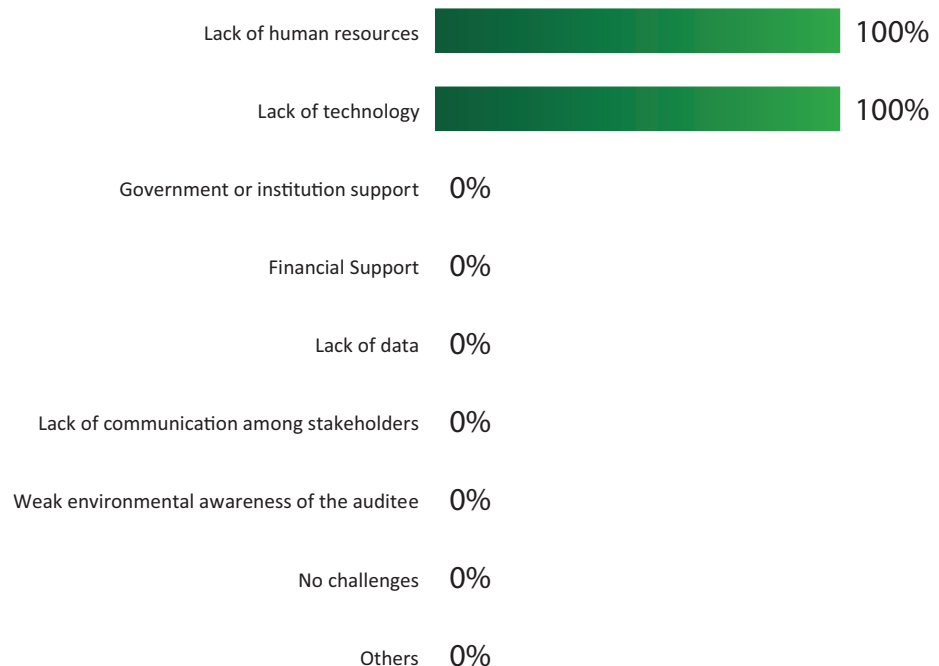


To communicate the results of the audit of their environment, most of SAIs had distributed a printed version (60%) and published the reports online (55%). Fourteen out of twenty respondents stated that the communication of audit results to be significantly beneficial.

CAROSAI

The respondent stated that lack of human resources and technology were the main challenges faced by the SAI to measure the impact of its environmental audit. It is noted that other questions were not responded by the respondent.

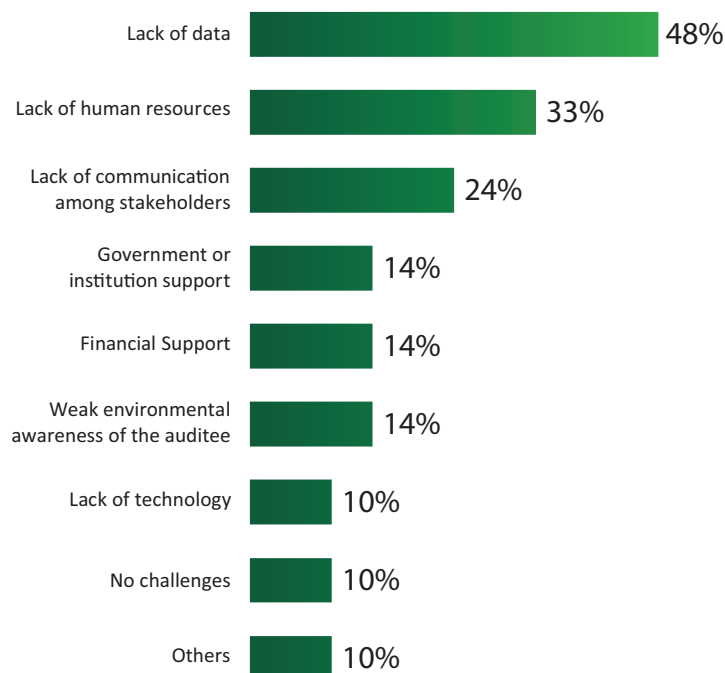
Q24. (Graph 163) What are the main challenges your SAI has faced in measuring the impact of environmental audits? CAROSAI (n=1)



EUROSAI

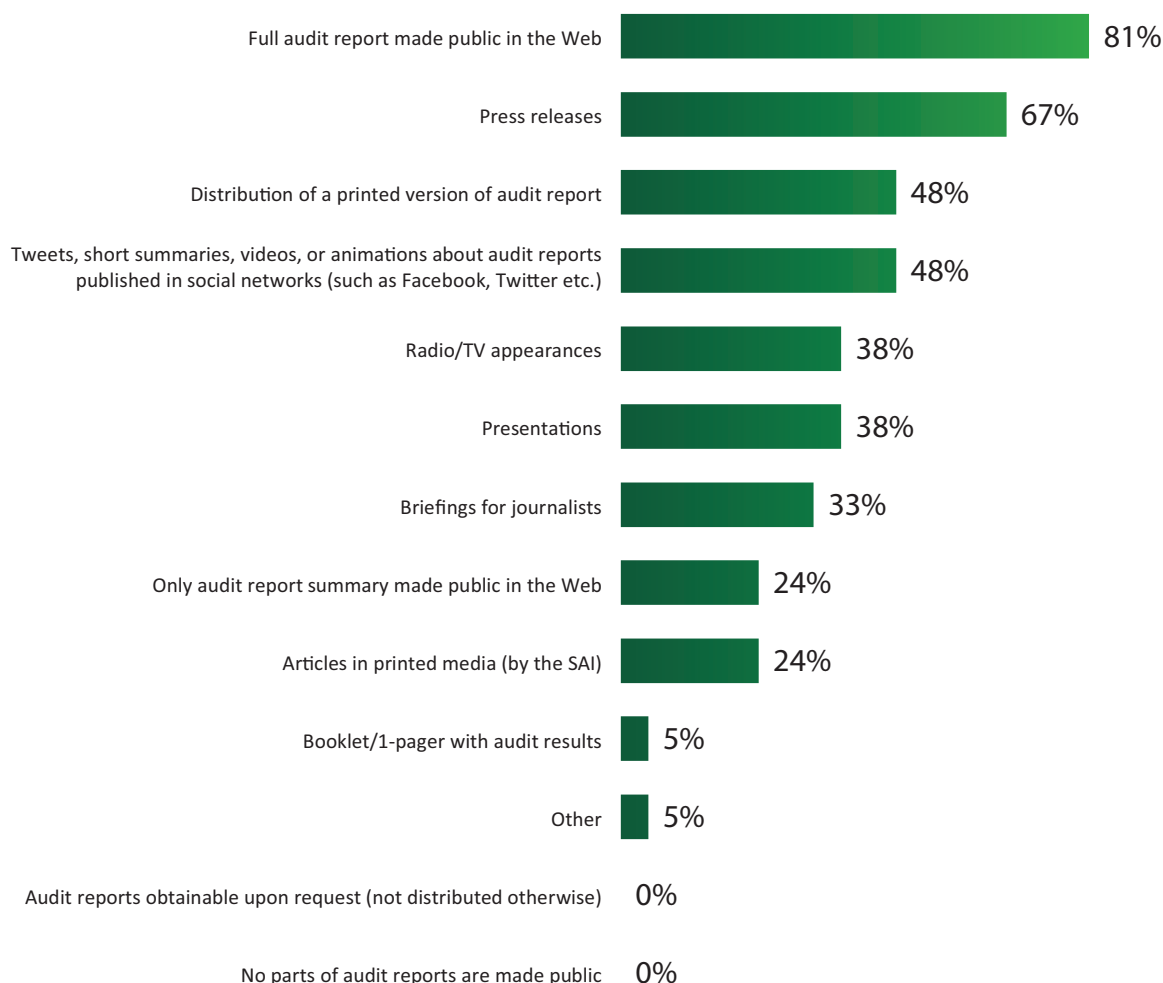
Most of respondents (81%) had conducted follow-up audit and monitor the implementation of audit recommendations to measure the impact of environmental audits. Lack of data was the main challenge faced in measuring the impact of environmental audits (indicated by 48% respondents). Moreover, lack of human resources and lack of communication among stakeholders were also chosen as the other top three main challenges (Graph 164). In order to track the implementation of the recommendation of environmental audits, 76% respondents concerned to do follow-up audit (76%), than follow-up survey (33%) and action plan by auditee (29%).

Q24. (Graph 164)
What are the main challenges your SAI has faced in measuring the impact of environmental audits? EUROSAI (n=21)



Concerning the extent of audit impact performed, proportionally more SAIs (62%) saw medium impact in terms of evaluate their capacity to develop and implement environmental policies or programs. And few of SAIs (33%) observed high impact in terms to improve the functioning of policies and programs. Other parameters were also notably as an high impact even though in small portion, such as generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy (14%); produce the environmental reports (9%), develop the environmental management systems (5%) and evaluate the capacity to develop and implement environmental policies or programs (5%). Similar trend with the 8th Survey in the ways to communicate the results of environmental audits to stakeholder – by publishing full audit report in the Web (81%) and press releases (67%) -- have seen in this region. All respondents believed that communicating audit results was either significant (33%) or rather (57%) profitable.

Q27 (Graph 165)
How does your SAI usually communicate the results of environmental audits to stakeholders? EUROSAI (n=21)



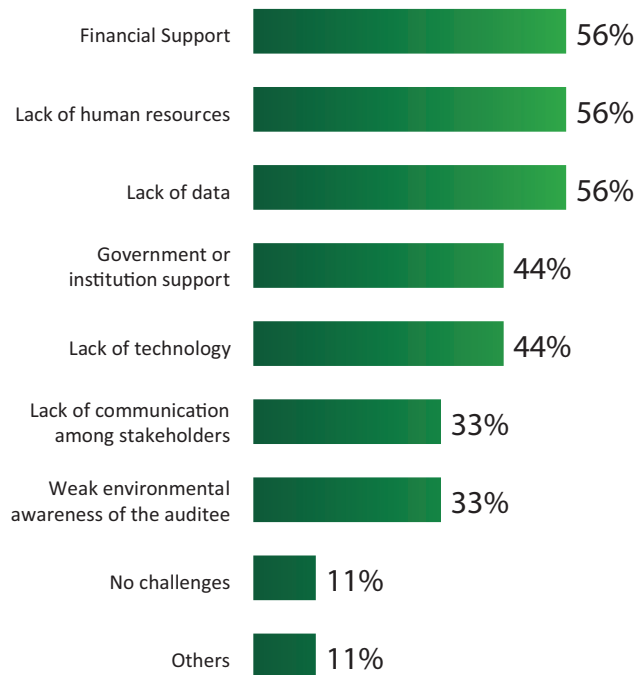
OLACEFS

Seventy-eight (78%) respondents – had significantly increased than 2015 – had monitored the implementation of recommendations/audit findings and government response to audit recommendations to measure the impact of environmental audits. This numbers had increased as the increasing of respondents number (5 more respondents than 2015). The three main challenges in measuring the impact of environmental audits were concerning of financial support, lack of data and human resources (56%).

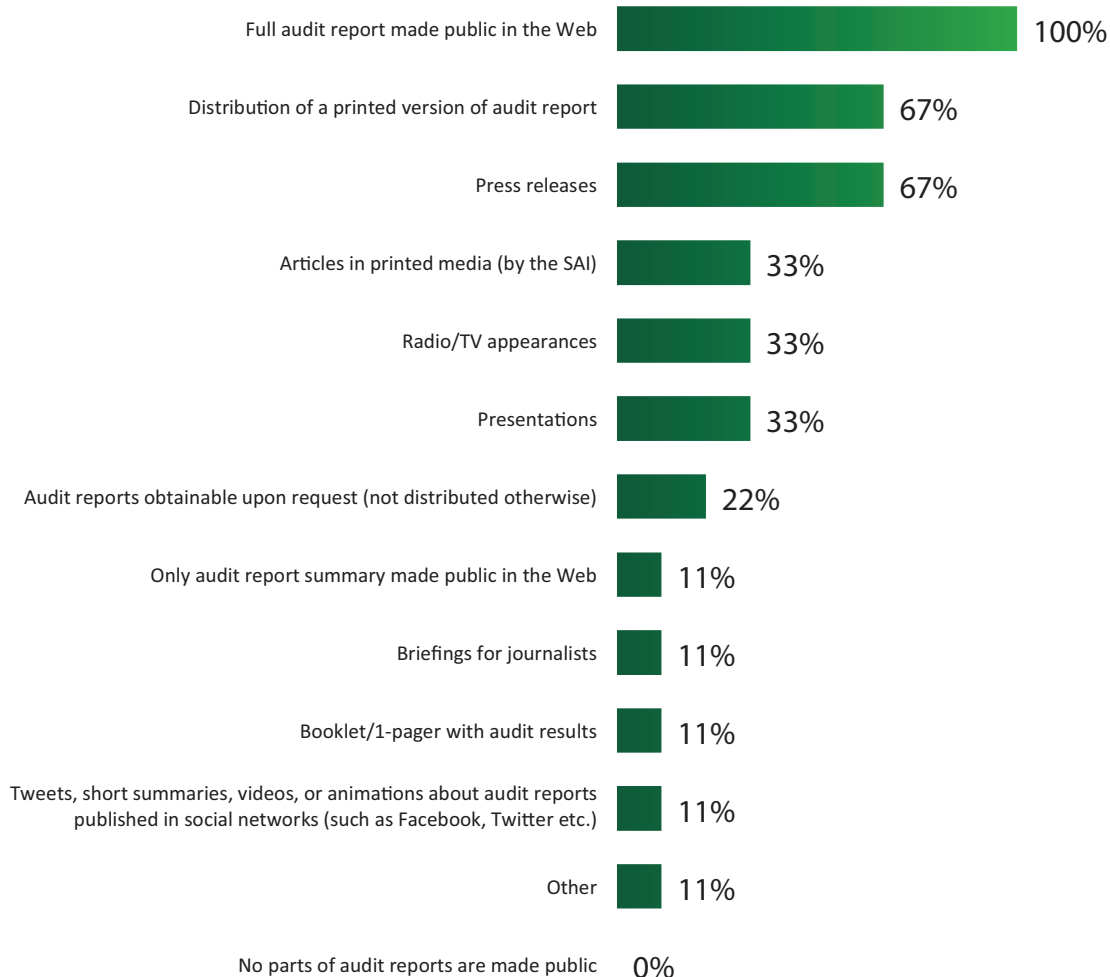
As observed in other regions, follow-up audits were also a common method conducted by the SAIs to track the implementation of audit recommendations (67%), and only 11% performed follow-up survey.

In helping government department to evaluate their capacity to develop and implement environmental policies or programs as well as to improve the functioning of policies and programs the environmental audits that had already been conducted was considered as high impact by 44% of SAIs. While other 33% respondents stated no impact to develop the environmental management systems.

Q24. (Graph 166)
What are the main challenges your SAI has faced in measuring the impact of environmental audits? OLACEFS (n=9)



Q27 (Graph 167)
How does your SAI usually communicate the results of environmental audits to stakeholders? OLACEFS (n=9)

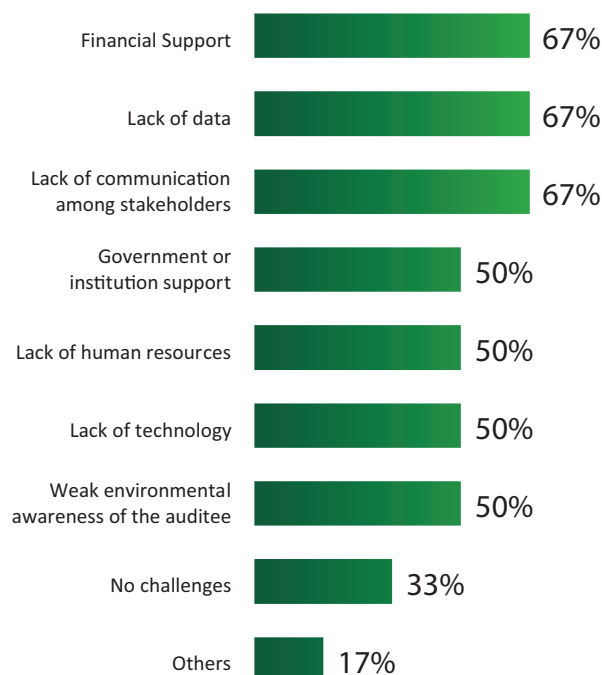


All respondents in this region had communicated the results of environmental audits to stakeholders by publishing full audit report in the Web, while some of them had chosen to distribute a printed version (67%). Different to the last survey, a notable share of SAs (60%) stated significant importance to the results communication, while 33% stated it somewhat helpful in increasing the impact of audits.

PASAI

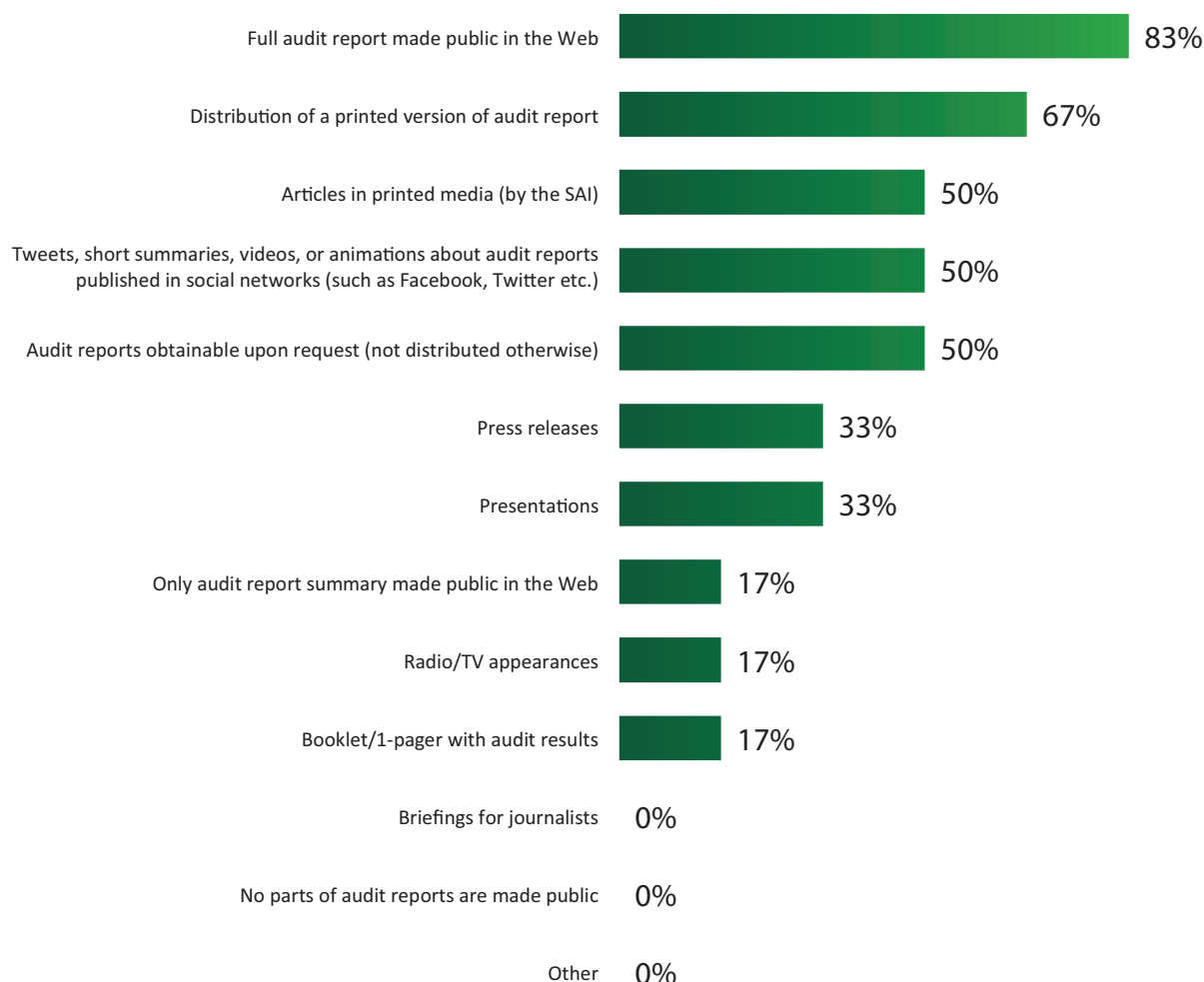
In order to measure the impact of environmental audits, 83% of SAs had tried to monitor the implementation of recommendations/audit findings, while others (67%) preferred to facilitate government response to audit recommendations. The main challenges faced by SAs in this region including financial support, lack of data and communication among stakeholders (67%).

Q24. (Graph 168) What are the main challenges your SAI has faced in measuring the impact of environmental audits? PASAI (n=6)



Implementation of audit recommendation was mostly tracked via follow-up audits (83%). The SAs felt that their audits had contributed most to increasing auditees' capacity to generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy (83%). High and medium impacts were also observed to improve the functioning of policies and programs as well as evaluate their capacity to develop and implement environmental policies or programs and produce their environmental reports. As seen on the 8th Survey, audit results had been mainly communicated by publishing a full electronic version online (83%) and by distributing a printed report (67%). Most of the respondents (83%) observed that communicating of audit results had significantly increased the impact of their work.

Q27 (Graph 169)
How does your SAI usually communicate the results of environmental audits to stakeholders? PASAI (n=6)



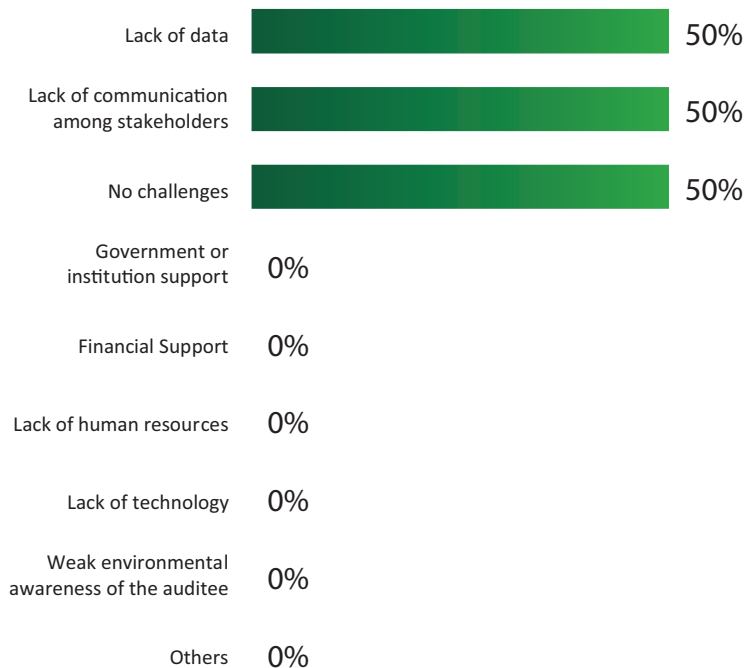
USA and CANADA

Both SAIs had measured the impact of their environmental audits and used almost all listed tools, except feedback from expert/public. Parliamentary hearings, media coverage, monitor the implementation of recommendations/audit findings, and government response to audit recommendations were the most chosen methods to measure the impact of audits by both respondents. Lack of data and lack of communication among stakeholder were the main challenges perceived by one of the two respondents. While to track the implementation of environmental audits, both SAIs had performed follow-up audit, succeeded by follow-up surveys and action plan by auditee.

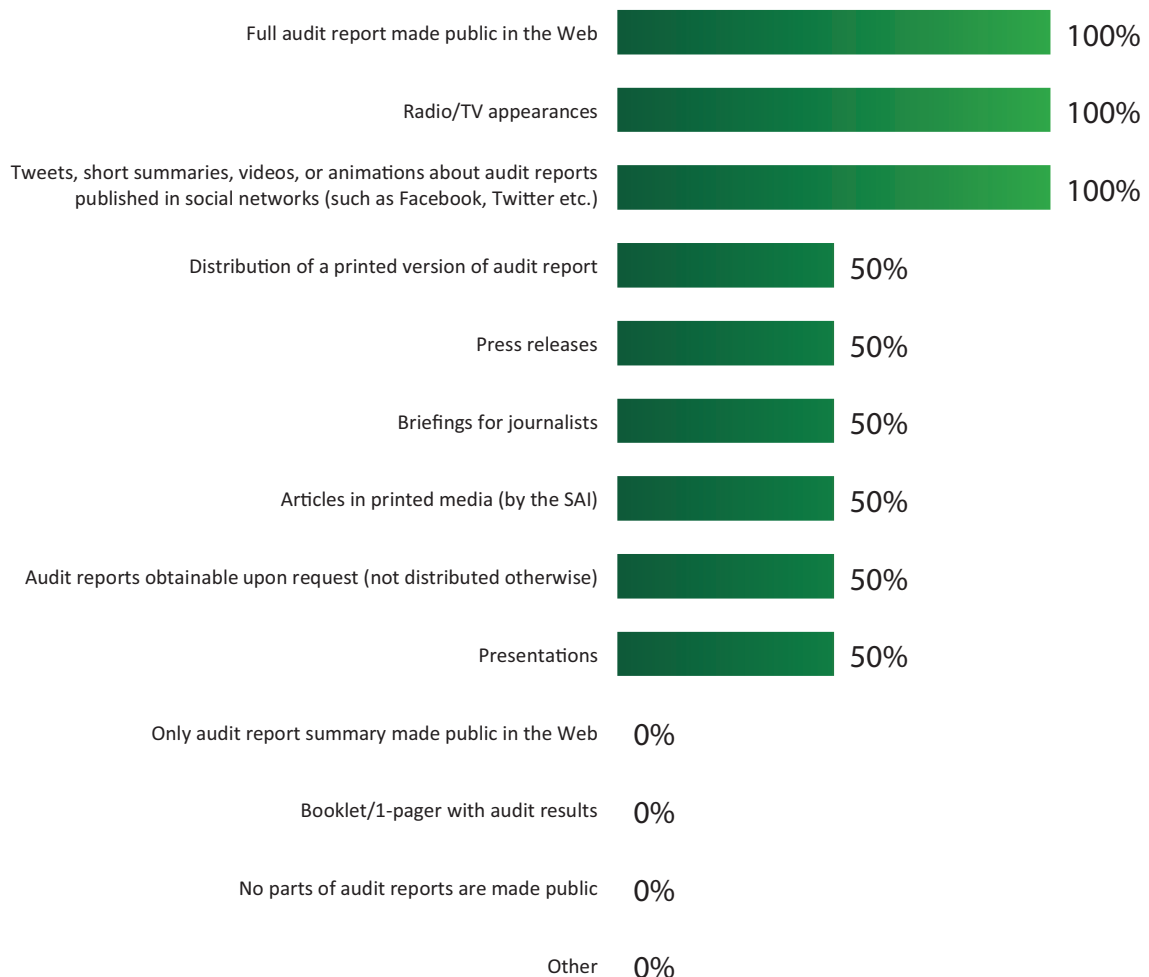
One respondent stated that its environmental audits had high impact to improve the functioning of policies and programs and generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy. Both SAIs perceived low impact in terms of evaluate government department's capacity to develop and implement environmental policies or programs and formulate environmental legislation or environmental policies and programs.

The two SAIs performed various ways to communicate the result of their environmental audits such as publish the reports in Web, Radio/TV appearance as well as through social networks. Both SAIs found that communicating audit results had significantly increased the impact of their work.

Q24. (Graph 170)
What are the main challenges your SAI has faced in measuring the impact of environmental audits? OTHERS (n=2)



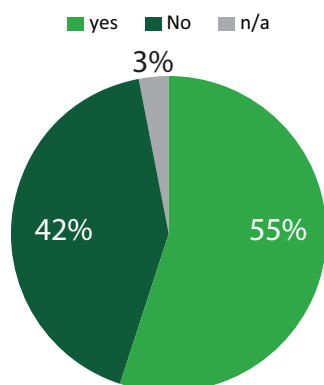
Q27 (Graph 171)
How does your SAI usually communicate the results of environmental audits to stakeholders? OTHERS (n=2)



Chapter 5

Environmental Auditing Capacity

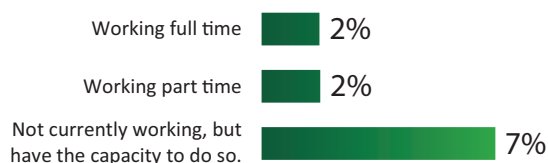
Environment is a multidisciplinary subject covering the dynamic interaction among abiotic, biotic, and cultural components. There has always been trade-offs between preserving the environment and the need for continuous development. In 1987 the concept of Sustainable Development formally published by UN WCED and has been widely accepted as a way out to overcome such dilemma. As a consequence, building environmental auditing capacity becomes necessary. In this case, INTOSAI has recognised the importance of the accountability and transparency in the environmental governance by individual nations and accordingly has placed emphasis on the audit of these issues. This chapter presents the results of the survey concerning the auditing capacity of INTOSAI members.



Q29 (Graph 172)
Does your SAI have a specific department or section working full time on environmental audits?

Currently, more than half (55%) of SAI members have had a specific department or section working full time on environmental audits, while 42% have no specific department or section working full time. The results of this survey are in accordance with the results of the 8th Survey in which there had been a 23% increase in SAI's stating that they had an environmental audit unit.

Q30 (Graph 173)
How many auditors* are involved with environmental auditing in your SAI?



The number of auditors involved in environmental audits in each SAI is presented as a percentage of the number of auditors compared to all employees in the respective country.

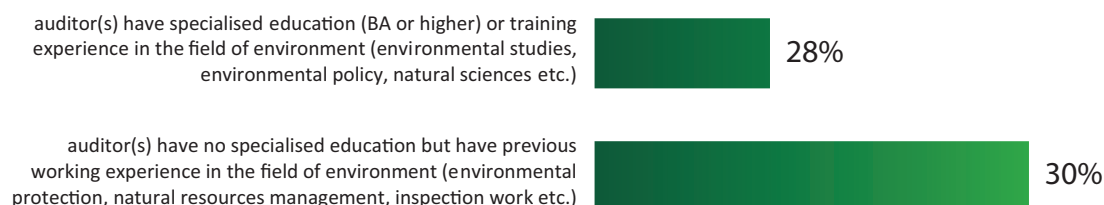
In this survey, it appeared that 2% of auditors were worked full time and the similar results were found for auditors who worked part time (2%). It was also noted that almost 7% of employees were not currently working on environmental audits, even though they had the capacity to do so.

Q31 (Graph 174)
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI?



As a new inquiry, the survey included a question concerning the proportion of employees who were involved in an audit team conducting one environmental audit in the SAI. In this case, average number of employees per country was used to describe it. Since 1 January 2015, on average, 7 auditors had been involved in an audit team conducting one environmental audit. Increasing number had been observed from the 8th Survey, when more than half of the SAIs (55%) stated that the proportion of auditors working on environmental audits were around 1-4 auditors. There were several employees who were not auditors, but contributed significantly to the audit process that dominated by economic valuation experts and natural valuation resources. Very small number of experts including environmental experts, statisticians and GIS experts were also contributing in auditing team.

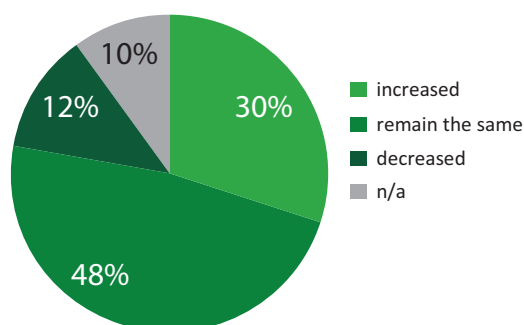
Q32 (Graph 175)
How many employees working on environmental audit in your SAI have an educational background, training or previous working experience in the field of environment?



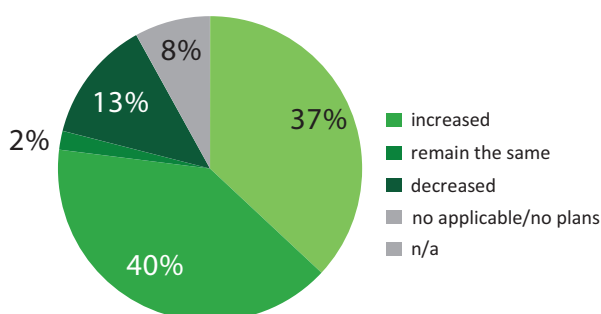
In this survey, questions regarding the qualifications and competence of employees were also included. Average number of employees per country showed that 28% of the auditors were employees that had specialized degree in an environment-related field conducting environmental audits, while 30% of audit offices at least has previously worked in the environmental sector, even though have no specialised education.

Almost half of the SAIs (48%) stated that the proportion of auditors working of environmental audits had remained the same since 1 January 2015, while 30% of SAIs had stated increased and the rest twelve percent decreased. These results was relatively similar to the 8th Survey, also the percentage of the number of SAIs that did not respond which was 10%.

Q33 (Graph 176)
Since 1 January 2015, has the share of auditors working on environmental audits changed in your SAI? Has the share ...?

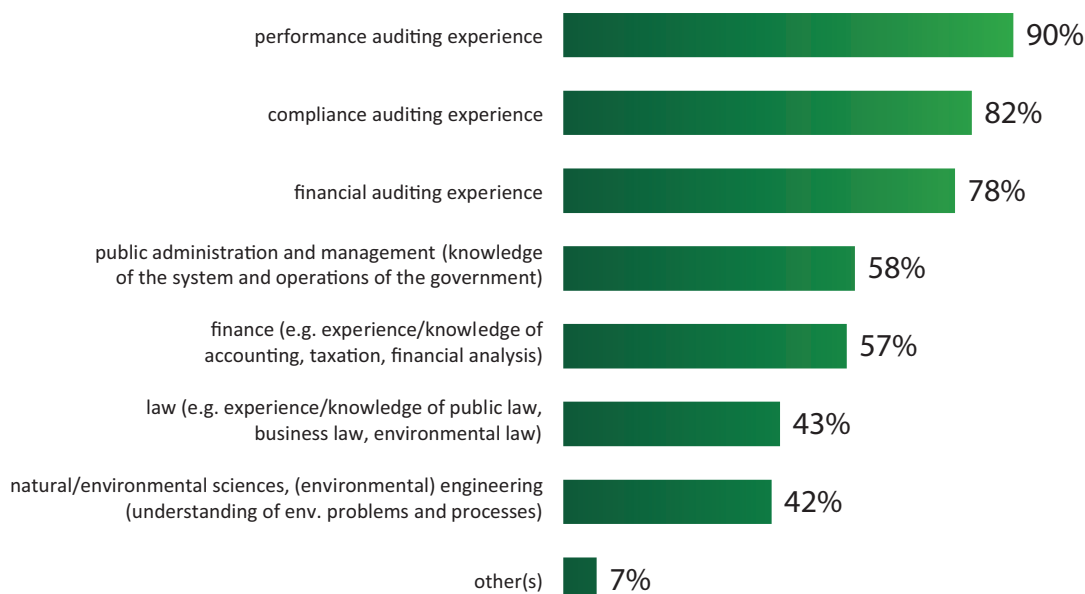


Q34 (Graph 177)
How does your SAI plan to change the number of auditors involved in conducting environmental audits in the next three years?



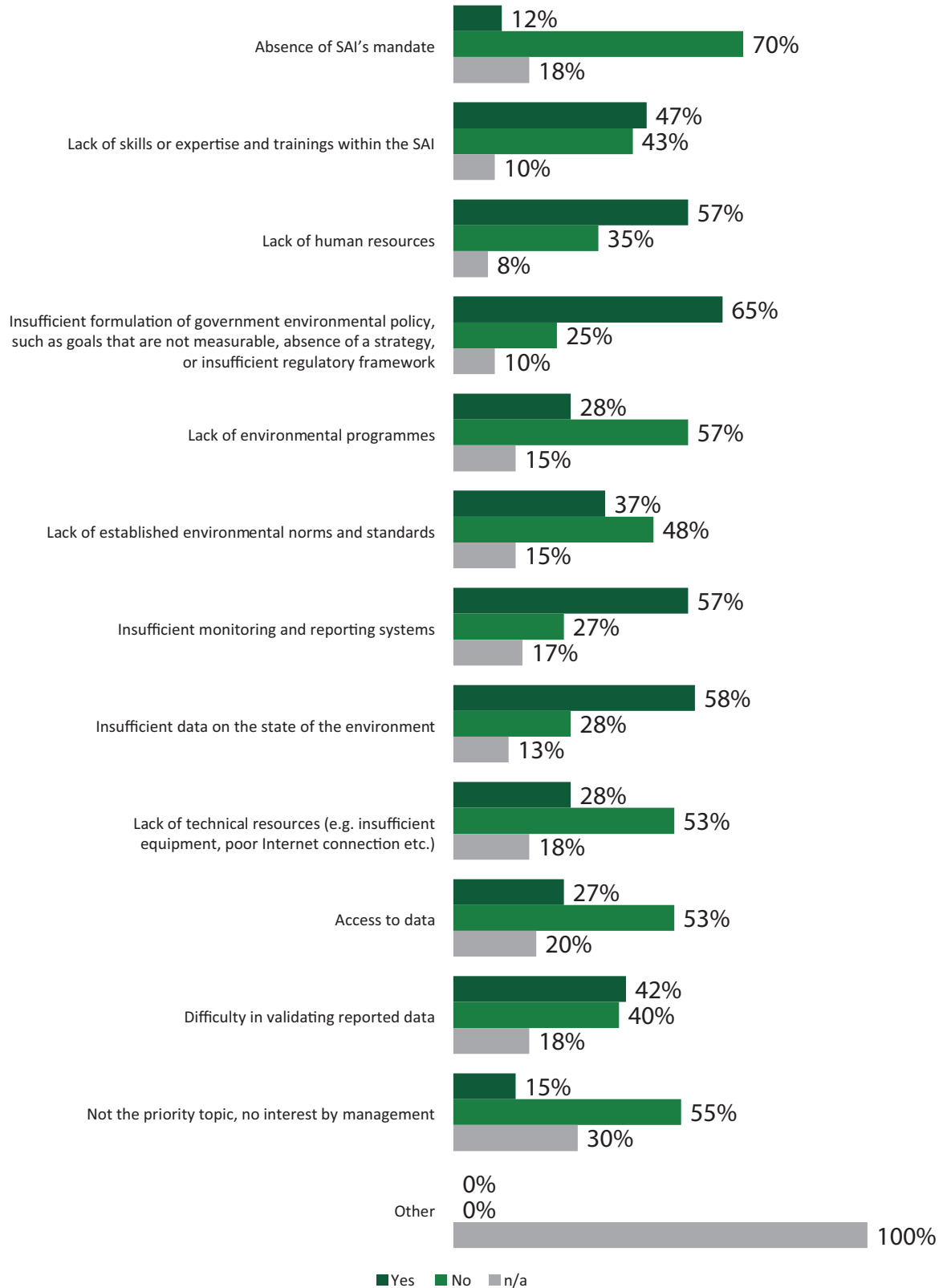
The results showed that in the next three years 37% of SAIs planned to increase the number of auditors in their office while 40% remained the same. However, 2% planned to decrease.

Q35 (Graph 178)
Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits?



In this survey, the top three of other competencies covered in SAIs by the employees working on environmental audits included performance auditing experience (90%), compliance auditing experience (82%), and financial auditing experience (78%).

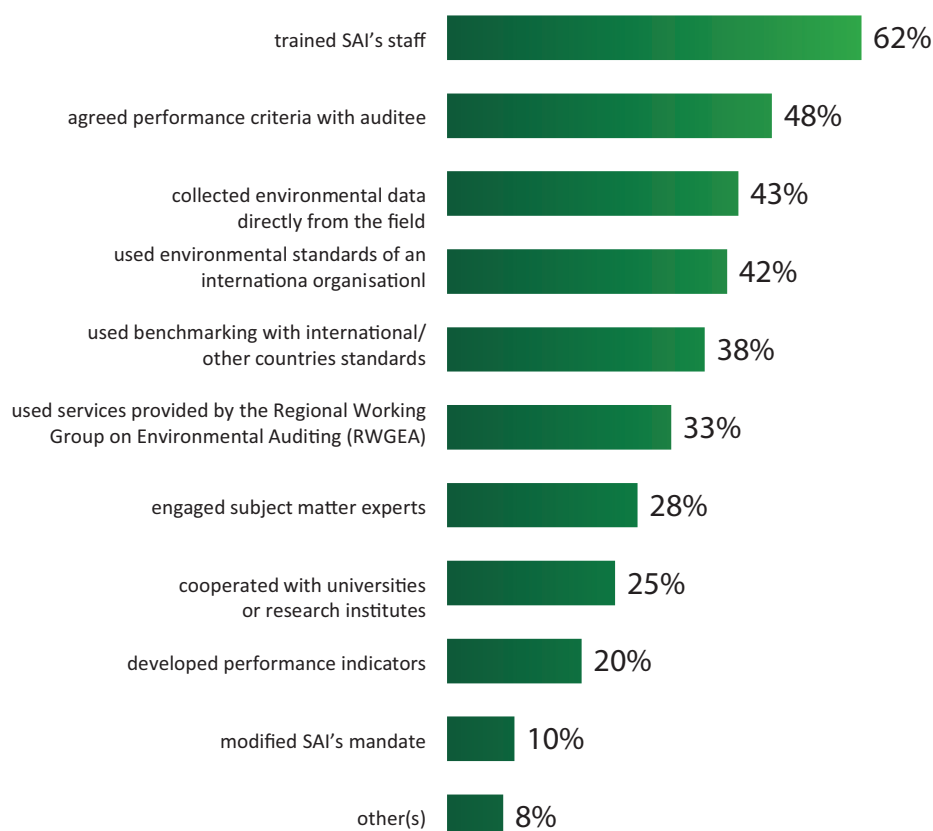
Q36 (Graph 179)
Which of the following barriers has your SAI experienced in executing environmental audits since 1 January 2015?



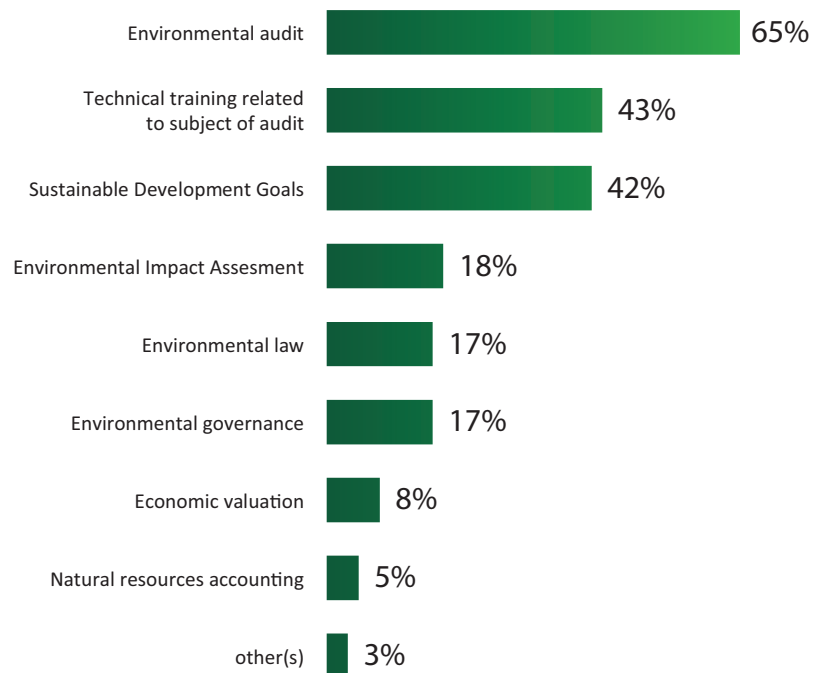
The results of the survey showed that the biggest barriers experienced by SAls executing environmental audits had been insufficient formulation government environmental policy (65%) followed by insufficient data on the state of the environment (58%), insufficient monitoring and reporting systems (57%), and lack of human resources (57%). It also should be noted that 70% of SAls stated that the absence of SAI's mandate was not described as their main barrier.

In an attempt to overcome the barriers, several measures had been taken including trained SAI's staff (62%), agreed performance criteria with auditee (48%), collected environmental data directly from the field (43%), used environmental standards of an international organization and others as mentioned on the list.

Q37. (Graph 18o)
Which of the following measures did your SAI take to attempt to overcome the barriers?

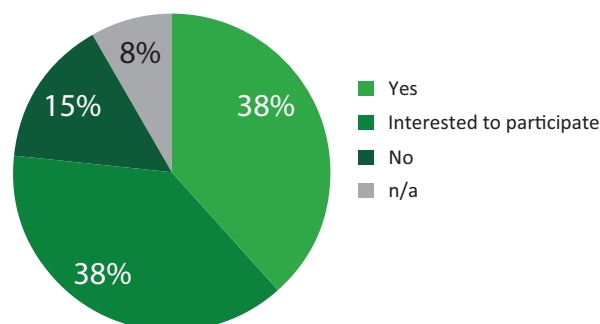


Q38. (Graph 181)
What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?



Since 1 January 2015, the top three kinds of training SAIs had provided for auditors to build capability of conducting environmental audits were Environmental audit (65%), Technical training related to subject of audit (43%) and Sustainable Development Goals (42%). The rest of training subjects had been 18% and less. Economic valuation (8%) and natural resources accounting (5%), despite a low percentage, were also being one of the subjects of training.

Q39. (Graph 182)
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?



The enthusiasm of the respondents in participating in the training course was observed from the last question in this chapter. As seen in the survey results, the percentage of respondents who were interested and wanted to send their representatives were the same (38%) whereas 15% of the total respondents were not interested.

REGION

In this regional discussion, graphs showing the results of Q29, Q30, Q32, Q33, Q34, Q36, Q37 and Q39 are not presented.

AFROSAI

In the AFROSAI, 57% of the SAIs responded to the questionnaire had a specific environmental audit department or section. It was less than 1% of the auditors on average, who were involved in environmental auditing, were working full time while 3% auditors were not currently working, even though they had the capacity to do so. These numbers are presented by the average percentage representing the number of auditors compared to all employees in each SAI in this region. Employees involved in an audit team commonly consisted of 4 auditors, 1 resources accountant and 1 other employee. Most of them (45%) were auditor(s) who had no specific environmental education but had previous working experience in the field of environment such as environmental protection, natural resources management and inspection work etc.

Q31 (Graph 183)

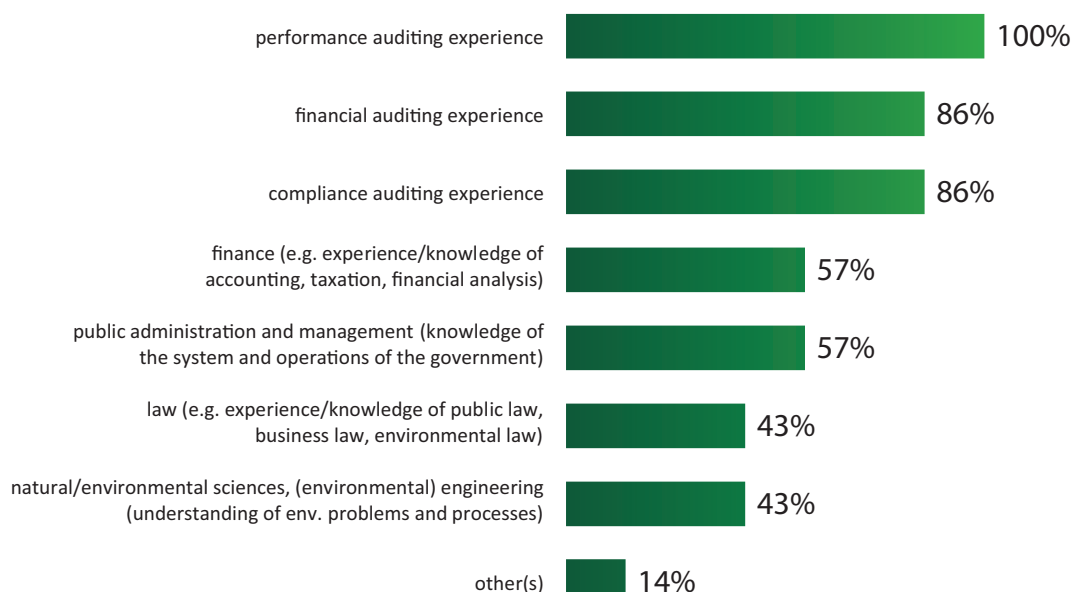
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI?

AFROSAI (n=7)



Regarding the number of auditors working on environmental audits since January 1, 2015, as many as 57% of SAI stated that they have increased the portion of their auditors, 29% of SAIs stated that the amount remained the same and 14% of other SAIs have actually reduced their auditor's portion. While in the next three years, most of SAIs (71%) planned to increase their number of auditors. This number was apparently similar to the 8th Survey results.

Q35 (Graph 184)
Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits? AFROSAI (n=7)

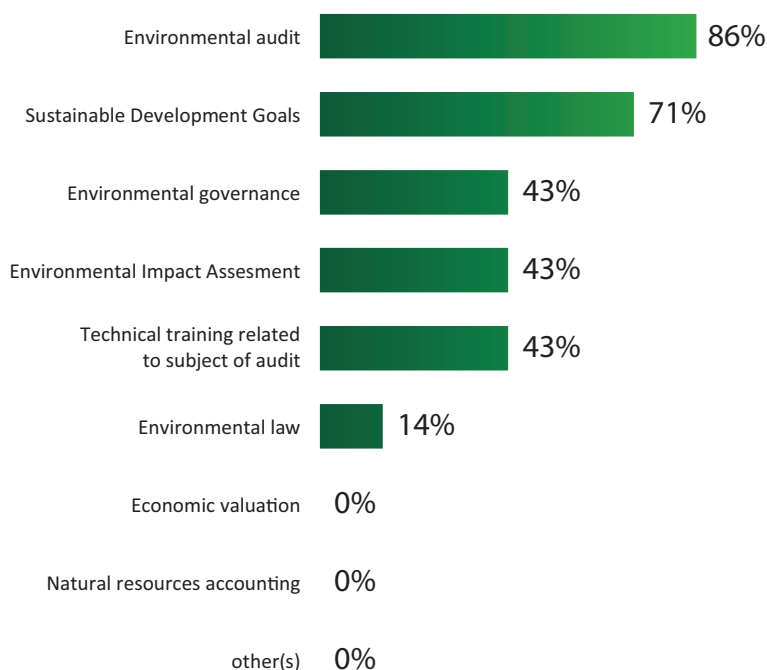


As presented on **Graph 184**, there were top three competencies covered on environmental audits in the SAIs, namely performance auditing experience (100%), financial auditing experience (86%), and compliance auditing experience (86%). Other competencies such as law and natural/environmental science experiences were also needed on environmental audits, as mentioned by 43% of SAIs.

The main barriers faced by the most (86%) SAIs such as insufficient data on the state of environment; followed by insufficient monitoring and reporting systems (57%), lack of technical resources, difficulty in validating reported data, lack of established environmental norms and standards as well as lack of skills or expertise and trainings within the SAI as mentioned by 43% of SAIs. To overcome these barriers, most of SAIs (86%) chosen to trained their SAI's staff.

The kinds of training provided the most by SAIs were environmental audit (86%) and Sustainable Development Goals trainings (71%) as presented on **Graph 185**. Regarding participation plans in training courses, 57% of SAI stated that they would participate and send their auditor(s) in such course.

Q38. (Graph 185)
What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?
AFROSAI (n=7)



ARABOSAI

In Arabosai, more than a half of SAIs (67%) mentioned that they had a specific department or section working full time on environmental audits. However, it was only 0.19% of the auditors on average, who were involved in environmental auditing. While 2% of auditors were working part time and another 5% of auditors were not working, even though they have the capacity to do so.

Q31 (Graph 186)
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI?
ARABOSAI (n=5)

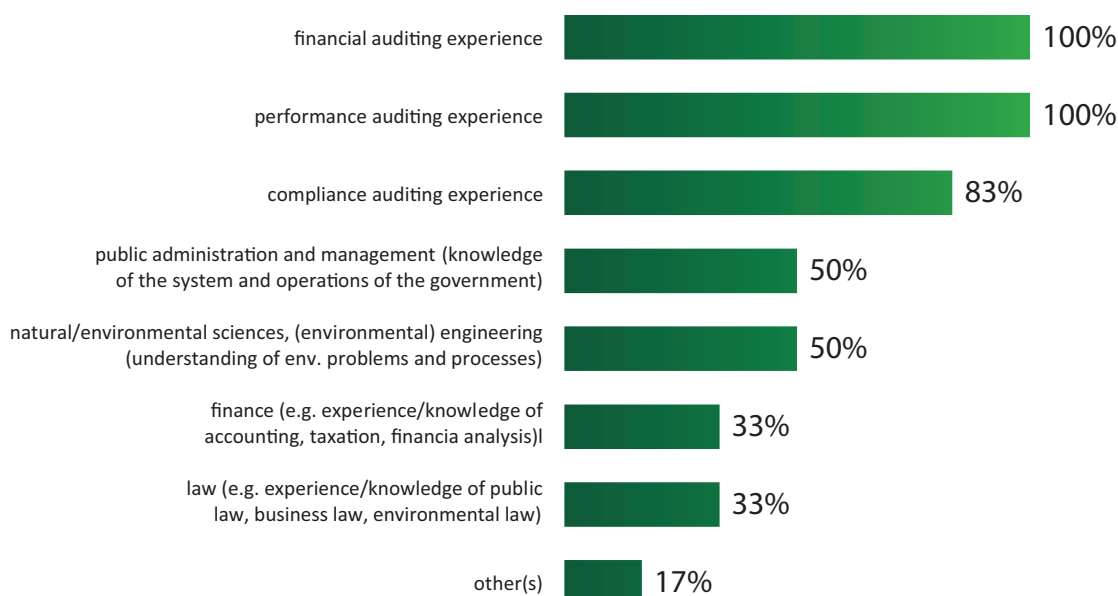


In one team of environmental audit, on average consists of 6 auditors, 1 environmental expert and 1 other expert (**Graph 186**). As many as 51% auditor(s) have have special educational or training experience in the environmental field.

Since 2015, 33% of SAIs had stated that their number of auditors remained stable and 67% stated increased. In addition, 50% of SAIs planned to increase the number of auditors in the next three years, while another 50% of SAIs had no plans.

Q35 (Graph 187)

Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits? ARABOSAI (n=5)



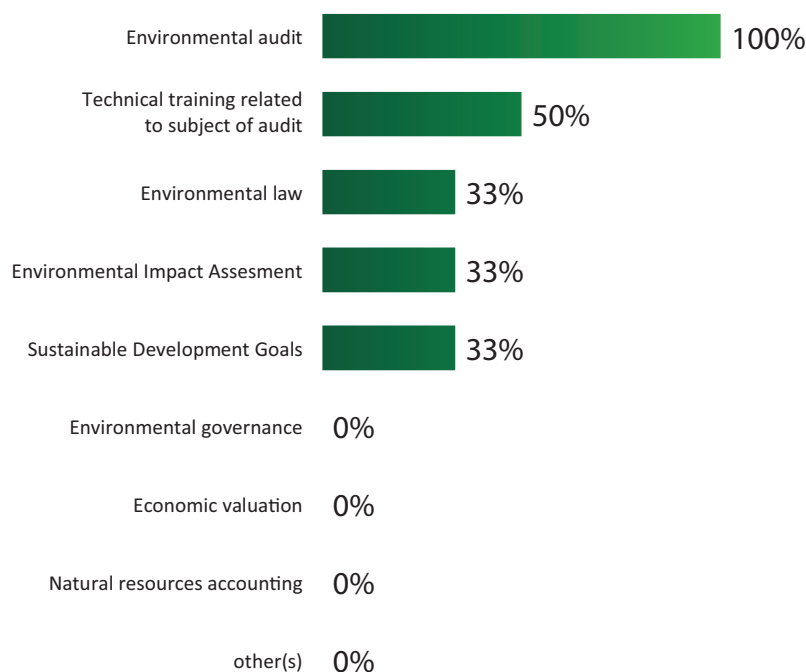
As presented on **Graph 187** it can be observed that financial auditing experience and performance auditing experience were the most dominant competency of environmental auditors (100%), followed by compliance auditing experience (83%), public administration and management (50%) and natural/environmental sciences (50%).

As shown in the results of the 8th Survey, all respondents stated that insufficient data on the state of environment as well as lack of established environmental norms and standards (which was notably marked by 83% of SAIs emerged as the most frequent barriers. Therefore, training SAI's staff and applying environmental standards of an international organization were the two main actions taken to overcome the barriers.

In comparison with other trainings, environmental audits were chosen by all SAIs to be the most training provided for capacity building purpose. Followed by technical training to subject of audits as mentioned by 50% of SAIs (**Graph 188**).

As many as 67% respondents stated that they would be interested in and have the means for sending their auditor(s) to annual training course.

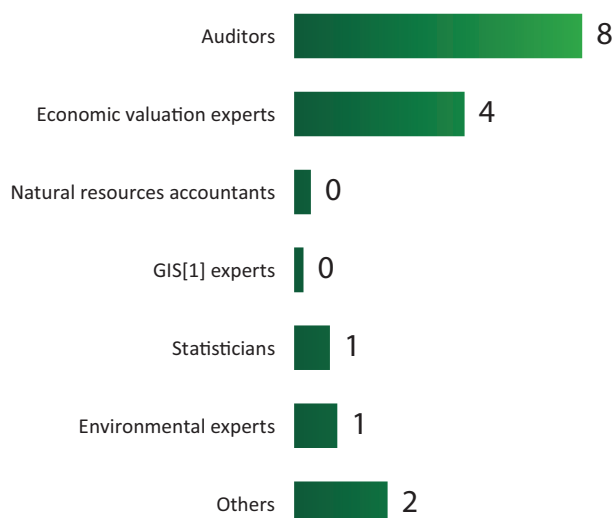
Q38. (Graph 188)
What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?
ARABOSAI (n=5)



ASOSAI

It was noted that 55% of SAIs stated that they had a separate unit or section on environmental audits, and 45% SAIs did not have any specific section. On average, most of the staff involved in environmental auditing were not currently working on the subject which only 2% worked full time, even though they had the capacity to do so.

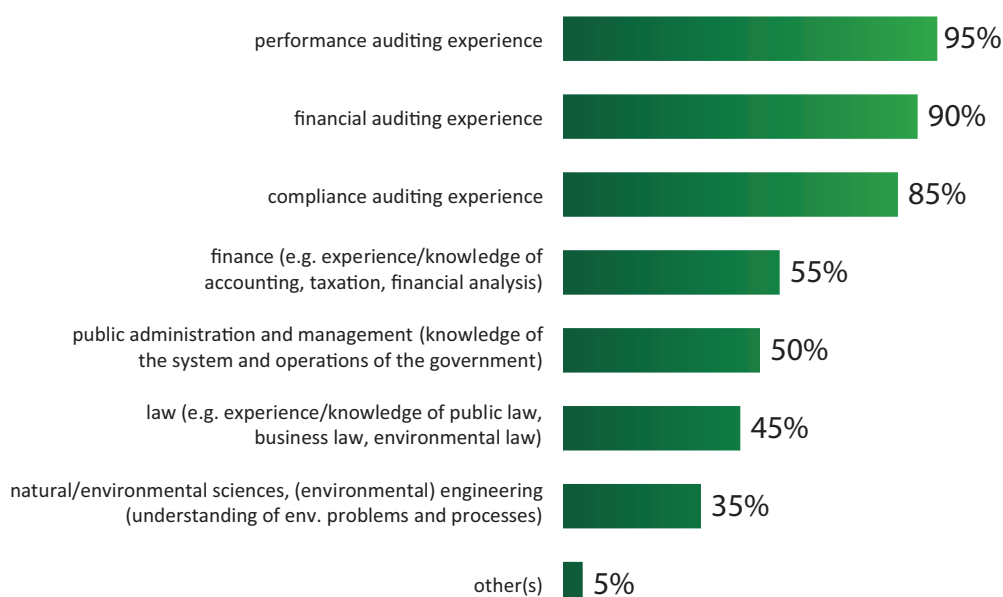
Q31 (Graph 189)
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI?
ASOSAI (n=16)



As presented on **Graph 189**, on average in one team of environmental audit consist of 8 auditors, 4 economic valuation experts, 1 statisticians, 1 environmental experts and 2 others. Concerning the educational background, on average 27% of auditor(s) in this region had specialized education or training experience in the field of environment. Fifty percent (50%) of SAls increased the share of their auditors working on environmental audits, 30% of SAls stated remain the same and only 5% stated decrease. While in the next three years, half of respondents planned to increase the number of their auditors involved in environmental audits.

Almost all respondents, ranging from 85% to 95%, responded to question of other competencies which are covered in the SAls such as (1) performance auditing experience, (2) financial auditing experience and (3) compliance auditing experience (**Graph 190**).

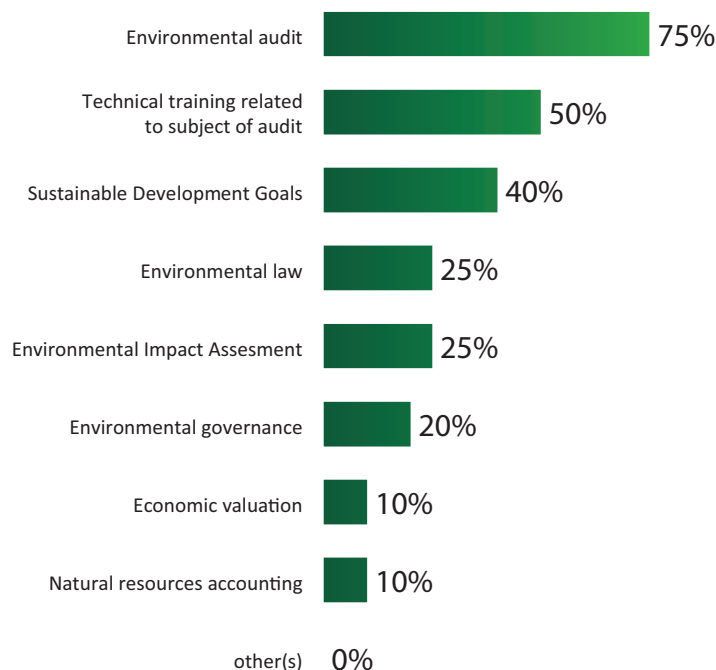
Q35 (Graph 190)
Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits? ASOSAI (n=16)



Concerning the barriers faced by SAls, in the range of 60% to 65% of SAls stated that lack of human resources, insufficient formulation of government environmental policy, and lack of skills or expertise as well as insufficient data on the state of the environment as the four top barriers. To overcome these barriers, most of SAls (70%) attempt to train SAls' staff, than use environmental standard of an international organization and collect environmental data directly from the field (55% and 50%, respectively).

As presented on **Graph 191**, environmental audit training chosen as the main training provided by 75% of SAls to build capability of conducting environmental audit since 1 January 2015. Regarding the participation of SAls in approximately 3-weeks training course, half of SAls stated that they had interested in and had the means for sending the auditor(s) to such training.

Q38. (Graph 191)
What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?
ASOSAI (n=16)



CAROSAI

The respondent stated that there was no specific environmental auditing department or section and no auditors were reported to be working on environmental audits at the time of the survey. This number had not changed since the 7th Survey in 2012. Absence of SAI's mandate, lack of skill or expertise and trainings within the SAI, lack of human resources and insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory framework were noted as the main barriers experienced by the SAI in regard to environmental auditing (100%). Nevertheless, it was noted that the SAI was interested in sending the auditor(s) to annual training to improve their capabilities.

EUROSAI

Similar trend with the 8th Survey, the latest showed that 38% of SAIs accommodated an environmental auditing unit. On average, 1% of auditors were working full time and other 3% were working part time. As many as 5% auditors were not currently working on such environmental audits, even though they had the capacity to do so. In order to complete the environmental audits, commonly one team consisted of 7 auditors (Graph 192).

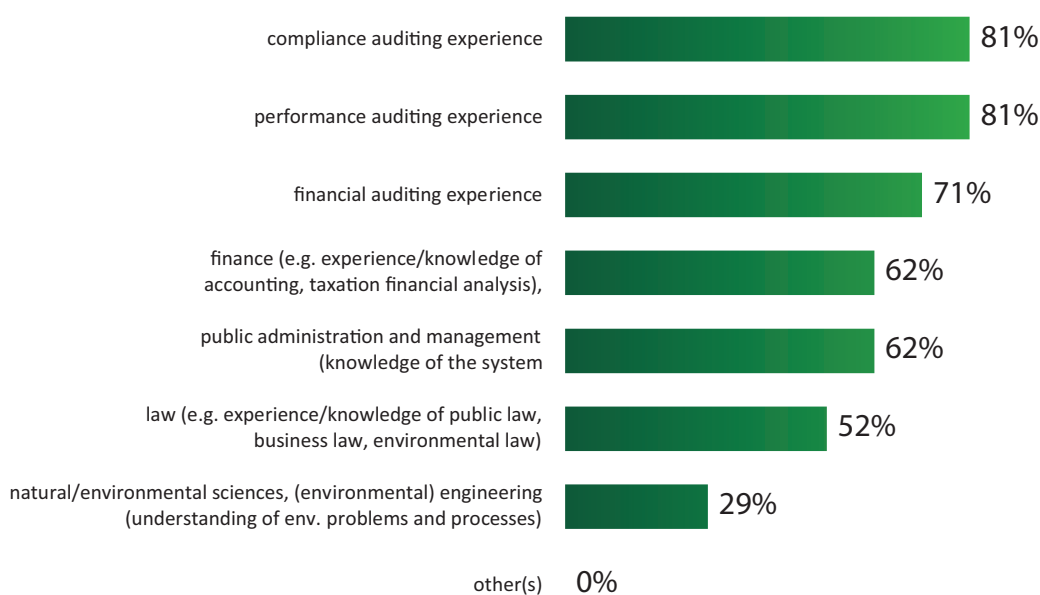
Q31 (Graph 192)
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI? EUROSAT (n=16)



Concerning background education, on average 25% auditor(s) have specialized educational or training experience in the field of environment and 28% auditor(s) have no specialized education but have previous working experience in the field of environment.

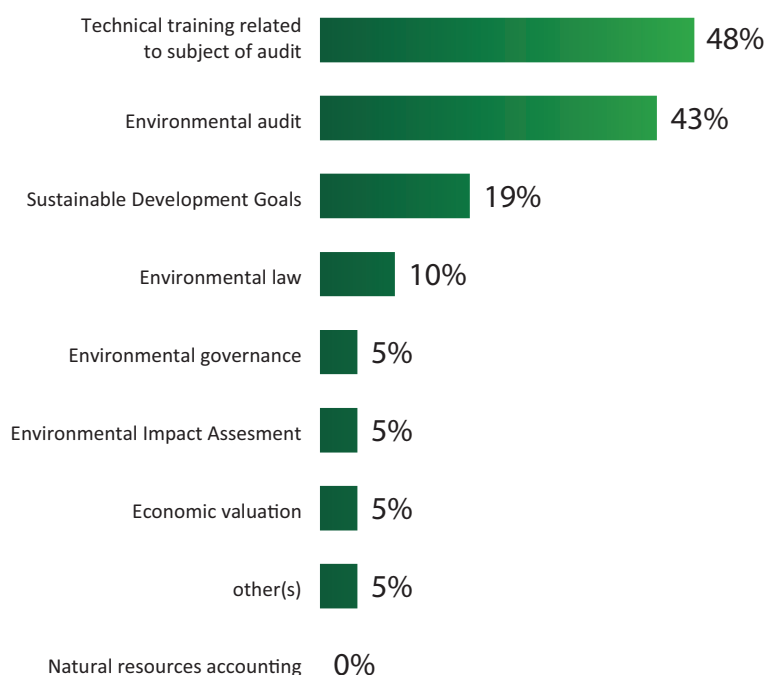
Since 1 January 2015, 24% of SAs had expressed that the number of auditors working on environmental audits increased, however only 10% planned to increase the number in the next three years while 71% would remain the same. As presented on **Graph 193**, concerning the other competencies covered on environmental audits, most of SAs stated that compliance, performance and financial auditing experiences have chosen as the top three competencies. Nevertheless, they stated that insufficient formulation of government environmental policy emerged as the biggest barrier in this region, faced by 62% SAs.

Q35 (Graph 193)
Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits? EUROSAT (n=16)



To overcome the barriers, training for SAI's staff chosen by 48% of SAIs. Other efforts including collecting environmental data directly from the field, agreeing performance criteria with auditee, and using services provided by the Regional Working Group on Environmental Auditing (RWGEA) were also chosen by 38% SAIs to overcome the challenges. On the other hand, technical training related to subject of audit (48%) and environmental audit (43%) were the main training provided to build capacity of auditors (Graph 194).

Q38. (Graph 194)
What kind of training has your SAI provided for auditors to build
capability of conducting environmental audits since 1 January 2015?
EUROSAI (n=16)



In addition, 33% of SAIs had interested in and had the means for sending their auditor(s) to the 3-weeks training course, 29% of SAIs had interested and 24% of SAIs did not interested to participate.

OLACEFS

Relatively similar results with the 8th Survey had been seen in this region, 78% of SAIs had specific environmental audit divisions. The number of auditors who were working full time seemed to be equal with the part time auditors (1% of each). While for auditors who were not currently working on the subject, but had the capacity to do the audit were in a higher number (4%). On average, one environmental audit consisted of 15 auditors, 2 economic valuation experts, 6 natural resources accountants, 2 environmental experts and 6 other staff as presented on **Graph 195**. Compared to other regions, the number of auditor(s) who have no specialized education but have previous education in the field of environment is higher than the one who have specialized education or training experience in the environmental sector in the ranges of 50% to 41%, respectively. Since 1 January 2015, the number of auditors working on environmental audits had mostly decreased (indicated by 56% of SAIs). As many as 33% of respondents planned to increase the number of auditors while other 33% remained the same. However, it was also noted that 11% of respondents planned to reduce the auditor numbers.

Q31 (Graph 195)
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI? OLACEFS (n=9)



All SAs stated that performance auditing experience was the competency most covered in their office. In addition, compliance auditing experience and natural/environmental science, (environmental) engineering were considered by 89% of SAs. Lack of human resources and insufficient formulation of environmental policy deemed as the main barriers faced by 89% of SAs.

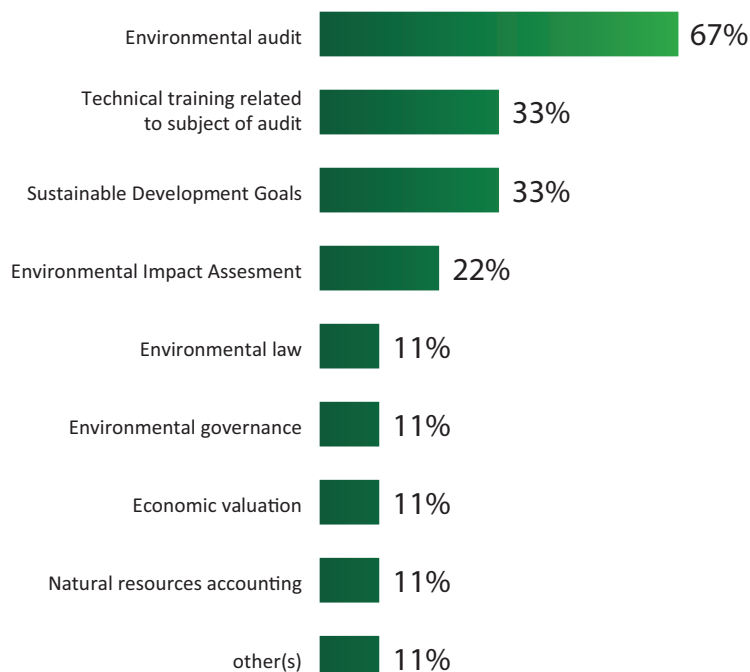
Q35 (Graph 196)
Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits? OLACEFS (n=9)



As many as 67% of SAs used parameters of SAs' staff training and applying benchmarking with international/other countries standards to overcome the barriers. Environmental audit training (67%), Technical training related to subject of audit and Sustainable

Development Goals (33%) were chosen as the top three trainings performed for auditors' building capacity purpose (Graph 197). Moreover, 78% of respondents were interested to participate the 3-weeks training course.

Q38. (Graph 197)
What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?
OLACEFS (n=9)

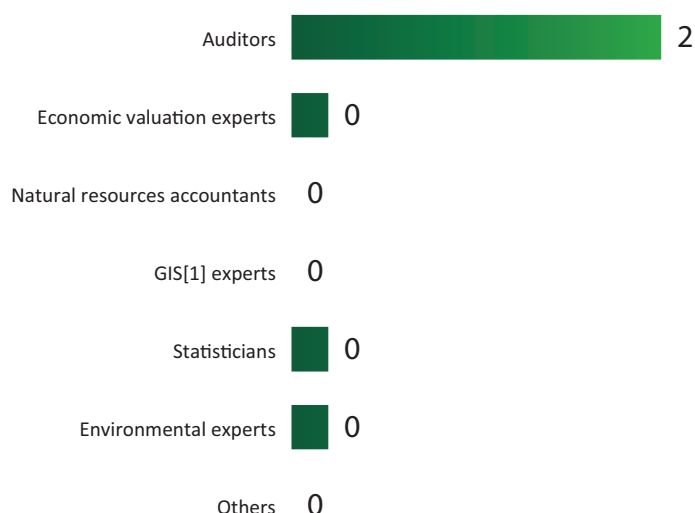


PASAI

Two of six respondents (33%) stated that they had a specific department or section working full time on environmental audits. Three percent of auditors had been working full time, 2% auditors had been working part time while 20% were not working, even though they had a capacity to do the environmental audits. In order to conduct the environmental audit, 2 auditors were needed. Concerning the educational background, on average 7% of auditors in this region had a specialized education background or training experience in the field of environment.

Q31 (Graph 198)
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI?

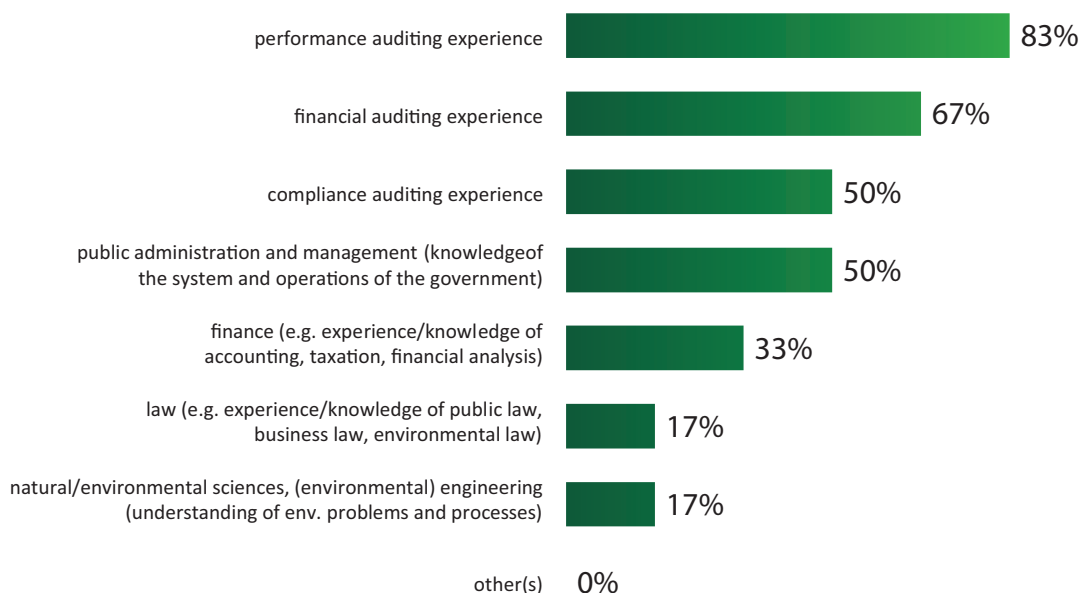
PASAI (n=6)



Sixty-seven percent of SAIs deemed that the share of auditors in their office were remained the same and only 33% of SAIs stated increased. Half of the respondents planned to increase the number of auditors in the next three years; and similar percentage wanted to keep the same number. Performance auditing experience chosen by 83% SAIs as the most other competencies which are covered by the employees working on environmental audits, followed by financial and compliance auditing experiences as well as public administration and management in the ranges of 50% to 67% (Graph 199).

Q35 (Graph 199)

Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits? PASAI (n=6)

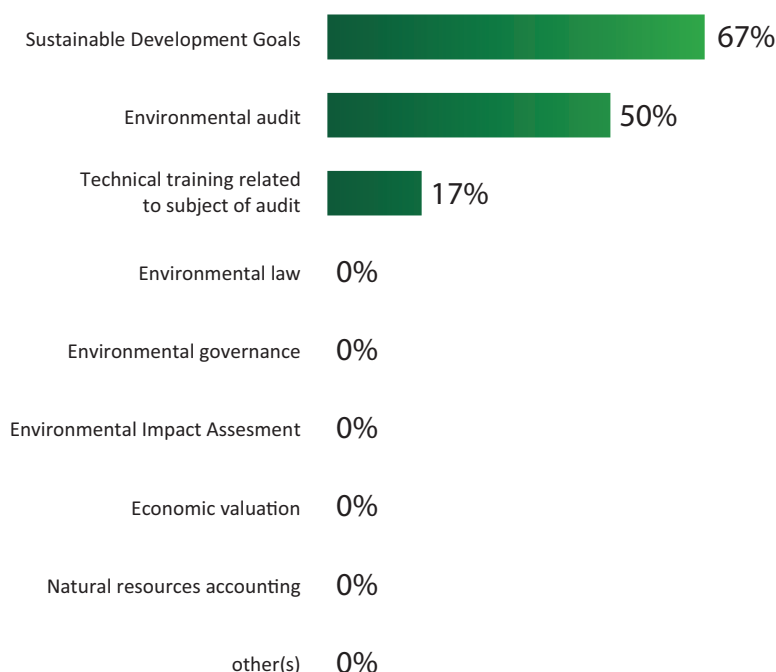


Lack of skill or expertise, insufficient formulation of government environmental policy, insufficient monitoring and reporting systems, and difficulty in validating reported data were the top four barrier faced by the SAIs (indicated by 67% for each). Several actions

were performed to overcome the barriers such as (1) trained SAI's staff, (2) engaged subject matter experts, (3) collected environmental data directly from the field, (4) used environmental standards of an international organization, (5) agreed performance criteria with auditee, (6) used benchmarking with international/other countries stand, (7) used services provided by the Regional Working Group on Environmental Auditing (RWGEA), which are represented by 33% of SAIs.

In addition, the top two trainings to build capability of conducting environmental audits have been chosen such as (1) Sustainable Development Goals (67%) and (2) environmental audit (50%) trainings as presented on **Graph 200**. Concerning the participation in 3-weeks training course, 33% of SAIs had interested in and had the means for sending their auditor(s), half of the respondents had been interested to participate and only 17% of SAIs did not interest to participate.

Q38. (Graph 200)
What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?
PASAI (n=6)



USA and CANADA

No specific differences results had been found on both countries since 2015. All countries had separated division for environmental audits. Regarding the number of auditors involved with environmental audits, on average most of their auditors (42%) were not currently working, but they had the capacity to do so. Meanwhile, almost 7% of the auditors were working full time. In general, one team of environmental audit consisted of 2 auditors, 2 environmental experts and 2 other staff (**Graph 201**). Specific environment-related education was common among the environmental auditors of both offices, thus they had hired more auditors with specific education background to work on environmental audit (43%).

Q31 (Graph 201)
Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI?

OTHERS (n=2)



Since 2015, the two countries had stated that the proportion of auditors working on environmental audits remained the same and they had no plan to increase or reduce those number. All competencies listed on the questionnaire were marked by the both countries including financial auditing experience to natural/environmental sciences (Graph 202).

Q35 (Graph 202)

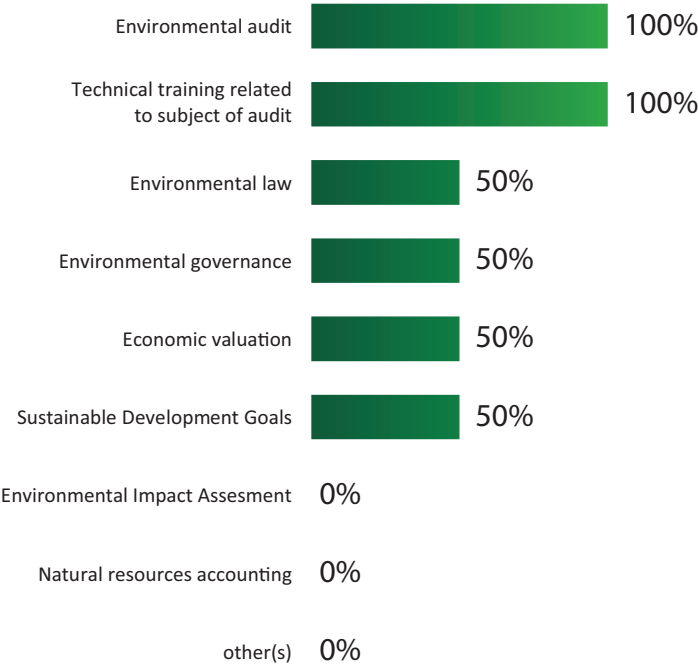
Overall, which of the other competencies are covered in your SAI by the employees working on environmental audits? OTHERS (n=2)



Respondents indicated insufficient monitoring and reporting systems emerged as the barrier they had faced the most in performing environmental audits. Concerning the attempt to overcome barriers, among other measures, both countries marked

benchmarking with international standards as ones they had taken. For building capacity purpose, environmental audit and technical training related to subject of audit have chosen by the both (Graph 203). Regarding the 3-weeks training course, both respondents were not interested in.

Q38. (Graph 203)
What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?
OTHERS (n=2)



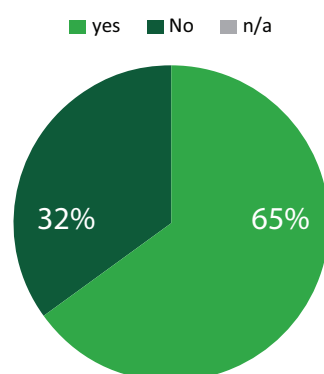
Chapter 6

Cooperation Between SAIs

Cooperation among organization plays important roles in improving the performance of the organizations involved. Various experiences from the members can be used as lessons learned ranging from the development of human resources to the selection of priority topics to be carried out by the organizations. This chapter presents the extent and content of the cooperative activities between SAIs obtained from the survey.

Q40 (Graph 204)

Since 1 January 2015, has your SAI had any experience in cooperation with another SAI(s) whether it is in the local, regional or international level in environmental auditing issues?



Since 1 January 2015, 65% of the SAIs have had experiences in cooperation with other SAIs whether it has been in the local, regional or international levels in environmental auditing issues. Surprisingly, the percentage of SAIs who had not any experience in cooperation with any SAIs have been slightly higher (35%). Compared to the last survey, the percentage of SAIs who had cooperation with other SAIs was a little bit decreasing with decrement up to 1%, while the percentage of SAIs who did not have any cooperation with other SAIs increased up to 2%.

Q41 (Graph 205)

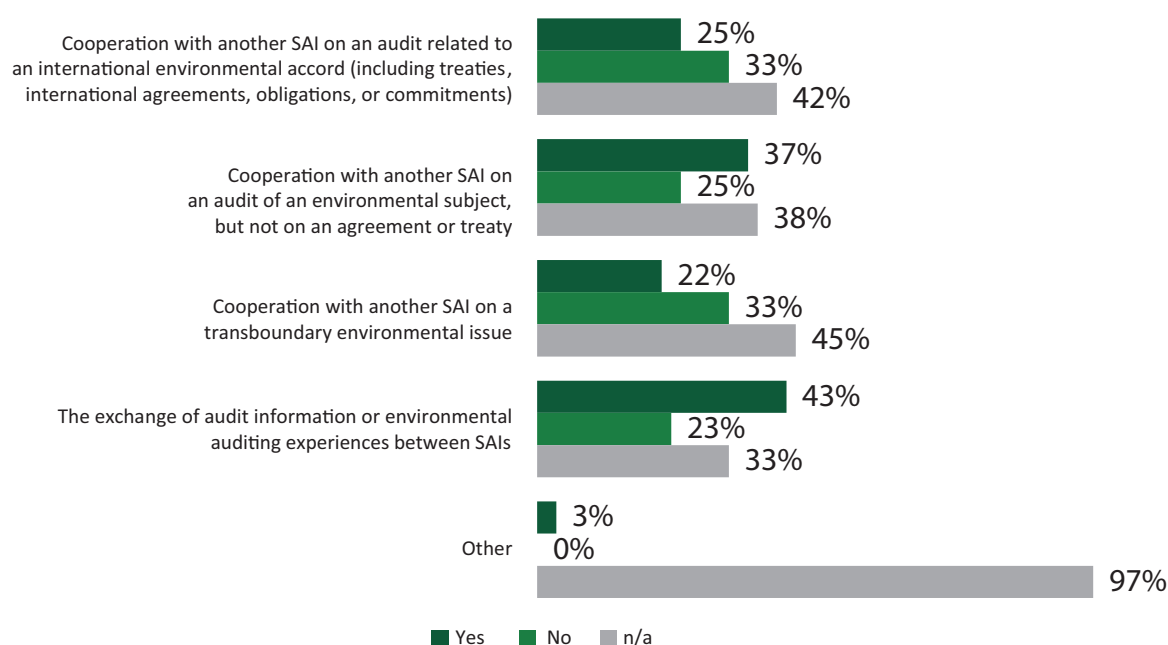
Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015?



Those 35% of SAls who did not have any cooperation with other SAls in environmental auditing issues mentioned that lack of resources (15%) was the major reason why they have not been engaged in cooperative audits since 1 January 2015. The other major reasons were lack of partners (10%), inadequate SAI's mandate (8% of SAls), lack of skill or expertise within the SAI (8%) and no perceived need for cooperation (8%).

Since 1 January 2015, most SAls (43%) had exchanged audit information or environmental auditing experiences as the type of cooperative activities experienced. Other types of cooperative activities on were in lower percentages, they were (1) cooperation with another SAI on an audit of an environmental subject, but not on an agreement or treaty; (2) cooperation with other SAls on an audit related to an international environmental accords (including treaties, international agreements, obligations, or commitments), and (3) cooperation with other SAls on a trans boundary environmental issues with 37%, 25% and 22% respectively.

Q42 (Graph 206) Please specify what types of cooperative activities your SAI has experienced since 1 January 2015.



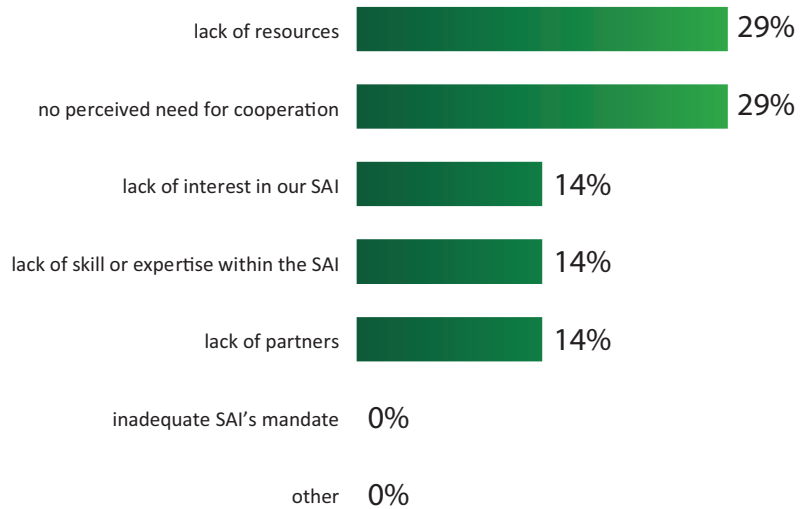
REGION

In this regional discussion, graph results of Q40 and Q42 are not presented.

AFROSAI

Concerning cooperation experience, since 1 January 2015 71% of the SAls have had experiences with other SAls compared to 50% in the 8th Survey, while 29% stated that they had no experience. The most reasons why the SAls had not been engaged in cooperative audits were lack of resources, which this also appeared in the 8th Survey, and no perceived need for cooperation. In addition, a type of cooperative activities that had been engaged was the exchange of audit information or environmental auditing experiences between SAls.

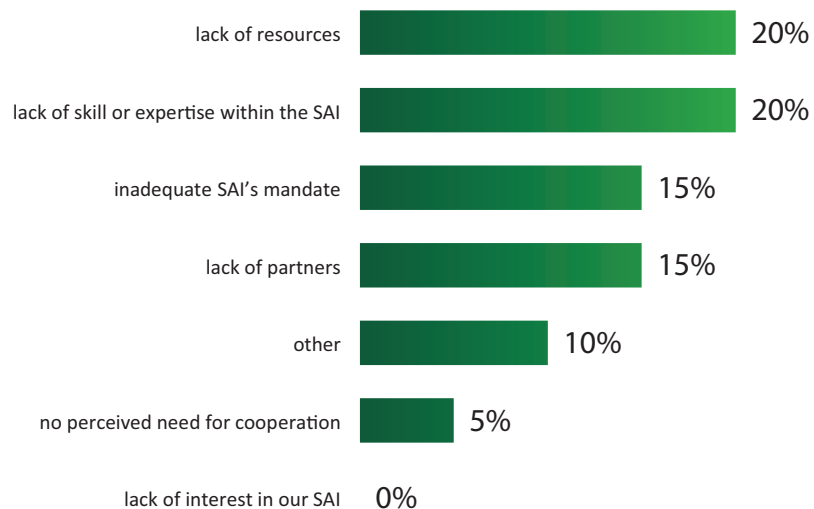
Q41 (Graph 207)
Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015? AFROSAI (n=7)



ASOSAI

Within ASOSAI, 60% of the SAIs have had experiences in cooperation with other SAIs, while the other 40% stated that they have not. They stated that major obstacles in engaging cooperative activities were lack of resources and lack of skill or expertise within the SAI. Types of cooperative activities that had been experienced by almost half of the SAIs (45%) were (1) cooperation with another SAI on an audit of an environmental subject, but not on an agreement or treaty, and (2) the exchange of audit information or environmental auditing experiences between SAIs.

Q41 (Graph 208)
Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015? ASOSAI (n=20)

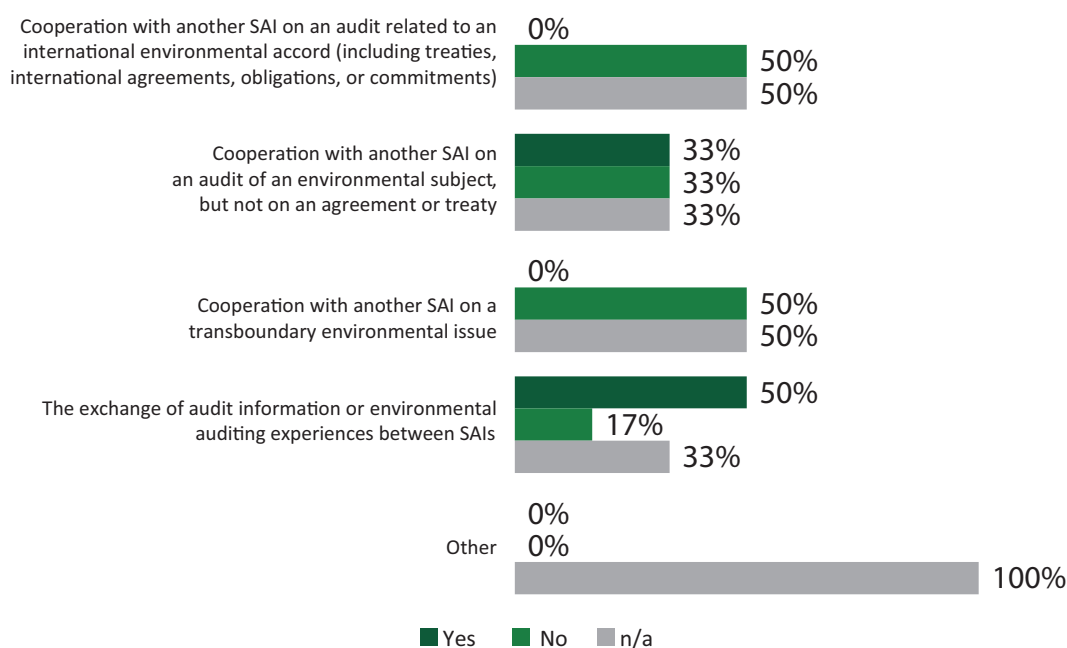


ARABOSAI

Only 17% of the SAIs had no any experience in cooperation with another SAIs in environmental auditing issues (50% in the 2015 Survey) and the only reason given was no perceived need for cooperation (17%). The types of cooperative activities that had been done were exchange of audit information or environmental auditing experiences between SAIs (50%) and cooperation with another SAI on an audit of an environmental subject, but not on an agreement or treaty (33%).

Q42 (Graph 209)

Please specify what types of cooperative activities your SAI has experienced since 1 January 2015. ARABOSAI (n=6)



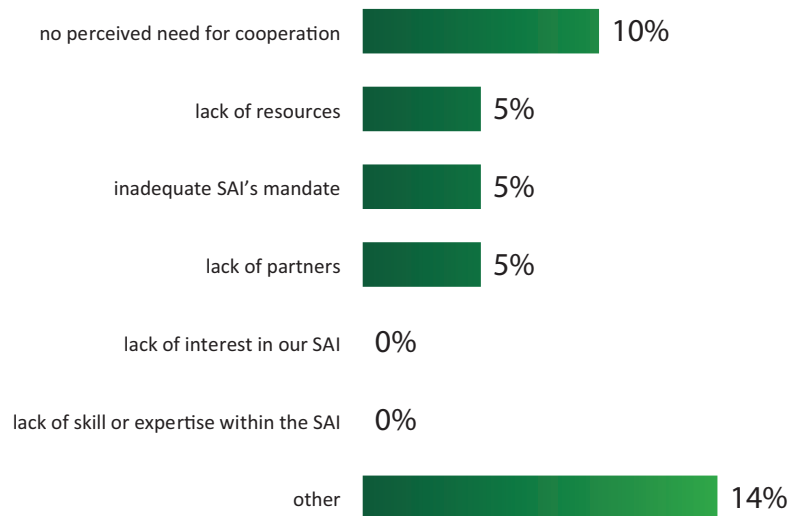
CAROSAI

The SAI had no any experience in cooperation with another SAIs in environmental auditing issues, and it did not provide more information regarding to this topic.

EUROSAI

There were 33% of the SAIs who have not had any experience in cooperation with another SAI since 1 January 2015 (21% in the 2015 survey). The obstacle most often found was no perceived need for cooperation. Forty-eight percent of the SAIs experienced the exchange of audit information or environmental auditing experiences between SAIs and 38% of them have experienced cooperation with another SAI on an audit related to an international environmental accord.

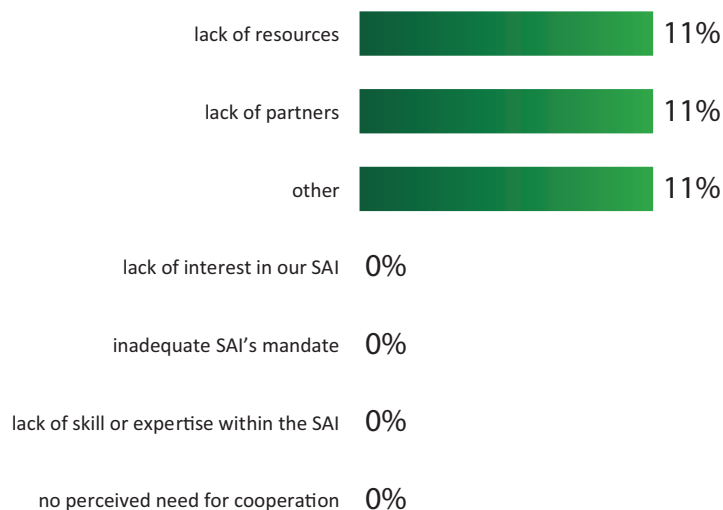
Q41 (Graph 210)
Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015? EUROSAT (n=21)



OLACEFS

The survey results show that 78% of the SAIs have had any experience in cooperation with another SAI compared to 75% in 2015 survey. Any cooperative activities listed have been experienced by up to 67% of the SAIs. The lack of resources and lack of partners were mentioned as the main obstacles by most SAIs who have not been engaged in cooperative activities.

Q41 (Graph 211)
Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015? OLACEFS (n=9)

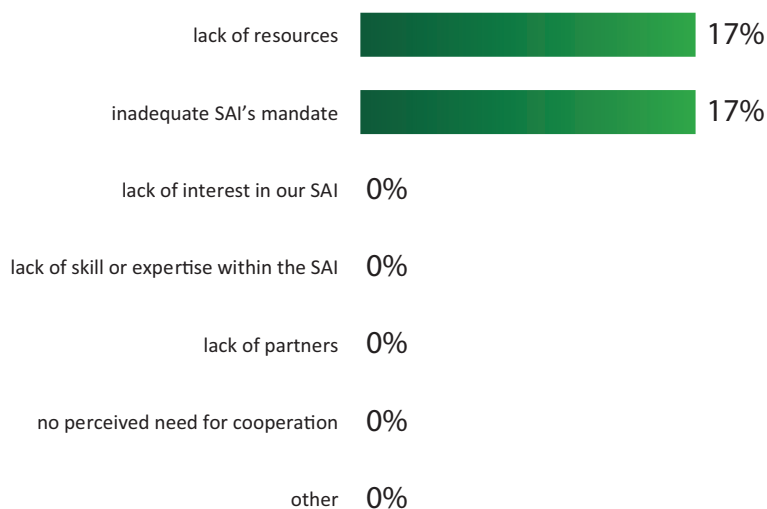


PASAI

Most of the SAIs (83%) have had experiences in cooperation with another SAI (100% in the 2015 survey). The rest of the SAI that have not been engaged in such audits due to lack of resources and inadequate SAI's mandate. From the cooperative activities listed in the questionnaire, more than half of the SAIs (50% to 67%) did not have any experience such as (1) cooperation with another SAI on an audit related to an international environmental accord; (2) on an audit of an environmental subject, but not on an agreement or treaty; (3) on a transboundary environmental issue; and (4) the exchange of audit information or environmental auditing experiences between SAIs. However, up to 33% of the SAIs mentioned that they had experienced cooperation with another SAI on an audit of an environmental subject, but not on an agreement or treaty.

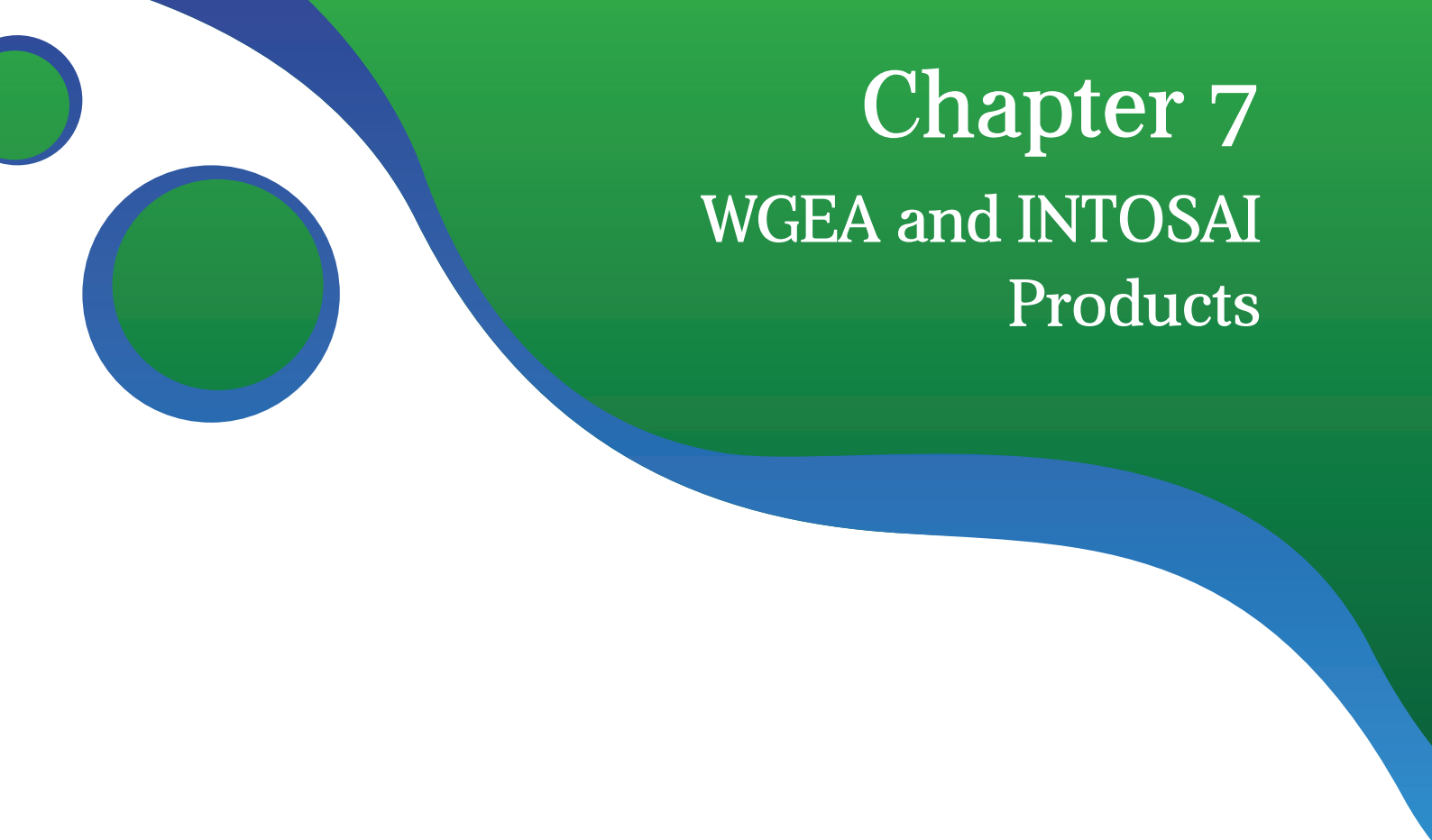
Q4.1 (Graph 212)

Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015? PASAI (n=6)



USA and Canada

In this countries, 50% of the SAIs have had any experience in cooperation with another SAI in environmental auditing issues. The reason why the other half have not been engaged in cooperative audits was lack of interest in their SAI. The cooperative activities listed have been experienced by half of the SAIs except for the cooperation with another SAI on an audit related to an international environmental accord.



Chapter 7

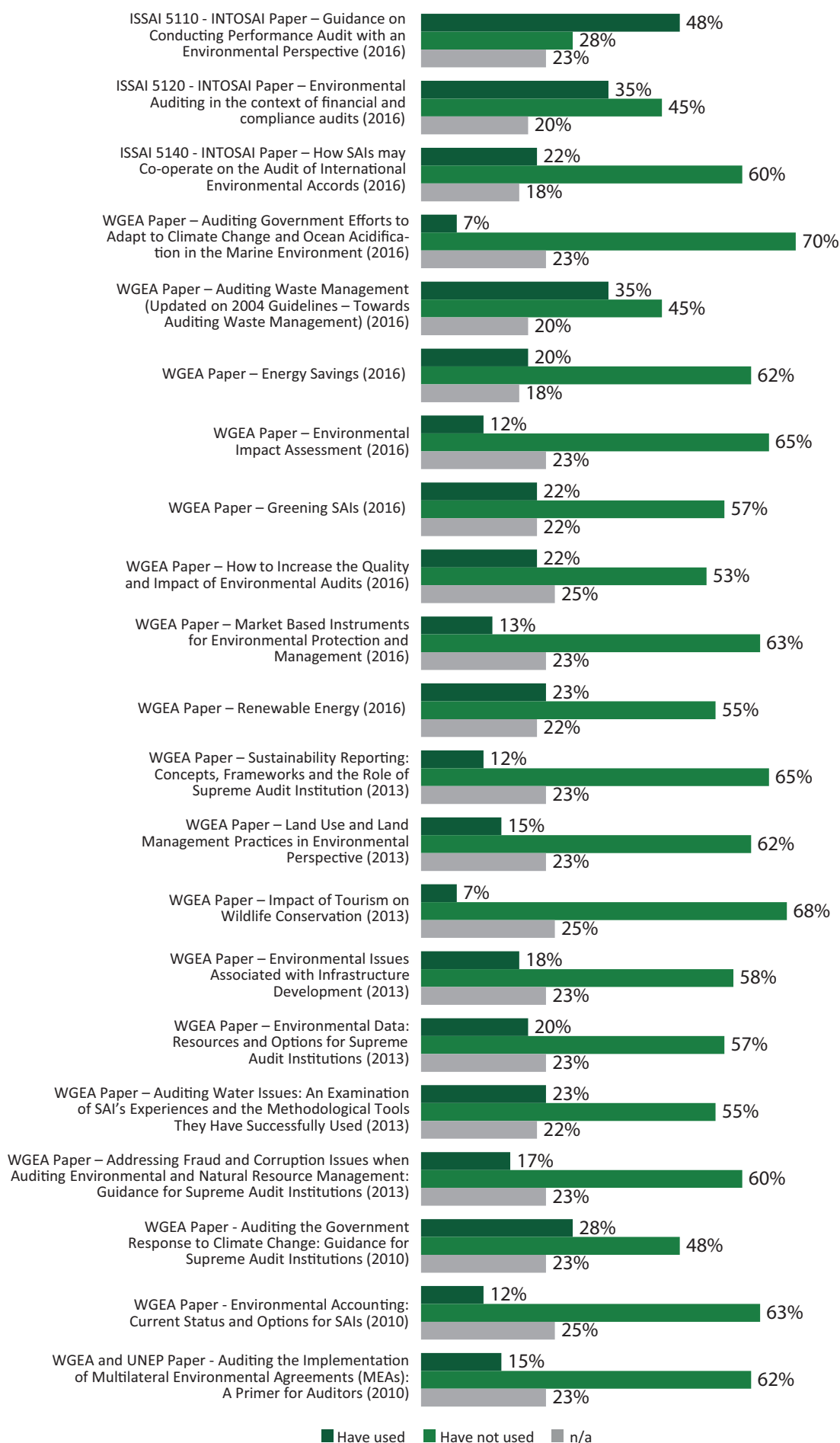
WGEA and INTOSAI Products

INTOSAI and WGEA have provided several types of products to help SAls in their works. This chapter presents the extent of usage and usefulness of INTOSAI and WGEA products, including RWGEA, and some insight of what WGEA should provide and do in the future.

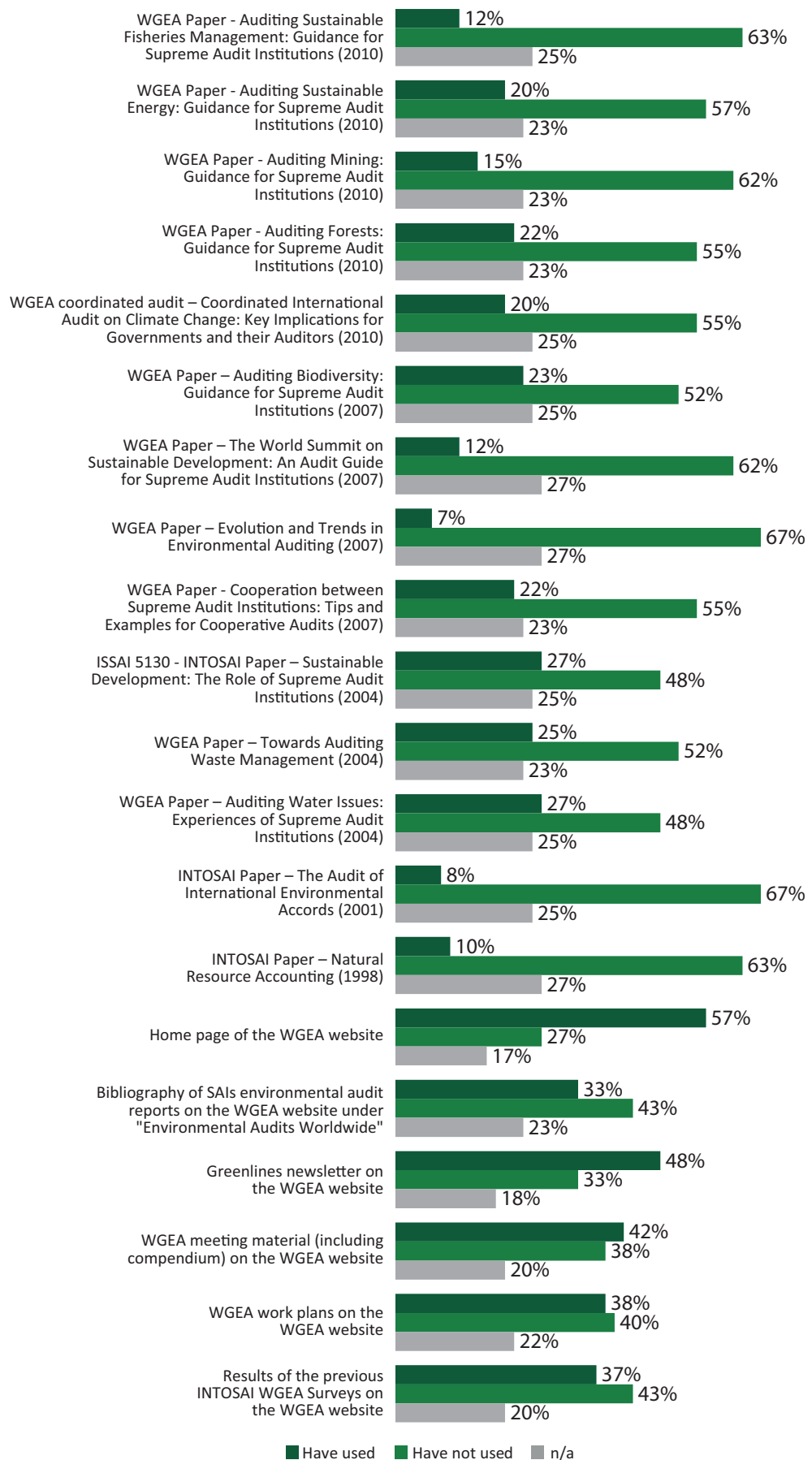
Among the WGEA products, WGEA home page has been being the most used and considered useful product since 1 January 2015. For the types of product, the website-based products were also more used than other types, ranging from 33% to 57%. These products had been considered useful by SAls, ranging from 32% to 55%. In addition, the survey results showed that other products such as the ISSAI 5110, ISSAI 5120 and WGEA Paper – Auditing Waste management have been used by 45%, 35% and 35% of SAls, respectively, while the rest had been only used by up to 28% SAls.

Q43. (Graph 213)

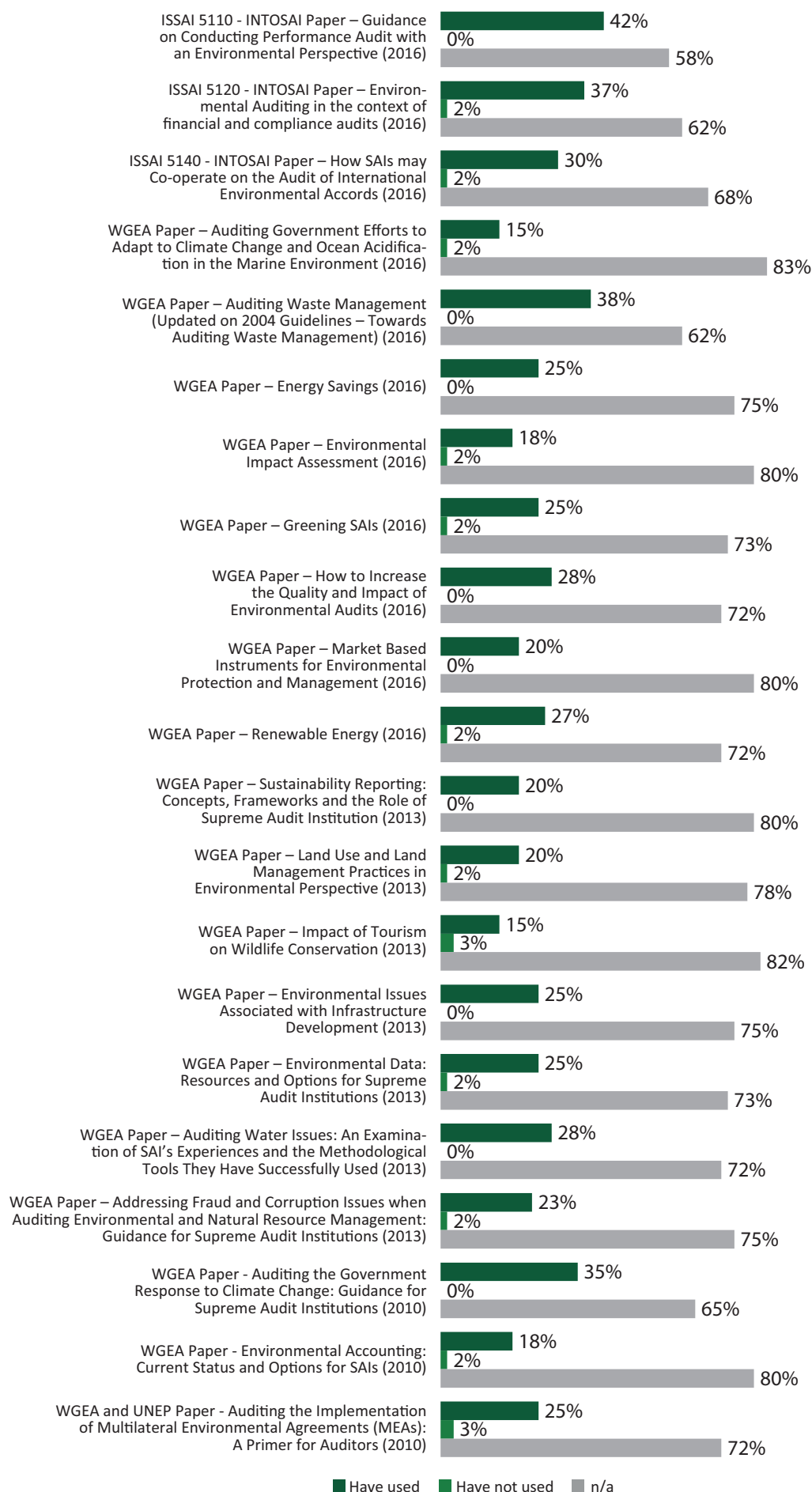
In the following table, WGEA products are listed. Since 1 January 2015, has your SAI considered the products below in its work? INTOSAI



Q43. (Graph 214)
In the following table, WGEA products are listed. Since 1 January 2015, has your SAI considered the products below in its work? INTOSAI

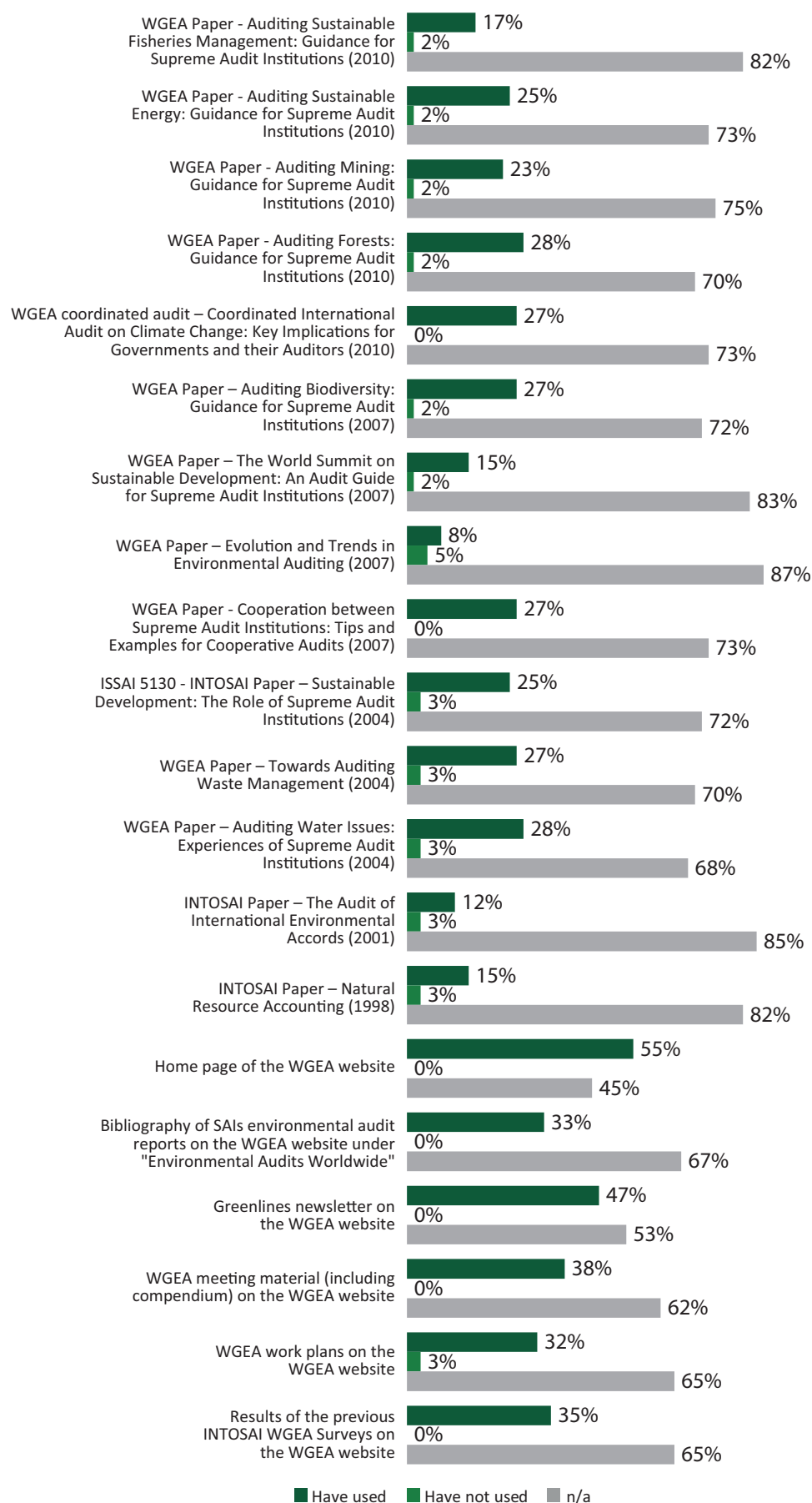


Q43c. (Graph 215)
In the following table, WGEA products are listed. Is it useful? INTOSAI



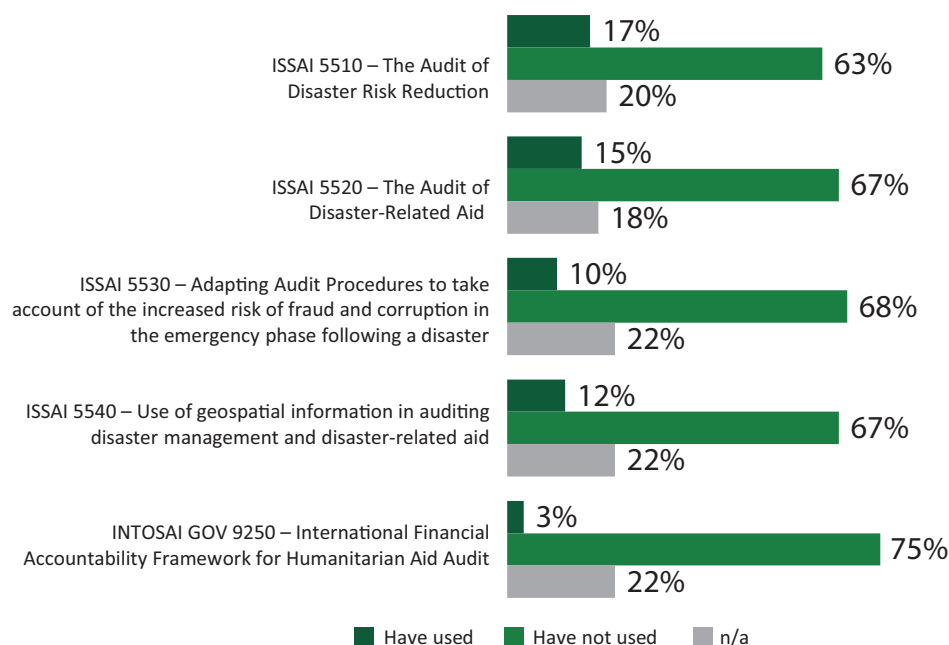
■ Have used ■ Have not used ■ n/a

Q43c. (Graph 216)
In the following table, WGEA products are listed. Is it useful? INTOSAI

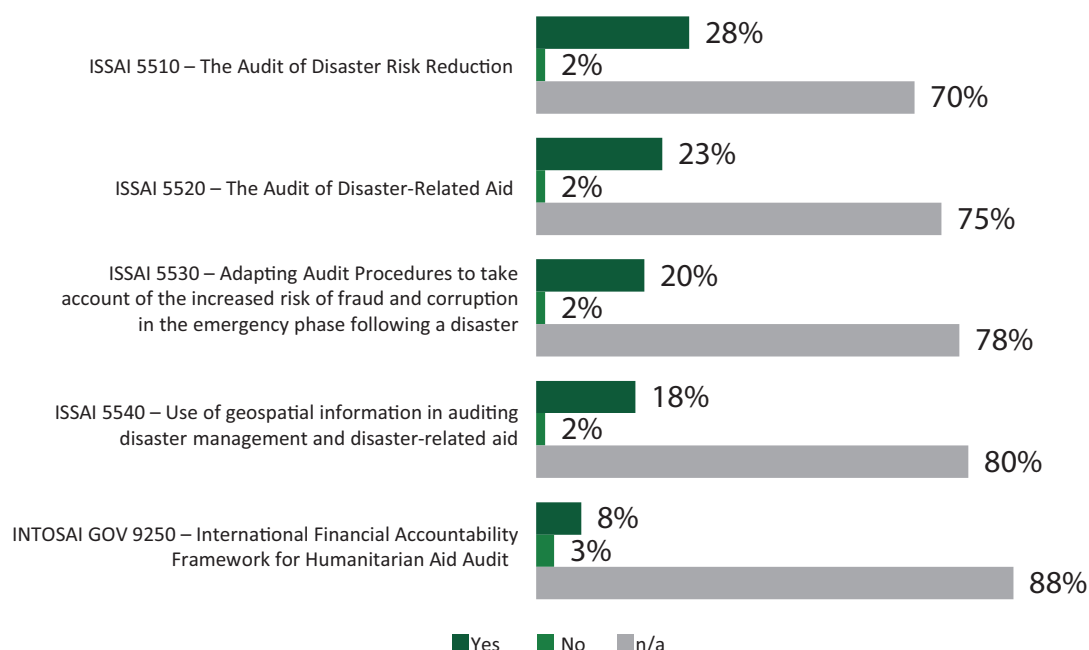


While for the INTOSAI products, vast majority of SAsI stated that they have not used all the INTOSAI products and abstain to answer either it was useful or not

Q44. (Graph 217)
Since 1 January 2015, has your SAI considered the products below in its work? INTOSAI

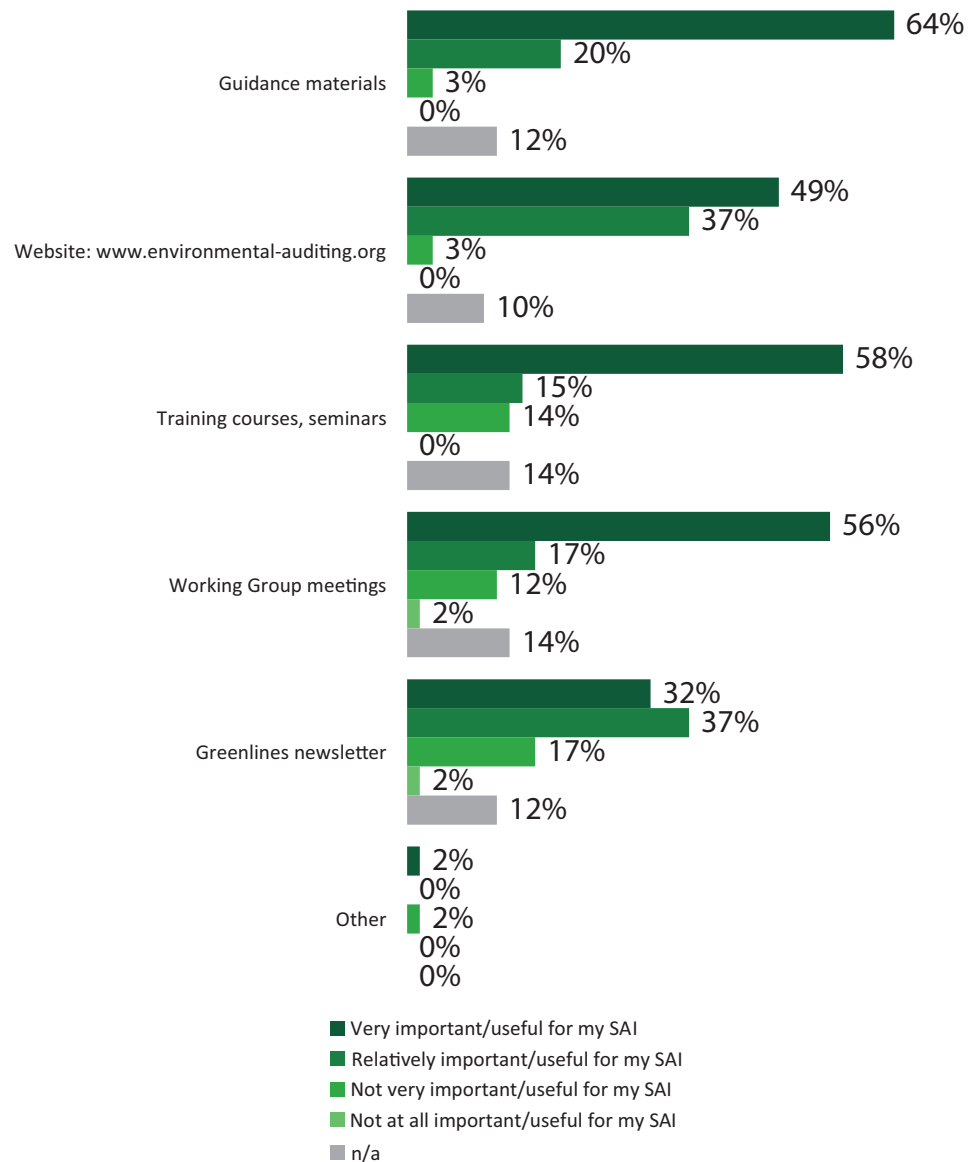


Q44c. (Graph 218)
In the following table other products are listed. Is it useful? INTOSAI



Among the INTOSAI WGEA products and services, Guidance materials were considered as **very important/useful** by 64% of SAsI, followed by training courses and seminars (58%), working group meetings (56%), and website: www.environmental-auditing.org (49%) that were considered very important. This result was quite similar with the 8th Survey where all the INTOSAI WGEA products and services considered relatively important by the SAsI. Compared to in the 8th Survey all INTOSAI WGEA product and services were considered **relatively important**.

Q45. (Graph 219)
Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. INTOSAI



Regarding the additional INTOSAI WGEA guidance materials or studies on environmental auditing, vast majority of the SAs did not consider that they need any additional such guidance materials or studies. SAs that need additional materials has specified their needs as below:

1. Auditing guideline and system preparation guidance regarding the SDG issues and/or implementation of SDG;
2. Cooperative audits on cross-border issues such as ocean plastic waste or waste shipment/export (recycling and secondary raw materials);
3. Guidance on how to develop environmental indicators, how to assess or measure financial impacts as a result of implementation of environmental audit recommendations (budgetary savings, budgetary income, savings for the public, environmental benefits, etc.);
4. Audit for environmental protection of Ozone Layer;
5. Guidance on conducting performance audit with an environmental perspective;

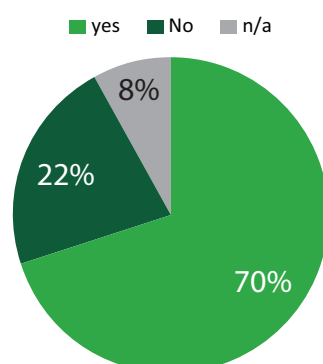
6. Paper on how to integrate environmental issues in other audits;
7. Guidance on engagement of communities and/or partnerships created in environmental issues by Governments;
8. Updated the existing guidance materials or studies on environmental auditing.

As for the main theme of the 2020-2022 WGEA work plan, the majority of SAIs suggested **SDGs and UN 2030-Agenda** as well as **climate change** as the main themes of the next period WGEA work plan. Other topics suggested were indicators for measuring of **impacts of environmental policies, urban energy systems, renewable energy, water availability to support food security, littering and waste management, creating sustainable cities and communities, how to improve unofficial cooperation between SAI's to exchange information and waste water and environmental sanitation.**

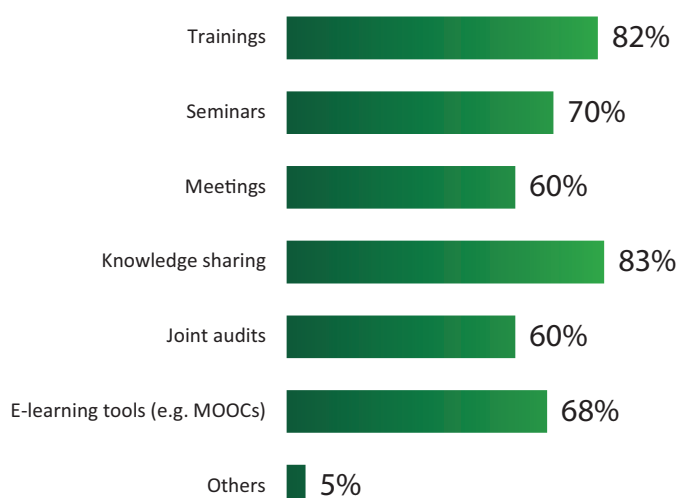
In addition to the suggestion that SDGs being the main theme for the next WGEA work plan, Canada and Germany suggested that WGEA INTOSAI consider their achievement of implementing SDGs on their national audits to be used or referenced by the WGEA INTOSAI.

Seventy percent of SAIs stated that they had been involved in the activities of their Regional Working Groups on Environmental Auditing. The 22% of SAIs who had not been involved in the activities of RWGEA had the quite same reasons as the 8th survey. Among the reasons were the SAIs did not have RWGEA (as for Canada and USA), not planned / absence of mandate from SAIs, or their RWGEA did not really active by holding many activities. The vast majority of the SAIs expected Knowledge sharing (83%), trainings (82%) and seminars (70%) to be provided by their RWGEA in the future.

Q48. (Graph 220) Have you been involved in the activities of your Regional Working Group on Environmental Auditing (RWGEA)*? INTOSAI



Q50. (Graph 221) What specific product/s or service/s that you would expect your RWGEA could provide in the future? INTOSAI



REGION

In this regional discussion, graph results of Q43, Q44, Q48 and Q50 are not presented.

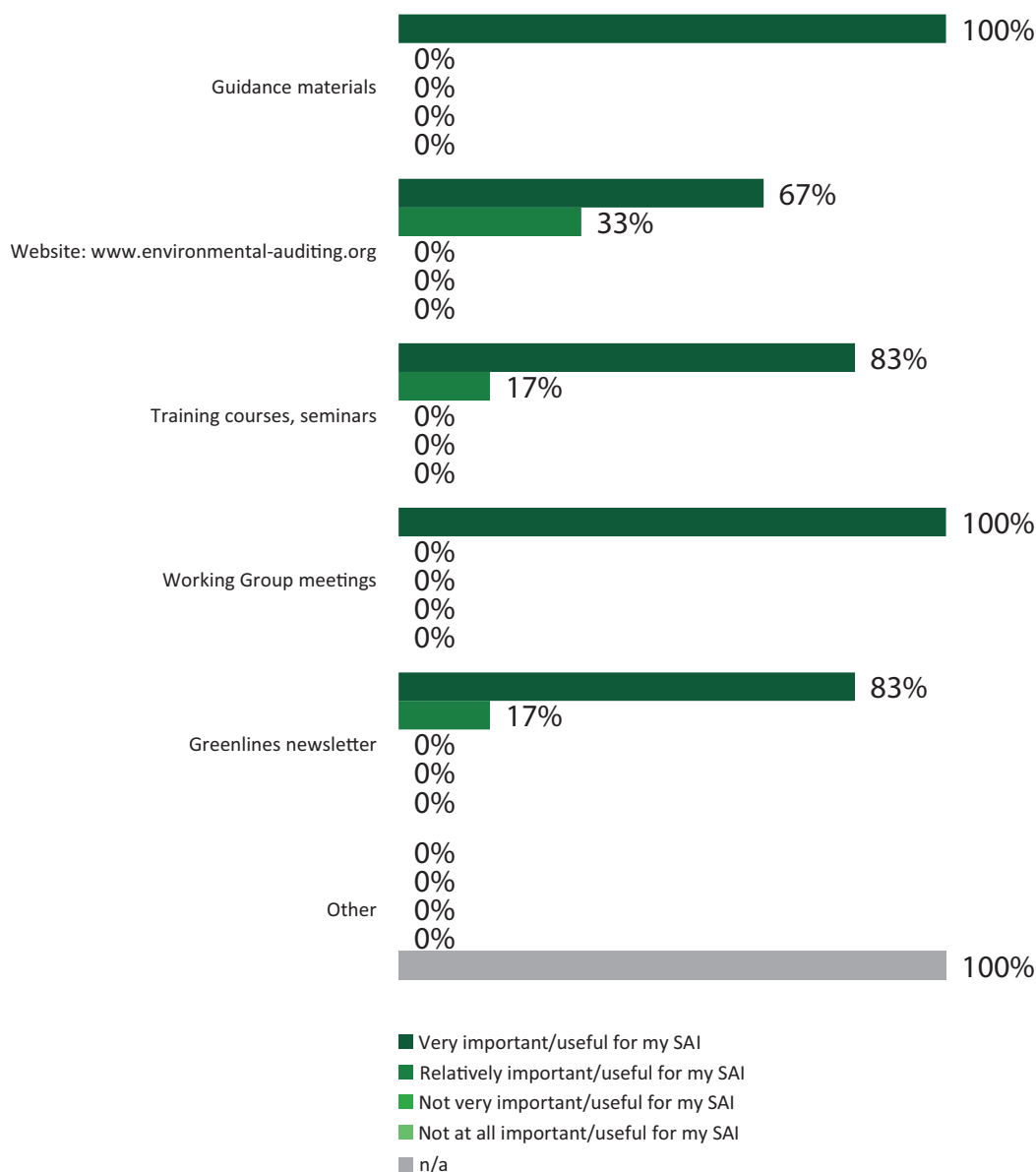
AFROSAI

WGEA Online products were the most used among others followed by several WGEA – INTOSAI guidance papers. On the other hand, it was only up to 57% of the SAIs stated that the WGEA Online products were useful (those were homepage and WGEA Paper – How to Increase the Quality and Impact of Environmental Audits (2016)). For the INTOSAI products, the vast majority of the SAIs stated that they have not used all of the products and chose not to answer regarding to the usefulness of the products.

All of the INTOSAI-WGEA products were rated as very important/useful by the vast majority of the SAIs, though website: www.environmental-auditing.org were rated relatively important/useful by 33% of the SAIs. The majority of the SAIs have also been involved in the activities of their RWGEA (86%, 88% in 2015).

Q45. (Graph 222)

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. AFROSAI (n=6)



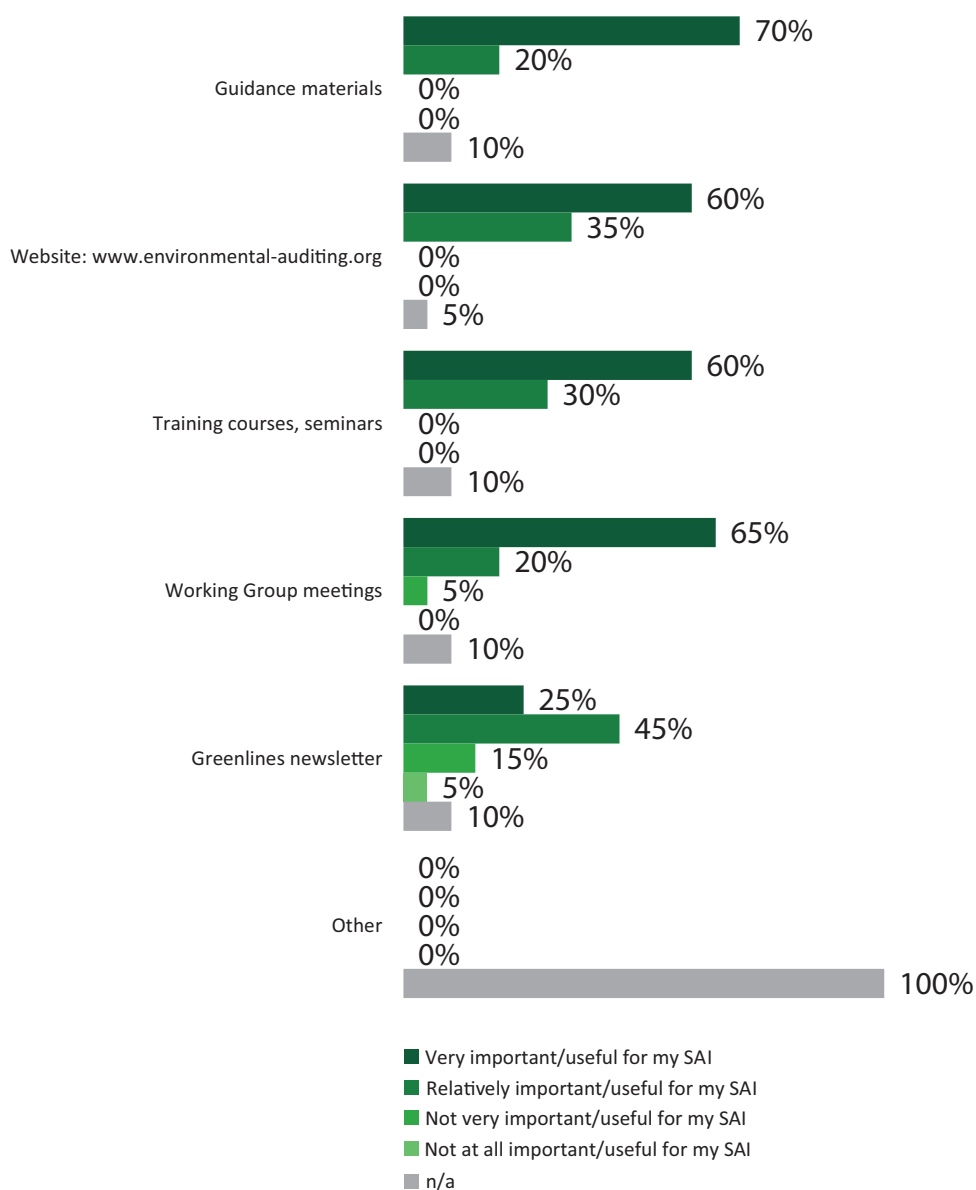
In addition, All SAls expect that RWGEA could provide training in the future, followed by knowledge sharing (86%), joint audits (71%) and E-learning tools (71%).

ASOSAI

The most used WGEA product was Homepage of the WGEA website (60%), followed by ISSAI 5110 and WGEA Paper – Auditing Waste Management (both 50%). WGEA online products, other than the homepage, were used by up to 45% of the SAls, while other products only used by up to 35% of the SAls. Homepage of the WGEA website, ISSAI 5110 and Auditing Waste Management were also considered useful by the most SAls respectively. Most of the INTOSAI products were not used by the majority of the SAls, while most of the WGEA products were used by most of the SAls.

Q45. (Graph 223)

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. ASOSAI (n=20)



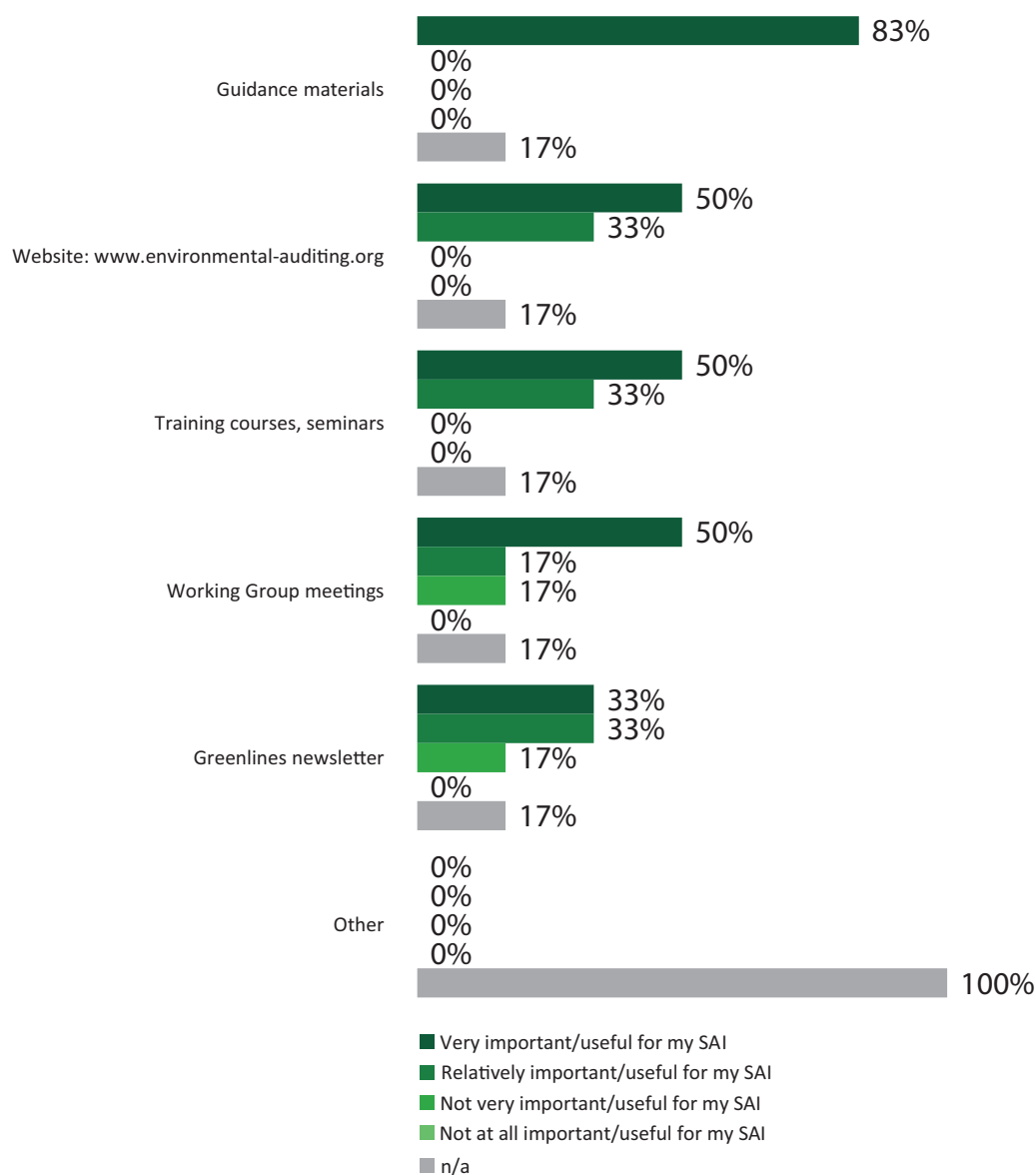
Sixty-five percent of the SAls have involved in the activities of their RWGEA (68% in the 2015 survey) and most of the SAls expected that their RWGEA could provide more trainings and knowledge sharing in the future.

ARABOSAI

The most used WGEA products were ISSAI 5110 (67% of the SAIs) followed by ISSAI 5120, WGEA Paper – Auditing Water Issues: An Examination of SAI’s Experiences and the Methodological Tools They Have Successfully Used (2013), homepage, and WGEA work plans on the WGEA website (all 50%). However, the WGEA products considered useful by only up to 33% of the SAIs.

Q45. (Graph 224)

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. ARABOSAI (n=6)



All of the INTOSAI products have not been used by all of the SAIs since 1 January 2015. On the other hand, all WGEA-INTOSAI products were considered very important/useful by equal/more than 50% of the SAIs, except Greenlines newsletter which was considered very useful by 33% of the SAIs. Fifty percent of the SAIs have been involved in the activities of their RWGEA (33% in 2015), and most of the SAIs expected Trainings and knowledge sharing from their RWGEA in the future.

CAROSAI

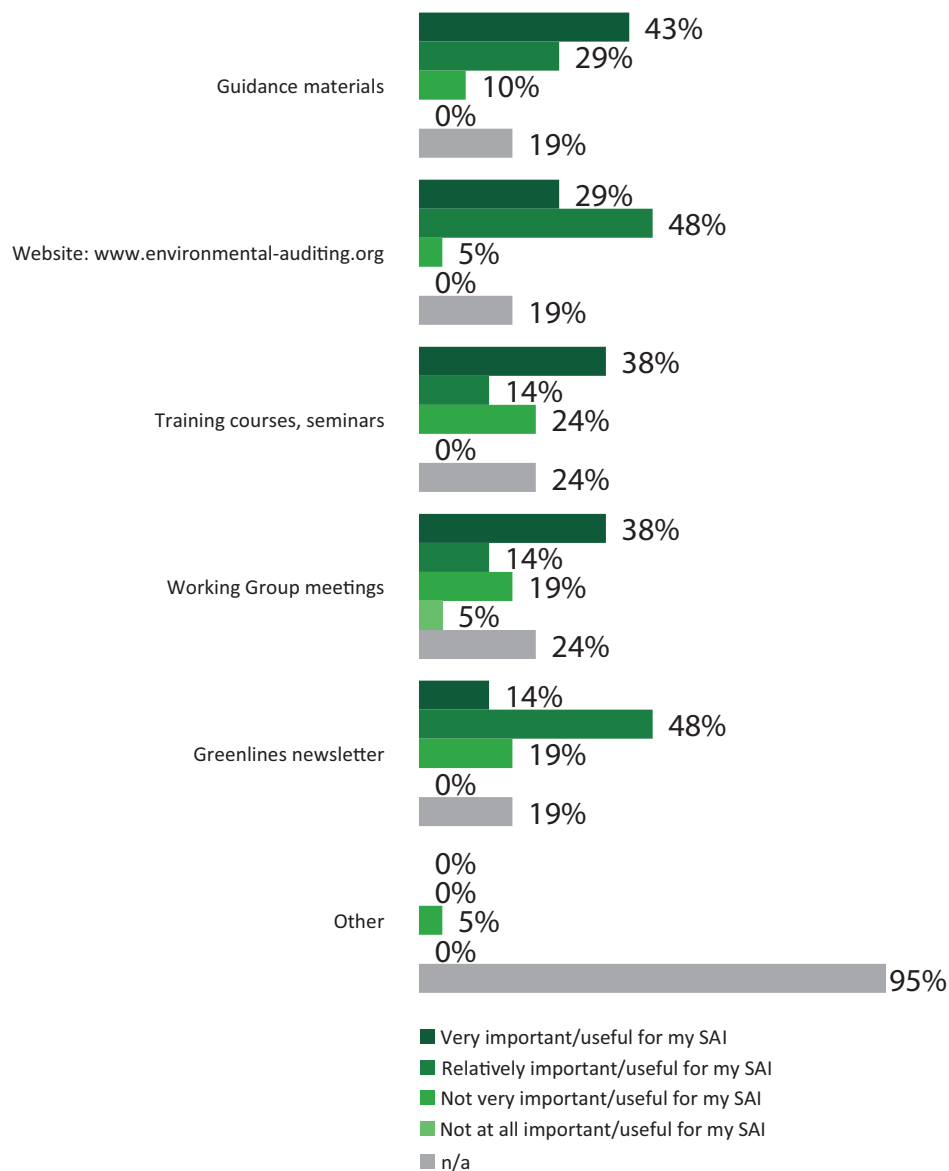
There was insufficient data regarding to the usage and usefulness of WGEA and INTOSAI Products. Meanwhile, website: www.environmental-auditing.org, working group meetings and Greenlines newsletter were considered relatively important. The SAI has not been involved in the activities of its RWGEA, and it expected trainings and knowledge sharing from the RWGEA in the future.

EUROSAI

WGEA online products, ISSAI 5110, WGEA Paper on Auditing Waste Management and ISSAI 5120 were used by up to 67% of the SAIs, while other WGEA products were only used by up to 24% of the SAIs. However, all the WGEA products were considered useful by no more than 52% of the SAIs. All the INTOSAI products were not used by the majority of the SAIs. Meanwhile, the INTOSAI – WGEA products were considered very important/ useful by up to 43% of the SAIs.

Q45. (Graph 225)

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. EUROSAI (n=21)



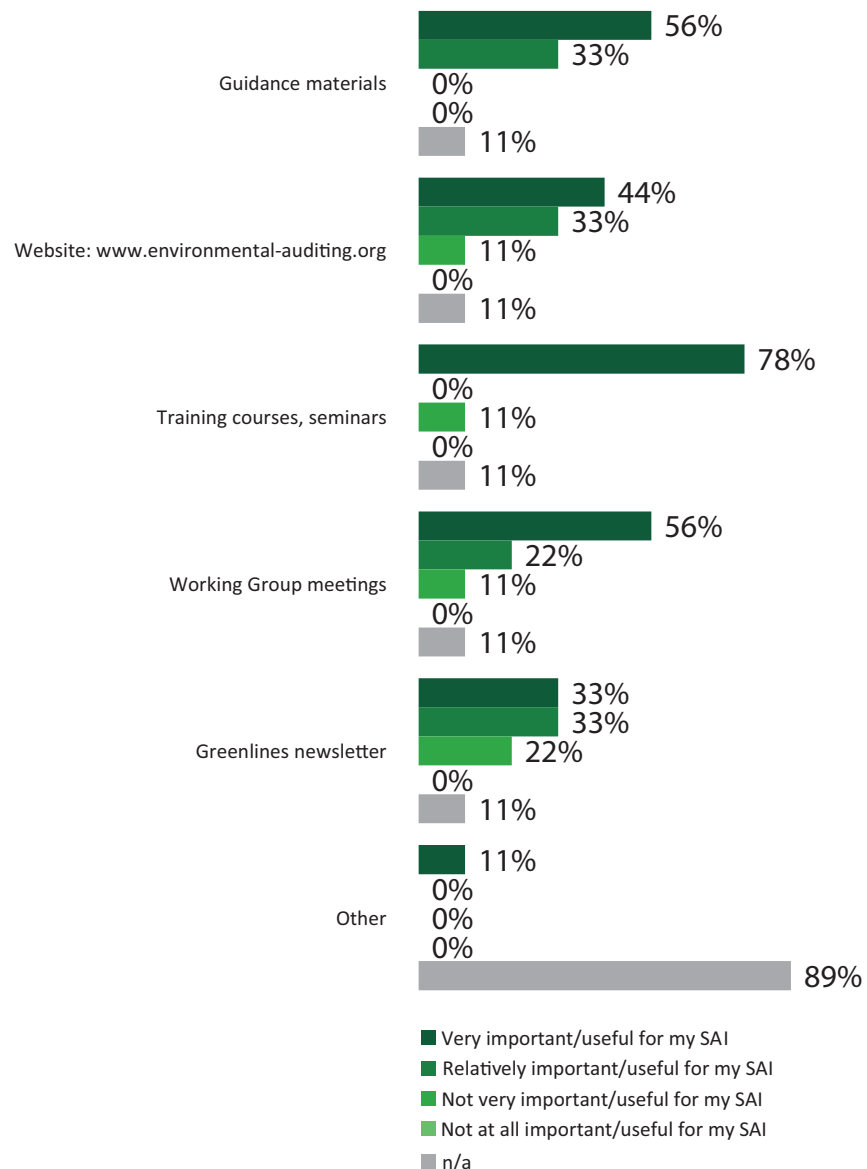
Eighty-one percent of the SAls have been involved in the activities of their RWGEA (92% in 2015), and most of them expected the RWGEA could provide knowledge sharing, seminars and e-learning tools.

OLACEFS

The vast majority of the SAls have not used almost all of the WGEA products. However, almost half of them considered all of the WGEA products useful. Same case happened to the INTOSAI product, almost all of the SAls have not used any products listed but up to 56% of the SAls considered those as useful. While for the INTOSAI-WGEA products, the vast majority of the SAls rated them as very important/useful.

Q45. (Graph 226)

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. OLACEFS (n=9)



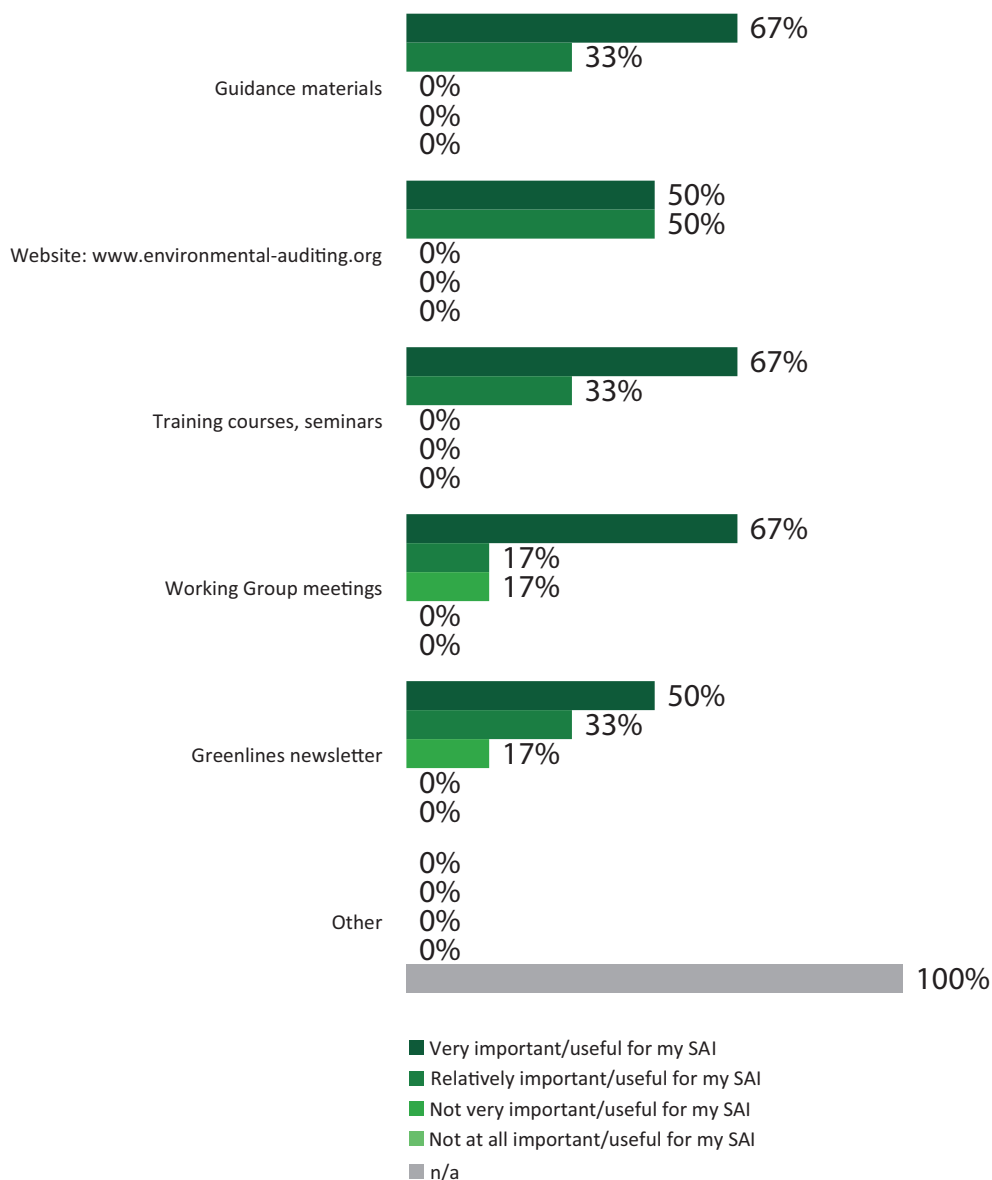
Seventy-eight percent of the SAls have been involved in the RWGEA activities (75% in 2015), while 100% of the SAls expected RWGEA could provide **trainings, meetings, knowledge sharing and joint audits** in the future.

PASAI

Most of the WGEA products were not used by PASAI member, it was only used by up to 33% of the SAI for some products. The products also considered useful by only up to 33% of the SAIs. The same happened to the INTOSAI products. But the INTOSAI-WGEA products were considered very useful/important by up to 67% of the SAIs.

Q45. (Graph 227)

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. PASAI (n=6)



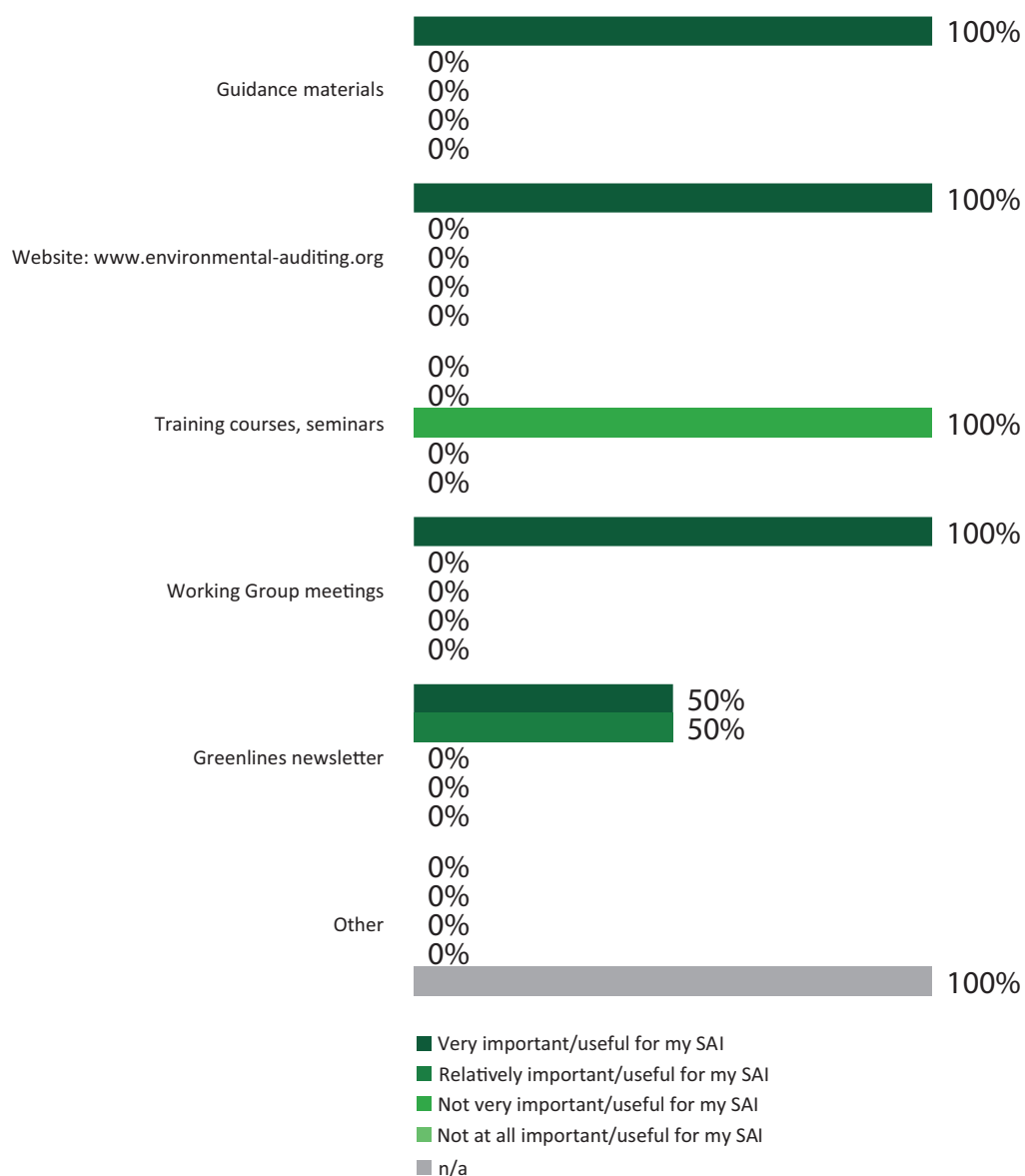
Half of the SAIs have been involved in the RWGEA activities (100% in 2015). And all of the listed product were expected to be provided by RWGEA by the vast majority of the SAIs.

USA and CANADA

Almost all of the WGEA products have not been used by both SAIs. The products that were used by all SAIs and considered useful were WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007) and WGEA Paper - Auditing the Government Response to Climate Change: Guidance for Supreme Audit Institutions (2010). No INTOSAI products were used by SAIs. Meanwhile the all INTOSAI-WGEA products were considered very important or useful by all SAIs, except the Greenline newsletter. Both of the SAIs have not been involved in the RWGEA activities, due to the abstinence of RWGEA.

Q45. (Graph 228)

Please rate ALL the following INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way. OTHER (n=2)



Appendix A

Data and Methodology

The 9th Survey was compiled based on the evaluation and examination of 8th Survey for improvement. Most part of the questionnaire, especially the open-answered question, was discarded due to the complexity of that type of data to interpret. A new chapter concerning Sustainable Development Goals was added to accommodate the need of comprehension of SDGs implementation in audits around the world.

The questionnaires were sent by e-mail to all 192 INTOSAI members in February 2018. In order to reach the maximum number of responses, hard copies were also mailed to selected audit offices who had not responded to the 8th Survey. The Survey contained 50 questions (see Appendix B) and was available in English, French, Arabic, Spanish and German. SAIs had the opportunity to respond electronically, by fax or on paper. The questionnaires were available online (in English), hosted by the WGEA Secretariat. Responses were collected until the end of July 2018.

The number of SAI members during the survey 2017 was 192, however only 60 SAIs responded the invitation and completed the questionnaires, contributing to an overall response rate of 31%. 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 formula¹, the sample size has been adequate to represent the population as indicated by its margin of error (10.70%). Thus, conclusions drawn from the collected data can be used for representing population.

The table below show that the response rate varies by INTOSAI regions. All of the regions were only represented by less than 50% of its members. CAROSAI was the most unwell represented, with only 8% response rate.

Number of responses						Response rates			
						2015		2018	
Region	2006	2009	2011	2015	2018	INTOSAI population	Response rate	INTOSAI population	Response rate
AFROSAI	22	11	21	8	7	45	18%	53	13%
ARABOSAI	12	15	9	7	6	20	35%	21	29%
ASOSAI	32	33	33	19	20	46	41%	47	43%
CAROSAI	6	5	6	3	1	15	20%	13	8%
EUROSAI	39	38	40	24	21	49	49%	50	42%
OLACEFS	14	14	17	4	9	21	19%	21	43%
PASAI	6	7	9	3	6	15	20%	15	40%
OTHER	5	2	2	2	2	2	100%	2	100%
TOTAL	119	125	137	58	60	213	27%	222*	27%

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

In the 9th Survey, the response rate of SAIs were slightly changed compared to the 8th Survey. The proportion of 'core countries', i.e. SAIs who also participated in the 8th Survey, constitutes 55% of the total 9th Survey respondents. A significant increment happened for the response rate of OLACEFS, while the significant decrement happened for the response rate of CAROSAI compare to the last survey. Since 2015, the respondents from all RWGEA, except USA-Canada, has decreased down to 43% compared to the number respondents in 2011 and before. However, appreciation was given to PASAI and OLACEFS that the responding members increased almost two times compared to 8th Survey.

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 is defined 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 are related with natural resources management, nature preservation, biodiversity, and others.

AUDITING MANDATE

Q1

Does your SAI have a legislative mandate referring specifically to environmental auditing?

☐ Yes

☐ No

Q2

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

		Yes	No	Basis of Conduct
1	Financial audits	<input type="checkbox"/>	<input type="checkbox"/>	
2	Compliance audits	<input type="checkbox"/>	<input type="checkbox"/>	
3	Performance (value-for-money) audits	<input type="checkbox"/>	<input type="checkbox"/>	
4	Priori audits (for example, audits in advance of expenditures)	<input type="checkbox"/>	<input type="checkbox"/>	

*) 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)

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

Q4

Has your SAI's environmental auditing mandate changed since 1 January 2015?

() Yes

() No

ENVIRONMENTAL AUDITS

Q5

Which of the following types of environmental audit that your SAI has been conducted since 1 January 2015 ?

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

Q6

Since 1 January 2015, how is the total number of environmental audits conducted in your SAI compared to previous period (1 January 2012- 31 December 2014)?

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

Q7

How does your SAI plan to change the number of conducting environmental audits in the next three years (1 January 2018 – 31 December 2020)?

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

Q8

Please rate ALL the potential objectives of environmental audits listed below according to how they have been used by your SAI since 1 January 2015 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 have 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 11 main themes.

Q9a

In the column 9a, please tick the topics your SAI has been audited in the last three years (1 January 2015 – 31 December 2017). Tick (✓) all topics from the list that apply.

Q9b

In the column 9b, please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020). Tick (✓) all topics from the list that apply.

Topic	No	Subtopic	9a Audited	9b Planned to audit
Natural resources	1	Minerals, gas, oil and other non-renewable resources	()	()
	2	Forestry and timber resources	()	()
	3	Fisheries (freshwater and marine)	()	()
	4	Others (please specify) : ...	()	()
Water	5	Drinking water: quality and supply	()	()
	6	Pollution of water bodies through industrial and agricultural sources	()	()
	7	Wastewater treatment	()	()
	8	Acidification of marine and/or freshwater	()	()
	9	Water quantity management or management of watersheds	()	()
	10	Marine pollution	()	()
	11	Floods and stormwater management	()	
	12	Others (please specify) : ...	()	()
Air and atmosphere	13	Climate change mitigation	()	()
	14	Climate change adaptation	()	()
	15	Stratospheric ozone layer depletion	()	()
	16	Acid precipitation	()	()
	17	Local air quality, such as smog, particulates (PM ₁₀ , PM _{2.5} , etc.), SO ₂ , NO _x and CO ₂	()	()
	18	Indoor air quality [within and around public buildings and structures, including CO, radon, VOCs, particulates, microbial contaminants (mold, bacteria, virus), etc.]	()	()
	19	Toxic air pollutants, such as organic POPs, dioxins, furans	()	()
	20	Others (please specify) : ...	()	()
Waste	21	General waste	()	()
	22	Hazardous waste	()	()
	23	Municipal, solid and non-hazardous waste	()	()
	24	Radioactive waste	()	()
	25	Contaminated sites and soil pollution	()	()
	26	Medical waste	()	()
	27	Others (please specify)	()	()

Topic	No	Subtopic	9a Audited	9b Planned to audit
Biodiversity	28	Ecosystems	()	()
	29	Species	()	()
	30	Genetics	()	()
	31	Others (please specify) : ...	()	()
Conservation	32	Protected areas and natural parks	()	()
	33	Ecosystem management and ecosystem changes	()	()
	34	Species at risk/ alien species (endangered species)	()	()
	35	Wetlands	()	()
	36	Rivers and lakes	()	()
	37	Protection of marine habitat	()	()
	38	Coastal areas	()	()
	39	Others (please specify) : ...	()	()
Land Use and other Human Activities	40	Agriculture/farm	()	()
	41	Management of environmental issues in an urban region	()	()
	42	Urban development	()	()
	43	Rural sustainability	()	()
	44	Environmental liabilities	()	()
	45	Land used planning and development	()	()
	46	Land improvement	()	()
	47	Soil degradation	()	()
	48	Recreation and tourism	()	()
	49	Cultural heritage	()	()
	50	Urban environment quality (sustainability)	()	()
	51	Rural environment quality	()	()
	52	Biosafety and genetically modified organisms (GMOs)	()	()
	53	Chemicals management	()	()
	54	Pesticides	()	()
	55	Fertilizers	()	()
	56	Environment and human health	()	()
	57	Infrastructure	()	()
	58	Environmental financing	()	()
	59	Others (please specify) : ...	()	()
Energy and Transport	60	Energy (electricity, heat, fuels) production and energy efficiency	()	()
	61	Renewable energy	()	()
	62	Transportation, traffic and mobility	()	()
	63	Others (please specify) : ...	()	()

Topic	No	Subtopic	9a Audited	9b Planned to audit
Governance	64	Environmental impact assessment	()	()
	65	Environmental management system	()	()
	66	Fraud and corruption in the environmental management	()	()
	67	Government greening operations	()	()
	68	Strategic environmental assessment (SEA)	()	()
	69	Sustainable development goals	()	()
	70	Public awareness and inclusion, environmental education	()	()
	71	Others (please specify) : ...	()	()
Market Based Instruments In Environmental Protection	72	Taxes / charges/ fees/ levies / deposit refund system	()	()
	73	Trading schemes (emission trading, tradable allowances)	()	()
	74	Green public procurement	()	()
	75	Domestic funds and subsidies		
	76	International funds and subsidies such as Global Environmental Facility (GEF)	()	()
	77	Others (please specify) : ...	()	()
Disaster Related	78	Pre-disaster (Disaster Risk Reduction, mitigation, preparedness)	()	()
	79	Emergency response	()	()
	80	Post-disaster (Rehabilitation and Reconstruction)	()	()
	81	Disaster-related Aid	()	()
	82	Fraud and Corruption in Emergency Phase following a Disaster	()	()
	83	Others (please specify) : ...	()	()

Q10

Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country.

Rank	1 st	2 nd	3 rd	4 th	5 th
------	-----------------	-----------------	-----------------	-----------------	-----------------

Sub-topic number...

Q11

Please mark the international environmental agreements or treaties (please update) your SAI

A. has audited since 1 January 2015 and

B. plans to audit in the next three years.

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)	()	()	()
	Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefit Arising	()	()	()
	Convention for the Protection of the Ozone Layer (Vienna Convention)	()	()	()
	Montreal Protocol on Substances that Deplete the Ozone Layer	()	()	()
Hazardous materials, waste, chemicals	United Nations Framework Convention on Climate Change (UNFCCC) – Paris Agreement	()	()	()
	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)	()	()	()
	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	()	()	()
	Minamata Convention on Mercury	()	()	()
	Nagoya – Kuala Lumpur Supplementary Protocol on Liability and Redress to the Cartagena Protocol on Biosafety	()	()	()

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	()	()	()
	Agreement on Cooperation on Marine Oil Pollution Preparedness and Response in the Arctic	()	()	()
Other(s) (please name):		()	()	()
Our SAI has not audited any international environmental agreements or treaties since 1 January 2015 nor plans to do so in the next three years			()	

Q12

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, 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	()	()	()
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	Focus on SDGs	()	()	()
16	Integration of environmental topics into other audits	()	()	()
17	Other, please specify: _____	()	()	()
18	Our SAI does not anticipate any special developments regarding environmental auditing in the next three years	()		()

UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (UN SDGs)

* Sustainable Development Goals (SDGs) <http://www.un.org/sustainabledevelopment/sustainable-development-goals/>

Q13

Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan?

☐ Yes

☐ No

Q14

How has the UN 2030 Agenda for Sustainable Development influenced your audit practice (please mark all that apply):

☐ SDGs were used to choose audit topics

☐ SDGs were used as criteria in audits

☐ Agenda 2030 principles (e.g. integrated approach, universality, etc.) were included in other audits

☐ developed a specific audit methodology to audit SDGs

☐ focus on preparedness to implement the SDGs

☐ focus on capacity of government to monitor the implementation of the SDGs

☐ Other, please specify (.....)

☐ The 2030-Agenda have no influence in our audit practice

Q15

Has your SAI considered the High Level Political Forum (HLPF)* on SDGs in your audit plans?

☐ Yes

☐ No

☐ Not applicable

* High Level Political Forum (HLPF) <https://sustainabledevelopment.un.org/hlpf>

Q16

Has your SAI reviewed or audited the preparedness of your national government to implement the SDGs?

☐ Yes

☐ No

Q17

Has your SAI assessed the systems governments for monitoring and reporting on progress against the SDGs?

☐ Yes

☐ No

Q18

Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016?

() Yes, please specify the topics by ticking (√) on the Table 1

() No, go to Q19a

Table 1 List of United Nations Sustainable Development Goals

No	United Nations Sustainable Development Goals (SDGs)	Q18 (√)
SDG 1	No Poverty	
SDG 2	Zero Hunger	
SDG 3	Good Health and Well-being	
SDG 4	Quality Education	
SDG 5	Gender Equality	
SDG 6	Clean Water and Sanitation	
SDG 7	Affordable and Clean Energy	
SDG 8	Decent Work and Economic Growth	
SDG 9	Industry, Innovation, and Infrastructure	
SDG 10	Reduced Inequalities	
SDG 11	Sustainable Cities and Communities	
SDG 12	Responsible Consumption and Production	
SDG 13	Climate Action	
SDG 14	Life Below Water	
SDG 15	Life on Land	
SDG 16	Peace, Justice and Strong Institutions	
SDG 17	Partnerships for the Goals	

Q19a

Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years? Please tick (√) your answer on Table 2

If the answer is "None of the above topics" then go to Q20a

Q20a

Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on? Please tick (√) your answer on Table 2

If the answer is "None of the above topics" then go to Q21

Table 2 List of UN SDGs Related to Environmental Issues

	Topic	Q19a	Q20a
SDG 6	Clean Water and Sanitation		
SDG 7	Affordable and Clean Energy		
SDG 11	Sustainable Cities and Communities		
SDG 12	Responsible Consumption and Production		
SDG 13	Climate Action		
SDG 14	Life Below Water		
SDG 15	Life on Land		
	None of the above topics		

Please answer Q19b and Q19c if you answered other than "None of the above topics" on Q19a.

Please answer Q20b if you answered other than "None of the above topics" on Q20a.

Q19b

Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? The intention is to compile the information into a global report.

() Yes

() No

Q19c

Can you mention up to 3 environmental audits that you would like to share by means of the framework? Make reference to the related SDG

No.	Title and topic/scope/SDG:
1	
2	
3	

Q20b

Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? The intention is to compile the information into a global report.

() Yes

() No

Q21

Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)?

() Yes

() No, go to Q23

Q22

Can you specify what cooperative audits you are planning in regard to the environmental topics under the Sustainable Development Goals?

THE IMPACT OF ENVIRONMENTAL AUDITS

Q23

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 SAI's findings and recommendation
- ☐ Action Plan by auditee
- ☐ Feedback from experts/public
- ☐ Any other method: _____

Q24

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

No	Challenges	Please mark all that apply
1	Government or institution support	
2	Financial Support	
3	Lack of human resources	
4	Lack of data	
5	Lack of technology	
6	Lack of communication among stakeholders	
7	Weak environmental awareness of the auditee	
8	No challenges	
9	Others (please specify): ...	

Q25

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): _____

Q26

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

No		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

Q27

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
- ☐ 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/1-pager with audit results
- ☐ Tweets, short summaries, videos, or animations about 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): _____

Q28

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

ENVIRONMENTAL AUDITING CAPACITY

Q29

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

- ☐ Yes
- ☐ No

Q30

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.

Q31

Since 1 January 2015, 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*, please specify :

Expertise	Number
Economic valuation experts	
Natural resources accountants	
GIS experts	
Statisticians	
Environmental experts	
Others (please specify) :	

* 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.

Q32

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

[... out of ...] auditor(s) have specialised education (BA or higher) or training experience in the field of environment (environmental studies, environmental policy, natural sciences etc.)

[... out of ...] auditor(s) have no specialised education but have previous working experience in the field of environment (environmental protection, natural resources management, inspection work etc.)

Q33

Since 1 January 2015, has the share of auditors working on environmental audits changed in your SAI? Has the share ...?

() increased

() remained the same

() decreased

Q34

How does your SAI plan to change the number of auditors involved in conducting environmental audits in the next three years?

() increase

() remain the same

() decrease

() not applicable/no plans

Q35

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)
- () natural/environmental sciences, (environmental) engineering (understanding of env. problems and processes)
- () other(s) (please specify): _____

Q36

Which of the following barriers has your SAI experienced in executing environmental audits since 1 January 2015?

No		Yes	No
1	Absence of SAI's 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	Difficulty in validating reported data	()	()
12	Not the priority topic, no interest by management	()	()
13	Other(s) (please specify):		

Q37

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): _____

Q38

What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?

No	Type of training	Please mark all that apply
1	Environmental audit	
2	Environmental law	
3	Environmental governance	
4	Environmental Impact Assessment	
5	Economic valuation	
6	Natural resources accounting	
7	Technical training related to subject of audit	
8	Sustainable Development Goals	
9	Others (please specify) : ...	

Q39

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

COOPERATION BETWEEN SAIS

Q40

Since 1 January 2015, has your SAI had any experience in cooperation with another SAI(s) whether it is in the local, regional or international level in environmental auditing issues?

- ☐ Yes, go to Q42
- ☐ No, go to Q41

Q41

Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015? Mark all that apply.

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

continue directly to Q43

Q42
Please specify what types of cooperative activities your SAI has experienced since 1 January 2015.

		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	()	()
5	Other, please specify : ...		

WGEA AND INTOSAI PRODUCTS

Q43
In the following table, WGEA products are listed. Since 1 January 2015, has your SAI considered the products below in its work? Tick (✓) answer per each product.

	Product	A. Have not used	B. Have used	C. Is it useful? (Y/N)
1	ISSAI 5110 - INTOSAI Paper – Guidance on Conducting Performance Audit with an Environmental Perspective (2016)	()	()	
2	ISSAI 5120 - INTOSAI Paper – Environmental Auditing in the context of financial and compliance audits (2016)	()	()	
3	ISSAI 5140 - INTOSAI Paper – How SAIs may Co-operate on the Audit of International Environmental Accords (2016)	()	()	
4	WGEA Paper – Auditing Government Efforts to Adapt to Climate Change and Ocean Acidification in the Marine Environment (2016)	()	()	
5	WGEA Paper – Auditing Waste Management (Updated on 2004 Guidelines – Towards Auditing Waste Management) (2016)	()	()	
6	WGEA Paper – Energy Savings (2016)	()	()	
7	WGEA Paper – Environmental Impact Assessment (2016)	()	()	
8	WGEA Paper – Greening SAIs (2016)	()	()	
9	WGEA Paper – How to Increase the Quality and Impact of Environmental Audits (2016)	()	()	

	Product	A. Have not used	B. Have used	C. Is it useful? (Y/N)
10	WGEA Paper – Market Based Instruments for Environmental Protection and Management (2016)	()	()	
11	WGEA Paper – Renewable Energy (2016)	()	()	
12	WGEA Paper – Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institution (2013)	()	()	
13	WGEA Paper – Land Use and Land Management Practices in Environmental Perspective (2013)	()	()	
14	WGEA Paper – Impact of Tourism on Wildlife Conservation (2013)	()	()	
15	WGEA Paper – Environmental Issues Associated with Infrastructure Development (2013)	()	()	
16	WGEA Paper – Environmental Data: Resources and Options for Supreme Audit Institutions (2013)	()	()	
17	WGEA Paper – Auditing Water Issues: An Examination of SAI's Experiences and the Methodological Tools They Have Successfully Used (2013)	()	()	
18	WGEA Paper – Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management: Guidance for Supreme Audit Institutions (2013)	()	()	
19	WGEA Paper - Auditing the Government Response to Climate Change: Guidance for Supreme Audit Institutions (2010)	()	()	
20	WGEA Paper - Environmental Accounting: Current Status and Options for SAIs (2010)	()	()	
21	WGEA and UNEP Paper - Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors (2010)	()	()	
22	WGEA Paper - Auditing Sustainable Fisheries Management: Guidance for Supreme Audit Institutions (2010)	()	()	
23	WGEA Paper - Auditing Sustainable Energy: Guidance for Supreme Audit Institutions (2010)	()	()	
24	WGEA Paper - Auditing Mining: Guidance for Supreme Audit Institutions (2010)	()	()	
25	WGEA Paper - Auditing Forests: Guidance for Supreme Audit Institutions (2010)	()	()	
26	WGEA coordinated audit – Coordinated International Audit on Climate Change: Key Implications for Governments and their Auditors (2010)	()	()	
27	WGEA Paper – Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007)	()	()	
28	WGEA Paper – The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions (2007)	()	()	
29	WGEA Paper – Evolution and Trends in Environmental Auditing (2007)	()	()	
30	WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007)	()	()	

	Product	A. Have not used	B. Have used	C. Is it useful? (Y/N)
31	ISSAI 5130 - INTOSAI Paper – Sustainable Development: The Role of Supreme Audit Institutions (2004)	()	()	
32	WGEA Paper – Towards Auditing Waste Management (2004)	()	()	
33	WGEA Paper – Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	()	()	
34	INTOSAI Paper – The Audit of International Environmental Accords (2001)	()	()	
35	INTOSAI Paper – Natural Resource Accounting (1998)	()	()	
36	Home page of the WGEA website	()	()	
37	Bibliography of SAIs environmental audit reports on the WGEA website under “Environmental Audits Worldwide”	()	()	
38	Greenlines newsletter on the WGEA website	()	()	
39	WGEA meeting material (including compendium) on the WGEA website	()	()	
40	WGEA work plans on the WGEA website	()	()	
41	Results of the previous INTOSAI WGEA Surveys on the WGEA website	()	()	

Q44

In the following table other products are listed. Since 1 January 2015, has your SAI considered the products below in its work? Tick (✓) answer per each product.

No	Product	A. Have not used	B. Have used	C. Is it useful? (Y/N)
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	()	()	

Q45

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	<i>Greenlines</i> newsletter	
6	Other, please specify: _____	

Q46

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 Q43 for the existing INTOSAI WGEA guidance materials or studies on environmental auditing.

Q47

What do you recommend to be the main theme of the 2020-2022 WGEA work plan*? Please explain your choice.

*This information will help us to build the 2020-2022 INTOSAI WGEA work plan. You can consult the current work plan on our website under [WGEA Activities-Work Plan](#)

Q48

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

() Yes, continue to Q50

() 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), Kuwait (ARABOSAI WGEA), People's Republic of China (ASOSAI WGEA), Estonia (EUROSAI WGEA), Paraguay (OLACEFS WGEA), and New Zealand (ACAG/PASAI WGEA).

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? Please mark all that apply

- () Trainings
- () Seminars
- () Meetings
- () Knowledge sharing
- () Joint audits
- () E-learning tools (e.g. MOOCs)
- () Others (please specify): ...

Q51
Please provide contact information for the official(s) completing this survey. We will use this information only to clarify responses, if required.

Country	xx
Name	Mrs. xxx
Position	xxx
E-mail	xx@yy.zz
Phone	+000 – 0000 0000
Fax	+000 – 0000 000

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

Detaile Resultes in Table Format

AUDITING MANDATE

Q1

Does your SAI have a legislative mandate referring specifically to environmental auditing?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	43%	50%	33%	0%	33%	78%	50%	50%	47%
No	43%	50%	50%	100%	62%	22%	50%	50%	50%
n/a	14%	0%	17%	0%	5%	0%	0%	0%	3%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q2

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

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Financial audits	Yes	100%	85%	100%	0%	90%	78%	83%	100%	87%
	No	0%	10%	0%	100%	0%	11%	17%	0%	8%
	n/a	0%	5%	0%	0%	10%	11%	0%	0%	5%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Compliance audits	Yes	100%	85%	100%	0%	95%	89%	67%	100%	88%
	No	0%	5%	0%	100%	5%	0%	17%	0%	7%
	n/a	0%	10%	0%	0%	0%	11%	17%	0%	5%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Performance (value-for-money) audits	Yes	100%	90%	100%	0%	100%	100%	83%	100%	93%
	No	0%	5%	0%	100%	0%	0%	17%	0%	5%
	n/a	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Priori audits (for example, audits in advance of expenditures)	Yes	29%	25%	17%	0%	48%	67%	0%	0%	33%
	No	29%	50%	50%	100%	24%	22%	67%	100%	42%
	n/a	43%	25%	33%	0%	29%	11%	33%	0%	25%
	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.

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
The national government	Full	100%	90%	100%	100%	95%	100%	50%	100%	90%
	Partial	0%	0%	0%	0%	0%	0%	33%	0%	3%
	No	0%	10%	0%	0%	0%	0%	17%	0%	5%
	n/a	0%	0%	0%	0%	5%	0%	0%	0%	2%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Provincial, regional, or state governments	Full	100%	65%	83%	100%	62%	67%	33%	50%	67%
	Partial	0%	10%	0%	0%	10%	22%	33%	50%	13%
	No	0%	20%	0%	0%	24%	11%	33%	0%	17%
	n/a	0%	5%	17%	0%	5%	0%	0%	0%	3%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Local, municipal, or community governing bodies	Full	100%	75%	100%	100%	52%	78%	33%	0%	65%
	Partial	0%	10%	0%	0%	24%	11%	50%	50%	18%
	No	0%	15%	0%	0%	19%	11%	17%	50%	15%
	n/a	0%	0%	0%	0%	5%	0%	0%	0%	2%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
State-owned enterprises or state-owned companies	Full	100%	85%	100%	100%	81%	100%	50%	100%	85%
	Partial	0%	10%	0%	0%	10%	0%	33%	0%	8%
	No	0%	5%	0%	0%	5%	0%	17%	0%	5%
	n/a	0%	0%	0%	0%	5%	0%	0%	0%	2%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Semi-governmental organisations	Full	43%	65%	50%	100%	43%	78%	33%	0%	52%
	Partial	43%	25%	33%	0%	38%	11%	33%	100%	32%
	No	0%	10%	0%	0%	14%	11%	33%	0%	13%
	n/a	14%	0%	17%	0%	5%	0%	0%	0%	3%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Non-governmental public enterprises or organisations	Full	29%	15%	0%	100%	19%	44%	0%	0%	20%
	Partial	43%	45%	33%	0%	62%	33%	33%	50%	47%
	No	14%	40%	50%	0%	19%	22%	67%	50%	32%
	n/a	14%	0%	17%	0%	0%	0%	0%	0%	2%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Private sector enterprises or organisations	Full	14%	0%	0%	0%	0%	0%	0%	0%	2%
	Partial	14%	35%	0%	0%	57%	44%	33%	50%	40%
	No	57%	65%	83%	100%	43%	44%	67%	50%	55%
	n/a	14%	0%	17%	0%	0%	11%	0%	0%	3%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q4

Has your SAI's environmental auditing mandate changed since 1 January 2015?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	43%	5%	17%	0%	5%	11%	0%	0%	10%
No	57%	95%	83%	0%	95%	89%	100%	100%	88%
n/a	0%	0%	0%	100%	0%	0%	0%	0%	2%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

ENVIRONMENTAL AUDITS

Q5

Which of the following types of environmental audit that your SAI has been conducted since 1 January 2015 ?

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Financial audits	Yes	29%	35%	50%	0%	52%	22%	17%	50%	37%
	No	43%	55%	33%	100%	29%	44%	67%	0%	43%
	n/a	29%	10%	17%	0%	19%	33%	17%	50%	20%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Compliance audits	Yes	71%	55%	67%	0%	57%	67%	17%	100%	57%
	No	14%	35%	33%	100%	29%	11%	67%	0%	30%
	n/a	14%	10%	0%	0%	14%	22%	17%	0%	13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Performance (value-for-money) audits	Yes	100%	75%	83%	0%	86%	89%	67%	100%	83%
	No	0%	20%	17%	100%	5%	11%	33%	0%	13%
	n/a	0%	5%	0%	0%	10%	0%	0%	0%	3%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Priori audits (for example, audits in advance of expenditures)	Yes	0%	10%	17%	0%	19%	11%	0%	0%	10%
	No	57%	65%	33%	100%	52%	56%	67%	50%	60%
	n/a	43%	25%	50%	0%	29%	33%	33%	50%	30%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Total number of audits :

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Financial audits	0	0	0	0	39	19	0	3	59
Compliance audits	11	34	14	0	40	45	0	1	122
Performance (value-for-money) audits	11	69	6	0	73	103	23	206	458
Priori audits (for example, audits in advance of expenditures)	0	0	0	0	2	1	0	0	2

Q6

Since 1 January 2015, how is the total number of environmental audits conducted in your SAI compared to previous period (1 January 2012- 31 December 2014)?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Increased	57%	50%	83%	0%	43%	44%	0%	0%	40%
Remained the same	14%	40%	17%	0%	48%	33%	50%	100%	42%
Decreased	14%	10%	0%	0%	5%	22%	50%	0%	13%
n/a	14%	0%	0%	100%	5%	0%	0%	0%	5%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q7

How does your SAI plan to change the number of conducting environmental audits in the next three years (1 January 2018 – 31 December 2020)?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Increased	86%	65%	67%	0%	29%	33%	67%	0%	48%
Remained the same	0%	30%	17%	0%	62%	56%	33%	50%	40%
Decreased	0%	0%	0%	0%	0%	0%	0%	50%	2%
n/a	14%	5%	17%	100%	10%	11%	0%	0%	10%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q8

Please rate ALL the potential objectives of environmental audits listed below according to how they have been used by your SAI since 1 January 2015 in a following way:

"3" – objective always considered

"2" – objective often considered

"1" – objective rarely considered

"0" – objective not considered

Does your SAI have the authority to audit this? Yes/No

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Fair presentation of financial statements and expenditures	Not	29%	15%	0%	100%	10%	33%	33%	0%	20%
	Rarely	0%	20%	17%	0%	10%	0%	33%	0%	10%
	Often	14%	20%	50%	0%	19%	44%	17%	50%	23%
	Always	43%	35%	17%	0%	52%	22%	17%	0%	37%
	n/a	14%	10%	17%	0%	10%	0%	0%	50%	10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	100%	80%	100%	0%	62%	100%	83%	100%	78%
	No	0%	10%	0%	0%	0%	0%	17%	0%	5%
	n/a	0%	10%	0%	100%	38%	0%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Compliance with international environmental agreements and treaties	Not	0%	20%	33%	100%	5%	0%	17%	0%	12%
	Rarely	0%	20%	0%	0%	5%	33%	33%	50%	15%
	Often	43%	15%	33%	0%	52%	56%	17%	0%	35%
	Always	43%	35%	33%	0%	29%	11%	33%	0%	28%
	n/a	14%	10%	0%	0%	10%	0%	0%	50%	10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	100%	70%	83%	0%	62%	100%	83%	100%	75%
	No	0%	15%	17%	0%	0%	0%	17%	0%	7%
	n/a	0%	15%	0%	100%	38%	0%	0%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Compliance with domestic environmental legislation	Not	0%	5%	0%	100%	0%	0%	17%	0%	5%
	Rarely	0%	0%	0%	0%	5%	0%	0%	0%	2%
	Often	0%	10%	0%	0%	5%	11%	67%	0%	10%
	Always	86%	80%	100%	0%	81%	89%	17%	50%	75%
	n/a	14%	5%	0%	0%	10%	0%	0%	50%	8%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	100%	80%	100%	0%	62%	100%	83%	100%	78%
	No	0%	10%	0%	0%	0%	0%	17%	0%	5%
	n/a	0%	10%	0%	100%	38%	0%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Compliance with domestic environmental policies	Not	0%	5%	0%	100%	0%	0%	17%	0%	5%
	Rarely	0%	0%	0%	0%	5%	0%	0%	0%	2%
	Often	0%	10%	0%	0%	19%	33%	67%	0%	18%
	Always	86%	80%	100%	0%	67%	67%	17%	50%	67%
	n/a	14%	5%	0%	0%	10%	0%	0%	50%	8%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	86%	80%	83%	0%	62%	100%	83%	100%	77%
	No	0%	10%	0%	0%	0%	0%	17%	0%	5%
	n/a	14%	10%	17%	100%	38%	0%	0%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Performance of government environmental policies	Not	0%	5%	0%	100%	0%	11%	17%	0%	7%
	Rarely	29%	0%	0%	0%	0%	11%	0%	0%	5%
	Often	0%	20%	17%	0%	43%	22%	50%	0%	25%
	Always	57%	70%	83%	0%	48%	56%	33%	50%	55%
	n/a	14%	5%	0%	0%	10%	0%	0%	50%	8%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	100%	80%	100%	0%	62%	100%	83%	100%	78%
	No	0%	10%	0%	0%	0%	0%	17%	0%	5%
	n/a	0%	10%	0%	100%	38%	0%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Performance of government environmental programs	Not	0%	5%	0%	100%	0%	0%	17%	0%	5%
	Rarely	14%	0%	0%	0%	0%	22%	0%	0%	5%
	Often	14%	25%	17%	0%	57%	22%	50%	0%	32%
	Always	71%	65%	83%	0%	33%	56%	33%	50%	52%
	n/a	0%	5%	0%	0%	10%	0%	0%	50%	7%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	100%	80%	100%	0%	62%	100%	83%	100%	78%
	No	0%	10%	0%	0%	0%	0%	17%	0%	5%
	n/a	0%	10%	0%	100%	38%	0%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Environmental impacts of non-environmental government programs	Not	14%	5%	0%	100%	10%	33%	17%	0%	15%
	Rarely	29%	30%	17%	0%	52%	44%	33%	0%	35%
	Often	14%	45%	50%	0%	29%	11%	33%	50%	30%
	Always	29%	15%	33%	0%	0%	11%	17%	0%	12%
	n/a	14%	5%	0%	0%	10%	0%	0%	50%	8%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	100%	70%	83%	0%	57%	100%	67%	100%	73%
	No	0%	15%	0%	0%	5%	0%	33%	0%	8%
	n/a	0%	15%	17%	100%	38%	0%	0%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Evaluation of environmental impacts of proposed environmental policies and programs	Not	14%	30%	0%	100%	14%	33%	50%	50%	25%
	Rarely	29%	15%	17%	0%	38%	22%	0%	0%	23%
	Often	0%	35%	50%	0%	33%	33%	33%	0%	28%
	Always	43%	15%	33%	0%	5%	11%	17%	0%	15%
	n/a	14%	5%	0%	0%	10%	0%	0%	50%	8%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	100%	70%	100%	0%	57%	100%	67%	50%	72%
	No	0%	20%	0%	0%	5%	0%	33%	50%	12%
	n/a	0%	10%	0%	100%	38%	0%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Identify Potential fraud and corruption relating to the Environmental and Natural Resource Sectors	Not	0%	25%	17%	100%	14%	22%	33%	0%	18%
	Rarely	29%	20%	33%	0%	43%	56%	17%	0%	30%
	Often	29%	20%	17%	0%	14%	22%	33%	0%	20%
	Always	29%	30%	33%	0%	19%	0%	17%	50%	23%
	n/a	14%	5%	0%	0%	10%	0%	0%	50%	8%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Yes	86%	80%	100%	0%	57%	100%	83%	50%	73%
	No	14%	10%	0%	0%	5%	0%	17%	50%	10%
	n/a	0%	10%	0%	100%	38%	0%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q9a

In the column 9a, please tick the topics your SAI has been audited in the last three years (1 January 2015 – 31 December 2017). Tick (✓) all topics from the list that apply.

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Minerals, gas,oil and other non-renewable resources	43%	55%	100%	0%	29%	56%	0%	100%	42%
Forestry and timber resources	29%	35%	17%	0%	33%	100%	17%	50%	42%
Fisheries (freshwater and marine)	14%	40%	50%	0%	10%	11%	33%	100%	27%
Others	0%	5%	17%	0%	0%	11%	0%	0%	3%
Drinking water: quality and supply	43%	55%	67%	0%	24%	67%	50%	50%	45%
Pollution of water bodies through industrial and agricultural sources	14%	55%	67%	0%	10%	44%	17%	100%	33%
Wastewater treatment	43%	60%	100%	0%	33%	78%	17%	100%	50%
Acidification of marine and/ or freshwater	0%	20%	17%	0%	5%	0%	0%	50%	8%
Water quantity management or management of watersheds	14%	45%	33%	0%	24%	22%	33%	50%	28%
Marine pollution	0%	35%	50%	0%	5%	0%	0%	100%	17%
Floods and stormwater management	14%	35%	33%	0%	19%	0%	17%	100%	23%
Others	0%	15%	17%	0%	0%	11%	17%	0%	7%
Climate change mitigation	0%	25%	17%	0%	5%	44%	50%	100%	23%
Climate change adaptation	0%	20%	17%	0%	5%	33%	33%	100%	20%
Stratospheric ozone layer depletion	0%	5%	17%	0%	0%	0%	0%	0%	2%
Acid precipitation	0%	5%	17%	0%	0%	0%	0%	50%	3%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Local air quality, such as smog, particulates (PM ₁₀ , PM _{2.5} , etc.), SO ₂ , NO _x and CO ₂	0%	50%	67%	0%	43%	22%	0%	100%	37%
Indoor air quality [within and around public buildings and structures, including CO, radon, VOCs, particulates, microbial contaminants (mold, bacteria, virus), etc.]	0%	25%	50%	0%	0%	11%	0%	50%	12%
Toxic air pollutants, such as organic POPs, dioxins, furans	0%	25%	50%	0%	14%	22%	0%	0%	17%
Others	0%	10%	17%	0%	5%	0%	17%	0%	5%
General waste	14%	45%	50%	0%	33%	56%	17%	50%	37%
Hazardous waste	29%	45%	67%	0%	19%	44%	0%	50%	32%
Municipal, solid and non-hazardous waste	43%	55%	83%	0%	43%	89%	0%	100%	50%
Radioactive waste	0%	30%	50%	0%	19%	0%	0%	100%	20%
Contaminated sites and soil pollution	0%	40%	50%	0%	29%	33%	0%	100%	30%
Medical waste	43%	45%	100%	0%	0%	22%	17%	0%	25%
Others	0%	5%	17%	0%	5%	0%	0%	0%	3%
Ecosystems	0%	40%	33%	0%	14%	22%	17%	50%	20%
Species	0%	40%	33%	0%	5%	11%	17%	50%	17%
Genetics	0%	10%	33%	0%	0%	11%	0%	0%	5%
Others	14%	5%	17%	0%	0%	0%	0%	0%	3%
Protected areas and natural parks	29%	50%	83%	0%	19%	67%	17%	50%	37%
Ecosystem management and ecosystem changes	0%	25%	33%	0%	14%	11%	0%	100%	18%
Species at risk/ alien species (endangered species)	0%	35%	33%	0%	5%	11%	17%	50%	15%
Wetlands	29%	25%	33%	0%	0%	0%	0%	50%	13%
Rivers and lakes	0%	40%	33%	0%	14%	22%	0%	50%	22%
Protection of marine habitat	0%	30%	17%	0%	19%	0%	17%	50%	17%
Coastal areas	14%	35%	50%	0%	19%	0%	0%	50%	20%
Others	0%	5%	17%	0%	5%	11%	0%	0%	3%
Agriculture/farm	14%	25%	17%	0%	19%	11%	17%	100%	22%
Management of environmental issues in an urban region	0%	30%	17%	0%	10%	33%	0%	50%	20%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Urban development	0%	30%	33%	0%	0%	11%	0%	50%	13%
Rural sustainability	0%	30%	17%	0%	0%	0%	17%	0%	10%
Environmental liabilities	0%	15%	33%	0%	10%	22%	0%	100%	15%
Land used planning and development	29%	35%	33%	0%	0%	33%	17%	50%	23%
Land improvement	0%	20%	17%	0%	0%	0%	17%	0%	7%
Soil degradation	0%	15%	0%	0%	0%	0%	0%	0%	5%
Recreation and tourism	0%	25%	17%	0%	5%	22%	0%	50%	15%
Cultural heritage	0%	15%	17%	0%	5%	0%	0%	50%	8%
Urban environment quality (sustainability)	0%	25%	17%	0%	0%	0%	0%	50%	10%
Rural environment quality	0%	20%	17%	0%	10%	0%	0%	0%	10%
Biosafety and genetically modified organisms (GMOs)	0%	15%	17%	0%	0%	0%	17%	50%	7%
Chemicals management	0%	15%	33%	0%	0%	0%	0%	100%	8%
Pesticides	0%	30%	33%	0%	10%	22%	17%	100%	20%
Fertilizers	0%	30%	33%	0%	5%	11%	0%	0%	13%
Environment and human health	0%	25%	17%	0%	10%	11%	17%	100%	15%
Infrastructure	0%	25%	17%	0%	10%	11%	0%	100%	17%
Environmental financing	0%	20%	17%	0%	24%	0%	0%	50%	17%
Others	0%	10%	17%	0%	5%	0%	0%	0%	3%
Energy (electricity, heat, fuels) production and energy efficiency	14%	35%	33%	0%	52%	33%	17%	100%	40%
Renewable energy	0%	35%	50%	0%	19%	22%	17%	100%	27%
Transportation, traffic and mobility	0%	25%	17%	0%	19%	11%	0%	100%	20%
Others	0%	5%	17%	0%	0%	0%	0%	0%	2%
Environmental impact assessment	0%	35%	33%	0%	10%	44%	0%	100%	22%
Environmental management system	0%	15%	17%	0%	14%	33%	0%	50%	15%
Fraud and corruption in the environmental management	0%	20%	17%	0%	10%	22%	0%	50%	13%
Government greening operations	0%	25%	33%	0%	5%	11%	0%	50%	12%
Strategic environmental assessment (SEA)	0%	5%	17%	0%	0%	11%	0%	50%	5%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Sustainable development goals	29%	20%	33%	0%	5%	44%	33%	50%	23%
Public awareness and inclusion, environmental education	0%	15%	17%	0%	0%	11%	0%	0%	7%
Others	0%	10%	17%	0%	0%	0%	17%	50%	5%
Taxes / charges/ fees/ levies / deposit refund system	14%	20%	17%	0%	24%	11%	0%	100%	22%
Trading schemes (emission trading, tradable allowances)	0%	5%	17%	0%	5%	0%	0%	50%	5%
Green public procurement	14%	10%	17%	0%	10%	11%	0%	50%	12%
Domestic funds and subsidies	0%	5%	0%	0%	24%	22%	0%	100%	15%
International funds and subsidies such as Global Environmental Facility (GEF)	0%	15%	17%	0%	10%	0%	0%	50%	10%
Others	0%	5%	17%	0%	5%	22%	0%	0%	5%
Pre-disaster (Disaster Risk Reduction, mitigation, preparedness)	29%	30%	33%	0%	19%	44%	0%	100%	28%
Emergency response	0%	20%	17%	0%	10%	11%	0%	50%	13%
Post-disaster (Rehabilitation and Reconstruction)	0%	30%	17%	0%	5%	33%	0%	50%	17%
Disaster-related Aid	0%	20%	17%	0%	5%	22%	0%	100%	15%
Fraud and Corruption in Emergency Phase following a Disaster	0%	10%	17%	0%	0%	11%	0%	50%	7%
Others	0%	5%	17%	0%	0%	0%	0%	0%	2%

Q9b

In the column gb, please tick which of the topics your SAI intends to audit in the next three years (1 January 2018 – 31 December 2020). Tick (✓) all topics from the list that apply.

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Minerals, gas,oil and other non-renewable resources	0%	25%	17%	0%	10%	11%	17%	50%	17%
Forestry and timber resources	14%	35%	0%	0%	19%	33%	33%	50%	27%
Fisheries (freshwater and marine)	14%	10%	0%	0%	5%	11%	0%	100%	12%
Others	0%	5%	0%	0%	5%	0%	0%	0%	3%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Drinking water: quality and supply	14%	20%	33%	0%	19%	22%	17%	50%	20%
Pollution of water bodies through industrial and agricultural sources	29%	15%	33%	100%	14%	11%	17%	100%	20%
Wastewater treatment	0%	20%	17%	0%	10%	22%	17%	50%	17%
Acidification of marine and/or freshwater	14%	5%	0%	0%	0%	11%	0%	0%	5%
Water quantity management or management of watersheds	43%	10%	33%	0%	5%	22%	0%	50%	15%
Marine pollution	0%	5%	0%	0%	5%	11%	0%	50%	7%
Floods and stormwater management	14%	5%	0%	0%	19%	11%	0%	50%	13%
Others	0%	5%	0%	0%	5%	0%	0%	0%	3%
Climate change mitigation	14%	35%	17%	0%	19%	11%	33%	100%	27%
Climate change adaptation	14%	25%	17%	0%	24%	11%	17%	100%	23%
Stratospheric ozone layer depletion	0%	10%	17%	0%	0%	0%	0%	0%	3%
Acid precipitation	0%	5%	0%	0%	0%	0%	0%	0%	2%
Local air quality, such as smog, particulates (PM ₁₀ , PM _{2.5} , etc.), SO ₂ , NO _x and CO ₂	0%	15%	17%	0%	10%	22%	0%	100%	13%
Indoor air quality [within and around public buildings and structures, including CO, radon, VOCs, particulates, microbial contaminants (mold, bacteria, virus), etc.]	0%	10%	17%	0%	0%	0%	0%	50%	5%
Toxic air pollutants, such as organic POPs, dioxins, furans	0%	0%	0%	0%	0%	0%	0%	50%	2%
Others	0%	5%	0%	0%	0%	0%	0%	0%	2%
General waste	43%	25%	33%	0%	29%	22%	33%	50%	28%
Hazardous waste	0%	15%	17%	0%	10%	0%	17%	50%	12%
Municipal, solid and non-hazardous waste	29%	15%	33%	0%	5%	22%	17%	50%	17%
Radioactive waste	29%	5%	33%	0%	14%	0%	17%	50%	13%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Contaminated sites and soil pollution	14%	15%	17%	0%	5%	11%	0%	50%	10%
Medical waste	14%	10%	33%	0%	0%	11%	0%	0%	7%
Others	0%	5%	0%	0%	0%	0%	0%	0%	2%
Ecosystems	0%	20%	17%	0%	14%	33%	17%	50%	18%
Species	0%	10%	17%	0%	0%	22%	0%	50%	8%
Genetics	0%	5%	0%	0%	0%	11%	0%	0%	3%
Others	0%	5%	0%	0%	0%	0%	0%	0%	2%
Protected areas and natural parks	0%	15%	17%	0%	33%	67%	33%	100%	32%
Ecosystem management and ecosystem changes	0%	20%	17%	0%	10%	22%	0%	100%	15%
Species at risk/ alien species (endangered species)	0%	15%	17%	0%	0%	0%	0%	100%	8%
Wetlands	29%	10%	17%	0%	5%	0%	0%	0%	8%
Rivers and lakes	14%	25%	17%	0%	10%	11%	0%	50%	17%
Protection of marine habitat	0%	20%	0%	0%	5%	11%	0%	100%	12%
Coastal areas	0%	10%	0%	0%	5%	0%	0%	50%	5%
Others	0%	10%	0%	0%	0%	0%	0%	0%	3%
Agriculture/farm	29%	5%	17%	0%	5%	22%	0%	100%	13%
Management of environmental issues in an urban region	0%	10%	0%	0%	5%	11%	17%	50%	10%
Urban development	14%	10%	17%	0%	0%	11%	0%	50%	8%
Rural sustainability	0%	5%	0%	0%	0%	0%	0%	0%	2%
Environmental liabilities	0%	5%	0%	0%	10%	22%	0%	100%	10%
Land used planning and development	0%	10%	0%	0%	10%	22%	17%	0%	10%
Land improvement	0%	5%	0%	0%	10%	0%	0%	0%	3%
Soil degradation	0%	5%	0%	0%	10%	33%	0%	0%	7%
Recreation and tourism	0%	5%	0%	0%	0%	0%	17%	0%	3%
Cultural heritage	0%	5%	0%	0%	0%	0%	17%	0%	3%
Urban environment quality (sustainability)	14%	5%	17%	0%	5%	0%	0%	0%	5%
Rural environment quality	0%	10%	0%	0%	5%	0%	0%	0%	5%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Biosafety and genetically modified organisms (GMOs)	0%	0%	0%	0%	0%	11%	0%	50%	3%
Chemicals management	0%	5%	17%	0%	0%	0%	0%	100%	5%
Pesticides	29%	10%	17%	0%	0%	0%	0%	50%	8%
Fertilizers	14%	5%	17%	0%	0%	0%	0%	0%	3%
Environment and human health	0%	15%	0%	0%	10%	11%	0%	100%	12%
Infrastructure	29%	0%	17%	0%	5%	11%	17%	100%	12%
Environmental financing	0%	0%	0%	0%	14%	0%	0%	50%	7%
Others	0%	5%	0%	0%	0%	0%	0%	0%	2%
Energy (electricity, heat, fuels) production and energy efficiency	0%	30%	17%	0%	29%	33%	0%	100%	27%
Renewable energy	14%	25%	17%	0%	24%	33%	0%	50%	23%
Transportation, traffic and mobility	14%	5%	17%	0%	19%	11%	17%	50%	15%
Others	0%	5%	0%	0%	0%	0%	0%	0%	2%
Environmental impact assessment	14%	15%	0%	0%	5%	33%	17%	0%	13%
Environmental management system	0%	15%	0%	0%	10%	33%	17%	50%	15%
Fraud and corruption in the environmental management	0%	0%	0%	0%	0%	11%	33%	50%	7%
Government greening operations	0%	0%	0%	0%	0%	0%	17%	50%	3%
Strategic environmental assessment (SEA)	0%	10%	0%	0%	5%	11%	0%	0%	5%
Sustainable development goals	57%	15%	50%	0%	19%	67%	50%	50%	32%
Public awareness and inclusion, environmental education	0%	5%	0%	0%	0%	11%	17%	50%	7%
Others	0%	5%	0%	0%	0%	0%	0%	50%	3%
Taxes / charges/ fees/ levies / deposit refund system	14%	5%	0%	0%	14%	11%	17%	100%	15%
Trading schemes (emission trading, tradable allowances)	0%	5%	0%	0%	0%	0%	17%	50%	5%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Green public procurement	0%	0%	0%	0%	0%	22%	0%	0%	3%
Domestic funds and subsidies	0%	5%	0%	0%	5%	0%	0%	100%	7%
International funds and subsidies such as Global Environmental Facility (GEF)	0%	0%	0%	0%	5%	0%	17%	0%	3%
Others	0%	5%	0%	0%	0%	0%	0%	0%	2%
Pre-disaster (Disaster Risk Reduction, mitigation, preparedness)	0%	10%	0%	0%	10%	11%	17%	50%	12%
Emergency response	0%	20%	0%	0%	5%	11%	17%	50%	13%
Post-disaster (Rehabilitation and Reconstruction)	0%	15%	0%	0%	5%	11%	17%	50%	12%
Disaster-related Aid	14%	10%	0%	0%	0%	11%	17%	50%	10%
Fraud and Corruption in Emergency Phase following a Disaster	0%	5%	0%	0%	0%	22%	0%	50%	7%
Others	0%	5%	0%	0%	5%	11%	0%	0%	3%

Q10

Please rank 5 most important sub-topics (from the table above) in environmental issues facing your country.

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
1	1 st	14%	0%	0%	0%	5%	11%	0%	0%	5%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	0%	0%	0%	0%	17%	0%	3%
	5 th	0%	0%	0%	0%	0%	0%	0%	50%	2%
2	1 st	0%	5%	0%	0%	5%	0%	17%	0%	3%
	2 nd	0%	5%	0%	0%	10%	0%	0%	0%	5%
	3 rd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	5%	0%	0%	5%	11%	17%	0%	7%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
3	1 st	0%	5%	17%	0%	0%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	17%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
4	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
5	1 st	14%	25%	33%	0%	0%	11%	17%	0%	12%
	2 nd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	3 rd	0%	5%	17%	0%	5%	0%	33%	0%	7%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
6	1 st	0%	0%	0%	100%	0%	0%	0%	0%	2%
	2 nd	14%	10%	0%	0%	0%	0%	17%	0%	5%
	3 rd	0%	5%	0%	0%	5%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	17%	0%	2%
	5 th	0%	10%	17%	0%	0%	0%	0%	0%	3%
7	1 st	0%	5%	17%	0%	0%	0%	0%	0%	2%
	2 nd	0%	15%	33%	0%	14%	33%	0%	0%	15%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	0%	0%	10%	22%	0%	0%	8%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
8	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	17%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
9	1 st	0%	5%	0%	0%	5%	0%	0%	50%	3%
	2 nd	14%	0%	0%	0%	0%	0%	0%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	0%	0%	0%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
10	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	10%	17%	0%	5%	0%	0%	0%	3%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
11	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	5%	0%	100%	10%	0%	0%	0%	7%
	3 rd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	4 th	14%	5%	0%	0%	0%	0%	17%	0%	3%
	5 th	0%	0%	0%	0%	5%	0%	0%	0%	2%
12	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
13	1 st	0%	0%	0%	0%	0%	0%	17%	0%	2%
	2 nd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	3 rd	0%	5%	0%	0%	5%	11%	0%	0%	5%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
14	1 st	0%	5%	0%	0%	5%	11%	0%	0%	5%
	2 nd	0%	0%	0%	0%	0%	0%	17%	0%	2%
	3 rd	0%	10%	0%	0%	5%	0%	17%	50%	5%
	4 th	0%	0%	0%	0%	10%	0%	0%	0%	3%
	5 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
15	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
16	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
17	1 st	0%	5%	0%	0%	14%	0%	0%	0%	7%
	2 nd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	3 rd	0%	10%	33%	0%	0%	0%	0%	0%	3%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
18	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	17%	0%	0%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
19	1 st	0%	5%	0%	0%	0%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
20	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
21	1 st	29%	0%	0%	0%	10%	0%	0%	0%	7%
	2 nd	0%	0%	0%	0%	0%	0%	17%	0%	2%
	3 rd	14%	0%	0%	0%	10%	11%	0%	0%	7%
	4 th	0%	5%	0%	0%	5%	0%	0%	0%	3%
	5 th	0%	0%	0%	0%	0%	11%	0%	0%	2%
22	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	14%	5%	0%	0%	0%	0%	0%	0%	3%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	5%	17%	0%	5%	0%	0%	0%	3%
23	1 st	0%	0%	0%	0%	10%	0%	0%	0%	3%
	2 nd	29%	5%	17%	0%	10%	0%	0%	0%	7%
	3 rd	0%	5%	0%	0%	0%	22%	0%	0%	5%
	4 th	0%	15%	33%	0%	0%	0%	0%	0%	5%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
24	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
25	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	0%	0%	5%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
26	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	5%	17%	0%	0%	0%	0%	0%	2%
27	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
28	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	22%	0%	0%	3%
	5 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
29	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
30	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
31	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
32	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	22%	0%	0%	3%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	10%	0%	0%	14%	0%	0%	0%	7%
	5 th	0%	5%	0%	0%	0%	0%	0%	0%	2%
33	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	11%	0%	0%	2%
	4 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
34	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
35	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	14%	0%	0%	0%	0%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	5%	0%	0%	0%	0%	0%	0%	2%
36	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	11%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
37	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
38	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	5%	0%	0%	5%	0%	0%	0%	2%
39	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
40	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	50%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	5%	0%	0%	5%	0%	0%	0%	3%
41	1 st	0%	0%	0%	0%	0%	11%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
42	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	14%	0%	17%	0%	0%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
43	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
44	1 st	0%	5%	0%	0%	0%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
45	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	4 th	0%	5%	0%	0%	5%	11%	0%	0%	3%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
46	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
47	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	29%	0%	0%	0%	0%	0%	0%	0%	3%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
48	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	17%	0%	2%
	5 th	0%	5%	0%	0%	5%	0%	0%	0%	2%
49	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	0%	0%	0%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
50	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
51	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
52	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
53	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	50%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
54	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	11%	0%	0%	2%
55	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
56	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	5%	0%	0%	5%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	5%	0%	0%	5%	0%	0%	0%	2%
57	1 st	0%	5%	0%	0%	0%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	100%	0%	0%	0%	0%	2%
	4 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
	5 th	14%	5%	17%	0%	0%	0%	0%	0%	3%
58	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
59	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
60	1 st	14%	0%	0%	0%	0%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	5%	0%	0%	19%	0%	0%	0%	8%
	4 th	0%	0%	0%	0%	10%	0%	0%	0%	3%
	5 th	0%	0%	0%	0%	0%	11%	0%	0%	2%
61	1 st	0%	0%	0%	0%	14%	0%	0%	0%	5%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	5%	0%	0%	0%	2%
	5 th	0%	5%	17%	0%	10%	0%	0%	0%	5%
62	1 st	0%	5%	0%	0%	0%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	3 rd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	5%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
63	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
64	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	5%	0%	0%	5%	11%	0%	0%	3%
	3 rd	14%	0%	0%	0%	0%	0%	0%	0%	2%
	4 th	14%	0%	0%	0%	0%	0%	0%	0%	2%
	5 th	0%	5%	0%	0%	5%	0%	0%	0%	3%
65	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	17%	0%	5%	0%	0%	0%	3%
	5 th	0%	0%	0%	0%	10%	0%	0%	0%	3%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
66	1 st	0%	5%	17%	0%	0%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	17%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
67	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	5%	0%	0%	0%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
68	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
69	1 st	14%	0%	0%	0%	5%	22%	33%	0%	10%
	2 nd	0%	5%	17%	0%	5%	0%	0%	0%	3%
	3 rd	14%	5%	17%	0%	0%	0%	0%	0%	3%
	4 th	0%	5%	0%	0%	0%	0%	0%	0%	2%
	5 th	14%	5%	0%	0%	5%	0%	17%	0%	7%
70	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	5%	17%	0%	0%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
71	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
72	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	14%	0%	0%	0%	0%	0%	0%	0%	2%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	5%	0%	0%	0%	2%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
73	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
74	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	5%	0%	0%	0%	2%
75	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	5%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
76	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	17%	0%	2%
	4 th	0%	0%	0%	0%	5%	0%	0%	0%	2%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
77	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
78	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	5%	0%	0%	0%	0%	0%	0%	2%
	3 rd	0%	0%	0%	0%	0%	11%	0%	0%	2%
	4 th	0%	0%	0%	100%	0%	0%	0%	0%	2%
	5 th	0%	10%	0%	0%	5%	22%	33%	0%	10%
79	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Sub topic number	Rank	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
80	1 st	0%	5%	0%	0%	5%	0%	0%	0%	2%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	5%	0%	0%	5%	0%	0%	0%	3%
	4 th	0%	0%	0%	0%	0%	0%	17%	0%	2%
	5 th	0%	0%	0%	100%	0%	0%	0%	0%	2%
81	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
82	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	5%	0%	0%	0%	2%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
83	1 st	0%	0%	0%	0%	0%	0%	0%	0%	0%
	2 nd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	3 rd	0%	0%	0%	0%	0%	0%	0%	0%	0%
	4 th	0%	0%	0%	0%	0%	0%	0%	0%	0%
	5 th	0%	0%	0%	0%	0%	0%	0%	0%	0%

Please mark the international environmental agreements or treaties (please update) your SAI

has audited since 1 January 2015

Topic	International agreements or treaties	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Nature conservation and biodiversity	The Ramsar Convention on Wetlands	14%	10%	17%	0%	5%	22%	17%	0%	12%
	Convention on Trade of Endangered Species (CITES)	0%	20%	17%	0%	5%	11%	33%	50%	12%
	Convention on the Conservation of Migratory Species of Wild Animals (CMS or Bonn Convention)	0%	5%	17%	0%	5%	0%	0%	0%	3%
	Convention on Biological Diversity (CBD)	14%	5%	17%	0%	0%	33%	17%	50%	12%
	International Tropical Timber Agreement (ITTA)	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Convention to Combat Desertification in Countries Experiencing Serious Drought and/ or Desertification, Particularly in Africa (UNCCD)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention Concerning the Protection of the World Cultural and Natural Heritage (World Heritage Convention)	0%	0%	0%	0%	5%	0%	0%	0%	2%
	Inter-American Convention for the Protection and Conservation of Sea Turtles	0%	0%	0%	0%	0%	0%	0%	0%	0%
	International Plant Protection Convention (IPPC)	0%	5%	17%	0%	0%	0%	0%	0%	2%
	International Treaty on Plant Genetic Resources for Food and Agriculture	0%	0%	0%	0%	5%	0%	0%	0%	2%
	Convention on to Environmental Information, Public Participation in Environmental Decision-making and to Justice (Aarhus Convention)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Nagoya Protocol on to Genetic Resources and the Fair and Equitable Sharing of Benefit Arising	0%	5%	17%	0%	0%	0%	0%	0%	2%

Topic	International agreements or treaties	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Atmosphere and climate change	Convention for the Protection of the Ozone Layer (Vienna Convention)	0%	10%	17%	0%	10%	0%	17%	0%	7%
	Montreal Protocol on Substances that Deplete the Ozone Layer	0%	10%	17%	0%	5%	0%	17%	0%	7%
	United Nations Framework Convention on Climate Change (UNFCCC) – Paris Agreement	0%	25%	17%	0%	24%	22%	33%	50%	22%
	Protocol to the UNFCCC (Kyoto Protocol)	0%	15%	17%	0%	14%	33%	17%	0%	15%
Hazardous materials, waste, chemicals	Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)	14%	10%	33%	0%	10%	11%	0%	0%	10%
	Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides on International Trade (Rotterdam Convention, PIC)	0%	10%	17%	0%	0%	0%	0%	0%	3%
	Convention on Persistent Organic Pollutants (Stockholm Convention or POPs)	0%	10%	17%	0%	5%	11%	17%	0%	8%
	Protocol on Biosafety to the Convention on Biological Diversity (Cartagena Protocol)	0%	10%	17%	0%	0%	0%	17%	0%	5%
	Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management	0%	5%	0%	0%	10%	0%	0%	0%	5%
	Minamata Convention on Mercury	0%	5%	0%	0%	0%	0%	0%	50%	3%
	Nagoya – Kuala Lumpur Supplementary Protocol on Liability and Redress to the Cartagena Protocol on Biosafety	0%	5%	0%	0%	0%	0%	0%	0%	2%

Topic	International agreements or treaties	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Marine and freshwater	United Nations Convention on the Law of the Sea (UNCLOS)	0%	5%	0%	0%	0%	0%	0%	0%	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)	0%	5%	0%	0%	0%	0%	0%	50%	3%
	International Convention for the Prevention of Pollution from Ships (MARPOL)	0%	5%	0%	0%	0%	0%	0%	0%	2%
	International Convention for the Regulation of Whaling (Whaling Convention)	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Regional Seas Conventions and Action Plans (UNEP Regional Seas Programme)	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Convention on the Protection of the Black Sea Against Pollution (Bucharest Convention)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention on the Protection of the Marine Environment of the Baltic Sea Area (Helsinki Convention)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention for the Protection of the Marine Environment of the North-East Atlantic (OSPAR)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention on Cooperation for the Protection and Sustainable Use of the Danube River	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Agreement on Cooperation on Marine Oil Pollution Preparedness and Response in the Arctic	0%	0%	0%	0%	0%	0%	0%	50%	2%
Other		0%	5%	0%	0%	10%	11%	33%	50%	10%

Topic	International agreements or treaties	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
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Our SAI has not audited any international environmental agreements or treaties since 1 January 2015 nor plans to do so in the next three years

43%	30%	67%	0%	29%	22%	0%	0%	27%
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A. plans to audit in the next three years

Topic	International agreements or treaties	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Nature conservation and biodiversity	The Ramsar Convention on Wetlands	0%	5%	17%	0%	5%	0%	0%	0%	3%
	Convention on Trade of Endangered Species (CITES)	0%	5%	17%	0%	0%	11%	0%	0%	3%
	Convention on the Conservation of Migratory Species of Wild Animals (CMS or Bonn Convention)	0%	5%	17%	0%	5%	0%	0%	0%	3%
	Convention on Biological Diversity (CBD)	14%	10%	17%	0%	14%	22%	0%	0%	13%
	International Tropical Timber Agreement (ITTA)	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Convention to Combat Desertification in Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa (UNCCD)	0%	10%	17%	0%	5%	22%	0%	0%	8%
	Convention Concerning the Protection of the World Cultural and Natural Heritage (World Heritage Convention)	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Inter-American Convention for the Protection and Conservation of Sea Turtles	0%	0%	0%	0%	0%	11%	0%	0%	2%
	International Plant Protection Convention (IPPC)	0%	10%	17%	0%	5%	0%	0%	0%	5%
	International Treaty on Plant Genetic Resources for Food and Agriculture	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Convention on to Environmental Information, Public Participation in Environmental Decision-making and to Justice (Aarhus Convention)	0%	5%	0%	0%	0%	0%	0%	0%	2%
	Nagoya Protocol on to Genetic Resources and the Fair and Equitable Sharing of Benefit Arising	0%	10%	17%	0%	0%	0%	0%	0%	3%

Topic	International agreements or treaties	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Atmosphere and climate change	Convention for the Protection of the Ozone Layer (Vienna Convention)	0%	15%	17%	0%	5%	0%	17%	0%	7%
	Montreal Protocol on Substances that Deplete the Ozone Layer	0%	5%	17%	0%	0%	0%	17%	0%	3%
	United Nations Framework Convention on Climate Change (UNFCCC) – Paris Agreement	14%	15%	17%	0%	5%	22%	17%	50%	15%
	Protocol to the UNFCCC (Kyoto Protocol)	14%	15%	17%	0%	0%	33%	17%	0%	13%
Hazardous materials, waste, chemicals	Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)	14%	10%	17%	0%	5%	11%	0%	0%	8%
	Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides on International Trade (Rotterdam Convention, PIC)	14%	5%	17%	0%	0%	0%	0%	0%	3%
	Convention on Persistent Organic Pollutants (Stockholm Convention or POPs)	0%	5%	17%	0%	0%	0%	0%	0%	2%
	Protocol on Biosafety to the Convention on Biological Diversity (Cartagena Protocol)	0%	5%	17%	0%	0%	11%	0%	0%	3%
	Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Minamata Convention on Mercury	0%	0%	0%	100%	0%	0%	0%	0%	2%
	Nagoya – Kuala Lumpur Supplementary Protocol on Liability and Redress to the Cartagena Protocol on Biosafety	0%	0%	0%	0%	0%	0%	0%	0%	0%

Topic	International agreements or treaties	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Marine and freshwater	United Nations Convention on the Law of the Sea (UNCLOS)	0%	0%	0%	0%	0%	11%	0%	0%	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)	0%	0%	0%	0%	0%	11%	0%	0%	2%
	International Convention for the Prevention of Pollution from Ships (MARPOL)	0%	0%	0%	0%	0%	11%	0%	0%	2%
	International Convention for the Regulation of Whaling (Whaling Convention)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Regional Seas Conventions and Action Plans (UNEP Regional Seas Programme)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention on the Protection of the Black Sea Against Pollution (Bucharest Convention)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention on the Protection of the Marine Environment of the Baltic Sea Area (Helsinki Convention)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention for the Protection of the Marine Environment of the North-East Atlantic (OSPAR)	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Convention on Cooperation for the Protection and Sustainable Use of the Danube River	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Agreement on Cooperation on Marine Oil Pollution Preparedness and Response in the Arctic	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other		0%	0%	0%	0%	0%	11%	0%	50%	3%
Our SAI has not audited any international environmental agreements or treaties since 1 January 2015 nor plans to do so in the next three years, since the international agreements are reflected in local mandate.		43%	30%	67%	0%	29%	22%	0%	0%	27%

B. Is this signatory in your country?

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
The Ramsar Convention on Wetlands	Yes	43%	25%	17%	0%	33%	100%	50%	100%	45%
	No	0%	0%	0%	0%	0%	0%	17%	0%	2%
	n/a	57%	75%	83%	100%	67%	0%	33%	0%	53%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on Trade of Endangered Species (CITES)	Yes	29%	30%	17%	0%	33%	100%	83%	100%	47%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	70%	83%	100%	67%	0%	17%	0%	53%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on the Conservation of Migratory Species of Wild Animals	Yes	0%	20%	17%	0%	33%	56%	50%	50%	30%
	No	29%	0%	0%	0%	0%	11%	17%	50%	8%
	n/a	71%	80%	83%	100%	67%	33%	33%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on Biological Diversity (CBD)	Yes	43%	25%	17%	0%	38%	89%	67%	100%	47%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	57%	75%	83%	100%	62%	11%	33%	0%	53%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
International Tropical Timber Agreement (ITTA)	Yes	0%	10%	17%	0%	24%	78%	17%	100%	27%
	No	29%	0%	0%	0%	0%	0%	33%	0%	7%
	n/a	71%	90%	83%	100%	76%	22%	50%	0%	67%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention to Combat Desertification in Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa (UNCCD)	Yes	29%	20%	17%	0%	29%	78%	50%	100%	37%
	No	0%	0%	0%	0%	0%	0%	17%	0%	2%
	n/a	71%	80%	83%	100%	71%	22%	33%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention Concerning the Protection of the World Cultural and Natural Heritage (World Heritage Convention)	Yes	43%	25%	17%	0%	33%	89%	67%	100%	45%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	57%	75%	83%	100%	67%	11%	33%	0%	55%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Inter-American Convention for the Protection and Conservation of Sea Turtles	Yes	0%	5%	17%	0%	5%	67%	17%	50%	17%
	No	29%	5%	0%	0%	5%	11%	33%	0%	12%
	n/a	71%	90%	83%	100%	90%	22%	50%	50%	72%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
International Plant Protection Convention (IPPC)	Yes	29%	10%	17%	0%	38%	67%	17%	100%	33%
	No	0%	0%	0%	0%	0%	11%	33%	0%	5%
	n/a	71%	90%	83%	100%	62%	22%	50%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
International Treaty on Plant Genetic Resources for Food and Agriculture	Yes	29%	10%	17%	0%	38%	67%	17%	100%	33%
	No	0%	0%	0%	0%	0%	11%	33%	0%	5%
	n/a	71%	90%	83%	100%	62%	22%	50%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on Access to Environmental Information, Public Participation in Environmental Decision-making and Access to Justice (Aarhus Convention)	Yes	0%	5%	17%	0%	38%	22%	17%	50%	20%
	No	29%	0%	0%	0%	0%	11%	17%	50%	8%
	n/a	71%	95%	83%	100%	62%	67%	67%	0%	72%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefit Arising	Yes	14%	10%	17%	0%	29%	56%	33%	50%	27%
	No	14%	0%	0%	0%	5%	11%	17%	50%	8%
	n/a	71%	90%	83%	100%	67%	33%	50%	0%	65%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention for the Protection of the Ozone Layer (Vienna Convention)	Yes	14%	25%	17%	0%	38%	100%	67%	100%	45%
	No	14%	0%	0%	0%	0%	0%	0%	0%	2%
	n/a	71%	75%	83%	100%	62%	0%	33%	0%	53%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Montreal Protocol on Substances that Deplete the Ozone Layer	Yes	14%	25%	17%	0%	38%	100%	67%	100%	45%
	No	14%	0%	0%	0%	0%	0%	0%	0%	2%
	n/a	71%	75%	83%	100%	62%	0%	33%	0%	53%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
United Nations Framework Convention on Climate Change (UNFCCC) – Paris Agreement	Yes	29%	40%	17%	0%	38%	100%	83%	100%	52%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	60%	83%	100%	62%	0%	17%	0%	48%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Protocol to the UNFCCC (Kyoto Protocol)	Yes	29%	40%	17%	0%	33%	89%	83%	50%	47%
	No	0%	0%	0%	0%	0%	11%	0%	0%	2%
	n/a	71%	60%	83%	100%	67%	0%	17%	50%	52%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (Basel Convention)	Yes	14%	30%	17%	0%	38%	89%	50%	100%	43%
	No	14%	0%	0%	0%	0%	0%	17%	0%	3%
	n/a	71%	70%	83%	100%	62%	11%	33%	0%	53%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides on International Trade (Rotterdam Convention, PIC)	Yes	29%	15%	17%	0%	38%	78%	17%	100%	37%
	No	0%	0%	0%	0%	0%	0%	17%	0%	2%
	n/a	71%	85%	83%	100%	62%	22%	67%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on Persistent Organic Pollutants (Stockholm Convention or POPs)	Yes	29%	20%	17%	0%	38%	78%	50%	100%	42%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	80%	83%	100%	62%	22%	50%	0%	58%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Protocol on Biosafety to the Convention on Biological Diversity (Cartagena Protocol)	Yes	29%	20%	17%	0%	38%	100%	67%	50%	43%
	No	0%	0%	0%	0%	0%	0%	0%	50%	2%
	n/a	71%	80%	83%	100%	62%	0%	33%	0%	55%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management	Yes	14%	10%	17%	0%	38%	33%	0%	100%	25%
	No	14%	0%	0%	0%	0%	0%	33%	0%	5%
	n/a	71%	90%	83%	100%	62%	67%	67%	0%	70%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Minamata Convention on Mercury	Yes	29%	15%	17%	0%	33%	44%	17%	100%	32%
	No	0%	0%	0%	0%	0%	11%	33%	0%	5%
	n/a	71%	85%	83%	100%	67%	44%	50%	0%	63%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Nagoya – Kuala Lumpur Supplementary Protocol on Liability and Redress to the Cartagena Protocol on Biosafety	Yes	0%	10%	17%	0%	33%	56%	17%	50%	25%
	No	29%	0%	0%	0%	0%	11%	33%	50%	10%
	n/a	71%	90%	83%	100%	67%	33%	50%	0%	65%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
United Nations Convention on the Law of the Sea (UNCLOS)	Yes	14%	25%	17%	0%	29%	44%	67%	50%	32%
	No	14%	0%	0%	0%	0%	22%	0%	50%	7%
	n/a	71%	75%	83%	100%	71%	33%	33%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
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)	Yes	0%	20%	17%	0%	33%	56%	67%	100%	33%
	No	29%	0%	0%	0%	0%	22%	0%	0%	7%
	n/a	71%	80%	83%	100%	67%	22%	33%	0%	60%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
International Convention for the Prevention of Pollution from Ships (MARPOL)	Yes	0%	25%	17%	0%	33%	44%	50%	100%	32%
	No	29%	0%	0%	0%	0%	11%	17%	0%	7%
	n/a	71%	75%	83%	100%	67%	44%	33%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
International Convention for the Regulation of Whaling (Whaling Convention)	Yes	0%	20%	17%	0%	29%	56%	50%	100%	30%
	No	29%	0%	0%	0%	5%	11%	17%	0%	8%
	n/a	71%	80%	83%	100%	67%	33%	33%	0%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Regional Seas Conventions and Action Plans (UNEP Regional Seas Programme)	Yes	0%	15%	17%	0%	33%	44%	17%	0%	23%
	No	29%	0%	0%	0%	0%	11%	33%	0%	8%
	n/a	71%	85%	83%	100%	67%	44%	50%	100%	68%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on the Protection of the Black Sea Against Pollution (Bucharest Convention)	Yes	0%	5%	17%	0%	5%	11%	0%	0%	5%
	No	29%	5%	0%	0%	14%	11%	33%	50%	17%
	n/a	71%	90%	83%	100%	81%	78%	67%	50%	78%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on the Protection of the Marine Environment of the Baltic Sea Area (Helsinki Convention)	Yes	0%	5%	17%	0%	24%	11%	0%	0%	12%
	No	29%	5%	0%	0%	10%	11%	33%	50%	15%
	n/a	71%	90%	83%	100%	67%	78%	67%	50%	73%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention for the Protection of the Marine Environment of the North-East Atlantic (OSPAR)	Yes	0%	5%	17%	0%	24%	22%	0%	0%	12%
	No	29%	5%	0%	0%	10%	11%	33%	50%	15%
	n/a	71%	90%	83%	100%	67%	67%	67%	50%	73%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Convention on Cooperation for the Protection and Sustainable Use of the Danube River	Yes	0%	5%	17%	0%	14%	11%	0%	0%	8%
	No	29%	5%	0%	0%	10%	11%	33%	50%	15%
	n/a	71%	90%	83%	100%	76%	78%	67%	50%	77%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Agreement on Cooperation on Marine Oil Pollution Preparedness and Response in the Arctic	Yes	0%	5%	17%	0%	10%	11%	0%	100%	10%
	No	29%	5%	0%	0%	10%	11%	33%	0%	13%
	n/a	71%	90%	83%	100%	81%	78%	67%	0%	77%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other	Yes	0%	5%	17%	0%	14%	44%	33%	0%	15%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	100%	95%	83%	100%	86%	56%	67%	50%	83%
	Total	100%	100%	100%	100%	100%	100%	100%	50%	98%

Q12

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, please mark:

A. developments that you regard as necessary in your SAI

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Creation of – a department focusing on environmental audit within our SAI	57%	50%	67%	0%	10%	56%	17%	50%	37%
Creation of a pool of environmental auditors	57%	50%	50%	0%	19%	56%	50%	50%	42%
Integration of environmental issues in other audits	43%	60%	50%	0%	29%	44%	83%	100%	50%
Training in environmental issues	71%	55%	50%	0%	43%	89%	83%	100%	60%
Training in environmental auditing	71%	60%	67%	100%	48%	89%	83%	100%	65%
Development of environmental performance indicators in audits	86%	55%	83%	0%	48%	100%	67%	50%	63%
More attention to quality and reliability of information	86%	60%	83%	0%	52%	78%	83%	50%	67%
More measurement of effectiveness of policy	86%	50%	67%	0%	33%	67%	67%	50%	53%
Evaluation of the impact of audits and ways to improve the impact	57%	60%	67%	100%	52%	67%	83%	50%	62%
Development of new products that are not environmental audits	57%	25%	50%	0%	10%	33%	17%	0%	25%
Exchange of knowledge with other SAs	71%	70%	67%	0%	67%	67%	50%	100%	67%
External expert advice	71%	55%	83%	0%	29%	67%	67%	100%	55%
Peer review by other SAs	71%	40%	50%	0%	10%	33%	67%	100%	38%
Evaluation by external experts (for instance, universities)	57%	30%	33%	0%	14%	56%	50%	50%	35%
Focus on SDGs	71%	55%	67%	100%	48%	56%	67%	50%	55%
Integration of environmental topics into other audits	43%	40%	50%	0%	33%	67%	83%	50%	48%
Other	0%	0%	0%	0%	5%	0%	17%	0%	3%
Our SAI does not anticipate any special developments regarding environmental auditing in the next three years	0%	25%	17%	0%	5%	22%	50%	50%	17%

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Creation of – a department focusing on environmental audit within our SAI	14%	10%	0%	0%	10%	0%	0%	0%	8%
Creation of a pool of environmental auditors	29%	10%	0%	0%	5%	0%	0%	0%	8%
Integration of environmental issues in other audits	43%	15%	17%	0%	14%	22%	0%	50%	18%
Training in environmental issues	43%	40%	50%	0%	10%	33%	0%	50%	28%
Training in environmental auditing	43%	30%	50%	0%	14%	22%	0%	50%	25%
Development of environmental performance indicators in audits	14%	5%	17%	0%	0%	33%	0%	50%	10%
More attention to quality and reliability of information	14%	10%	17%	0%	5%	11%	0%	0%	7%
More measurement of effectiveness of policy	14%	10%	17%	0%	10%	22%	0%	0%	10%
Evaluation of the impact of audits and ways to improve the impact	43%	15%	17%	0%	14%	22%	0%	0%	18%
Development of new products that are not environmental audits	0%	0%	0%	0%	5%	22%	0%	0%	5%
Exchange of knowledge with other SAIs	29%	35%	50%	0%	38%	22%	17%	50%	33%
External expert advice	14%	15%	17%	0%	10%	33%	17%	50%	18%
Peer review by other SAIs	0%	20%	17%	0%	5%	0%	0%	50%	10%
Evaluation by external experts (for instance, universities)	0%	5%	17%	0%	14%	11%	0%	0%	8%
Focus on SDGs	57%	35%	33%	0%	33%	22%	17%	50%	33%
Integration of environmental topics into other audits	29%	10%	17%	0%	5%	22%	17%	0%	12%
Other	0%	5%	0%	0%	5%	0%	17%	50%	5%
Our SAI does not anticipate any special developments regarding environmental auditing in the next three years	0%	25%	17%	0%	5%	22%	50%	50%	17%

UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (UN SDGs)

* Sustainable Development Goals (SDGs) <http://www.un.org/sustainabledevelopment/sustainable-development-goals/>

Q13

Do Sustainable Development Goals (SDGs) topics have high priority in your SAI strategic work plan?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	57%	70%	83%	0%	57%	78%	83%	100%	68%
No	29%	20%	0%	0%	43%	0%	17%	0%	22%
n/a	14%	10%	17%	100%	0%	22%	0%	0%	10%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q14

How has the UN 2030 Agenda for Sustainable Development influenced your audit practice :

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
SDGs were used to choose audit topics	29%	45%	50%	0%	38%	78%	50%	50%	48%
SDGs were used as criteria in audits	29%	45%	33%	0%	43%	67%	33%	50%	45%
Agenda 2030 principles (were included in other audits	29%	40%	17%	0%	33%	67%	17%	0%	37%
developed a specific audit methodology to audit SDGs	14%	20%	0%	0%	10%	44%	0%	50%	20%
focus on preparedness to implement the SDGs	57%	65%	67%	0%	19%	44%	83%	50%	48%
focus on capacity of government to monitor the implementation of the SDGs	57%	50%	67%	0%	14%	33%	67%	50%	40%
Other	14%	10%	17%	0%	0%	33%	17%	100%	13%
The 2030-Agenda have no influence in our audit practice	0%	0%	0%	100%	14%	11%	0%	0%	8%

Q15

Has your SAI considered the High Level Political Forum (HLPF)* on SDGs in your audit plans?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	29%	40%	17%	0%	33%	11%	50%	50%	33%
No	43%	30%	17%	0%	57%	78%	33%	50%	45%
Not Applicable	14%	25%	50%	100%	5%	11%	0%	0%	15%
n/a	14%	5%	17%	0%	5%	0%	17%	0%	7%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q16

Has your SAI reviewed or audited the preparedness of your national government to implement the SDGs?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	29%	40%	50%	0%	14%	67%	67%	50%	40%
No	57%	55%	33%	100%	86%	33%	33%	50%	57%
n/a	14%	5%	17%	0%	0%	0%	0%	0%	3%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q17

Has your SAI assessed the systems governments for monitoring and reporting on progress against the SDGs?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	29%	45%	33%	0%	24%	44%	50%	50%	38%
No	57%	50%	50%	100%	76%	44%	50%	50%	57%
n/a	14%	5%	17%	0%	0%	11%	0%	0%	5%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q18

Has your SAI conducted any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals since 1 January 2016?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	57%	50%	67%	0%	43%	78%	17%	50%	52%
No	14%	45%	33%	100%	52%	22%	83%	50%	42%
n/a	29%	5%	0%	0%	5%	0%	0%	0%	7%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
No Poverty	50%	45%	0%	0%	0%	0%	0%	0%	23%
Zero Hunger	50%	36%	0%	0%	11%	86%	0%	0%	42%
Good Health and Well-being	75%	55%	50%	0%	33%	0%	0%	0%	35%
Quality Education	75%	64%	75%	0%	44%	0%	0%	100%	48%
Gender Equality	0%	18%	0%	0%	11%	71%	0%	0%	26%
Clean Water and Sanitation	100%	64%	75%	0%	67%	29%	0%	0%	58%
Affordable and Clean Energy	25%	45%	25%	0%	56%	14%	0%	100%	42%
Decent Work and Economic Growth	25%	36%	25%	0%	11%	0%	100%	0%	23%
Industry, Innovation, and Infrastructure	25%	45%	25%	0%	22%	0%	0%	0%	26%
Reduced Inequalities	25%	27%	0%	0%	0%	0%	0%	0%	13%
Sustainable Cities and Communities	25%	18%	0%	0%	33%	0%	0%	0%	19%
Responsible Consumption and Production	25%	27%	0%	0%	11%	0%	0%	0%	16%
Climate Action	0%	36%	0%	0%	22%	0%	100%	100%	26%
Life Below Water	25%	36%	25%	0%	22%	0%	0%	100%	26%
Life on Land	25%	45%	0%	0%	22%	14%	0%	100%	29%
Peace, Justice and Strong Institutions	25%	27%	0%	0%	11%	0%	100%	0%	19%
Partnerships for the Goals	25%	9%	0%	0%	0%	0%	100%	0%	10%

Q19a

Which of the following SDG topics have your SAI conducted environmental performance audits in relation to over the past 5 years? Please tick (✓) your answer on Table 2

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Clean Water and Sanitation	29%	40%	33%	0%	33%	44%	33%	0%	37%
Affordable and Clean Energy	0%	35%	17%	0%	43%	11%	50%	50%	33%
Sustainable Cities and Communities	14%	25%	0%	0%	10%	0%	17%	0%	13%
Responsible Consumption and Production	14%	20%	17%	0%	5%	11%	0%	0%	12%
Climate Action	0%	30%	0%	0%	14%	22%	33%	50%	22%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Life Below Water	14%	25%	0%	0%	14%	0%	33%	50%	17%
Life on Land	14%	40%	17%	0%	10%	22%	50%	50%	23%
None of the above topics	14%	20%	17%	0%	29%	33%	0%	50%	22%

Q20a

Which of the following topics are your SAI planning in the next three years (1 January 2018 – 31 December 2020) to conduct environmental performance audits on?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Clean Water and Sanitation	43%	40%	17%	0%	38%	22%	50%	0%	35%
Affordable and Clean Energy	14%	40%	33%	0%	24%	44%	17%	0%	30%
Sustainable Cities and Communities	14%	25%	33%	0%	10%	22%	17%	0%	18%
Responsible Consumption and Production	14%	15%	17%	0%	14%	22%	17%	0%	17%
Climate Action	0%	20%	17%	0%	24%	33%	33%	50%	25%
Life Below Water	0%	15%	17%	100%	10%	0%	33%	50%	15%
Life on Land	0%	25%	17%	100%	14%	22%	33%	50%	22%
None of the above topics	14%	10%	0%	0%	24%	22%	33%	50%	18%

Q19b

Would your SAI be willing to share the results of the conducted environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? The intention is to compile the information into a global report.

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	29%	45%	17%	100%	33%	44%	33%	50%	42%
No	29%	5%	17%	0%	19%	0%	0%	0%	12%
n/a	43%	50%	67%	0%	48%	56%	67%	50%	47%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q20b

Would your SAI be willing to share the results of these future environmental performance audits related to one of the topics mentioned above by means of a framework developed by INTOSAI? The intention is to compile the information into a global report.

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	57%	50%	17%	0%	38%	78%	50%	50%	52%
No	14%	10%	33%	0%	19%	0%	0%	0%	12%
n/a	29%	40%	50%	100%	43%	22%	50%	50%	37%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q21

Are your SAI planning to conduct any cooperative audits against the environmental topics listed under the Sustainable Development Goals (see Table 2)?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	0%	35%	17%	0%	24%	78%	50%	0%	33%
No	100%	50%	83%	100%	71%	11%	50%	100%	58%
n/a	0%	15%	0%	0%	5%	11%	0%	0%	8%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

THE IMPACT OF ENVIRONMENTAL AUDITS

Q23

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Parliamentary hearings	86%	70%	83%	0%	76%	22%	50%	100%	65%
Media coverage	57%	70%	83%	0%	62%	56%	50%	100%	62%
Follow-up audit	86%	75%	100%	0%	81%	44%	50%	50%	72%
Monitor the implementation of recommendations/audit findings	71%	60%	67%	0%	81%	78%	83%	100%	72%
Government response to audit recommendations	43%	65%	50%	0%	71%	78%	67%	100%	67%
Our SAI does not measure impact of environmental audits	0%	0%	0%	0%	0%	11%	0%	0%	2%
Budgetary savings resulting from the SAI's findings and recommendation	0%	25%	17%	0%	24%	33%	33%	50%	25%
Action Plan by auditee	14%	50%	33%	0%	43%	44%	50%	50%	45%
Feedback from experts/public	14%	35%	17%	0%	14%	0%	50%	0%	22%
Any other method	0%	5%	0%	0%	14%	0%	17%	50%	8%

Q24

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Government or institution support	14%	10%	33%	0%	14%	44%	50%	0%	22%
Financial Support	43%	15%	33%	0%	14%	56%	67%	0%	30%
Lack of human resources	14%	45%	33%	100%	33%	56%	50%	0%	38%
Lack of data	71%	60%	67%	0%	48%	56%	67%	50%	55%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Lack of technology	43%	40%	67%	100%	10%	44%	50%	0%	35%
Lack of communication among stakeholders	29%	25%	17%	0%	24%	33%	67%	50%	32%
Weak environmental awareness of the auditee	29%	50%	67%	0%	14%	33%	50%	0%	35%
No challenges	14%	15%	0%	0%	10%	11%	33%	50%	15%
Others	0%	0%	0%	0%	10%	11%	17%	0%	7%

Q25

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Follow-up survey	29%	10%	17%	0%	33%	11%	17%	50%	22%
Follow-up audit	71%	75%	100%	0%	76%	67%	83%	100%	73%
Implementation is not followed up	0%	5%	0%	0%	10%	0%	33%	0%	7%
Action plan by auditee	14%	40%	33%	0%	29%	44%	33%	50%	35%
Our SAI does not make recommendations in environmental audits	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other	14%	10%	17%	0%	24%	56%	17%	0%	20%

Q26

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

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Formulate environmental legislation or environmental policies and programs	No	29%	10%	17%	0%	5%	0%	0%	0%	8%
	Low	0%	10%	17%	0%	14%	22%	17%	0%	10%
	Medium	14%	45%	33%	0%	48%	22%	17%	100%	35%
	High	29%	30%	17%	0%	14%	33%	67%	0%	30%
	n/a	29%	5%	17%	100%	19%	22%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Evaluate their capacity to develop and implement environmental policies or programs	No	14%	10%	0%	0%	0%	0%	0%	0%	5%
	Low	0%	10%	0%	0%	19%	22%	0%	0%	13%
	Medium	57%	55%	83%	0%	62%	11%	67%	100%	50%
	High	0%	20%	0%	0%	5%	44%	33%	0%	17%
	n/a	29%	5%	17%	100%	14%	22%	0%	0%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Improve the functioning of policies and programs	No	0%	10%	0%	0%	0%	11%	0%	0%	5%
	Low	29%	5%	33%	0%	10%	11%	0%	0%	10%
	Medium	14%	35%	33%	0%	43%	22%	50%	50%	35%
	High	43%	45%	33%	0%	33%	44%	50%	50%	38%
	n/a	14%	5%	0%	100%	14%	11%	0%	0%	12%
	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	29%	10%	17%	0%	0%	22%	0%	50%	12%
	Low	0%	25%	33%	0%	19%	11%	17%	0%	15%
	Medium	29%	20%	33%	0%	52%	22%	0%	0%	28%
	High	29%	40%	17%	0%	14%	22%	83%	50%	32%
	n/a	14%	5%	0%	100%	14%	22%	0%	0%	13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Develop their environmental management systems	No	14%	10%	17%	0%	14%	33%	0%	0%	15%
	Low	0%	30%	33%	0%	29%	11%	33%	100%	23%
	Medium	57%	30%	50%	0%	38%	11%	17%	0%	30%
	High	14%	20%	0%	0%	5%	22%	33%	0%	15%
	n/a	14%	10%	0%	100%	14%	22%	17%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Produce their environmental reports	No	29%	15%	17%	0%	14%	22%	0%	0%	17%
	Low	14%	50%	50%	0%	38%	11%	17%	50%	32%
	Medium	14%	10%	0%	0%	19%	22%	50%	50%	20%
	High	29%	20%	33%	0%	10%	22%	33%	0%	17%
	n/a	14%	5%	0%	100%	19%	22%	0%	0%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q27

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Distribution of a printed version of audit report	71%	60%	67%	0%	48%	67%	67%	50%	60%
Full audit report made public in the Web	43%	55%	33%	0%	81%	100%	83%	100%	70%
Only audit report summary made public in the Web	14%	20%	33%	0%	24%	11%	17%	0%	18%
Press releases	14%	25%	17%	0%	67%	67%	33%	50%	45%
Briefings for journalists	14%	20%	17%	0%	33%	11%	0%	50%	23%
Articles in printed media (by the SAI)	14%	30%	33%	0%	24%	33%	50%	50%	28%

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Radio/TV appearances	29%	15%	17%	0%	38%	33%	17%	100%	30%
Booklet/1-pager with audit results	0%	20%	17%	0%	5%	11%	17%	0%	10%
Tweets, short summaries, videos, or animations about audit reports published in social networks (such as Facebook, Twitter etc.)	0%	30%	17%	0%	48%	11%	50%	100%	32%
Audit reports obtainable upon request (not distributed otherwise)	43%	15%	50%	0%	0%	22%	50%	50%	20%
Presentations	29%	35%	17%	0%	38%	33%	33%	50%	32%
No parts of audit reports are made public	0%	10%	17%	0%	0%	0%	0%	0%	3%
Other	14%	10%	33%	0%	5%	11%	0%	0%	8%

Q28

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes, significantly	43%	70%	67%	0%	33%	67%	83%	100%	55%
Yes, semewhat	43%	20%	33%	0%	57%	33%	17%	0%	35%
No	0%	5%	0%	0%	0%	0%	0%	0%	2%
Audit reports are not published	0%	0%	0%	0%	0%	0%	0%	0%	0%
n/a	14%	5%	0%	100%	10%	0%	0%	0%	8%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

ENVIRONMENTAL AUDITING CAPACITY

Q29

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	57%	55%	67%	0%	38%	78%	33%	100%	55%
No	43%	45%	33%	100%	52%	22%	67%	0%	42%
n/a	0%	0%	0%	0%	10%	0%	0%	0%	3%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q30

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Working full time	0%	2%	0%	0%	1%	1%	3%	7%	2%
Working part time	1%	1%	2%	0%	3%	1%	2%	0%	2%
Not currently working, but have the capacity to do so.	3%	3%	5%	0%	5%	4%	20%	42%	7%
Total	5%	5%	7%	0%	9%	6%	25%	49%	10%

Q31

Since 1 January 2015, on average, how many employees are involved in an audit team conducting one environmental audit in your SAI? If none, please mark 0.

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Auditors	4	8	6	0	7	15	2	2	7
Economic valuation experts	0	4	0	0	0	2	0	0	7
Natural resources accountants	1	0	0	0	0	6	0	0	5
GIS[1] experts	0	0	0	0	0	0	0	0	1
Statisticians	0	1	0	0	0	0	0	0	1
Environmental experts	0	1	1	0	0	2	0	2	2
Others	1	2	1	0	0	6	0	2	8
Total	7	17	8	0	7	32	2	6	31

Q32

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
auditor(s) have specialised education (BA or higher) or training experience in the field of environment (environmental studies, environmental policy, natural sciences etc.)	29%	27%	51%	0%	25%	41%	7%	43%	28%
auditor(s) have no specialised education but have previous working experience in the field of environment (environmental protection, natural resources management, inspection work etc.)	45%	24%	0%	0%	28%	51%	1%	13%	30%
Total	74%	52%	51%	0%	53%	92%	7%	57%	58%

Q33

Since 1 January 2015, has the share of auditors working on environmental audits changed in your SAI? Has the share ...?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Increased	57%	50%	67%	0%	24%	11%	33%	0%	30%
Remain The Same	29%	30%	33%	0%	62%	33%	67%	100%	48%
Decreased	14%	5%	0%	0%	5%	56%	0%	0%	12%
N/A	0%	15%	0%	100%	10%	0%	0%	0%	10%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q34

How does your SAI plan to change the number of auditors involved in conducting environmental audits in the next three years?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Increased	71%	50%	50%	0%	10%	33%	50%	0%	37%
Remain The Same	0%	25%	0%	0%	71%	33%	50%	100%	40%
Decreased	0%	0%	0%	0%	0%	11%	0%	0%	2%
Not Applicable/No Plans	14%	20%	50%	0%	10%	22%	0%	0%	13%
N/A	14%	5%	0%	100%	10%	0%	0%	0%	8%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q35

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
financial auditing experience	86%	90%	100%	0%	71%	67%	67%	100%	78%
compliance auditing experience	86%	85%	83%	0%	81%	89%	50%	100%	82%
performance auditing experience	100%	95%	100%	0%	81%	100%	83%	100%	90%
finance (e.g. experience/knowledge of accounting, taxation, financial analysis)	57%	55%	33%	0%	62%	56%	33%	100%	57%
law (e.g. experience/knowledge of public law, business law, environmental law)	43%	45%	33%	0%	52%	44%	17%	100%	43%
public administration and management (knowledge of the system and operations of the government)	57%	50%	50%	0%	62%	67%	50%	100%	58%
natural/environmental sciences, (environmental) engineering (understanding of env. problems and processes)	43%	35%	50%	0%	29%	89%	17%	100%	42%
other(s)	14%	5%	17%	0%	0%	22%	0%	0%	7%

Q36

Which of the following barriers has your SAI experienced in executing environmental audits since 1 January 2015?

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Absence of SAI's mandate	Yes	0%	20%	33%	100%	5%	0%	17%	0%	12%
	No	86%	60%	67%	0%	67%	78%	83%	100%	70%
	n/a	14%	20%	0%	0%	29%	22%	0%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of skills or expertise and trainings within the SAI	Yes	43%	60%	67%	100%	19%	56%	67%	0%	47%
	No	57%	35%	33%	0%	52%	33%	33%	100%	43%
	n/a	0%	5%	0%	0%	29%	11%	0%	0%	10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of human resources	Yes	29%	65%	67%	100%	48%	89%	50%	0%	57%
	No	57%	30%	33%	0%	33%	11%	50%	100%	35%
	n/a	14%	5%	0%	0%	19%	0%	0%	0%	8%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory framework	Yes	43%	60%	67%	100%	62%	89%	67%	50%	65%
	No	43%	30%	33%	0%	19%	11%	33%	50%	25%
	n/a	14%	10%	0%	0%	19%	0%	0%	0%	10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of environmental programmes	Yes	29%	25%	67%	0%	24%	44%	17%	0%	28%
	No	57%	65%	33%	0%	52%	44%	67%	100%	57%
	n/a	14%	10%	0%	100%	24%	11%	17%	0%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of established environmental norms and standards	Yes	43%	40%	83%	0%	24%	44%	33%	50%	37%
	No	43%	50%	17%	0%	48%	44%	67%	50%	48%
	n/a	14%	10%	0%	100%	29%	11%	0%	0%	15%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Insufficient monitoring and reporting systems	Yes	57%	50%	67%	0%	38%	78%	67%	100%	57%
	No	14%	40%	33%	0%	33%	11%	33%	0%	27%
	n/a	29%	10%	0%	100%	29%	11%	0%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Insufficient data on the state of the environment	Yes	86%	60%	100%	0%	38%	67%	67%	50%	58%
	No	14%	30%	0%	0%	33%	33%	33%	50%	28%
	n/a	0%	10%	0%	100%	29%	0%	0%	0%	13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lack of technical resources (e.g. insufficient equipment, poor Internet connection etc.)	Yes	43%	25%	33%	0%	5%	56%	50%	0%	28%
	No	43%	60%	50%	0%	67%	22%	50%	100%	53%
	n/a	14%	15%	17%	100%	29%	22%	0%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Access to data	Yes	14%	35%	33%	0%	10%	22%	50%	50%	27%
	No	43%	55%	33%	0%	57%	67%	50%	50%	53%
	n/a	43%	10%	33%	100%	33%	11%	0%	0%	20%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Difficulty in validating reported data	Yes	43%	45%	33%	0%	19%	56%	67%	50%	42%
	No	43%	40%	50%	0%	48%	33%	33%	50%	40%
	n/a	14%	15%	17%	100%	33%	11%	0%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Not the priority topic, no interest by management	Yes	0%	20%	17%	0%	5%	22%	33%	0%	15%
	No	57%	55%	50%	0%	52%	56%	67%	100%	55%
	n/a	43%	25%	33%	100%	43%	22%	0%	0%	30%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other	Yes	0%	0%	0%	0%	0%	0%	0%	0%	0%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q37
Which of the following measures did your SAI take to attempt to overcome the barriers?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
modified SAI's mandate	14%	15%	0%	0%	0%	11%	17%	0%	10%
trained SAI's staff	86%	70%	100%	0%	48%	67%	33%	50%	62%
engaged subject matter experts	29%	35%	17%	0%	24%	11%	33%	50%	28%
collected environmental data directly from the field	43%	50%	67%	0%	38%	44%	33%	0%	43%
used environmental standards of an international organisation	43%	55%	83%	0%	29%	56%	33%	0%	42%
cooperated with universities or research institutes	0%	30%	33%	0%	33%	22%	17%	0%	25%
developed performance indicators	14%	15%	33%	0%	24%	33%	17%	0%	20%
agreed performance criteria with auditee	71%	45%	50%	0%	38%	56%	33%	50%	48%
used benchmarking with international/other countries standards	57%	20%	33%	0%	29%	67%	33%	100%	38%
used services provided by the Regional Working Group on Environmental Auditing (RWGEA)	43%	25%	17%	0%	38%	33%	33%	50%	33%
other(s)	14%	0%	0%	0%	5%	22%	17%	0%	8%

Q38

What kind of training has your SAI provided for auditors to build capability of conducting environmental audits since 1 January 2015?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Environmental audit	86%	75%	100%	0%	43%	67%	50%	100%	65%
Environmental law	14%	25%	33%	0%	10%	11%	0%	50%	17%
Environmental governance	43%	20%	0%	0%	5%	11%	0%	50%	17%
Environmental Impact Assessment	43%	25%	33%	0%	5%	22%	0%	0%	18%
Economic valuation	0%	10%	0%	0%	5%	11%	0%	50%	8%
Natural resources accounting	0%	10%	0%	0%	0%	11%	0%	0%	5%
Technical training related to subject of audit	43%	50%	50%	0%	48%	33%	17%	100%	43%
Sustainable Development Goals	71%	40%	33%	0%	19%	33%	67%	50%	42%
other(s)	0%	0%	0%	0%	5%	11%	0%	0%	3%

Q39

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?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	57%	50%	67%	100%	33%	11%	33%	0%	38%
Interested to participate	43%	25%	17%	0%	29%	78%	50%	0%	38%
No	0%	10%	17%	0%	24%	11%	17%	100%	15%
n/a	0%	15%	0%	0%	14%	0%	0%	0%	8%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

COOPERATION BETWEEN SAIS

Q40

Since 1 January 2015, has your SAI had any experience in cooperation with another SAI(s) whether it is in the local, regional or international level in environmental auditing issues?

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	71%	60%	83%	0%	67%	78%	83%	50%	65%
No	29%	40%	17%	100%	33%	22%	17%	50%	35%
n/a	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q41

Please indicate the reasons why your SAI has not been engaged in cooperative audits since 1 January 2015? Mark all that apply.

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
lack of interest in our SAI	14%	0%	0%	0%	0%	0%	0%	50%	3%
lack of resources	29%	20%	0%	0%	5%	11%	17%	0%	15%
inadequate SAI's mandate	0%	15%	0%	0%	5%	0%	17%	0%	8%
lack of skill or expertise within the SAI	14%	20%	0%	0%	0%	0%	0%	0%	8%
lack of partners	14%	15%	0%	0%	5%	11%	0%	0%	10%
no perceived need for cooperation	29%	5%	17%	0%	10%	0%	0%	0%	8%
other	0%	10%	0%	0%	14%	11%	0%	0%	8%

Q42

Please specify what types of cooperative activities your SAI has experienced since 1 January 2015.

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Cooperation with another SAI on an audit related to an international environmental accord (including treaties, international agreements, obligations, or commitments)	Yes	14%	5%	0%	0%	38%	67%	17%	0%	25%
	No	43%	40%	50%	0%	29%	11%	50%	50%	33%
	n/a	43%	55%	50%	100%	33%	22%	33%	50%	42%
	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	0%	45%	33%	0%	29%	56%	33%	50%	37%
	No	43%	20%	33%	0%	24%	11%	50%	0%	25%
	n/a	57%	35%	33%	100%	48%	33%	17%	50%	38%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Cooperation with another SAI on a transboundary environmental issue	Yes	14%	10%	0%	0%	24%	44%	17%	50%	22%
	No	43%	35%	50%	0%	33%	22%	50%	0%	33%
	n/a	43%	55%	50%	100%	43%	33%	33%	50%	45%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
The exchange of audit information or environmental auditing experiences between SAIs	Yes	57%	45%	50%	0%	48%	33%	0%	50%	43%
	No	29%	20%	17%	0%	14%	33%	67%	0%	23%
	n/a	14%	35%	33%	100%	38%	33%	33%	50%	33%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Other	Yes	0%	5%	0%	0%	0%	11%	17%	0%	3%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	100%	95%	100%	100%	100%	89%	83%	100%	97%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

WGEA AND INTOSAI PRODUCTS

Q43

In the following table, WGEA products are listed. Since 1 January 2015, has your SAI considered the products below in its work?

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
ISSAI 5110 - INTOSAI Paper – Guidance on Conducting Performance Audit with an Environmental Perspective (2016)	Have used	57%	50%	67%	0%	57%	56%	17%	0%	48%
	Have not used	14%	10%	0%	100%	24%	44%	33%	100%	28%
	n/a	29%	40%	33%	0%	19%	0%	50%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5120 - INTOSAI Paper – Environmental Auditing in the context of financial and compliance audits (2016)	Have used	57%	35%	50%	0%	33%	22%	33%	0%	35%
	Have not used	43%	30%	50%	100%	38%	67%	33%	100%	45%
	n/a	0%	35%	0%	0%	29%	11%	33%	0%	20%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5140 - INTOSAI Paper – How SAIs may Co-operate on the Audit of International Environmental Accords (2016)	Have used	14%	20%	0%	0%	33%	22%	17%	0%	22%
	Have not used	86%	45%	100%	100%	43%	78%	50%	100%	60%
	n/a	0%	35%	0%	0%	24%	0%	33%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Government Efforts to Adapt to Climate Change and Ocean Acidification in the Marine Environment (2016)	Have used	14%	10%	0%	0%	5%	0%	0%	50%	7%
	Have not used	86%	55%	100%	100%	57%	89%	67%	50%	70%
	n/a	0%	35%	0%	0%	38%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Waste Management (Updated on 2004 Guidelines – Towards Auditing Waste Management) (2016)	Have used	43%	50%	50%	0%	48%	0%	0%	0%	35%
	Have not used	57%	15%	50%	100%	24%	89%	67%	100%	45%
	n/a	0%	35%	0%	0%	29%	11%	33%	0%	20%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Energy Savings (2016)	Have used	14%	20%	17%	0%	33%	0%	0%	0%	20%
	Have not used	86%	45%	83%	100%	43%	89%	67%	100%	62%
	n/a	0%	35%	0%	0%	24%	11%	33%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
WGEA Paper – Environmental Impact Assessment (2016)	Have used	29%	15%	0%	0%	5%	11%	0%	0%	12%
	Have not used	71%	50%	100%	100%	57%	78%	67%	100%	65%
	n/a	0%	35%	0%	0%	38%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Greening SAls (2016)	Have used	29%	30%	17%	0%	19%	0%	0%	50%	22%
	Have not used	71%	40%	83%	0%	48%	89%	67%	50%	57%
	n/a	0%	30%	0%	100%	33%	11%	33%	0%	22%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – How to Increase the Quality and Impact of Environmental Audits (2016)	Have used	57%	20%	0%	0%	19%	0%	0%	50%	22%
	Have not used	43%	45%	100%	0%	48%	89%	67%	0%	53%
	n/a	0%	35%	0%	100%	33%	11%	33%	50%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Market Based Instruments for Environmental Protection and Management (2016)	Have used	14%	10%	0%	0%	19%	11%	0%	0%	13%
	Have not used	86%	55%	100%	0%	48%	78%	67%	100%	63%
	n/a	0%	35%	0%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Renewable Energy (2016)	Have used	43%	35%	33%	0%	19%	11%	0%	0%	23%
	Have not used	57%	30%	67%	0%	52%	78%	67%	100%	55%
	n/a	0%	35%	0%	100%	29%	11%	33%	0%	22%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institution (2013)	Have used	29%	15%	0%	0%	10%	0%	0%	0%	12%
	Have not used	71%	55%	100%	0%	52%	89%	67%	100%	65%
	n/a	0%	30%	0%	100%	38%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Land Use and Land Management Practices in Environmental Perspective (2013)	Have used	29%	15%	33%	0%	19%	0%	0%	0%	15%
	Have not used	57%	55%	50%	0%	48%	89%	67%	100%	62%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Impact of Tourism on Wildlife Conservation (2013)	Have used	14%	10%	0%	0%	5%	0%	0%	0%	7%
	Have not used	71%	60%	83%	0%	57%	89%	67%	100%	68%
	n/a	14%	30%	17%	100%	38%	11%	33%	0%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
WGEA Paper – Environmental Issues Associated with Infrastructure Development (2013)	Have used	29%	20%	17%	0%	24%	0%	0%	0%	18%
	Have not used	57%	50%	67%	0%	43%	89%	67%	100%	58%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Environmental Data: Resources and Options for Supreme Audit Institutions (2013)	Have used	29%	25%	0%	0%	24%	0%	0%	50%	20%
	Have not used	57%	45%	83%	0%	43%	89%	67%	50%	57%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Water Issues: An Examination of SAI's Experiences and the Methodological Tools They Have Successfully Used (2013)	Have used	43%	35%	50%	0%	19%	0%	0%	50%	23%
	Have not used	43%	40%	33%	0%	48%	89%	67%	50%	55%
	n/a	14%	25%	17%	100%	33%	11%	33%	0%	22%
	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 used	14%	25%	17%	0%	19%	0%	0%	0%	17%
	Have not used	71%	45%	67%	0%	48%	89%	67%	100%	60%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	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 used	29%	25%	0%	0%	29%	22%	17%	100%	28%
	Have not used	57%	45%	83%	0%	38%	67%	50%	0%	48%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Environmental Accounting: Current Status and Options for SAIs (2010)	Have used	14%	10%	0%	0%	10%	11%	0%	50%	12%
	Have not used	71%	60%	83%	0%	52%	78%	67%	50%	63%
	n/a	14%	30%	17%	100%	38%	11%	33%	0%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA and UNEP Paper - Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors (2010)	Have used	29%	10%	0%	0%	24%	0%	17%	0%	15%
	Have not used	57%	60%	83%	0%	43%	89%	50%	100%	62%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
WGEA Paper - Auditing Sustainable Fisheries Management: Guidance for Supreme Audit Institutions (2010)	Have used	29%	15%	17%	0%	0%	0%	17%	50%	12%
	Have not used	57%	55%	67%	0%	62%	89%	50%	50%	63%
	n/a	14%	30%	17%	100%	38%	11%	33%	0%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Sustainable Energy: Guidance for Supreme Audit Institutions (2010)	Have used	43%	20%	17%	0%	19%	0%	17%	0%	20%
	Have not used	43%	50%	67%	0%	48%	89%	50%	100%	57%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Mining: Guidance for Supreme Audit Institutions (2010)	Have used	43%	15%	0%	0%	14%	0%	0%	0%	15%
	Have not used	43%	55%	83%	0%	52%	89%	67%	100%	62%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Forests: Guidance for Supreme Audit Institutions (2010)	Have used	43%	30%	0%	0%	14%	11%	0%	0%	22%
	Have not used	43%	40%	83%	0%	52%	78%	67%	100%	55%
	n/a	14%	30%	17%	100%	33%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA coordinated audit – Coordinated International Audit on Climate Change: Key Implications for Governments and their Auditors (2010)	Have used	14%	20%	0%	0%	19%	22%	17%	50%	20%
	Have not used	71%	45%	83%	0%	48%	67%	50%	50%	55%
	n/a	14%	35%	17%	100%	33%	11%	33%	0%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007)	Have used	43%	25%	17%	0%	19%	33%	0%	50%	23%
	Have not used	43%	40%	67%	0%	48%	56%	67%	50%	52%
	n/a	14%	35%	17%	100%	33%	11%	33%	0%	25%
	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 used	29%	20%	17%	0%	0%	0%	17%	0%	12%
	Have not used	57%	45%	67%	0%	62%	89%	50%	100%	62%
	n/a	14%	35%	17%	100%	38%	11%	33%	0%	27%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Evolution and Trends in Environmental Auditing (2007)	Have used	29%	10%	17%	0%	0%	0%	0%	0%	7%
	Have not used	57%	55%	67%	0%	62%	89%	67%	100%	67%
	n/a	14%	35%	17%	100%	38%	11%	33%	0%	27%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007)	Have used	14%	15%	0%	0%	29%	11%	17%	100%	22%
	Have not used	71%	50%	83%	0%	43%	78%	50%	0%	55%
	n/a	14%	35%	17%	100%	29%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5130 - INTOSAI Paper – Sustainable Development: The Role of Supreme Audit Institutions (2004)	Have used	43%	35%	17%	0%	14%	33%	17%	0%	27%
	Have not used	43%	35%	67%	0%	48%	56%	50%	100%	48%
	n/a	14%	30%	17%	100%	38%	11%	33%	0%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Towards Auditing Waste Management (2004)	Have used	43%	35%	33%	0%	24%	11%	0%	0%	25%
	Have not used	43%	30%	50%	0%	48%	78%	67%	100%	52%
	n/a	14%	35%	17%	100%	29%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	Have used	43%	30%	33%	0%	24%	11%	33%	0%	27%
	Have not used	43%	35%	50%	0%	43%	78%	33%	100%	48%
	n/a	14%	35%	17%	100%	33%	11%	33%	0%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper – The Audit of International Environmental Accords (2001)	Have used	14%	10%	0%	0%	10%	11%	0%	0%	8%
	Have not used	71%	55%	83%	0%	57%	89%	67%	100%	67%
	n/a	14%	35%	17%	100%	33%	0%	33%	0%	25%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper – Natural Resource Accounting (1998)	Have used	14%	10%	0%	0%	5%	11%	0%	50%	10%
	Have not used	71%	55%	83%	0%	57%	78%	67%	50%	63%
	n/a	14%	35%	17%	100%	38%	11%	33%	0%	27%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Home page of the WGEA website	Have used	71%	60%	50%	0%	67%	33%	33%	50%	57%
	Have not used	14%	20%	33%	0%	14%	56%	33%	50%	27%
	n/a	14%	20%	17%	100%	19%	11%	33%	0%	17%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Bibliography of SAls environmental audit reports on the WGEA website under "Environmental Audits Worldwide"	Have used	43%	30%	33%	0%	43%	11%	17%	50%	33%
	Have not used	43%	40%	50%	0%	29%	78%	50%	50%	43%
	n/a	14%	30%	17%	100%	29%	11%	33%	0%	23%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Greenlines newsletter on the WGEA website	Have used	71%	40%	17%	0%	62%	33%	33%	50%	48%
	Have not used	14%	35%	67%	0%	19%	56%	33%	50%	33%
	n/a	14%	25%	17%	100%	19%	11%	33%	0%	18%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA meeting material (including compendium) on the WGEA website	Have used	57%	35%	17%	0%	57%	22%	17%	50%	42%
	Have not used	29%	35%	67%	0%	19%	67%	50%	50%	38%
	n/a	14%	30%	17%	100%	24%	11%	33%	0%	20%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA work plans on the WGEA website	Have used	43%	45%	50%	0%	43%	22%	17%	50%	38%
	Have not used	43%	25%	33%	0%	29%	67%	50%	50%	40%
	n/a	14%	30%	17%	100%	29%	11%	33%	0%	22%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Results of the previous INTOSAI WGEA Surveys on the WGEA website	Have used	43%	40%	33%	0%	38%	22%	17%	50%	37%
	Have not used	43%	35%	50%	0%	38%	67%	50%	50%	43%
	n/a	14%	25%	17%	100%	24%	11%	33%	0%	20%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

C. In the following table, WGEA products are listed. Since 1 January 2015, has your SAI considered the products below in its work? Is it useful?

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
ISSAI 5110 - INTOSAI Paper – Guidance on Conducting Performance Audit with an Environmental Perspective (2016)	Yes	43%	50%	33%	0%	38%	56%	17%	0%	42%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	57%	50%	67%	100%	62%	44%	83%	100%	58%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5120 - INTOSAI Paper – Environmental Auditing in the context of financial and compliance audits (2016)	Yes	43%	35%	17%	0%	29%	44%	50%	0%	37%
	No	0%	0%	0%	0%	0%	11%	0%	0%	2%
	n/a	57%	65%	83%	100%	71%	44%	50%	100%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
ISSAI 5140 - INTOSAI Paper – How SAls may Co-operate on the Audit of International Environmental Accords (2016)	Yes	29%	25%	17%	0%	29%	44%	33%	0%	30%
	No	0%	0%	0%	0%	0%	11%	0%	0%	2%
	n/a	71%	75%	83%	100%	71%	44%	67%	100%	68%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Government Efforts to Adapt to Climate Change and Ocean Acidification in the Marine Environment (2016)	Yes	14%	10%	0%	0%	5%	44%	17%	50%	15%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	86%	90%	100%	100%	90%	56%	83%	50%	83%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Waste Management (Updated on 2004 Guidelines – Towards Auditing Waste Management) (2016)	Yes	43%	45%	17%	0%	38%	44%	17%	0%	38%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	57%	55%	83%	100%	62%	56%	83%	100%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Energy Savings (2016)	Yes	14%	15%	0%	0%	29%	44%	17%	0%	25%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	86%	85%	100%	100%	71%	56%	83%	100%	75%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Environmental Impact Assessment (2016)	Yes	29%	15%	0%	0%	5%	44%	17%	0%	18%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	71%	85%	100%	100%	90%	56%	83%	100%	80%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Greening SAls (2016)	Yes	43%	20%	0%	0%	14%	33%	17%	50%	25%
	No	0%	0%	0%	0%	0%	11%	0%	0%	2%
	n/a	57%	80%	100%	100%	86%	56%	83%	50%	73%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – How to Increase the Quality and Impact of Environmental Audits (2016)	Yes	57%	20%	0%	0%	14%	44%	17%	50%	28%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	43%	80%	100%	100%	86%	56%	83%	50%	72%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Market Based Instruments for Environmental Protection and Management (2016)	Yes	14%	10%	0%	0%	14%	56%	17%	0%	20%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	86%	90%	100%	100%	86%	44%	83%	100%	80%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Renewable Energy (2016)	Yes	29%	25%	0%	0%	19%	56%	17%	0%	27%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	71%	75%	100%	100%	76%	44%	83%	100%	72%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
WGEA Paper – Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institution (2013)	Yes	29%	15%	0%	0%	10%	44%	17%	0%	20%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	85%	100%	100%	90%	56%	83%	100%	80%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Land Use and Land Management Practices in Environmental Perspective (2013)	Yes	14%	10%	0%	0%	19%	44%	17%	0%	20%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	86%	90%	100%	100%	76%	56%	83%	100%	78%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Impact of Tourism on Wildlife Conservation (2013)	Yes	14%	15%	0%	0%	5%	33%	17%	0%	15%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	86%	85%	100%	100%	90%	56%	83%	100%	82%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Environmental Issues Associated with Infrastructure Development (2013)	Yes	14%	25%	0%	0%	19%	44%	17%	0%	25%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	86%	75%	100%	100%	81%	56%	83%	100%	75%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Environmental Data: Resources and Options for Supreme Audit Institutions (2013)	Yes	29%	25%	0%	0%	19%	33%	17%	50%	25%
	No	0%	0%	0%	0%	0%	11%	0%	0%	2%
	n/a	71%	75%	100%	100%	81%	56%	83%	50%	73%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Water Issues: An Examination of SAI's Experiences and the Methodological Tools They Have Successfully Used (2013)	Yes	29%	30%	17%	0%	19%	44%	17%	50%	28%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	70%	83%	100%	81%	56%	83%	50%	72%
	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)	Yes	14%	25%	17%	0%	14%	44%	17%	0%	23%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	86%	75%	83%	100%	81%	56%	83%	100%	75%
	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)	Yes	29%	25%	0%	0%	29%	56%	33%	100%	35%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	75%	100%	100%	71%	44%	67%	0%	65%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
WGEA Paper - Environmental Accounting: Current Status and Options for SAls (2010)	Yes	14%	10%	0%	0%	14%	33%	17%	50%	18%
	No	0%	0%	0%	0%	0%	11%	0%	0%	2%
	n/a	86%	90%	100%	100%	86%	56%	83%	50%	80%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA and UNEP Paper - Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors (2010)	Yes	57%	15%	0%	0%	19%	33%	33%	0%	25%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	43%	85%	100%	100%	76%	56%	67%	100%	72%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Sustainable Fisheries Management: Guidance for Supreme Audit Institutions (2010)	Yes	29%	10%	0%	0%	0%	44%	17%	50%	17%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	71%	90%	100%	100%	95%	56%	83%	50%	82%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Sustainable Energy: Guidance for Supreme Audit Institutions (2010)	Yes	29%	15%	0%	0%	19%	44%	33%	0%	25%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	71%	85%	100%	100%	76%	56%	67%	100%	73%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Mining: Guidance for Supreme Audit Institutions (2010)	Yes	43%	15%	0%	0%	14%	44%	17%	0%	23%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	57%	85%	100%	100%	81%	56%	83%	100%	75%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Auditing Forests: Guidance for Supreme Audit Institutions (2010)	Yes	43%	30%	0%	0%	14%	44%	17%	0%	28%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	57%	70%	100%	100%	81%	56%	83%	100%	70%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA coordinated audit – Coordinated International Audit on Climate Change: Key Implications for Governments and their Auditors (2010)	Yes	14%	20%	0%	0%	19%	56%	33%	50%	27%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	86%	80%	100%	100%	81%	44%	67%	50%	73%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Biodiversity: Guidance for Supreme Audit Institutions (2007)	Yes	29%	25%	0%	0%	19%	56%	17%	50%	27%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	71%	75%	100%	100%	76%	44%	83%	50%	72%
	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)	Yes	14%	10%	0%	0%	0%	44%	33%	0%	15%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	86%	90%	100%	100%	95%	56%	67%	100%	83%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
WGEA Paper – Evolution and Trends in Environmental Auditing (2007)	Yes	14%	5%	0%	0%	0%	22%	17%	0%	8%
	No	0%	0%	0%	0%	5%	22%	0%	0%	5%
	n/a	86%	95%	100%	100%	95%	56%	83%	100%	87%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper - Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits (2007)	Yes	14%	10%	0%	0%	29%	44%	33%	100%	27%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	86%	90%	100%	100%	71%	56%	67%	0%	73%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5130 - INTOSAI Paper – Sustainable Development: The Role of Supreme Audit Institutions (2004)	Yes	29%	30%	0%	0%	10%	44%	33%	0%	25%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	71%	70%	100%	100%	86%	44%	67%	100%	72%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Towards Auditing Waste Management (2004)	Yes	29%	30%	17%	0%	24%	33%	17%	0%	27%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	71%	70%	83%	100%	71%	56%	83%	100%	70%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA Paper – Auditing Water Issues: Experiences of Supreme Audit Institutions (2004)	Yes	29%	25%	17%	0%	24%	33%	50%	0%	28%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	71%	75%	83%	100%	71%	56%	50%	100%	68%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper – The Audit of International Environmental Accords (2001)	Yes	14%	5%	0%	0%	5%	33%	17%	0%	12%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	86%	95%	100%	100%	90%	56%	83%	100%	85%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI Paper – Natural Resource Accounting (1998)	Yes	14%	10%	0%	0%	5%	33%	17%	50%	15%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	86%	90%	100%	100%	90%	56%	83%	50%	82%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Home page of the WGEA website	Yes	57%	60%	33%	0%	52%	67%	33%	50%	55%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	43%	40%	67%	100%	48%	33%	67%	50%	45%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Bibliography of SAIs environmental audit reports on the WGEA website under “Environmental Audits Worldwide”	Yes	29%	25%	17%	0%	33%	44%	33%	50%	33%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	75%	83%	100%	67%	56%	67%	50%	67%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Greenlines newsletter on the WGEA website	Yes	43%	35%	0%	0%	52%	67%	50%	50%	47%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	57%	65%	100%	100%	48%	33%	50%	50%	53%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA meeting material (including compendium) on the WGEA website	Yes	29%	30%	0%	0%	48%	44%	33%	50%	38%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	70%	100%	100%	52%	56%	67%	50%	62%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
WGEA work plans on the WGEA website	Yes	29%	35%	17%	0%	33%	22%	33%	50%	32%
	No	0%	0%	0%	0%	0%	22%	0%	0%	3%
	n/a	71%	65%	83%	100%	67%	56%	67%	50%	65%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Results of the previous INTOSAI WGEA Surveys on the WGEA website	Yes	29%	30%	17%	0%	29%	56%	33%	50%	35%
	No	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	71%	70%	83%	100%	71%	44%	67%	50%	65%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q44

In the following table other products are listed. Since 1 January 2015, has your SAI considered the products below in its work?

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
ISSAI 5510 – The Audit of Disaster Risk Reduction	Have used	29%	25%	0%	0%	19%	11%	0%	0%	17%
	Have not used	57%	55%	83%	0%	62%	78%	67%	50%	63%
	n/a	14%	20%	17%	100%	19%	11%	33%	50%	20%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5520 – The Audit of Disaster-Related Aid	Have used	29%	20%	0%	0%	14%	11%	0%	0%	15%
	Have not used	57%	65%	83%	0%	67%	78%	67%	50%	67%
	n/a	14%	15%	17%	100%	19%	11%	33%	50%	18%
	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 used	14%	20%	0%	0%	10%	0%	0%	0%	10%
	Have not used	71%	55%	83%	0%	67%	89%	67%	50%	68%
	n/a	14%	25%	17%	100%	24%	11%	33%	50%	22%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid	Have used	14%	20%	0%	0%	5%	0%	17%	0%	12%
	Have not used	71%	55%	83%	0%	71%	89%	50%	50%	67%
	n/a	14%	25%	17%	100%	24%	11%	33%	50%	22%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI GOV 9250 – International Financial Accountability Framework for Humanitarian Aid Audit	Have used	14%	0%	0%	0%	0%	0%	17%	0%	3%
	Have not used	71%	75%	83%	0%	76%	89%	50%	50%	75%
	n/a	14%	25%	17%	100%	24%	11%	33%	50%	22%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

C. In the following table other products are listed. Since 1 January 2015, has your SAI considered the products below in its work?

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
ISSAI 5510 – The Audit of Disaster Risk Reduction	Yes	14%	35%	0%	0%	24%	56%	33%	0%	28%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	86%	65%	100%	100%	71%	44%	67%	100%	70%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5520 – The Audit of Disaster-Related Aid	Yes	14%	20%	0%	0%	19%	56%	33%	0%	23%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	86%	80%	100%	100%	76%	44%	67%	100%	75%
	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	Yes	0%	25%	0%	0%	10%	44%	33%	0%	20%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	100%	75%	100%	100%	86%	56%	67%	100%	78%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
ISSAI 5540 – Use of geospatial information in auditing disaster management and disaster-related aid	Yes	0%	25%	0%	0%	5%	44%	17%	0%	18%
	No	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	100%	75%	100%	100%	90%	56%	83%	100%	80%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
INTOSAI GOV 9250 – International Financial Accountability Framework for Humanitarian Aid Audit	Yes	0%	5%	0%	0%	0%	33%	17%	0%	8%
	No	0%	0%	0%	0%	5%	11%	0%	0%	3%
	n/a	100%	95%	100%	100%	95%	56%	83%	100%	88%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q45

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

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Guidance materials	3	100%	70%	83%	100%	43%	56%	67%	100%	65%
	2	0%	20%	0%	0%	29%	33%	33%	0%	20%
	1	0%	0%	0%	0%	10%	0%	0%	0%	3%
	0	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	0%	10%	17%	0%	19%	11%	0%	0%	12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Website: www.environmental-auditing.org	3	57%	60%	50%	0%	29%	44%	50%	100%	48%
	2	43%	35%	33%	100%	48%	33%	50%	0%	38%
	1	0%	0%	0%	0%	5%	11%	0%	0%	3%
	0	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	0%	5%	17%	0%	19%	11%	0%	0%	10%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Training courses, seminars	3	86%	60%	50%	100%	38%	78%	67%	0%	58%
	2	14%	30%	33%	0%	14%	0%	33%	0%	15%
	1	0%	0%	0%	0%	24%	11%	0%	100%	13%
	0	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	0%	10%	17%	0%	24%	11%	0%	0%	13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Working Group meetings	3	86%	65%	50%	0%	38%	56%	67%	100%	55%
	2	14%	20%	17%	100%	14%	22%	17%	0%	18%
	1	0%	5%	17%	0%	19%	11%	17%	0%	12%
	0	0%	0%	0%	0%	5%	0%	0%	0%	2%
	n/a	0%	10%	17%	0%	24%	11%	0%	0%	13%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%
Greenlines newsletter	3	71%	25%	33%	0%	14%	33%	50%	50%	32%
	2	14%	45%	33%	100%	48%	33%	33%	50%	37%
	1	14%	15%	17%	0%	19%	22%	17%	0%	18%
	0	0%	5%	0%	0%	0%	0%	0%	0%	2%
	n/a	0%	10%	17%	0%	19%	11%	0%	0%	12%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

		Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Other	3	0%	0%	0%	0%	0%	11%	0%	0%	2%
	2	0%	0%	0%	0%	0%	0%	0%	0%	0%
	1	0%	0%	0%	0%	5%	0%	0%	0%	2%
	0	0%	0%	0%	0%	0%	0%	0%	0%	0%
	n/a	100%	100%	100%	100%	95%	89%	100%	100%	97%
	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q48

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Yes	86%	65%	50%	0%	81%	78%	50%	0%	70%
No	0%	25%	33%	100%	10%	22%	33%	100%	22%
n/a	14%	10%	17%	0%	10%	0%	17%	0%	8%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%

Q50

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

	Afrosai	Asosai	Arabosai	Carosai	Eurosai	Olacefs	Pasai	Others	Total
Trainings	100%	85%	100%	100%	67%	100%	83%	0%	82%
Seminars	57%	65%	50%	0%	76%	89%	83%	0%	70%
Meetings	57%	55%	67%	0%	52%	100%	83%	0%	60%
Knowledge sharing	86%	85%	83%	100%	81%	100%	100%	0%	83%
Joint audits	71%	55%	33%	0%	48%	100%	83%	0%	60%
E-learning tools (e.g. MOOCs)	71%	60%	33%	0%	71%	89%	83%	0%	68%
Others	0%	0%	0%	0%	0%	22%	17%	0%	5%



INTOSAI
Working Group
on Environmental
Auditing

www.wgea.org