



INTOSAI
Working Group
on Environmental
Auditing



Greening the SAIs Training Tool



This publication was prepared by the INTOSAI Working Group on Environmental Auditing (WGEA). The WGEA aims to encourage the use of audit mandates and audit methods in the field of environmental protection and sustainable development by Supreme Audit Institutions (SAIs). The WGEA has the mandate to

- help SAIs gain a better understanding of the specific environmental auditing issues,
- facilitate exchange of information and experiences among SAIs, and
- publish guidelines and other informative material.

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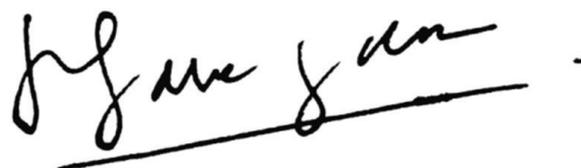
Foreword

This document, description of the training on Greening the SAIs, was prepared by the INTOSAI Working Group on Environmental Auditing (WGEA) under its remit to enhance information dissemination, exchange, and training. This training encourages SAIs to be environmentally responsible, resource efficient and minimize pollution of the environment considering their own activities.

One face-to-face training on greening the SAIs based on these training materials will be conducted for INTOSAI WGEA members. INTOSAI WGEA members can use these materials for planning and implementing green principles in their offices.

This training project was led by European Court of Auditors (ECA) and NAO Estonia. The training materials are based on experience of European Court of Auditors (ECA), NAO of Estonia and other SAIs implementing green office principles/environmental management systems. "Greening SAIs" research paper, accomplished by the INTOSAI WGEA in 2016, as well as any other relevant materials were used. The training materials were developed in considering the INTOSAI WGEA guide for developing training materials¹.

We would like to acknowledge the contribution made by INTOSAI WGEA and the members of Steering Committee and SAIs worldwide.



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¹ Guide for project leaders: How to develop INTOSAI WGEA training materials (June 2011).

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Introduction

Worldwide, Supreme Audit Institutions (SAIs) conduct audit activities with the purpose of contributing to the various aspects of sustainability, such as energy, waste and water management. SAIs themselves are coming under increasing pressure to engage with and respond to climate change and other sustainable development issues, and the associated risks and opportunities. SAIs are not only expected to make commitments towards sustainability but taking action to understand and reduce the unsustainable environmental impacts of their own organisations and leading by example with their own activities as responsible and transparent institutions (see INTOSAI Strategic Plan 2017–2022, cross-cutting priority 2).

The benefits of greening are often linked to improved organisation's reputation and ameliorated resource efficiency in relation to energy, waste and water usage, and creating a healthier environment for its staff. While SAIs are playing more and more an essential role in realising the future we want, greener SAIs will contribute more in the wider effort for it. "Green" SAIs represent an example with their public declaration of good practice.

Based on this commitment, the training materials on greening the SAIs are developed under the auspices of INTOSAI WGEA working period 2017–2019. The aim of the training is to promote integration of the environment and sustainability concerns into the SAI's own internal management and practice in order to make their workplace more environmentally responsible and resource-efficient. The training will include a one-day interactive training session with corresponding materials on greening concepts and measures, in particular how to introduce greening changes into a SAI.

Short description of the training

Title: Training on greening the SAIs

Course duration and mode: a one-day interactive face-to-face training day with presentations, group discussions and practical exercises, case studies and best practises.

Language: English

Number of participants: max 25

Target group: representatives from SAIs (managers, auditors, concerned administration etc.) potentially responsible for improving the measures in greening their office, or who might become initiator, point person or working group member of the greening activities.

Training description: The training will focus on how to start with greening activities at the office level and what are the easiest and more common greening activities to implement, e.g. in waste and water management, use of consumables and paper, energy saving etc. The training will address SAI's own management and performance related measures to reduce the negative impact of their own activities and will provide respective good practices and tips.

The tools and methods described will reflect the differences among SAIs in terms of experience and resources.

Sessions of the training day:



Training outcomes: After completing the course, participants are familiarized with the principles of green office/environmental management systems and the main steps of introducing and implementing systematically greening activities in the office. With the newly gained information, participants can initiate, lead or be a working group member of greening its SAls activities. At the end of the training day the participants will receive the certificate of participation.

Authors: The ECA and the NAO of Estonia developed the “Greening the SAls” training project according to the 2017–2019 WGEA work plan. ECA is ISO 14001:2015 and Eco-system Management Audit Scheme (EMAS) certified and NAO Estonia has implemented environmental management and green office principles in their offices.

The ECA's EMAS project manager and external environmental management experts from Stockholm Environment Institute Tallinn Centre evaluated the contents. The project partners and the WGEA Steering Committee members reviewed and approved the training materials.

Course-at-a-glance/ agenda of the training day*

session	time	content
0	9:00	Introduction to the training day
1	9:20	What is "greening"? Why SAIs should do that? Relation to SDGs and INTOSAI strategic objectives. Main steps of greening the office. Management commitment
2	10:00	How to start? Setting up the project team/ working group Formulating the environmental policy and principles
break	10:30	
3	11:00	Main environmental impacts and aspects of offices (energy, water, waste, transport etc) Mapping the environmental impacts and aspects of the office (methodologies and sources for collecting information)
4	11:40	Content of the initial environmental review
5	12:00	Setting objectives. What can be the possible actions?
lunch	12:30	
5 (cont)	13:30	Drafting the action plan
6	13:50	Implementation. Involvement of colleagues/partners, awareness rising, training. Setting rules and procedures. Documentation. Green/sustainable procurement
7	14:30	Performance indicators. Monitoring and tracking the progress.
break	15:00	
8	15:30	Environmental/sustainability performance report (annual) Presenting the results. Internal and external communication
9	16:00	Continuous improvement. How to keep "greening" going on?
10	16:30-	Conclusions of the training day
end	17:00	

*Prior to the training day the participants are asked to find following information:

A. Identify approximately the level of greening activities in your office:

- a. "Beginner" (you haven't systematically implemented greening activities in your office; you are interested in to start with greening activities in your office)
- b. "Standstill" (there is something done in your office, but it is not very systematic, or the activities are put on hold; people have left, who were responsible on developing the greening activities)
- c. Advanced (you have systematically implemented green principles in your organisation for years; you have certified/verified system; you are looking for new ideas to develop your system)

B. Please try collect following information about your office (full year):

- Number of employees in your office (full-time equivalent)
- Office area (square meters)
- Energy use for electricity and heating/cooling (kWh and/or monetary terms)
- Use of paper/printing (pages or packages and/or in monetary terms)
- Water use (m³ or tonnes and/or in monetary terms)
- Total waste generation (m³ or tonnes and/or in monetary terms)
- Use of transport (commuting for work, including business trips (km))

Sessions-at-a-glance

Session 0: Introduction to the training

Duration: 20 minutes

Aim: to introduce the agenda of the day and to get to know the participants, and trainers

Methods:

- a. Presenting the agenda and the scope of the training (focusing on so-called office related operational activities that t can be done by a SAI itself without involving too much resources and/or external consultants).
- b. Round-table introduction of participants (max 20-25 participants, each 30 sec.)

Session 1: Introduction. What is “greening”? Why SAIs should do that?

Duration: 40 minutes

Aim: introduce to the participants what is “greening” (what do we mean by “greening” within this training) and why SAIs should consider environmental issues in their everyday work. What are the main steps of “greening” process? Understanding the importance of management commitment.

Methods:

- a. Presentation – what is greening and why? What do we mean by greening, why SAIs should do that, relation to SDGs (extra paper on that topic), INTOSAI strategic objectives; presentation of INTOSAI WGEA mini-survey results. Additional paper: what is Environmental Management System (EMS)?
- b. SAIs’ situation – presenting INTOSAI WGEA mini-survey results
- c. Open discussion: what are the main challenges and obstacles for SAIs in greening their offices? Reflection for the discussion and presenting the challenges mentioned by EUROSAI WGEA, INTOSAI WGEA, AFROSAI WGEA etc members. Open discussion: How to overcome these challenges? *Finding solution for 4-5 most common challenges.*

- d. Management commitment. Role play: “1-minute elevator pitch with AG/your direct boss/your colleague auditor/your cleaning service provider/etc – why we should implement green principles in our office”. *Trainer will play the role of Auditor General or colleague or etc and the participant should convince within 1 minute, why greening is useful for your SAI. Important key-words which could be mentioned: saving resources (both money and environment), SAI as a role model, pleasant and attractive working environment, public image, etc).*

Expected outcome: Participants know what the main elements are in green office and what are the challenges and solutions in implementing green office principles.

Session 2: How to start? Working group (who should be involved), formulating the policy and principles

Duration: 40 minutes

Aim: Introduce to the participants the practical principles, how to begin with “greening the office”. Present the activities that would enable successful introduction and implementation of green principles in the office and their further development.

Methods:

- a. Presentation: Setting up a project team/working group to introduce green changes in the office (whom to include, roles and responsibilities of the members of the group/team).
- b. Discussion in groups: who should take part in the project team in their SAIs and what would be their responsibilities.
- c. Presentation (content): How to set up environmental policy of the SAI – identifying overall directions of SAIs and communicating the policy. Examples of environmental policies from different SAIs.

Expected outcome: Participants will get an insight to the structured approach to introducing the greening activities to the office and get the knowledge how to set up the environmental policy of the office.

Session 3: Main environmental aspects of the offices. Methodologies and sources for collecting information

Duration: 40 minutes

Aim: to get know what the main environmental aspects are (activities which have an impact on the environment) in office-type organisations; how to classify them; what are the sources for information.

- a. Presentation: What is environmental aspect and impact?
- b. Question for discussion: What are the significant environmental aspects of your office? Outcome: list of environmental aspects.
- c. Methods for collecting information. Question for discussion: What are the main sources for information? What methods to use for collecting information? Who to ask? Discussion based on “homework”. *There should be mentioned e. g financial documents, agreements with service providers, bills, meters, observations, questionnaires etc; financial manager, administrative manager, human resources manager, colleagues, service providers).* Participants were supposed to collect prior to the training some

information (on use of energy and water, number of employees in the office). How difficult it was to get this information and from whom did you get it? a) Presenting examples of different methods for collecting data (e.g questionnaire, quiz, data collection sheets, etc).

- d. Presentation: Most significant environmental aspects in offices (*waste, water, energy, transport/mobility, products (paper, chemicals) etc*). Questions to ask.

Expected outcome: Participants will know what the main environmental aspects of office-type organisations are and how to collect information about it.

Session 4: Initial environmental review

Duration: 20 minutes

Aim: introduce to the participants the need for initial environmental review and evaluating the-state-of-the-art in the organisation (*NB. Initial review will be done only once, afterwards it is rather environmental report (with selected indicators) which will be issued in regular bases, session 8*).

Methods:

- a. Presentation: Aim of the initial environmental review
- b. Example of the content of environmental review
- c. Evaluation of the state-of-the-art: Green Office BEFORE table as an example to evaluate the current state-of-the-art in the office.
- d. EXTRA: Task for the lunch break, Eco-mapping exercise (if there is time for that) on waste. *Eco-mapping is an easy tool to make observations on certain environmental aspects by using plan of the premises. It can be both used for mapping and controlling the situation. On-site exercise.*

Expected outcome: Participants will understand how the environmental review should look like and that initial environmental review will be used for further actions -based on that the objectives and action plan will be drafted.

Session 5: Setting objectives. Action plan

Duration: 60 minutes

Aim: to introduce what should be done after getting an overview of organisations environmental impacts, how to set objectives and draft the action plan and what could be the possible performance indicators to demonstrate the greening activities.

Methods:

- a. Video on what does environmental management system (EMS) mean for us?
- b. Brainstorming on what can be done to reduce environmental impact in the office *Participants can name the activities which are already introduces in their offices, or what could be done to reduce environmental impact and create healthier working environment. Participants should draft the list of actions;*
- c. Presentation: What do we want to achieve? How to set objectives. Examples from different SAIs

- d. Presentation/Exercise: how to draw an action plan? How to classify the actions? Low, middle and high “hanging fruits”. Presenting and partly filling in the template for action plan. Use the objectives and actions to draw the action plan. Present the criteria for low, middle and high “hanging fruits”.

Expected outcome: Participants will be able to identify negative environmental impacts in their offices and accordingly set environmental objectives of SAIs. Participants will be able to draft an action plan to achieve the set objectives.

Session 6: Implementation. Involvement of colleagues/partners. Rules and procedures

Duration: 40 min

Aim: to get familiar with the process of implementation, how to involve people and set rules/ procedures for certain activities and how to document them. There is a special focus on green/sustainable procurement as a powerful tool to gain more environmentally friendly and healthier services and products.

Methods:

- a. Presentation of the competences and responsibilities of colleagues involved and external partners. How to create implementing rules and procedures. Documentation of the system and the progress.
- b. A quiz game to raise participants’ awareness of possible environmental impacts
- c. Presentation on green/sustainable public procurement
- d. Possible exercise on making procurement sustainable (*easy life cycle costing calculation exercise*). Paper on sustainable/green procurement as one activity for greening office.

Expected outcome: Participants will get suggestions how to set implementation rules and procedures for employees to follow and how to set required documentation of the system and the progress. Participants will be able to identify and propose green principles to be introduced in their SAIs.

Session 7: Performance indicators. Monitoring and tracking the progress. Evaluation

Duration: 30 min

Aim: to introduce how to set performance indicators for different environmental activities (e.g. energy consumption, water consumption, waste generation, consumption of natural resources) in the office, what and how to monitor and measure and how to evaluate the progress.

Methods:

- a. Discussion on what needs to be monitored and measured: Choose performance indicators for selected activities and prepare suggestions how to monitor, track and evaluate environmental activities of environmental activities in the office.

- b. Presentation on what needs to be monitored and measured. Methods for monitoring, measurement, analysis and evaluation if applicable in order to ensure valid results and cover various aspects; Criteria against which the organisation will evaluate its environmental performance and choosing appropriate performance indicators; how to set performance indicators for different activities and how to monitor and track the progress.
- c. Collection of examples of performance indicators in SAIs for different environmental activities.

Expected outcome: Participants will be able to set performance indicators for environmental activities in their offices, and set methods to monitor and evaluate the progress of their environmental activities.

Session 8: Performance report (annual). Presenting the results. External, internal communication

Duration: 30 minutes

Aim: to introduce to participants how to prepare annual environmental performance report, whom to present it internally and externally and how to do it.

Methods:

- a. Presentation: Main aspects of the annual environmental performance report, how to present the main issues in 2 pages to management/auditor general and external partners. Collection of examples from different SAIs.
- b. Exercise: Preparing the contents of the environmental report.
- c. Discussion: how to best present the annual report results to the public.

Expected outcome: Participants will be able to prepare a comprehensive annual report of environmental activities and a short version of it. Participants will be able to select the methods to present environmental report to different publics.

Session 9: Continuous improvement. How to keep "greening" going on?

Duration: 30 minutes

Aim: to introduce to the participants the need for continuous improvement and give hints how to do that.

Methods:

- a. Question: how to keep „greening“ going on? Discussion in groups/brainstorming: you have successfully submitted the environmental performance report. What now? How to motivate your colleagues? How to improve the system and find new ideas? Outcome: list of ideas. There could be mentioned: more ambitious objectives and actions, visiting other green offices/good cases, involving people, making competitions, awarding etc.
- b. Presentation: what does it mean – “continuous improvement”?

- c. Recommendations/hints for keeping “greening” fresh.
- d. **Expected outcome:** Participants will understand the need for continuous improvement and have some ideas how to keep green office alive.

10. Conclusions

Duration: 30 min

Aim: concluding the training day, repeating the steps of the greening process

Methods:

- a. Presentation: repeating the main steps of greening the office; references for getting more information about the green office and environmental management at the organisation level; check-list for starting the green office activities in your SAI.
- b. Feedback and questions from participants.

Expected outcome: Participants are happy and satisfied with the training and are eager to go home and green their offices.



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