

Improving the Quality and Impact of Environmental Audits

Kuwait State Audit Bureau

In general, environment audit aims to focus on the environmental problems and risks. The SAIs audit the governments' responses in dealing with the said risks.

Due to the importance of the environment audit, SAB of Kuwait started its practice since 2002, whereas 25 environment issues were audited through the last 14 years that discussed the following topics:

- Environment audit to evaluate the potential impacts on marine environment.
- Audit on solid wastes management.
- Environment audit on Asbestos wastes management.
- Environment audit on the special procedures for domestic poultry safety of Salmonella.
- Audit on the environment situation of Ali Al-Salem Area (Om-ALheeman).
- Evaluate the efficiency of the laboratories applied systems within the Ministry of Health.
- Evaluate the efficiency and effectiveness of the Environment Public Authority.
- Audit the discharge of liquid wastes into the sea.

- The increase of under surface water level and the emission of Hydrogen Sulfide (H_2S).
- Evaluate the environment impacts of Red Tide phenomenon.
- Evaluate gas emissions resulted from oil refineries.
- Evaluate Kuwait Municipality environment activities (Food Inspection & Imported Food Departments).
- Evaluate the environment impact of oil lakes within Kuwait Oil Company on sustainable development.
- Evaluate the effectiveness of the integrated management program of the atmosphere quality.
- Evaluate the efficiency of medical wastes discharge process.
- Evaluate the efficiency of the exerted efforts to protect fisheries from overfishing.
- Evaluate the efficiency and effectiveness of the environment procedures in allocating residential areas.

The environment audit work within Kuwait had developed thought the past few years. The environment audit reports have increased impact on the entities subject to SAB audit, on the Parliament, and Civil Society Institutions.

It should be noted that SAIs reputation depends on the audit outcomes; to what extent they affect all the related parties. The impact of environment audit reports increases whenever there is an increase in the added value of the citizens' lives (e.g. the decrease in wastes pollution, or eliminate the overfishing of the fisheries).

Following are the ways to improve the quality of environment audit impact:

1- Expert Auditors.

A specialized environment audit work team was formed including 12 auditors of various experts (Accountants and Engineers), and some of them joined training programs and meetings related to environment audit.

2- The Selection of Environment Topics related to the Citizens Needs:

The environment topics are selected according to the degree of risks related to them, and the extent they affect citizens life. For example, in January, 2016, the topic "*Evaluation of the Efficiency of the Exerted Efforts to Protect Fisheries from Overfishing*" was chosen due to the noticed damage in the fishery stock during the past years. Fishery is considered one of the most important food resources within Kuwait that the food security depends on and comes in the second grade in its importance as a natural resource after oil. The fishery is a renewed natural resource that has a great social importance within Kuwait.

3- The Senior Management Support for the Audit Team, and Audit Outcomes Follow-up:

The direct support, besides the instructions of SAB President for the environment audit team, and the direct follow-up had all a great effect on the quality of work, the enhancement for the team members, and the respond of the entities subject to audit.

4- Cooperation with the Research and Academic Institutions:

There is a direct correlation between the information and outcomes credibility extent, and the quality of the audit outputs. The more the inspection outcomes correspond with the scientific researches issued by the research institutions, the more confidence and greater influence there will be within the State Audit Bureau. In the Report entitled: *“Evaluate the Efficiency of the Exerted Efforts to Protect Fisheries from Overfishing”* Kuwait Scientific Research Institution recommendations were adopted as Benchmark. Moreover, there was a coordination and cooperation with Kuwait University to obtain some outcomes and recommendations.

5- Publish & Market the Environment Reports.

- The publication of environment audit reports has a great impact on the accountability activation. During 2015-2016, a new mechanism was developed to activate the competent government entities respond to the report, whereas specialized seminars related to the most important notices, outcomes, and recommendations were held. All of the related government entities were invited, academic and research institutions and civil society entities related to the environment audit issue including the press. All of the

participants agreed on the most important recommendations to be followed – up by the entities.

- To enhance the interaction between the public and the audit reports, there is a focus on some of the photos taken for some of the environment problems, films, and the info graphic to convince the public with the problem size. The said procedure had a great impact in bringing about the desired effect (e.g. overfishing report film).

6- Audit Reports Impact on the Development of the Executive Bylaw Articles ,for Law no.42/ 2014 in relation to Environment Protection:

The good understanding of the environment issues, laws, the related environment polices, the standards and international agreements have a main role in the quality of environment audit reports. Due to the professionalism and the subjectivity of the recommendations included in some of the reports, the Public Authority for Environment took the guidelines of SAB recommendations with regard to marine environment protection from overfishing. The said recommendations were included in the Executive Bylaw regarding Law no.42 for the year 2014 in relation to environment protection that should be complied with in all concerned government entities.

Most Important Challenges:

- Lack of data and studies related to environment audit.
- Difficulty in measuring the environment impact.
- Shortage in specialized experts in the environment scope.
- Lack of measurement indicators in some environment issues.

Learned lessons:

- The importance of communication enhancement with academic and research institutions due to their specialized role in some environment issues.
- Cooperation with civil society institutions in some campaigns concerned with environment protection.
- Publish the outcomes and recommendations related to environment reports in a simple and innovated way (films, info graphic) due to their important impact in bringing out the desired influence.