



## Results of the EUROSAI WGEA questionnaire “Learning by doing” – base for potential bilateral co-operation

### Main points

1. the questionnaire was sent to all 34 the European supreme audit institutions (SAIs) - members of the EUROSAI WGEA. We received responses from 25 SAIs – a response rate of 73,5 %
2. the majority of responders declare their interest in co-operation with other SAIs related to following types of performance audits:
  - *auditing the implementation of environmental programmes* (80,0% of the responders)
  - *auditing compliance by the government with international obligations and commitments agreed to by the government*(76,0% of the responders),
  - *evaluation impact or effects of existing national environmental programmes* (68,0% of the response) and
  - *auditing compliance with national environmental laws and regulations by government departments, ministries and or other bodies to which our mandate gives access* (64,0 % of the response)
3. the responders are mainly interested in co-operation related to the auditing of :
  - eco-systems : biodiversity, ecological infrastructure, eco-systems management (19 out of 25 responders),
  - fresh water (17 out of 25 responders),
  - agriculture, pesticides, land development, forestry (17 out of 25 responders) and
  - waste (17 out of 25 responders) <sup>1</sup>
4. the responders are mainly interested in learning environmental auditing skills by participation in the seminars focused on selected environmental auditing issues and by getting electronic learning programs
5. while the majority of responders (68,0%) declares their interest in getting electronic learning programs, only one SAI (Denmark) indicates interest in delivering such the programs to other SAIs.<sup>2</sup>
6. 15 (out of 25) responders are interested in practice period in audit office in another country, while 8 responders declare their readiness to invite of foreign auditors for practice period in their SAI
7. 12 (out of 25) responders are interested in getting comments and remarks of experts to draft auditing programmes and reports, at the same time 8 SAIs declare willingness of making such comments.
8. 7 (out of 25) responders are interested in invitation of foreign experts to their auditing team, while 4 (out of 25) responders declare their interest in working as the expert in the auditing team in another SAI. In the group of responders declaring the interest in

<sup>1</sup> The results of the EUROSAI WGEA questionnaire is coherent in this point with auditing priorities identified in the EUROSAI WGEA draft strategy 2005 - 2007

<sup>2</sup> It reveal the need of the EUROSAI WGEA efforts towards wider dissemination of existing electronic learning programs developed by other institutions like for example IDI

invitation of foreign experts to their auditing team are SAIs which are also ready to work as the expert in another SAIs

9. 48,0 % of the responders (12 out of 25) are interested in participation as an observer in auditing procedures (including auditing planning and reporting) in another country, while 32.0% (8 out of 25) express their will to invite of foreign auditors to auditing teams as observers

## 1.Introduction

### 1.1. Aim of the questionnaire

The EUROSAI WGEA consists of 34 members. The majority of them are strongly involved in the environmental auditing but there are also members who are not very much experienced in this field, but declare their willing to initiate such audits. The goal of the Group is to encourage them to initiate and carry out environmental audits and to take part in international projects in this field. We try to do it by organising the environmental seminars and disseminating information on European environmental audits and their findings. But it is still not enough. All of us are conscious of the fact that the best way of learning is learning by doing. This approach calls for closer bilateral auditing co-operation between those European SAIs who are not very much experienced in environmental auditing and those who can help them to make first steps in this field.

The aim of the questionnaire was to get the information which will help to recognise the European SAIs interested in getting concrete support in planning and conducting environmental audits and also to recognise those SAIs who are willing to offer their assistance in this field. The questionnaire was to recognise needs and possibilities of further bilateral co-operation.

The EUROSAI WGEA do not intend to force any partnership but only to facilitate the identification of potential partners and possible scope of their future co-operation.

### 1.2. Methodology

The questionnaire consist of 3 questions related to the SAIs' preferences of:

- type of environmental audit which the European SAIs are interested to co-operate in
- type of audited environmental issues which the European SAIs are interested to tackle in the bilateral or multilateral co-operation
- favourable forms of co-operation

Types of audit and types of audited environmental issues listed in the questionnaire were the same as there were identified in the questionnaire used by the INTOSAI WGEA in environmental auditing surveys.

## 2. SAIs' interest in bilateral or multilateral co-operation

### 2.1. SAIs' interest in concrete type of environmental audit

All the responders declare their interest in bilateral co-operation in environmental auditing filed.

The European SAIs' interest in co-operation related to the individual type of performance audits is as following:

<b>Subject of the potential co-operation in environmental auditing (type of performance audits)</b>	<b>SAIs of the European countries declaring their interest in concrete subject of co-operation</b>	<b>Number of the European SAIs interested in concrete subject of the co-operation</b>	<b>Rate of responders declaring interest in co-operation related to the concrete type of audit</b>
• auditing environmental policies	Czech Republic, France, Iceland, Latvia, Republic of Macedonia, the Netherlands, Norway, Portugal, Switzerland, UK	10	40,0%
• auditing the implementation of environmental programmes	Austria, Bulgaria, Czech Republic, Denmark, France, Hungary, Iceland, Latvia, Republic of Macedonia, Malta, the Netherlands, Norway, Poland, Portugal, Romania, Russian Federation, Switzerland, UK, UE, Ukraine	20	80,0%
• evaluation impact or effects of existing national environmental programmes	Austria, Bulgaria, Czech Republic, Denmark, France, Hungary, Iceland, Latvia, Republic of Macedonia, Malta, the Netherlands, Portugal, Romania, Russian Federation, Switzerland, UK, Ukraine	17	68,0%
• evaluation impact or effects of proposed national environmental programmes	Iceland, Latvia, Republic of Macedonia, Malta, Norway, Portugal	6	24,0%
• auditing environmental effects of non-environmental programmes	Austria, Bulgaria, Czech Republic, France, Iceland, Republic of Macedonia, Malta, the Netherlands, Portugal, Romania, Russian Federation, UK, UE	13	52,0%
• auditing compliance with national environmental laws and regulations by government departments, ministries and or other bodies to which our mandate gives access	Austria, Cyprus, Denmark, France, Greece, Hungary, Iceland, Italy, Latvia, Republic of Macedonia, Malta, the Netherlands, Poland, Portugal, Romania, Russian Federation	16	64,0%
• auditing compliance by the government with international obligations and commitments agreed to by the government	Austria, Bulgaria, Czech Republic, France, Greece, Hungary, Iceland, Italy, Latvia, Republic of Macedonia, Malta, the Netherlands, Poland, Portugal, Romania, Russian Federation, UK, UE, Ukraine	19	76,0%
• audit government environmental management systems	Austria, France, Hungary, Iceland, Latvia, Republic of Macedonia, Malta, the Netherlands, Norway, Portugal, Russian Federation, Ukraine	12	48,0%

One SAI (Sweden) emphasised that they are still working strategically with the focus and approach of the international engagements. and for the moment do not want to sign up for any special audit project as for example a parallel audit.

## 2.2. SAIs' interest in auditing of concrete type of environmental issues

The European SAIs' interest in co-operation related to auditing of individual type of environmental issues is as following:

<b>Type of environmental issues</b>	<b>SAIs of the European countries interested in the co-operation related to auditing of concrete type of environmental issues</b>	<b>Number of SAIs declaring their interest in co-operation related to auditing of concrete type of environmental issues</b>	<b>Rate of responders declaring their interest in co-operation related to auditing of the concrete type of environmental issues</b>
<ul style="list-style-type: none"> <li>• salt water, marine pollution</li> </ul>	Bulgaria, Denmark, France, Greece, Iceland, Latvia, Malta, the Netherlands, Norway, Portugal, Romania, Russian Federation, UK,UE	14	56,0%
<ul style="list-style-type: none"> <li>• fresh water: drinking water, water quality, river lakes</li> </ul>	Austria, Bulgaria, Czech Republic, Denmark, France, Greece, Hungary, Latvia, Republic of Macedonia, Malta, the Netherlands, Poland, Romania, Russian Federation, Switzerland, UK,UE	17	68,0%
<ul style="list-style-type: none"> <li>• air pollution</li> </ul>	Austria, Bulgaria, Czech Republic, Denmark, Hungary, Iceland, Republic of Macedonia, Malta, Norway, Romania, Russian Federation, UK,UE	13	52,0%
<ul style="list-style-type: none"> <li>• soil pollution, contaminated sites</li> </ul>	Austria, Czech Republic, Denmark, Latvia, Republic of Macedonia, Malta, the Netherlands, Portugal, Russian Federation, Switzerland, UK,UE, Ukraine	13	52,0%

<ul style="list-style-type: none"> <li>energy</li> </ul>	Austria, Czech Republic, Denmark, Iceland, Latvia, Republic of Macedonia, Malta, the Netherlands, Norway, Russian Federation, Switzerland, UE	12	48,0%
<ul style="list-style-type: none"> <li>waste: waste in general, hazardous waste, non-hazardous waste, waste processing</li> </ul>	Austria, Bulgaria ,Cyprus, Czech Republic, Denmark, France, Hungary, Latvia, Republic of Macedonia, Malta, Portugal, Romania, Russian Federation, Switzerland, UK,UE, Ukraine	17	68,0%
<ul style="list-style-type: none"> <li>noise reduction</li> </ul>	Hungary, Italy, Latvia, Republic of Macedonia, Malta, Russian Federation, Switzerland, UE	8	32,0%
<ul style="list-style-type: none"> <li>nature and recreation (including conservation and improvement of natural and or cultural heritage, management of national parks and forests, recreation and tourism)</li> </ul>	Austria, Czech Republic, Denmark, France, Hungary, Iceland, Latvia, Republic of Macedonia, Malta, Poland, Romania, Russian Federation, Switzerland, UK,UE, Ukraine	16	64,0%
<ul style="list-style-type: none"> <li>eco-systems: biodiversity, ecological infrastructure, eco-systems management</li> </ul>	Austria, Bulgaria , Czech Republic, Denmark, France, Iceland, Italy, Latvia, Republic of Macedonia, Malta, the Netherlands Norway, Poland, Romania, Russian Federation, Switzerland, UK,UE, Ukraine	19	76,0%
<ul style="list-style-type: none"> <li>agriculture, pesticides, land development, forestry</li> </ul>	Austria, Bulgaria, Czech Republic, Denmark, France, Iceland, Latvia, Republic of Macedonia, Malta, the Netherlands Portugal, Romania, Russian Federation, Switzerland, UK,UE, Ukraine	17	68,0%
<ul style="list-style-type: none"> <li>disaster management and emergency preparedness</li> </ul>	Austria, Czech Republic, Hungary, Latvia, Republic of Macedonia, Malta, the Netherlands, Poland, Russian Federation, Switzerland, UK, UE, Ukraine	13	52,0%

• pollution prevention	Austria, Cyprus, Czech Republic, Hungary, Iceland, Latvia, Republic of Macedonia, Malta, Romania, Russian Federation, UK,UE	12	48,0%
• industrial prevention	Iceland, Latvia, Republic of Macedonia, Malta, Russian Federation, UE	6	24,0%
• industrial pollution	Iceland, Latvia, Republic of Macedonia, Malta, Russian Federation, UK,UE	7	28,0%
• acidification	Republic of Macedonia, Malta, Russian Federation, UE	4	16,0%
• minerals and natural resources such as mining, gas, oil, etc	Czech Republic, Republic of Macedonia, the Netherlands, Norway, Portugal, Russian Federation, UE, Ukraine	8	32,0%
• fish	Denmark, Iceland, Latvia, Republic of Macedonia, Malta, the Netherlands, Portugal, Russian Federation, UK,UE, Ukraine	11	44,0%
• traffic, mobility, transport	Austria, Bulgaria, Cyprus, Denmark, Hungary, Iceland, Latvia, Republic of Macedonia, Malta, Romania, Russian Federation, Switzerland, UK,UE	14	56,0%
• environment and human health	Austria, Bulgaria, Denmark, France, Hungary, Iceland, Latvia, Republic of Macedonia, Malta, Romania, Russian Federation, UE, Ukraine	13	52,0%
• climate change and ozone layer depletion	Austria, Bulgaria , Czech Republic, Denmark, Iceland, Latvia, Republic of Macedonia, the Netherlands, Norway, Poland, Russian Federation, UK,UE	13	52,0%
• internal environmental management by public authorities or department	Austria, Cyprus, France, Iceland, Latvia, Republic of Macedonia, Malta, Portugal, Russian Federation, UK	10	40,0%

• radioactivity	Czech Republic, Denmark, Latvia, Republic of Macedonia, Russian Federation, Switzerland, UE, Ukraine	8	32,0%
• other subject	Austria, Denmark, Republic of Macedonia, the Netherlands Portugal, Russian Federation, UK	7	28,0%

Additionally Sweden declared the interest in auditing salt – marine pollution, soil pollution-contaminated sites, waste and disaster management – emergency preparedness. (but at the same time emphasised not being ready to sign any special audit project as for example a parallel audit .

### 2.3. SAIs’ interest in concrete form of co-operation

The European SAIs’ interest in concrete form of co-operation is as following

<b>Form of bilateral or multilateral co-operation</b>	<b>Countries interested in concrete form of co-operation</b>	<b>Number of SAIs declaring their interest in concrete form of co-operation</b>	<b>The rate of interest in concrete form of co-operation</b>
• practice period in audit office in another country	Bulgaria, Czech Republic, Iceland, Ireland, Latvia, Norway, Republic of Macedonia, Malta, Poland, Portugal, Romania, Russian Federation, Switzerland, UE, Ukraine	15	60,0%
• getting comments and remarks of experts to draft auditing programme, and reports	Czech Republic, Denmark, Hungary, Iceland, Ireland, Latvia, Republic of Macedonia, Malta, the Netherlands, Norway, Portugal, Russian Federation	12	48,0%
• inviting of foreign experts to our auditing teams	Bulgaria, Iceland, Latvia, Republic of Macedonia, Malta, Romania, UK	7	28,0%
• being observer of auditing procedures (including auditing planning and reporting ) in another country	Bulgaria, Cyprus, Czech Republic, Iceland Ireland, Latvia, Republic of Macedonia, Malta, the Netherlands Poland, Portugal, Romania, Russian Federation	12	48,0%

<ul style="list-style-type: none"> <li>learning by participation in seminars (workshops, lectures...) focused on selected environmental auditing issues</li> </ul>	Austria, Bulgaria, Cyprus, Czech Republic, Denmark, France, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Republic of Macedonia, Malta, the Netherlands, Norway, Poland, Portugal, Romania, Russian Federation, Sweden, Switzerland, UK,UE, Ukraine	25	100,0%
<ul style="list-style-type: none"> <li>getting electronic learning programs</li> </ul>	Cyprus, Czech Republic, Denmark, France, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Republic of Macedonia, Malta, Norway, Poland, Portugal, Russian Federation, Ukraine	17	68,0%
<ul style="list-style-type: none"> <li>inviting of foreign auditors for practice period in our SAI</li> </ul>	Bulgaria, Latvia, Republic of Macedonia, the Netherlands, Norway, Switzerland, UK,UE	8	32,0%
<ul style="list-style-type: none"> <li>making comments and remarks to draft auditing programme and reports of other SAIs</li> </ul>	Bulgaria, Latvia, Republic of Macedonia, the Netherlands, Norway, Switzerland, UK,UE	8	32,0%
<ul style="list-style-type: none"> <li>participation as the expert in the auditing team in another country</li> </ul>	Iceland, the Netherlands ,Russian Federation, UK	4	16,0%
<ul style="list-style-type: none"> <li>inviting of foreign auditors to our auditing teams as the observers</li> </ul>	Latvia, Republic of Macedonia, Poland, Portugal, Russian Federation, Switzerland, UK,UE	8	32,0%
<ul style="list-style-type: none"> <li>deliver electronic learning programs</li> </ul>	Denmark	1	4,0%
<ul style="list-style-type: none"> <li>sharing auditing experiences during the seminars organised by the INTOSAI or EUROSAI WGEA or by individual interested SAI</li> </ul>	Austria, Cyprus, Czech Republic, Denmark, France, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Republic of Macedonia, Malta, the Netherlands, Norway, Poland, Portugal, Romania, Russian Federation, Switzerland, UK, Ukraine	23	92,0%