



GREENLINES

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Message from the Chair



Dear Colleagues,

The Covid-19 crisis has challenged conventional ways of working within governments and international networks. The ability to make rapid decisions and develop new operating models has helped during these turbulent times. I am pleased to see how, within the Working Group on Environmental Auditing, our members successfully continue working towards the common goals of our Work Plan.

Supreme Audit Institutions need to be resilient, with the ability to renew themselves and recover from unpredictable challenges. We also must bear in mind that the climate crisis and other future risks need to be addressed in a timely manner. Therefore, it is necessary to assess and further renew our operative processes.

The pandemic has been harshest on the most vulnerable. We risk sliding further away from achieving the Sustainable Development Goals by 2030 as more and more people fall into extreme poverty. The main question for all of us is how we will react to this detrimental development when we have promised to leave no one behind. Since the problem is global, the solution lies in global partnership, in which SAIs have a vital role to play. SAIs can shed light on progress made and bring transparency to discussions about recovery plans and policies.

I am delighted that our INTOSAI WGEA family will have a chance to meet and discuss these changes and challenges virtually during the 20th Assembly from January 19–21, 2021. In addition to discussing the conference theme ‘Rethinking for Circular Economy,’ we have a wonderful opportunity to discuss what the Working Group on Environmental Auditing and its work packages can bring to the table when planning for a sustainable future.

Tytti Yli-Viikari
Auditor General, SAI Finland

Feature Story

De-carbonizing transport

Sustainable mobility solutions offer a pathway

Franz Drees-Gross, Arturo Ardila-Gomez, Georges Darido, and Sara Sultan

The path to decarbonizing the world’s economy runs through sustainable mobility solutions. Decarbonizing transport is one of the most critical challenges of our time.

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Avoid-Shift-Improve framework can help decarbonize

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Transport accounts for a quarter of energy-related greenhouse gas emissions—a number that has been rising steadily. As a result, the urgency of decarbonizing transport is growing globally, as the amount of carbon dioxide in the Earth’s atmosphere approaches unprecedented levels.

As developing countries continue to urbanize, cities are increasingly important engines of economic development. The challenge for many developing cities is to achieve economic growth that is also equitable, inclusive, and sustainable. Achieving this vision for prosperous and livable cities requires transport policies and systems that deliver sustainable mobility for all through accessibility, efficiency, safety, and appropriate environmental considerations.

Measures to stop the spread of the coronavirus temporarily reduced greenhouse gas emissions and created a new openness to more sustainable ways to connect communities to each other and to jobs and markets. Many people worked from the comfort of their homes, while others adopted sustainable modes such as walking, biking, and public transport.

Decarbonizing transport, therefore, can be achieved while improving mobility and accessibility conditions. The “Avoid-Shift-Improve” framework is useful to understand the relevance of sustainable transport policies and measures to decarbonization.

Avoid	Shift	Improve
<ul style="list-style-type: none"> • Avoid unnecessary trips (e.g., telework) • Land use regulations supporting compact cities, Transit Oriented Development, and reduced demand for travel in private motor vehicles 	<ul style="list-style-type: none"> • Prioritizing sustainable modes (walking, biking, public transport) through better infrastructure and services for users • Pricing of private motor vehicle ownership and use consistent with societal costs and impacts 	<ul style="list-style-type: none"> • Improve the efficiency of transport with Intelligent Transport Systems • Mobility as a Service including the integration of public transport with shared mobility options • Better vehicle technologies (e.g. electric vehicles) and cleaner fuels

Avoid

People who can telework show us that avoiding travel is possible, provided broadband access is good or improved.

By working from home, many people have also discovered that they can walk to nearby shopping areas instead of using a car —provided they live in compact areas with diverse land use.

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Shift

A shift toward more sustainable transport modes and denser land use is also necessary. Land-use regulations frequently lead to unintended consequences: disperse, disconnected, and distant land-use that increases the need for motorized travel while making public transport uneconomical and unattractive. Many residents abandon these housing options because transport costs are too high and connectivity options are limited.

A shift away from highly regulated land use is, therefore, necessary. Examples of inefficient regulations include: maximum floor area ratios or building height, minimum parking requirements, minimum lot size, and prohibiting mixed land uses such as residential and commercial in the same block or even in one property.

These regulations are inefficient because they cap the supply of built space. Capping supply raises prices, particularly if more people want to locate close to a new metro station, for example. The poor are priced out, leading to gentrification.

In this context, a new mass transit line—metro or bus rapid transit—improves mobility and accessibility for its users, who can now access more opportunities in the same travel time. Properties adjacent to alignments become more attractive.

Prices will rise if regulations do not change. Improving land use regulation is therefore necessary. For example, requirements for a minimum number of parking spaces leads to empty spaces when many people use mass transit services. With changes, developers could better understand whether their new building will need parking spaces, and how many. Deregulation will lead to higher economic efficiency in urban development—the right number of parking spaces, which could even be zero.

Developers also understand the value of taller buildings and a higher floor area ratio. Higher density, coupled with good design, and diverse land use are the central elements of compact cities and of Transit Oriented Development.

A public policy shift toward more equitable pricing of private motorized modes consistent with their carbon footprint or impact is also necessary to decarbonize transport.

The lowest impact modes such as walking, biking, and public transport should be prioritized, while the highest



impact modes should not be subsidized. Individual car use is indirectly subsidized when fees and tolls do not cover the societal costs they create in terms of excessive congestion, lost productive time, emissions, injuries, and fatalities.

The greater public good is part of the rationale for subsidizing public transport, electric vehicles, and other technological improvements that can reduce emissions. For example, recently Luxembourg was the first country in the world to offer nationwide free public transport for everyone as a major step towards sustainable transport and decarbonization.

On the other hand, free parking on the street or due to inefficient minimum parking requirements is a form of subsidy for car use that should be eliminated. Moreover, cars parked on sidewalks and other valuable public spaces hurt pedestrians, people with strollers and in wheelchairs, and other rightful users.

Improve

Walking, biking, and riding public transport is feasible in compact cities because travel distances are shorter. Compact cities induce a modal shift toward low carbon modes. This impact can be magnified if pricing for car use is improved.

Critics often argue that public transport must improve first in order to implement appropriate pricing for car use, such as a congestion charge. This assertion is half true, because car use is so heavily subsidized that the

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sustainable transport system falls into an underfinancing trap. For example, the registration fees that car owners pay in most cities barely cover the administrative cost of recording who owns a vehicle. Improved pricing is required in all cases.

Improving sidewalks and public transport will help consolidate the modal shift. The massive investment in metros in China offers an illustrative example. In 2018 alone, these metros facilitated 71.7 million trips per day. Consider, for a moment, what would happen if these trips were to take place by car. In addition to the gridlock generated by the 55 million cars needed, the greenhouse gas emissions would total 300 million tons of CO₂-equivalent per year or 3 billion tons over 10 years—the life of a typical car.

Along the same lines, a 10-kilometer round trip by car has 25 times the emissions of the same trip by metro and 12 times the emissions of a trip by bus. Clearly, improving public transport is necessary to decarbonize transport.

Potential of technology

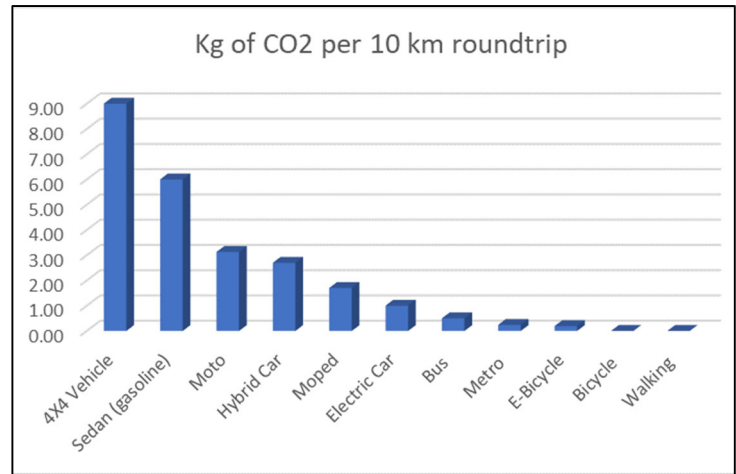
Similarly, big data and digital connectivity options can make public transport more attractive and convenient for users. Intuitive use of technologies, new business models, and digital offerings can make travel more seamless and make data more open and available for use in the public's interest.

Among the intelligent transport systems common in good public transport are active fleet management, real-time passenger information through mobile phones, integrated ticketing, and payment platforms. Open data policies allow data sharing with application developers and the larger transport industry.

These applications can help users plan and pay for the trips on multiple modes and even with different operators, as is the case in cities like Vienna, Austria, and in international efforts like in the European Union. In Amsterdam and other cities of the Netherlands, the future of public transport will include concepts for integrated networks including more demand-driven services and seamless “door-to-door” travel in the most efficient vehicles.

Shared mobility, including e-hailing services, ride sharing, and micro-mobility solutions such as shared bikes or scooters, can help users navigate the “last-mile” problem. Metros and bus rapid transit (BRT) systems

The Impact of Various Modes of Transportation, in Emissions of Carbon Dioxide



Source: Authors based on <http://www.consumovehicular.cl/inicio/>

have fixed stations. This means passengers must access the station from their homes and reach their final destination. Walking is not always an option, particularly if distances are long or users have difficulty walking. Ride-sharing applications offer a service ideal for last-mile connectivity to high-capacity metro or BRT.

However, poor regulation of shared mobility services can lead to undesirable outcomes. Unregulated ride-sharing services have aggravated congestion, lowered ridership in more efficient public transport, created unsafe conditions, and have even motivated users to buy cars, thus promoting motorization and increasing the carbon footprint of transport.

Improving the regulatory framework for ride-sharing applications so that they provide the proper and valuable service is also critical for decarbonization. These technologies and new business models will drive the development of Mobility as a Service (MaaS) into the future with bus- and rail-based public transport as the efficient backbone and shared mobility for last-mile connectivity.

Furthermore, improving the frequency of service leads to lower occupancy and higher user satisfaction. Amidst the pandemic, cities such as Chicago, New York and Toronto have invested in “pop-up” dedicated bus lanes

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Annual WGEA Assembly to be held virtually in January

Preparations for the 20th INTOSAI WGEA Assembly, “Rethinking for Circular Economy,” are well under way. The Assembly will take place January 19–21, 2021, in a virtual environment.

This year’s theme, “circular economy,” is about closing resource loops and is considered to have great potential in driving economic growth. The first day of the Assembly will be dedicated to circular economy with an aim to make participants familiar with the concept and to explore how auditors could make use of the concept in their work. The second session of the day will provide both policy and audit examples to inspire participants.

The INTOSAI WGEA Secretariat is also pleased to announce that in addition to being the first INTOSAI WGEA Assembly to be held virtually, this will also be the first time the INTOSAI WGEA Award is presented. The aim of the award is to promote sharing of environmental audit innovations and practices and this year it will be dedicated to visualisations used in environmental audits. We eagerly await to see the innovative visualisation solutions SAIs have created in illustrating their work.

We hope to see you online in January!

Feature Story

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on existing streets to benefit buses and lower operating costs—much needed at a time of reduced ridership. Many cities such as Paris, Lisbon, Edinburgh, Milan, Bogotá, and Mexico City are also investing in “pop-up” bike-lanes and reallocating road space to improve walking conditions. Improving conditions for walking, biking, and public transport facilitates a shift toward these low-carbon modes.

We cannot accomplish the goal of decarbonizing our societies without policies and investments in sustainable transport.

Governments must act urgently to implement policies and measures that avoid or reduce unnecessary emissions, shift travel to sustainable modes, and improve the conditions for people to travel “door-to-door” using low-carbon modes.

The opportunities for sustainable transport and for decarbonization are perhaps greatest in the developing world, where cities continue to grow quickly and can

Impact of COVID-19

The current pandemic has negatively impacted public transport because of reduced demand and because some people incorrectly argue that cars are safer than public transport. There is ample evidence that public transport is not a vector for transmitting the coronavirus, thanks to improved cleaning protocols, improved ventilation, riders using masks, automated payment, and redesigning services to eliminate crowding and ensure proper distancing.

manage motorization through investments in sustainable transport to help all their citizens access jobs and other opportunities.

The authors are part of the World Bank’s Transport Global Practice. The findings, interpretations, and conclusions expressed in this article do not necessarily reflect the views of the Executive Directors of the World Bank or the governments they represent.

ARABOSAI committee extends scope to all SDGs

The Arab Organization of Supreme Audit Institutions (ARABOSAI) has approved a proposal to extend the scope of the ARABOSAI Environmental Auditing Committee to all Sustainable Development Goals. The Organization did so during the 58th meeting of the executive board and 13th General Assembly of ARABOSAI, held in November 2019 in the State of Qatar.

The committee prepared its proposal during its fourth meeting, in September 2019 in the Hashemite Kingdom of Jordan.



Exceptional meeting to discuss audit in healthcare sector

In line with increasing concerns about public health in light of the COVID-19 pandemic, the ARABOSAI Environmental Auditing Committee held an exceptional virtual meeting on May 21, 2020, to discuss the best means and methods for auditing the sustainable development goals related to the healthcare sector. These included the INTOSAI Development Initiative’s SDGs Audit Model (ISAM).



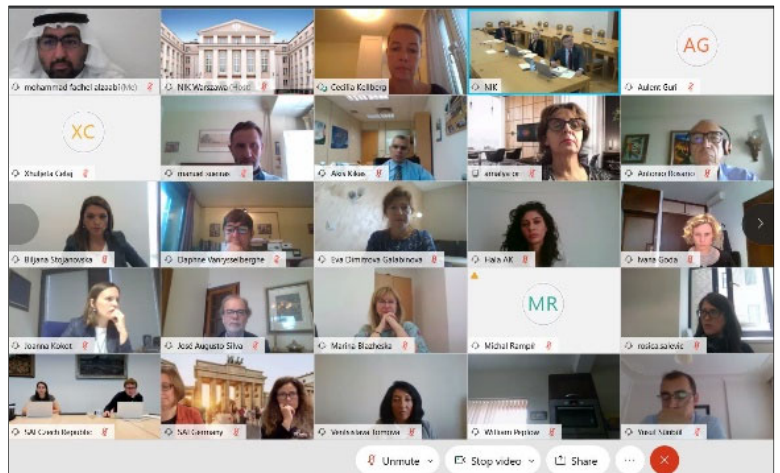
ARABOSAI committee participates in ASOSAI & EUROSAI WGEA meetings

The ARABOSAI Environmental Auditing Committee participated in the seventh working meeting of ASOSAI WGEA, held online on September 7, 2020. Several environmental auditing topics were discussed, such as sustainable transportation and climate change.



The committee also participated in the 18th annual meeting of EUROSAI WGEA, which was held virtually from September 28–30, 2020. The main discussion scope of the meeting was “Air Quality & Urban Traffic – Problems and Possible Solutions in Auditing Tasks.”

Further information about the meeting and committee is available online at http://www.arabosai.org/En/presentation_119_290.



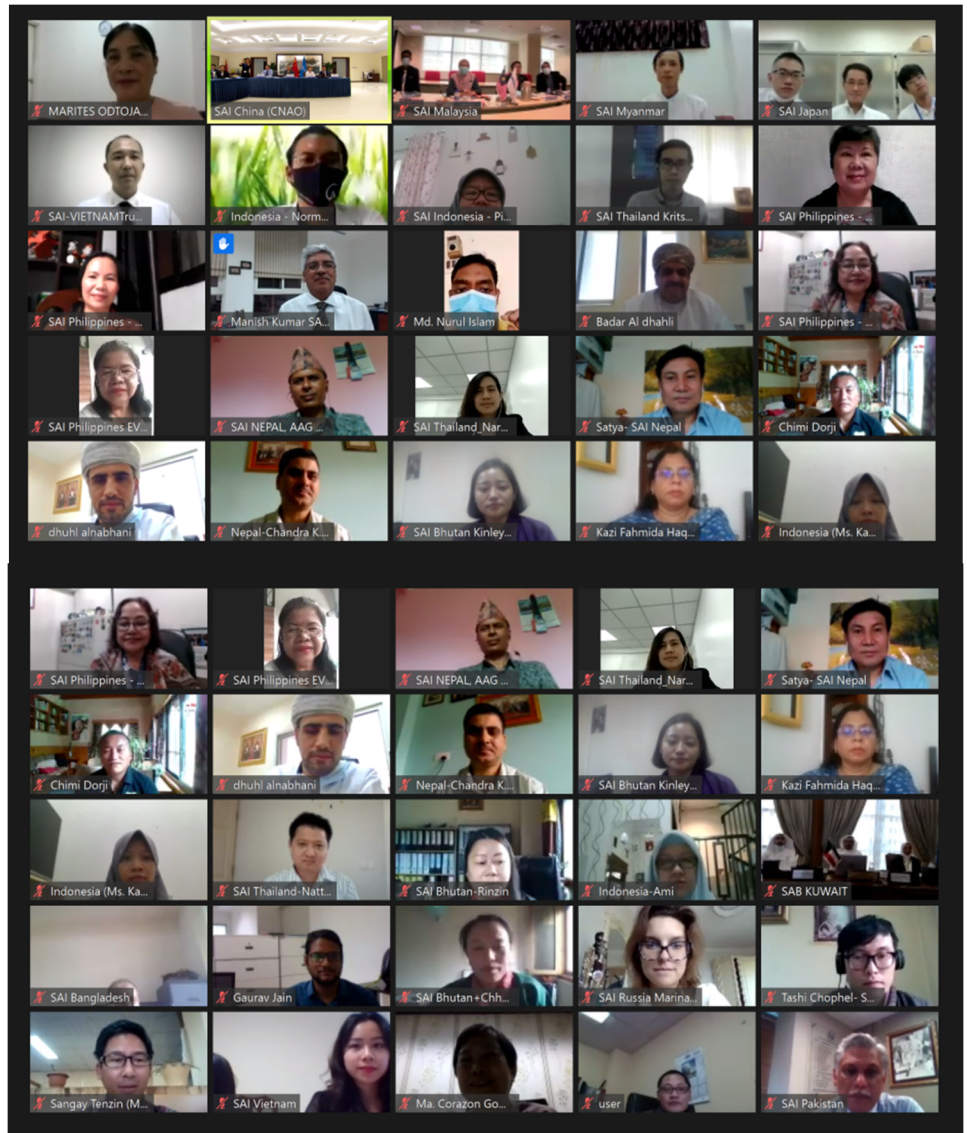
ASOSAI WGEA holds seventh working meeting

The Asian Organization of Supreme Audit Institutions (ASOSAI) WGEA held its seventh working meeting online on September 7, 2020.

SAI China, as the Chair and Secretariat of the ASOSAI WGEA, organized the meeting, and more than 60 representatives from 17 member SAIs attended.

The Secretariat reported on progress made since the last working meeting in January 2018 and on the preparation of the 2020-2022 Work Plan. The representatives affirmed the recent achievements of ASOSAI WGEA and approved the 2020-2022 Work Plan.

With a focus on the United Nations' Sustainable Development Goals, key issues discussed included the evaluation of the "Green Vision Award," the second cooperative audit and cooperative research project, and training on environmental auditing. SAI China and SAI Thailand delivered short presentations on the general idea of cooperative auditing regarding sustainable transportation and research projects related to climate change, respectively. SAI Vietnam presented on the cooperative environmental audit on water resource management in the Mekong River Basin, in line with the implementation of sustainable development goals laid out in the *Hanoi Declaration*. The representatives held in-depth discussions and provided suggestions on the project objectives, scope, and schedules to lay a foundation for implementation in 2020-2022.



SAI representatives meet to revise mini-survey

Twelve representatives from SAIs China, Indonesia, and Thailand participated in a video conference chaired by SAI Indonesia on July 17, 2020.

The meeting focused on suggestions for the Mini-Survey of Audit Guidance on Sustainable Transport recently given by the INTOSAI WGEA Secretariat. The participants agreed to include the definition of sustainable transport at the beginning

of the mini-survey, eliminate complex tables, limit the scope of transportation audits to the last 5 years, and adjust some wording. SAI Indonesia agreed to send the final mini-survey to the Secretariat after the meeting.

During the meeting, the participants also discussed the inputs for the Project Plan given by the WGEA Steering Committee members, specifically regarding the project's background, objective, and scope, and agreed to revise the relevant parts.

COMTEMA conducts findings workshop for coordinated audit in protected areas

The Special Technical Commission for the Environment (COMTEMA) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS) carried out a Findings Workshop for the Coordinated Audit in Protected Areas, from October 19-30, 2020.

The technical meeting's main objective was to discuss, validate, and consolidate the preliminary results and the findings matrix. During the event, 80 auditors from 18 SAIs had the opportunity to interact and exchange knowledge and experiences. This intercontinental joint effort had the participation of teams from 15 countries in Latin America and the Caribbean, including a subnational one (Province of Buenos Aires), and two countries from Europe (Portugal and Spain).

Due to the current COVID-19 pandemic, the workshop was conducted remotely. To make it possible, activities were divided into synchronous and asynchronous formats because of the time zone difference among the attendees (total difference of 8 hours from east to west).

More than 2,400 protected areas in Latin America and Europe were assessed using a methodology created by SAI Brazil named Indimapa, whose objective is to evaluate, in a standardized manner, the level of management and implementation of protected territories. This georeferenced tool uses indicators and indexes represented in maps, which allow the classification of protected areas management and implementation in three levels: red, yellow, and green, corresponding respectively to low, average, and high levels of management and implementation. It was the second time Indimapa was used, making it possible to check the progress of these territories in terms of management and implementation.

Besides this tool, audit teams applied the duplication, fragmentation, overlap, and gap methodology in order to identify possible misalignments among biodiversity



conservation, tourism, and land regularization public policies. This methodology was developed through adaptation and customization of the fragmentation, overlap, and duplication methodology developed by SAI USA (the U.S. Government Accountability Office).

COMTEMA intends to communicate, in the first half of 2021, the main outcomes of this joint project, especially a regional panorama regarding the level of management and implementation of protected areas.

SAI Brazil, chair of COMTEMA, led this coordinated audit, which benefited from technical and financial support from the Project "Strengthening External Control in the Environmental Area," a partnership between OLACEFS and the Brazilian-German Cooperation for Sustainable Development (implemented by GIZ – *Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH*).



Australia

Annual Audit Work Program; Recent Environmental Audits

In July 2020, Australia's Auditor-General published the 2020-21 Annual Audit Work Program.

Environmental risks identified in the Agriculture, Water and Environment portfolio include bushfire recovery, water management and planning, and implementation of environmental regulation.

For more information on the program see:

<https://www.anao.gov.au/work-program/portfolio/agriculture-water-and-the-environment>.

The Auditor-General also recently tabled two environmental performance audits in the Australian Parliament:

- **Report No. 47 of 2019-20: Referrals, Assessments and Approvals of Controlled Actions under the Environment Protection and Biodiversity Conservation Act 1999 (June 2020).** This audit assessed the environmental assessment process undertaken by the Department of Agriculture, Water and Environment for activities that may have significant impacts on the environment (defined as controlled actions). The report concluded that the Department's administration of controlled actions was not effective. Governance arrangements were not sound, referrals and assessments were not administered effectively, and the Department was unable to demonstrate that conditions of approval are appropriate. The audit made eight recommendations for improvement, which were all agreed to. The full report is available at:

<https://www.anao.gov.au/work/performance-audit/referrals-assessments-and-approvals-controlled-actions-under-the-epbc-act>.

- **Report No. 2 of 2020-21: Procurement of Strategic Water Entitlements (July 2020).** This audit assessed whether the program to procure water for environmental purposes was consistent with government policy; appropriately designed, planned, and executed;

and achieved value for money. The audit concluded that the water procurements contributed to the government policy to obtain water for the environment. However, the Department of Agriculture, Water and Environment did not consistently apply approved policy, planning, and guidance to the assessment of all water procurements, and it did not develop a framework designed to maximise value for money. The full report is available at: <https://www.anao.gov.au/work/performance-audit/procurement-strategic-water-entitlements>.

For more information, contact external.relations@anao.gov.au.



Botswana

Effectiveness of Wastewater Treatment

SDG 6 aims to improve water quality by, among other things, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally by 2030. Botswana has demonstrated its commitment to this SDG by focusing its water sector policy on environmental sustainability, reclamation, and reuse maximisation in wastewater treatment. The Botswana National Water Policy has recognised the need to complement potable water resources with treated effluent by increasing its reuse, particularly in construction and agriculture.

Despite such policy focus, coupled with the government's substantial investment in wastewater treatment infrastructure, there are still considerable challenges in ensuring effective treatment of wastewater in Botswana. Effluent from treatment facilities continues to pose a pollution threat in the environment and remains a public health concern in the country.

In 2018-19, the Auditor General examined the effectiveness of wastewater treatment facilities in treating effluent to guard against environmental pollution and to enhance wastewater reuse. The following are some key findings from the audit:

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Effluent-borne environmental pollution risks.

Wastewater was generally not treated to the acceptable quality standard for disposal into the environment due to poor maintenance of treatment facilities and a weak regulatory framework for industrial wastewater generation. Therefore, wastewater posed a real risk of polluting the water resources into which it was discharged.

Insufficient control of industrial wastewater discharges. Industrial wastewater discharges into public sewers created treatment efficiency challenges due to weak regulations and weak enforcement of anti-pollution legal instruments. As a result, the government shouldered the entire costs of wastewater treatment despite a clear legal provision for cost-sharing with industries, especially major polluters.

Low reclamation of treated wastewater. The Botswana National Water Policy calls for wastewater to be almost totally recycled, with a target to increase the inclusion of recycled water to 96 percent by 2030. However, the audit found that reclamation of treated effluent for reuse remained significantly low. This was mainly due to a lack of operational focus on reclamation when planning and developing wastewater treatment facilities, including generally omitting to incorporate treated effluent reclamation capacity in their designs. Nonetheless, plans are under way for the government to make effluent reuse a high priority in all upcoming refurbishments and rehabilitations of treatment facilities.

For more information, contact Ms. Keneilwe Senyarelo at ksenyarelo@gov.bw, +267 73 007 597.



Ecuador

Illicit Trafficking in Flora and Wild Fauna and the Role of SAIs

Illicit wildlife trafficking and its ties to transnational corruption cannot yet be isolated for effective treatment since the responsibility of this crime lies in a multiplicity of actors, which makes it harder to eradicate.

The Specialized Working Group in the Fight against Transnational Corruption (GTCT) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), accompanied by the German Cooperation Agency (GIZ), analyzed the high complexity and the effects of illegal trading based on violations of the institutional framework of the environmental entities of the OLACEFS member states.

In a webinar on August 19, 2020, representatives of the International Union for Conservation of Nature (IUCN) and the United Nations Office of Drugs and Crime (UNODC) shared their criteria regarding the role of SAIs to improve environmental control and highlight the nexus of crimes such as illegal trafficking of species with acts of corruption at a transnational level. Inter-institutional and international cooperation was the most effective mechanism to combat these crimes.

Because illicit trafficking is a transnational crime that operates in networks with suppliers and consumers, cooperation and collaboration is necessary both at the national and international levels, among different government bodies, non-governmental organizations, and citizens. The governments of the countries affected by the chain of illicit trafficking must improve the rule of law; create or strengthen deterrence mechanisms; allocate resources to combat crimes against wildlife species, specifically strengthening compliance with regulations of environmental controls; and reinforce customs controls, as well as acquire a commitment to a zero tolerance policy on corruption.

For this purpose, the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) becomes a point of reference on how to proceed regarding the sustainable trade of species, by subjecting this activity to certain controls according to the type of species.

Supreme Audit Institutions can collaborate in the process of strengthening the environmental governance of countries, both at the level of effective external control of public funds destined to the protection and safeguarding of endangered species, as well as in the provision of good

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environmental practices to supervised entities in order to improve their operations. Thus, the work of the GTCT constitutes a relevant contribution to the commitments of INTOSAI and OLACEFS in the area of environmental control and the fight against corruption.

For more information, contact Gabriela Mesias at mmesias@contraloria.gob.ec and María Isabel Vásquez at mivasquez@contraloria.gob.ec.



Egypt

Applying AFROSAI Green Charter; Participation in Webinars

Egypt's Accountability State Authority (ASA) has published a mechanism for implementing the AFROSAI Green Charter through three basic principles: (1) Caution, (2) Prevention and Revision, and (3) Participation.

As one of the state organizations that plays a pivotal role in this field, ASA sets an example to follow in relation to preserving the environment where the objectives of sustainable development are adopted and implemented in its daily actions and activities through the following actions:

- Reducing energy consumption by using energy-saving bulbs and relying on natural lighting.
- Improving water efficiency by replacing and renewing the water and sanitation network in the ASA building.
- Providing mass transportation for workers to reduce traffic and pollution in the capital, as well as assigning workers to offices near their residences to reduce travel and transportation.
- Informing the ASA purchasing department about the requirements of the Green Charter so that the department can take into account environmental and social factors when making purchases.
- Reducing the use of paper and promoting reuse/recycling, and using a cleaning company

to separate waste into three types: paper, glass, and others.

- Studying the establishment of an environmental management system.
- Raising the awareness of the SAI staff about environmental issues through training courses and workshops on environmental protection and sustainable development.

Additionally, ASA participated in the following INTOSAI, AFROSAI, and ARABOSAI WGEA webinars:

- INTOSAI webinar on “Climate Change and its implications for Sustainable Development,” September 23-24, 2020, which was a collaboration between SAI India and INTOSAI WGEA.
- AFROSAI WGEA 10th Annual Meeting, held virtually from October 6-8, 2020, which included a presentation about the status of the planned cooperative audit on the management of the marine and coastal environment.
- ARABOSAI webinar on July 1, 2020, entitled “The effect of COVID-19 on the role of Arab SAIs on auditing implementation of 2030 Agenda.”

The most important recommendations were as follows:

- Developing a strategic plan that includes a listing of related sustainability issues under the 2030 Agenda, and putting an effective communication program in place to enhance connection with related parties.
- Framing a guideline for disaster management, and training auditors on auditing SDGs and related programs, including collecting data, documents, and other information.

For more information, contact ircdept@yahoo.com or ircdept@asa.gov.eg.

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Iran

Sustainable Development in Economic Activities of Enterprises

An issue that has become very important, along with economic performance, is that of sustainable development and the environmental, social, and moral performance of societies resulting from their economic activities.

Research shows that stakeholders gain trust when firms publicize results in this area. Generally, informing the public about sustainable development activities and results can ensure stakeholder confidence in the credibility of published information, reduce information asymmetry, improve reputation and social acceptability, and improve the non-financial risk of a firm's management.

It should be noted that it can be very difficult to establish evaluation criteria for sustainable development and environmental, social, and moral performance, and to judge the fulfillment of the desired conditions. If there is to be an audit of the non-financial performance of firms in the field of sustainable development, careful consideration should be given to which group conducts the audit. In some cases, research in this area indicates that this service should be provided by audit firms themselves. Other research indicates that these activities should be carried out by institutions other than auditing firms.

International organizations should consider evaluating the results of providing these types of audit services by the two groups and the criteria the groups use for evaluating sustainable development. To provide a more specialized and higher quality service, it is suggested that each audit group provide such services only in a specific industry.

These days, a lack of regulations regarding firms' obligation to conduct non-financial audits, submit annual reports on the achievement of goals in the field of sustainable development, and report on actions taken and proposals made in this area, is a serious obstacle. To achieve sustainable development goals in international auditing firms, the necessary rules and criteria regarding regulations to require a non-

financial audit process—especially in the field of sustainable development by member communities—should be created.

For more information, contact Hamid Alinejad and Mojtaba Hemmati at Pria@dmk.ir.



Iran

Environmental Protection in Development Projects

The 1966 International Covenant on Civil and Political Rights identified civil and political rights as first-generation human rights. Economic, social, and cultural rights are second-generation human rights. These two generations of rights focus on individual rights.

In the 1972 Stockholm Declaration, the third generation of human rights—fraternity rights—focuses attention on issues that have a collective and participatory aspect. It includes four categories of rights: the right to peace, development, the environment, and the common heritage of humanity. Over time, the relative importance of these rights—especially environmental rights—has changed as people expect the government to address and prevent environmental damage and pollutants; the government and the people themselves, as individuals and members of society, both have a responsibility to protect the environment and prevent environmental damage.

Iran faces numerous environmental challenges with its neighbors regarding water resources, rivers and biological waterways, air and dust, and the like. After the Islamic Revolution, the Council of Experts unanimously ratified article 50 of the Constitution encompassing the right of citizens' enjoyment of a healthy environment. It places the task of "protecting" and preserving the environment on the "general public." Therefore, environmental protection is a public duty for everyone—government and citizens.

In regard to the responsibility of the government, the provision of this right and duty is both preventive and affirmative. The government is obligated to create the

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conditions for the realization of this fundamental right for its citizens either through the adoption of laws and regulations or through other actions in line with this task. The government itself is also obliged to protect the environment, either preventively by dealing with natural and legal persons harmful to the environment or by refusing to harm the environment itself.

Some of Iran's executive agencies are directly related to exploiting the environment, including Iran fisheries organization, natural resources, rangelands, and forestry organization. Others are solely responsible for the protection and monitoring of the activities of other agencies, including the Department of Environment.

However, many agencies indirectly deal with the environment. There are executive agencies, such as the Ministry of Education, that have fewer responsibilities regarding environmental protection. Other agencies—such as the Industry, Mining and Trade Organization; the Ministry of Energy; and the Ministry of Roads and Urban Development—have more activities that impact the environment.

It should be noted that almost all executive agencies deal with the environment in some way, so they will have obligations in this respect. Implementation of development plans and projects are among the subjects that are related to environmental issues in some executive agencies— some as their inherent duties and some as a case-by-case activity.

For more information, please contact Hadi Favachi, and Mehri Haghighi at Pria@dmk.ir.



Jordan

Audit of Marine Environment Administration in the Gulf of Aqaba

Recently, the Audit Bureau of Jordan conducted a performance audit to assess the efficiency of measures implemented by the Aqaba Special Economic Zone Authority (ASEZA) in maintaining a safe and secure marine environment in the Gulf of Aqaba.

This topic was chosen because of the direct threat to marine diffraction in the old port of Aqaba, as the reefs (coral) in the port will be moved to another area.

With this move, there is a great risk to the diffraction, and the quality of gulf water has been affected by an increase in economic activity in Aqaba. In addition, the presence of some marine life in the Gulf of Aqaba is threatened with extinction.

A number of findings were obtained, the most prominent of which were, as follows:

- There are no clear perspectives for expenditures related to the Emergency and Environment Fund.
- Although it forms the last reef in the northern hemisphere, there are no mechanisms and procedures in place for safely transferring the coral from one area to another in the Gulf of Aqaba in a manner that preserves the sustainability of the marine coral.
- There is no statement in the Environmental Protection bylaw detailing the financial penalties for various environmental violations.
- The coastal region has not been declared a marine reserve despite its unique species of coral being threatened with extinction.

Accordingly, the most important recommendations are as follows:

- Establish standards or instructions organizing the transportation of coral from one area to another in the Gulf of Aqaba.
- Adopt technical specifications to monitor the quality of industrial water basins implemented within the tourism projects.
- Establish a legislative document that regulates the relationship between the Environment Directorate and the Aqaba Development Company with regard to coral transport and the referral of related bids.
- Amend the current Environmental Protection bylaw to include more detailed explanations of the financial penalties for environmental violations in proportion to the type and size of the violation and its impact on marine waters.

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Morocco

Audit of Management of National Parks

Morocco has 11 national parks that extend over a total area of 2.84 million hectares. National parks are key to safeguarding biological diversity, preserving natural resources, and enhancing opportunities for sustainable and responsible eco-tourism.

In 2019, the Court of Accounts carried out a performance audit to assess the legal framework and governance of national parks, as well as their operational management and the factors that hinder the successful conservation of biodiversity and the preservation of ecological balance.

The audit revealed that Morocco is unlikely to achieve the objectives of the strategic plan for biodiversity 2011-2020, adopted by the Parties to the Convention on Biological Diversity in October 2010. The audit also emphasized the slow and incomplete legislative process of national park management—the relevant law was not updated between 1934 and 2010.

The intervention of enforcement agents in managing environmental offences in parks is very limited. Protected areas cover terrestrial and marine areas, coastlines, inland waters, caves, and underground areas. The areas involve many stakeholders that are entitled to report violations, leading to a lack of coordination in dealing with offences. Moreover, park managers do not report violations of laws regarding the modification of private property situated within national parks and protected areas.

The audit also revealed that few parks have organizational structures, with very limited decision-making capacity. In addition, the audit reported on the absence of national park steering committees led by the provincial authority, as required by development and management plans, and on the inadequacy of resources and material assigned for their management compared to the importance of the sites.

National parks in Morocco also suffer from under-utilized natural and cultural heritage and eco-museums and difficult and limited access through steep trails.

The Court of Accounts addressed recommendations to the Department of Water and Forests and the Fight Against Desertification, including the following:

- Develop implementation texts to the law relating to protected areas while clarifying the various aspects of their governance and management;
- Increase the attractiveness and accessibility of national parks and protected areas and reinforce their contribution to sustainable development;
- Formalize the process of developing management plans and ensure they are updated in light of any changes, and establish a steering and reporting mechanism to monitor and assess progress;
- Empower the entities in charge of the management of national parks by granting them the capacities that would allow them to adequately fulfill their mission and achieve their set objectives.

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Thailand

Financial Assistance as a Form of Climate Adaptation Assistance

Climate change includes global warming and serious effects in weather patterns. The climate crisis has led to two responses: mitigation by reducing greenhouse effects, and adaptation. The adaptation approach represents the concept of compensation for unavoidable warming. Presently, the international community established the United Nations Framework Convention on Climate Change (UNFCCC), the Kyoto Protocol, and the Intergovernmental Panel on Climate Change (IPCC)

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to address climate change. However, financial assistance, in terms of climate finance, is another form of adaptation assistance to support this crisis.

Certainly, several SAIs stress the importance of monitoring environmental problems through environmental audits. “The Role of SAIs and Auditing Climate Finance” is an ASOSAI WGEA co-research project that focuses on climate change. SAI Thailand will be the project leader for conducting this research. The research objectives are to study the roles of SAIs in monitoring climate change and to develop a conceptual framework for climate finance auditing. The contributions of this study could extend to climate action (Goal 13 of SDGs). The research will be conducted from January through October 2021.

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United States

Preparing for Climate Migration as a National Resilience Strategy

According to the United States Global Change Research Program, community relocation due to climate change will be unavoidable in some coastal areas. One way to reduce the risks to these communities is to improve their climate resilience by planning and preparing for potential hazards related to climate change such as sea level rise. Climate migration—the preemptive movement of people and property away from areas experiencing severe impacts—is one way to improve climate resilience.

In August 2020, the U.S. Government Accountability Office (GAO) reported on federal support for climate migration, key challenges to climate migration, and how the federal government can address those challenges. GAO conducted an

extensive literature review and interviewed 12 climate resilience experts and 46 stakeholders in four communities in the U.S. that have considered relocation. GAO found the following:

- Federal programs provide limited support to climate migration efforts because they are designed to address other priorities. Federal programs are not designed to address the scale and complexity of community relocation and generally fund acquisition of properties at high risk of damage from disasters in response to a specific event such as a hurricane.
- Unclear federal leadership is the key challenge to climate migration as a resilience strategy. Because no federal agency has the authority to lead federal assistance for climate migration, support for climate migration efforts has been provided on an ad hoc basis. Risk management best practices and GAO’s 2019 Disaster Resilience Framework suggest that federal agencies should manage risks before a disaster hits. A well-designed climate migration pilot program that is based on project management best practices could improve federal leadership.

GAO recommended that the U.S. Congress consider establishing a pilot program with clear federal leadership to identify and provide assistance to communities that express affirmative interest in relocation as a resilience strategy.

The full report is available at <https://www.gao.gov/products/GAO-20-488>. For further information, contact Alfredo Gomez at gomezj@gao.gov.