

ENVIRONMENTAL AUDIT IN IRAN

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Legal Status, Priorities & Some Main projects

Environmental Audit in Iran

Discusses the following subjects:

- Legal support of environment and environmental audit in Iran
- Main goals of environmental audit in Iran
- Environmental priorities in Iran
- Environmental challenges in Iran

Environment in Iran's Constitution

- Considering preserving the environment as a public responsibility and commitment
- Any activity causing irreversible damage to the environment is prohibited



SAC's Main Goals in EA



- Trying to promote environment-related laws and regulations
- Assuring precise observation of environmental laws and regulations
- Assuring appropriate conduction of environmental assessments
- Assessing efficiency and effectiveness of environmental plans

SAC's Main Goals in EA

- Auditing the compliance of international environmental commitments
- Assessing installment of environmental management systems
- Assuring adoption of appropriate and efficient processes and policies to achieve sustainable development

Current EAs in SAC

- Auditing the compliance of environmental and natural regulations
- Performance-based audit of the environmental issues
- Environmental audit focusing on both compliance and performance audit



Priorities

- Audit of efficiency of environmental plans and projects
- Water resources and water resource management audit
- Audit of rivers
- Audit of pollution and dust
- Audit of sewage management
- Audit of northern and southern coasts

Institutionalizing EA in SAC

- Membership and active participation in the environmental auditing workgroups of INTOSAI and ASOSAI
- Establishing the delegation of environmental auditing and sustainable development in some of the provinces
- Establishing environmental audit committee
- Preparing the roadmap of environmental audit
- Preparing and developing environmental audit instructions and frameworks

Institutionalizing EA in SAC

- Running training workshops and courses
- Preparation, development and localizing the INTOSAI international standards
- Preparation, development, completion, and reviewing the environmental audit instructions
- Development, completion and reviewing the environmental reporting frameworks
- Establishing environmental auditing groups in all provinces

Audit of International Conventions

20 international conventions and protocols have been accepted and approved by Iran. Including:

- Caspian Sea Preservation Convention (Tehran Convention)
- Kyoto Protocol
- Bio-diversity Protocol
- International Protocol of Preparation and Cooperation on Oil Pollution
- Ramsar Convention to preserve international lagoons
- Vienna Convention related to Ozone layer protection
- United Nations Convention on Desertification

Audit of Main Environmental Projects

- Examining the environmental assessment of projects and plans
- Examining the procedures and policies adopted in their implantation
- Period: from 2003 to 2009
- Out of 1 100 projects: 199 projects without environmental permission
- Ignored mostly by: tourism industry, cement industry, Ministry of Petroleum, Ministry of Energy, Ministry of Road
- Some of the government projects: too late (after approval by the legislature and inclusion in the national budget)
- Many assessments done with unacceptable delay

Environmental Audit of Water

- In spite of having numerous rivers, Iran is suffering from water shortage
- Audit of the conditions of important rivers of three provinces:
- Gilan (Sefidrood, Zarjoob, and Goharrood rivers)
- Mazandaran (Haraz, Chaloos, and Tajan rivers)
- Golestan (Ziarat, Zarin Gol, and Atrak rivers)



Environmental Audit of Water

- Audit of a three years period
- Audit was carried out in four sections:
- Form and content analysis of regulations and guidelines and their pathology
- Content analysis and checking the compliance of achieved conditions with the criteria
- Preserving running waters against industrial pollutants and waste materials
- Removing aggregate materials (like soil and sand) from the substrate of running surface waters

Marine Environmental Audit

- Pathological study of Tehran Convention and its protocols, guidelines
- Study of the shares of the littoral countries
- Pollution of sea water
- Ballast water of ships
- Coastal lagoons
- Management of coasts
- Fishes and aquatics
- Compliance of related conventions



Marine Environmental Audit

In the next step:

- Iran is willing to run joint audit projects with its northern neighbors
- Without the participation of all littoral countries, the improvement of Caspian sea water is impossible
- A joint project of environmental audit on Caspian sea has been suggested

Environmental Audit of National Parks

- Scope of the audit: Kavir, Sorkhe Hesar, Nay Band, Boujaq, Sarigol, Kiasar, Bakhtegan
- Some parts not in the control of government
- Some parks without enough documents
- Some parks without fence or wall



Environmental Audit of Air Pollution

- Days of healthy air in a year (2014-2015): Tabriz (184), Isfahan (177), Karaj (156), Tehran (120), Mashad (168), Ahvaz (125) and Arak (144)
- Gas used: mostly Euro 3 and Euro 4
- Lack of enough measuring instruments
- Noticeable role of transaction and fueling stations
- Recommendation: Installing carbon canisters in cars and initiating KAHAB Project

Sustainable Development

Iran's actions concerning sustainable development:

- Establishment of the national sustainable development committee six months after Rio Summit in 1992
- The committee has proposed solutions for improving the environment and sustainable development in Iran during the past 23 years
- Iran's 6th Development Plan contains notable references to sustainable development
- Towards achieving the goals of Rio Summit, technical committees have been established

Challenges of SD in Iran



- Economic challenges: need of faster development
- Social development: population and unemployment
- Protection of environment

Challenges of EA in Iran

- Inter-organizational challenges
- Intra-organizational challenges

Inter-Organizational Challenges

- Too young in the field
- Not having any joint audits with other countries
- Required standards and guidelines have not been fully developed
- Shortage of professional auditors in the field

Intra-Organizational Challenges

- The environmental data is not properly registered, processed and reported by administrative agencies
- Lack of a complete and comprehensive information bank
- Lack of environmental accounting
- Lack of financial environmental audit
- Problem of calculating the costs and losses arisen from the destruction of environment

Recommendations

- Attracting public attention to environmental problems
- Employing expert auditors
- Education in environment and environmental audit
- Joint audits
- Active participation in INTOSAI and ASOSAI environmental projects
- Developing environmental accounting standards
- Developing environmental audit standards
- Developing working groups

Let's Discuss It More

- Do laws and regulations support environment and environmental audit in your country?
- What are the main goals of environmental audit in your country?
- What are the environmental priorities in your country?
- What are the main challenges of environmental audit in your country?

Thank You

