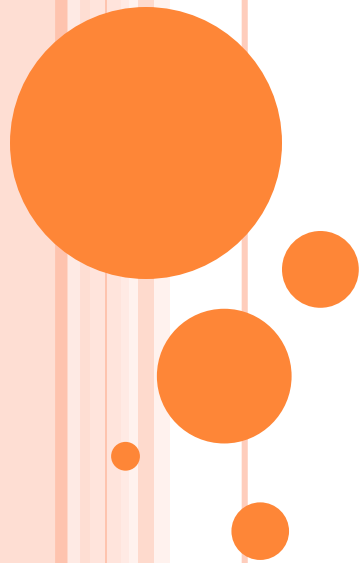




&

Audit

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ENVIRONMENT AND AUDIT

Discusses the following subjects:

- Environmental issues
- Sustainable development
- The role of SAIs
- History of environmental audit





WHAT HAPPENED IN 20TH CENTURY?

- 500 % growth in population
- 1.33° F (0.74° C) increase of temperature
(Half of this increase since 1979)
- 2-6° C increase of earth surface's temperature
(20 times faster than usual warming periods)
- Decrease of about 10 % in the extent of snow cover since the late 1960s
- Rise of global average sea level: 10-20 cm
- Up to 95 % drop of ozone levels in some parts



Does it include only:

- Natural things?
- Ecological things?
- Physical things?
- Social matters?
- Economical matters?
- or All?

WHAT

is

Environment?



Everything Around Me

is my Environment

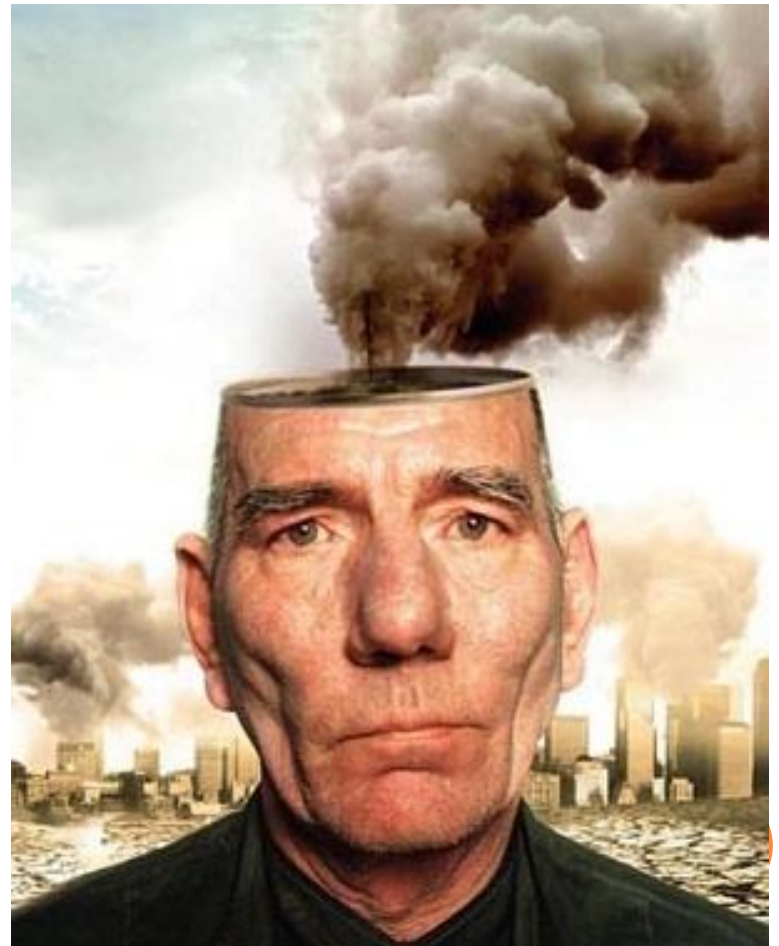
- Physical, ecological, biological or social
- Everything that surrounds me
- Everything that might have any effect on me
- Everything that is in my world or constitutes it



POLLUTION

MAIN ENVIRONMENTAL ISSUES

- Pollution of air, water and soil
- Millions of years to recoup
- Water: oil spill, acid rain, urban runoff
- Air: gases released out of burning fossil fuels
- Soil: wastes by people & industries



OZONE LAYER DEPLETION

MAIN ENVIRONMENTAL ISSUES



- An invisible layer around the planet protecting us from the sun's harmful rays
- Pollution caused by Chlorine and Bromide in Chloro-floro carbons (CFC's)
- Many holes in ozon layer



GLOBAL WARMING

MAIN ENVIRONMENTAL ISSUES

- Rising temperatures of the earth's surface

Cause:

- Burning of fossil fuels and release of harmful gases

Results:

- Melting of polar ice caps
- Rise in sea levels
- Unnatural patterns: flash floods, excessive snow or desertification



CLIMATE CHANGE

MAIN ENVIRONMENTAL ISSUES

- Change in overall weather scenario
- Cause: Global warming
- **Results:** not limited to:
 - Change in seasons
 - Occurrence of new diseases
 - Frequent occurrence of floods



OVERPOPULATION

MAIN ENVIRONMENTAL ISSUES

- Huge increase of population during last century

Results:

- More pollution: more consumption: more energy
- Shortage of resources: water, fuel, food
- Social problems



OTHER MAIN ENVIRONMENTAL ISSUES



- Natural Resource Depletion
- Waste Disposal
- Loss of Biodiversity
- Deforestation
- Ocean Acidification
- Acid Rain
- Public Health Issues
- And ...



THREE TOOS

ESSENTIAL CAUSES OF ENVIRONMENTAL PROBLEMS

Too many people



consume Too much

Too badly



SUSTAINABLE DEVELOPMENT

Definition

- A Development that meets the needs of the present
- Without compromising the ability of future generations to meet their own needs
- Involves: integration of social, environmental and economic objectives



THE PARADOX OF SUSTAINABLE DEVELOPMENT

- Even with keeping the current situation, there will be no future to be considered
- If: development = going forward
- Thus:
 - how can we have any future by still going further?
- To have a future: we need to go back?
- How can any development be sustainable?
- Are development & sustainability compatible?



ENVIRONMENT & AUDIT

- SAIs cannot save environment
- But they can help it
- By enforcing governments:
 - To comply rules and regulations
 - To protect environment from avoidable damages
 - To have a performance more compatible with environment





Let's make environmental audit
part of the solution



1970s

HISTORY OF ENVIRONMENTAL AUDIT

- 1972: United Nations Conference on the Human Environment held in Stockholm, Sweden
- Creation of the United Nations Environmental Program (UNEP)
- 1971 - 1975: 31 major national environmental laws: compared to 18 in 1966 - 1970



1980s

HISTORY OF ENVIRONMENTAL AUDIT

- 1987: the world commission on the environment and development released Our Common Future
- Our Common Future gave prominence to sustainable development
- Vienna convention for protection of the ozone layer
- Montreal protocol on substances that deplete the ozone layer
- Basel convention on the control of transboundary movements of hazardous wastes and their disposal



1990s

HISTORY OF ENVIRONMENTAL AUDIT

- A period of increased globalization
- Earth summit in Rio De Janeiro creating Agenda 21 (adopted by more than 178 countries)
- United Nations commission on sustainable development established: oversee review and implementation of Agenda 21



2000s

HISTORY OF ENVIRONMENTAL AUDIT

- UN Millennium Declaration
- World Summit on Sustainable Development
- Kyoto Protocol



INTOSAI WGEA

- 1992: 12 SAIs formed the WGEA
- WGEA became the formal means by which SAIs collectively support environmental auditing
- WGEA aims to improve the use of audit mandates and audit instruments that are used to audit topics relevant to the environment
- Regional WGEAs are established in the regions of Africa, South America, Asia, Europe, the Arabic countries, and the South Pacific



LET' S DISCUSS IT MORE

1. What is the most serious environmental issue in the world / region / your country?
2. Which environmental problem is the cause of other problems?
 - a) Pollution
 - b) global warming
 - c) ozone layer depletion
 - d) climate change
3. How can SAIs help the environment?
4. How sustainable development can be possible?



Thank You

