

Sustainable Development

***A Challenge for Supreme
Audit Institutions***

Supreme Audit Institutions (SAIs)

- Indispensable part of a regulatory system to reveal deviations from accepted standards in government and administration
- Legality, efficiency, effectiveness and economy of financial management
- Ex-post control
- Regularity, financial and/or performance audits

Supreme Audit Institutions (SAIs)

- National institutions, connected in a worldwide network
- International Organisation of Supreme Audit Institutions (INTOSAI, <http://www.intosai.org>)
- INTOSAI Working Group on Environmental Auditing (<http://www.environmental-auditing.org>)
- Regional organisations (AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS, PASAI)
- EUROSAI Working Group on Environmental Auditing (<http://www.riksrevisjonen.no/en/InternationalActivities/Eurosaiwgea>)

Rechnungshof (Austrian Court of Audit)

- Auditing at all levels: federal level, Länder (states), communities, enterprises
- Reporting to legislative bodies Nationalrat (federal parliament) and Landtage (parliaments of the Länder)
- Official responses by the audited entities
- About 100 reports per year (<http://www.rechnungshof.gv.at>)

Rechnungshof (Austrian Court of Audit)

- Department for comprehensive environmental protection
- All environmental issues at all levels of government and administration (e.g. biodiversity, waste, waste water, air quality, noise reduction, climate change, sustainable development)
- Team of specialists of all sectors (technicians, lawyers, economists, accountants)

Rechnungshof (Austrian Court of Audit)

- No official enforcement power
- Evaluation of effectiveness is necessary to have sustainable effects on audited sectors
- Regular enquiries to ensure the implementation of recommendations (ca. 1200 recommendations)
- Follow-up audits

Challenge for SAIs

- Different approaches in different regions (e.g. environmental or social topics, economic development)
- Advisor for political decisions (legislation and government)
- Addressing all levels of government and administration (depending on the mandate of the SAI)
- Sustainable Development is an interdisciplinary and cross-cutting issue

Possible approaches for SAIs

- Strategic settings (yes/no; SMART->specific, measurable, attainable, realistic, timely; quantified)
- Change from actual approach to sustainable development (practical implementation)
- Audits of specific politics
- Audits of specific programs and measures
- SAIs as positive examples

General approach and idea:

- Sustainable Development is not a topic only for selected people and networks
- Sustainable Development has to be a way of thinking all over government and administration
- Legislative bodies have to be aware of Sustainable Development
- Sustainable Development is a matter of the boss

Audit scopes:

- Step 1: strategic settings at federal level
- Step 2: strategic and operational settings at Länder level
- Step 3: comparison of different approaches at all levels
- Step 4: integration into daily work

Strategic level:

- Are there strategies in place dealing with Sustainable Development?
- Is there consensus about these strategies at all levels?
- Are existing strategies consistent?
- Are there defined, well adjusted targets for all levels?

Strategic level:

- Are there clear competencies for implementation in government and administration?
- Are the strategic targets well communicated?
- Are there indicators for monitoring impacts and outcomes (not only performance or business ratios)?
- Existing networks, co-operations and coordination (horizontally and vertically)

Operational level:

- Are the strategic targets implemented at operational level?
- Integration of Sustainable Development in decision making and daily business
- Are there “sustainable impact assessments” in place?
- Internal cooperation (consultation, information, training)?

Operational level:

- Are there “coordinators” in place?
- Personal resources?
- Financial resources ?
- Organisational integration?
- Access to decision makers?

Long-term objectives:

- Keep Sustainable Development present
- Raise awareness and establish understanding
- Make people act sustainable in their fields of responsibility
- Make Sustainable Development a common way of thinking and acting

Thank you
for your attention!

contact

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