

INTOSAI



*Foreword to  
ISSAI 5110*

INTOSAI PROFESSIONAL STANDARDS COMMITTEE

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# INTOSAI



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## Foreword

At the XVth INCOSAI in Cairo 1995, it was decided that, using the INTOSAI Auditing Standards as a basis, the INTOSAI Working Group on Environmental Auditing should develop a guide containing guidelines and methodologies for the conduct of environmental audits.

At the XVIth INCOSAI in Montevideo 1998, an exposure draft of the guide was presented. In the period after 1998, an amended draft was developed, using the suggestions and comments of the members of the INTOSAI Working Group on Environmental Auditing. At its 47<sup>th</sup> meeting in Seoul, October 2000, the INTOSAI Governing Board agreed to make the booklet an official INTOSAI-document, and subsequently that it should be brought forward to the XVIIth INCOSAI in Seoul, October 2001. Following the official INTOSAI procedure, the draft booklet was then sent out to all INTOSAI-members for comments, whereof about 25 reacted.

The purpose of this guide is to provide SAIs with a basis for understanding the nature of environmental auditing as it has so far developed in the governmental sphere. This basis is intended to provide a starting point from which each SAI can create its own approach to the satisfactory discharge of environmental auditing responsibilities within the context of each SAI's jurisdiction and mandate. It is therefore a very important tool for the further development of the practice of environmental auditing by SAIs.

I am honoured to present this guide to the XVIIth INCOSAI. The development of the guide was co-ordinated by the Office of the Controller and Auditor General of New Zealand. I would like to thank especially Mr. Terry McLaughlin and Mr. Martyn Pinckard for the dedicated and professional way they prepared this booklet. I also would like to express my gratitude to the members of the INTOSAI Working Group on Environmental Auditing and other SAIs who contributed to this guide by sharing their experiences and commenting on the draft versions.

I hope this booklet will be an inspiring and helpful tool for all SAIs interested in the further development of environmental auditing.

Saskia J Stuiveling  
Chair of the INTOSAI Working Group on Environmental Auditing  
President of the Netherlands Court of Audit

The Hague

October 2001

**INTOSAI Working Group on Environmental Auditing**  
**Chair Mrs. Saskia J Stuiveling**  
**Netherlands Court of Audit**

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