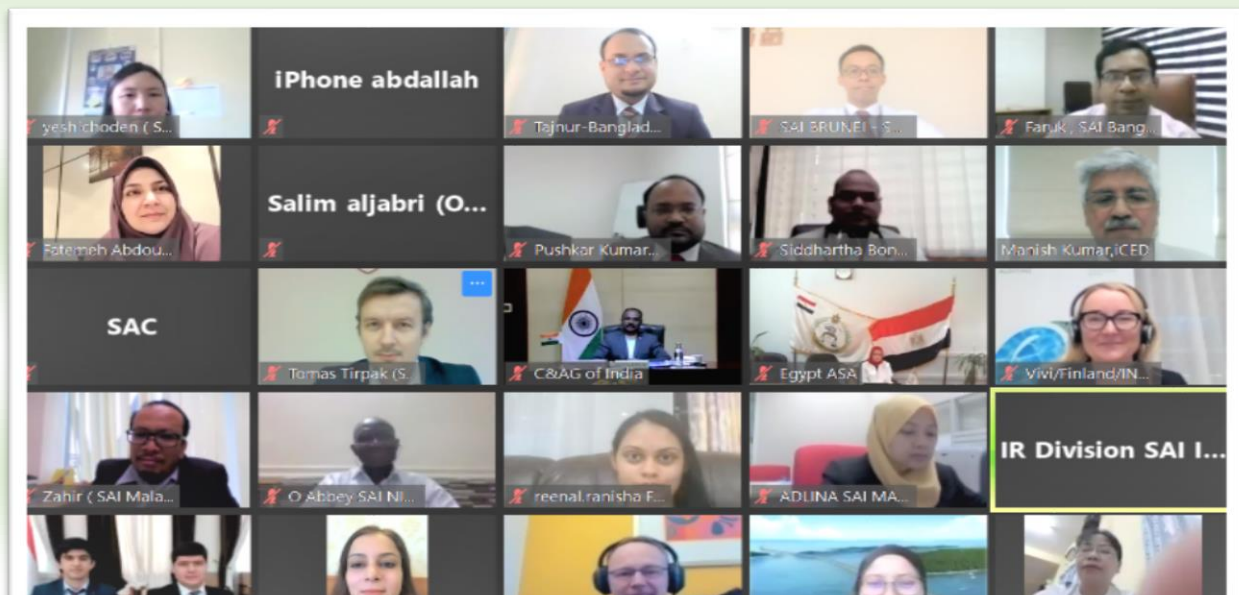


Summary of 08th International Training Programme on Introduction to Environmental Auditing organized online by iCED from 23-27 November and 07-11 December 2020.

International Centre for Environment Audit & Sustainable Development (iCED), the Global Training Facility (GTF) of INTOSAI Working Group on Environmental Auditing (WGEA) conducted the 8th International Training Programme (ITP) in two slots, from 23rd November to 27th November, 2020 and 07th December to 11th December, 2020 respectively. ITP was conducted entirely on the virtual platform, attended by highest number of participants. Total 63 participants from 36 countries across the world attended the programme.



Participants of 8th ITP on Environmental Auditing, organized online (23rd to 27th November, 2020)



Participants of 8th ITP on Environmental Auditing, organized online (7th to 11th December, 2020)

During the inaugural sessions, Mr. Pushkar Kumar, Director (Training & Research), iCED welcomed participants on the virtual platform. On 27th November 2020 Mr. Manish Kumar, Director General, iCED welcomed Mr. Girish Chandra Murmu, Comptroller and Auditor General of India. During inauguration of second batch of ITP, Ms. A.S. Lakshmi, Director General, iCED welcomed Ms. Namita Sekhon, Deputy Comptroller and Auditor General during inaugural session of ITP for second batch held on 07th December 2020. The C&AG of India and the Dy C&AG were briefed about iCED, International Training Programmes held at iCED and the current training programme by the Director General of iCED.

Mr. Girish Chandra Murmu, Comptroller and Auditor General of India inaugurated the training programme for first batch of participants on 23rd November, 2020 and **Ms. Namita Sekhon, Deputy Comptroller and Auditor General** inaugurated the programme on 07th December, 2020 for second batch. In his inaugural address, Mr.



Murmu said that this training is a small contribution from SAI India towards the larger Global Agenda and we fulfil this responsibility with utmost sincerity. He also thanked Chair INTOSAI WGEA and other SAIs for supporting us in this endeavor.

Sessions on subjects such as Environmental Auditing; Environment Governance; Audit of SDGs; Environmental Impact Assessment; Renewable Energy, Energy Efficiency and its Audit; Biodiversity; Waste and Water Issues were delivered by nine experts from five SAIs. The broad contents of the session covered by trainers during the two slots are given below:

Sl. No	Module	Date	Trainers
1.	Environmental Auditing and Sustainable Development Goals (SDGs)	23 rd Nov, and 07 th Dec, 2020	Ms. Vivi Niemenmaa, SAI Finland
2.	Environmental Impact Assessment (EIA)	24 th Nov, and 8 th Dec, 2020	Mr. Sunil S Dadhe, SAI India
3.	Renewable Energy and Energy Efficiency	24 th Nov and 08 th Dec, 2020	Mr. Colm Friel, and Ms. Oana Dumitrescu, European Court of Auditors (ECA)

4.	Biodiversity	25th Nov and 9th Dec, 2020	Mr Robert Markus, European Court of Auditors (ECA) Mr Pushkar Kumar, SAI India
5.	Water	26th Nov and 10th Dec, 2020	Mr. Amri Lewa and Mr. Muhammad Hairil Anwar SAI, Indonesia
6.	Waste	27th Nov and 11th Dec, 2020	Ms. Sigrid Rajangu, SAI Estonia

Ms. Vivi Niemenmaa, SAI Finland highlighted the importance of environmental governance, institutionalization of environmental policy & environmental auditing with key concepts in environmental policies. She also discussed how Multilateral Environmental Agreements can be useful for the Auditors. During the second session, she discussed several initiatives taken since 1992 under auspices of United Nations for promoting sustainable development; INTOSAI Strategy relating to SDGs along with examples from audit reports and SAIs approaches towards SDGs.

Mr. Sunil S. Dadhe, SAI India underlined the importance and benefits of Environmental Impact Assessment (EIA) for environmental governance and audit. He described the EIA process and Auditing EIA. He also discussed the case of Performance Audit of Environmental Clearance and Post Clearance Monitoring conducted by SAI India.

Mr. Colm Friel, ECA discussed about sources of renewable energy such as solar, wind, biomass, hydropower, geothermal etc. and approaches to audit of renewable energy and energy efficiency. During the same session, **Ms. Oana Dumitrescu, ECA** highlighted the concept of energy efficiency and audit guidance with some practical examples.

Mr. Robert Markus, ECA discussed the essence of biodiversity and various steps involved in selecting an audit topic related to biodiversity. He also shared some real life examples during the session for conducting audit of biodiversity.

Mr Pushkar Kumar, SAI India started his session by sharing some perspectives of biodiversity with story of change. He also highlighted upon audit approach and methodology of biodiversity audit covering its domain, types of audit and MEAs. In last part of his presentation he discussed developing an approach for conducting audit of biodiversity with case study of river Ganga, India.

Mr. Amri Lewa, SAI Indonesia discussed about global water challenges such as competing demand for limited water supply, water quality, droughts, floods, water availability etc. and how to choose topic for performance audit.

Mr. Hairil Anwar SAI, Indonesia discussed about various methods used in water audit worldwide. He also shared SAI Indonesia's experience of performance audit of water pollution control of the Citarum watershed with its audit objective, audit scope, audit methodology and conclusion thereof.

Ms. Sigrid Rajangu, SAI Estonia shared her experience of audit of waste issues while covering types of wastes, its origin, collection, transport, treatment, disposal or recycle with respect to circular economy. She discussed main principles of waste management such as waste management hierarchy, the life cycle analysis, circular economy, polluter pays and awareness. She also stressed upon impact of Covid-19 on waste sector.

During valedictory sessions of 8th ITP, Pushkar Kumar, Director (Training & Research), iCED welcomed **Ms. Tytti Yli Viikari, Chair of INTOSAI WGEA**; Mr. Manish Kumar, Director General, iCED (first slot); Ms. A S Lakshmi, Director General, iCED (second slot) and the participants. He briefed about the training programme. Mr. Manish Kumar and Ms. A S Lakshmi, Director General, iCED welcomed Ms. Tytti Yli-Viikari, Chair of INTOSAI WGEA and Auditor General of NAO, Finland and thanked her for supporting iCED in this endeavour.



In her valedictory address, **Ms. Tytti Yli-Viikari, Chair of INTOSAI WGEA and Auditor General of NAO, Finland** said that this has been a very extraordinary year and iCED has done many things in a different format than ever before, which mean being innovative and provided for the continuity. She highlighted that iCED is an excellent partner for INTOSAI WGEA and very much appreciated internationally.

The Chair INTOSAI WGEA said that a lot of opportunity lie for networking through the digital platform. She hoped that the network created during the training is kept alive and used for sharing of experiences and perspectives while doing environment

audits. She also emphasized that while doing environment audit we should look into holistic perspective instead of looking at it in bits & pieces. We should look at the big picture and understand the root causes of issues. She underlined the importance of this training for providing opportunity for sharing of experiences and perspectives from different national contexts. The Chair congratulated the participants and thanked all the personnel of iCED and contributors.

The programme concluded with vote of thanks by Pushkar Kumar, Director (Training & Research), iCED.

Testimonials from participants

Ms. Fella Sandra Letsweletse, Performance

Auditor from SAI Botswana said “The programme was very informative and I believe we have learnt a lot and most definitely the thing I have learnt will benefit my office. The training sessions were well organised and finished on time”.



Ms. Susan E. Iott, Assistant Director from SAI

USA said “I feel that this was a great opportunity to continue even virtually. The training programmes I had not had the opportunity to attend before and I appreciate the opportunity to attend because it has been virtual. It allowed us to attend. I appreciate all the knowledge and information that we have been able to

share from various parts of the world. Perhaps this is something we can continue even if we are able to meet in person again. May be this is the way to get more people together and share more information among ourselves”.

