

# Sustainable Energy

## Questionnaire

### Part I

The first part of the questionnaire focuses on both renewable and conventional energy resources and on the fact, whether the addressed SAIs carry out or carried out audits in this area. Please cross the proper answer, when appropriate add a comment.

	YES	NO
1. Has your SAI carried out an audit in the field of energy production and energy savings (electricity, heat and etc.) from conventional energy resources* (since 2000)?	<input type="checkbox"/>	<input type="checkbox"/>
2. Has your SAI carried out an audit in the field of energy production and energy savings (electricity, heat etc.) from renewable energy resources* (since 2000)?	<input type="checkbox"/>	<input type="checkbox"/>
3. Has your SAI conducted an audit that was not focused on an energy issue directly, but included a relevant aspect related to energy? Please cross.	<input type="checkbox"/>	<input type="checkbox"/>
3.1 If your answer is yes, would you be so kind and could you provide us with an electronic version of the audit report via E-mail at <a href="mailto:projectwgea@nku.cz">projectwgea@nku.cz</a> and highlight the part concerning the relevant aspect related to energy please.		
4. Is your SAI planning any audit on energy topic in the future? If you can specify it closer, please do it in the comment box.	<input type="checkbox"/>	<input type="checkbox"/>
4.1 If your answer is no, please could you explain why?		

Comments:

\* for definitions see the Glossary

### Part II

The second part of the questionnaire contains questions focused on audits concerning energy from conventional and/or renewable energy resources.

We realize this Part II might be a bit time consuming, but we appreciate the time and effort you spend when filling it in.

If your answer to at least one of the questions No 1 or 2 in the Part I was YES, we would like to ask you to fill in the Part II.

*If you have performed more audits regarding these topics, please fill in the Part II for each audit separately.*

If your answer was NO, skip directly to the Part III.

## A detailed description of the performed audit

*As an example, we used an audit that was carried out by the SAO in the Czech Republic in 2005. This audit focused on renewable energy resources and it was a mix of performance and regularity audit.*

**1. Title of audit. Please fill in.**

**2. Define the audit objectives, please (maximum 10 lines)**

The audit objectives describe what the audit team intended to achieve.

**Example:**

Our objective was to scrutinize the use of state means spent on the implementation of the *State programme to support energy savings and use of renewable energy resources* ("State programme") and of the *National programme for economic use of energy and utilisation of its renewable and secondary sources* for the years 2002 to 2005 ("National programme") in the competence of the Ministry of the Environment and Ministry of Industry and Trade of the Czech Republic.

**3. The year when this audit was performed. Please fill in.**

**4. Type of audit\*. Please cross.**

Performance	<input type="checkbox"/>
Financial	<input type="checkbox"/>
Other	<input type="checkbox"/>
Specify what, please:	

\* for definitions see the Glossary

**5. Audit form\*. Please cross.**

Individual	<input type="checkbox"/>
Joint	<input type="checkbox"/>
Concurrent	<input type="checkbox"/>
Co-ordinated	<input type="checkbox"/>

\* for definitions see the Glossary

	Yes	No
<b>6. Is a report from this audit available on the Internet? Please cross.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6.1. If yes, please provide us with link(s) where it is possible to find this report. If not, would you be so kind and could you send us it via E-mail at <a href="mailto:projectwgea@nku.cz">projectwgea@nku.cz</a></b>		

**7. In what language(s) is the report available? Please cross.**

Arabic	<input type="checkbox"/>
English	<input type="checkbox"/>

French	<input type="checkbox"/>
German	<input type="checkbox"/>
Spanish	<input type="checkbox"/>
Other language	<input type="checkbox"/>
Specify what:	

**8. What areas concerning energy were audited? Please cross.**

International liabilities* (including compliance with the national legislative system)	<input type="checkbox"/>
State energy policy*	<input type="checkbox"/>
Regional energy policy*	<input type="checkbox"/>
Programmes for renewable energy resources*	<input type="checkbox"/>
Programmes for secondary energy resources* (e.g. incinerators)	<input type="checkbox"/>
Programmes for reduction of emissions	<input type="checkbox"/>
Programmes for new technologies with low level of energy consumption	<input type="checkbox"/>
Programmes for saving of energy (grid network, minimization of heat losses)	<input type="checkbox"/>
Programmes helping public to save energy more effectively (e.g. company consulting energy issues, public education)	<input type="checkbox"/>
Programmes for biofuels*, incl. bioethanol*	<input type="checkbox"/>
Production of electricity and heating industry	<input type="checkbox"/>
Nuclear energy*	<input type="checkbox"/>
Others	<input type="checkbox"/>
Specify what:	

\* for definitions see the Glossary

**9. Define the audit scope, please (maximum 10 lines)**

It includes the subject of an audit, activities, auditees, the period audited, and what the audit covers.

**Example:**

The audit scope included:

- Ministry of Environment, Ministry of Industry and Trade, State Environmental Fund of the Czech Republic, Czech Energy Agency, State Energy Inspection and 40 selected beneficiaries.
- The audited period was the years 2001 to 2004, the prior and following periods were taken into account where relevant.
- Fulfilment of objectives of the National programme to achieve a specific proportion of energy production from renewable energy resources in energy consumption.

**10. Define the audit criteria, please (maximum 10 lines)**

The criteria are the standards or indicators used to determine whether the programme, activity, project, or auditee achieved or exceeded the expected performance. The assessment whether the criteria were met or not results in an audit observation and in audit findings.

**Example:**

The criteria set in the National programme:

- increase a proportion of 5,1 % of energy production from renewable energy resources on gross electricity consumption by 2005
- reduction of specific emissions

The sources of criteria were:

- Rules set by law, regulations, or the government
- Indicators and parameters set by government
- International conventions

**11. Describe informational sources used to gather documents for the audit, please (maximum 10 lines)**

**Example:**

- Physical document
- Expert opinion
- Interviews and questionnaires
- Statistical data
- Information published on the Internet, in press, public registers and portals
- Activity reports of auditees, annual reports
- Accounting and financial statements
- Surveys, focus groups, and the like.

**12. Define methods used to analyse documents, please (maximum 10 lines)**

**Example:**

- Legal analysis (analysis of legal environment)
- SWOT analysis
- Risk analysis
- Content analysis
- Benchmarking
- Economic analysis (cost-benefit analysis, cost-effectiveness analysis...)
- Statistical analysis (regression analysis, analysis of multi-variance)
- Performance assessment (good practice)
- Decision analysis
- Evaluation of (environmental) programmes (counter-factual situation)

**13. Summarise briefly your main audit conclusions, please (maximum 10 lines)**

**Example:**

- The aims and expected results had not been continuously achieved in the running State programme.
- Considering the existing development and with respect to the planned implementation of new renewable energy resources in 2005 it results that the main goal of the National programme “to achieve a proportion of 5,1 % of energy production from renewable energy resources on gross electricity consumption” will be not realized.

**14. If possible, summarise your main recommendations and decisions, please (maximum 10 lines)**

**Example:**

- We recommended defining an optimal composition of renewable energy resources based on economical potential and investment demands of individual renewable energy resources in the State programme; it means eligible final proportion for biomass use and use of solar, wind, water, and geothermal energy.
- We recommended the government to coordinate strictly activities of the Ministry of Industry and Trade and Ministry of the Environment, which are responsible for the National programme implementation and to strengthen competences of other state administration bodies and municipalities to influence an effective and economic management of state means.

**15. If possible, summarise the main impacts, please (maximum 10 lines)**

**Example:**

- Ministries conducted a basic analysis enabling a regulation of subsidies for individual renewable energy resources with the aim to fulfil the liability of the Czech Republic concerning the proportion of electricity production from renewable energy resources on the total energy consumption.
- Based on the audit conclusions, an integrated information system of the Czech Energy Agency was put into service.

<b>16. Does your SAI carry out an analysis of risks/barriers/limitations/difficulties during planning, performance, and evaluation of audits in the field of energy production and energy savings? (It means – is applied a risk-based approach?). Please cross.</b>	<b>Yes</b>	<b>No</b>
	<input type="checkbox"/>	<input type="checkbox"/>
<b>16.1. If yes, stipulate what is investigated. Please cross or fill in.</b>		
a) Insufficient SAI's legal mandate	<input type="checkbox"/>	
b) SAI does not carry out a performance audit	<input type="checkbox"/>	
c) Lack of qualified auditors in this field	<input type="checkbox"/>	
d) Other priorities of audit goals stated by national parliaments	<input type="checkbox"/>	
e) Insufficient cooperation with external experts	<input type="checkbox"/>	
f) Getting relevant audit document	<input type="checkbox"/>	
g) Competences	<input type="checkbox"/>	

h) Professional knowledge of auditors	<input type="checkbox"/>
i) Communication with auditees	<input type="checkbox"/>
j) Other risks/barriers/limitations/difficulties. Please specify what:	

**17. Does your SAI have any advice for other SAIs considering auditing sustainable energy?**

**Example:**

- How to scope the study
- Identification of questions
- Information sources
- Identification of findings etc.

**Comments:**

### Part III

This part of the questionnaire focuses on general questions related to national and international legislation and other policy instruments related to energy. Please fill in or indicate (cross) the right answer.

	Yes	No
<b>1. Has your country adopted any energy instruments concerning renewable energy resources on the national level (e.g. energy policies/conceptions/programmes)*?</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>1.2.If yes, are the adopted energy instruments focused on:</b>		
a) development and propagation of technologies concerning renewable energy resources	<input type="checkbox"/>	<input type="checkbox"/>
b) development and propagation of effective energy resources use	<input type="checkbox"/>	<input type="checkbox"/>
c) introduction of national programmes for energy savings	<input type="checkbox"/>	<input type="checkbox"/>
d) strengthening of national and regional energy institutions or measures	<input type="checkbox"/>	<input type="checkbox"/>
e) other measures	<input type="checkbox"/>	<input type="checkbox"/>
if yes, specify what:		
<b>2. Do these energy instruments have any connections to adopted international conventions (liabilities)? Please cross.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.1.If yes, please specify what:</b>		

<b>3. What types of instruments are used to develop renewable energy sources? (e.g. tax relief, price control, legislation)? Describe them briefly please.</b>		
<b>4. Does your country have any research and/or development agencies/institutes/organizations (private or public) for renewable energy? Please cross.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4.1 If your answer is yes, could you specify it briefly?</b>		

\* for definitions see the Glossary

<b>Comments:</b>
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