

TCU Holds Environmental Auditing Course and Study Tour

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In November 2006, the Brazilia Court of Audit (TCU) offered an environmental auditing course to members of OLACEFS SAIs as part of the organization's 2006 annual regional capacity building plan. Participants represented the SAIs of Argentina, Bolivia, Brazil, Chile, Costa Rica, the Dominican Republic, El Salvador, Ecuador, Mexico, and Peru. The course content, which was based on material from the INTOSAI Development Initiative and the Working Group on Environmental Auditing, focused on four main areas: water, air, waste, and biodiversity. Course instructors were TCU auditors Fábio Henrique Granja e Barros, Sildaléia Silva Costa, and Cilma Helena Blumm Ferreira.

Following the environmental auditing course, the TCU organized a study tour on environmental management control for auditors from the Organization of Supreme Audit Institutions of the Community of Portuguese-speaking Countries (OISC/CPLP). Auditors from Angola, Cape Verde, Mozambique, and Sao Tome and Principe took part in the study tour, whose primary goal was to demonstrate modern environmental audit techniques used by the TCU. The tour was structured in three parts: lectures, case studies, and visits to TCU units and other public agencies in charge of environmental and performance audits. TCU auditor Luiz Henrique Lima presented the case studies. The study tour was carried out as part of the OISC/CPLP's cooperation activities program for 2005-2006.