



TRIBUNAL DE CUENTAS

Future-Ready Auditors: Catalysts for Change in a Sustainable and Digital World- YES Conference-

Helena González Garzón

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Environmental sustainability auditing

A guide issued by the Spanish Court of Audit

INTRODUCTION

The United Nations' 2030 Agenda and Sustainable Development Goals (SDGs) are considered the main framework of reference in this area.





The principle of environmental sustainability and the Spanish Court of Auditors

- Court of Audit Act of 1982 (section 9.1.): “*The auditing function of the Court of Audit shall refer to the subjection of the economic and financial activity of the public sector to the principles of legality, efficiency, economy, transparency, as well as **environmental sustainability** and gender equality.*”



What does the assessment of compliance with the principle of environmental sustainability in public sector activities entail?

- It consists of verifying whether the economic, financial, and administrative management of the audited entity incorporates, respects, and promotes the principle of environmental sustainability.



Regulatory compliance: verify whether the entity complies with the environmental laws applicable to its operations (waste management, energy efficiency, etc.)

Integration into public administration: assess whether policies, programs, plans, and budgets incorporate environmental sustainability criteria (e.g., green clauses in contracts, energy-saving plans)

Audit checks

Efficient use of resources: ensure that the management of material and energy resources is rational, reducing consumption and emissions

Institutional accountability and transparency: verify whether environmental monitoring structures and mechanisms have been established and whether the organization reports on its performance

How should the principle of environmental sustainability be verified?

- The audits to be conducted in relation to the environmental sustainability objective will focus primarily on **compliance** with the provisions of environmental legislation applicable to the entity's activities and on the integration of environmental **criteria** and actions into its management.
- Compliance with environmental sustainability regulations will be verified through an initial questionnaire/interview and the tests to be performed.

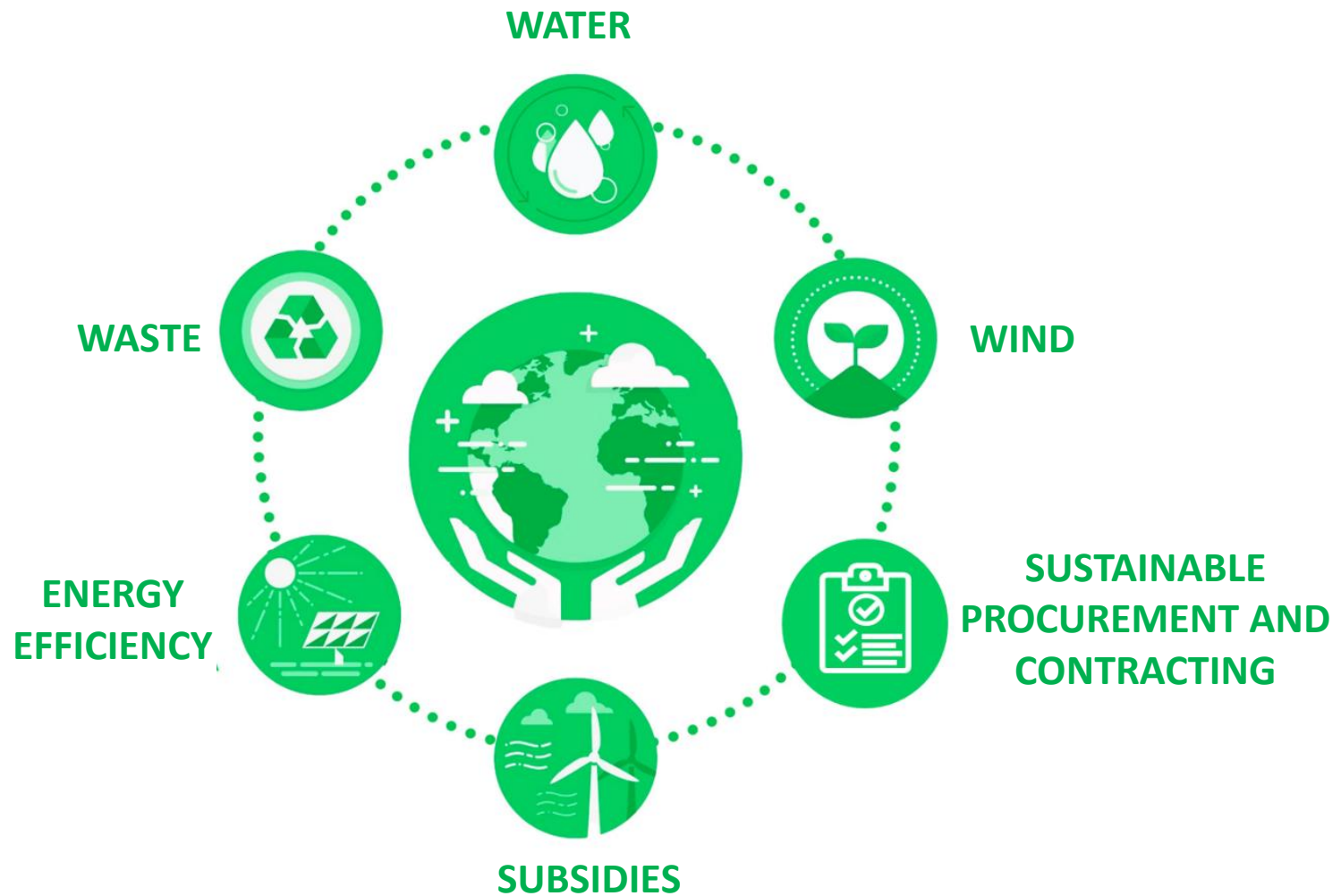
- Planning memo: it shall include details on at least the following matters →
 - Aspects of environmental regulations to be verified.
 - Relevant aspects such as:
 - Criteria for determining the degree of compliance with the provisions of the regulations.
 - Assessment of the degree of compliance with specific provisions in relation to the audit's scope, with the corresponding justification supporting such assessment.
 - Tests to be conducted during the audit: preliminary questionnaire/interview, work programs, and indicators based on the environmental subject matter to be audited.

Initial questionnaire / interview

- The initial questionnaire/interview includes questions that may be used during the preliminary or fieldwork phases of the audit regarding the audited entity's compliance with applicable environmental regulations.
- Its main objective is to obtain the following information:
 - How the audited entity organizes compliance with environmental sustainability obligations
 - What structure it has designed for this purpose
 - Whether it has established environmental monitoring structures and mechanisms
 - Whether there is a manual or a protocol for action on environmental matters
 - Other issues determined by the audit team
- Likewise, questions may be asked regarding the existence of regional, local, or specific regulations applicable to this area.

Audit Procedures

- The audit procedures proposed below are tailored to various environmental aspects and may serve as a reference for the audit team in developing a specific work plan for each audit.
- The environmental aspects subject to audit are as follows:



How is the verification of the principle of environmental sustainability reflected in audit reports?

- The audit report will detail the audit findings, the conclusions and the recommendations.
- Audit Findings: results obtained following the completion of the audit tests, with the following details:
 - Irregularities detected during the initial questionnaire / interview and the subsequent audit evidence.
 - Best practices implemented by the audited entity in fulfilling its environmental sustainability obligations.

Conclusions and Recommendations

- A subsection will summarize the conclusions drawn from the assessment of the principle of environmental sustainability, highlighting the most significant issues and, where applicable, the best practices observed.
- Recommendations deemed appropriate for ensuring compliance with the principle of environmental sustainability will be proposed in light of the audit's findings and conclusions.

Suggested initial questionnaire/interview

Regulatory Framework and Institutional Commitment:

1. What national, regional, local, sector-specific, or international regulations apply to the organization regarding environmental sustainability?
2. Does the organization have an environmental sustainability policy or strategy?
3. Does the organization participate in international initiatives or frameworks (SDGs, European Green Deal, etc.)?
4. Is there a unit responsible for environmental sustainability within the organizational structure?



Internal Environmental Management:

5. Does the organization have an Environmental Management System?
6. Does it collect and analyze data on energy consumption, water consumption, paper use, greenhouse gas emissions, or other relevant environmental indicators?
7. Have measurable targets been set to reduce environmental impacts? If so, what monitoring and evaluation mechanisms are used to verify compliance?
8. Has a “work from home” system been established? If so, has a study been conducted on its optimization (energy cost savings from closing buildings, plants, etc.)?



Risks and Compliance:

9. Have any environmental risks associated with the entity's operations been identified?
10. Have any energy audits or environmental impact assessments been conducted?
11. Has the entity received any penalties or warnings for environmental violations?

Communication and Organizational Culture:

12. Are the company's environmental sustainability commitments and results publicly disclosed (e.g., through reports, annual reports, or on the corporate website)?
13. Are environmental indicators included in annual or accountability reports?
14. Are training or awareness-raising activities conducted for staff regarding environmental sustainability?
15. How are environmental criteria integrated into planning, budgeting, or financial decision-making?

SUGGESTED INDICATORS

Energy efficiency

- Energy consumption ratio (kWh) per square meter and per employee.
- Percentage of renewable energy consumption.
- Reduction in consumption following improvement measures (%).

Resource use

- Drinking water consumption (m³/year) per employee or per square meter.
- Paper consumption (kg/year or number of reams)

Environmental impact

- CO₂ equivalent emissions (carbon footprint).
- Volume of waste generated (tons/year).
- Percentage of recycled waste out of total waste generated.

Environmental management

- Staff training (number of environmental training activities/year).
- Sustainable mobility (percentage of hybrid/electric vehicles, spending on public versus private transportation).

Supporting documentation for the audit

- Environmental policies or plans.
- Environmental certifications.
- Energy reports.
- Percentage of contracts containing environmental clauses.
- SDG monitoring reports.

A REAL EXAMPLE OF AN ENVIRONMENTAL AUDIT CONDUCTED BY THE SPANISH COURT OF AUDIT

AUDIT REPORT ON THE MEASURES ADOPTED BY
THE REGIONS OF “LA RIOJA” AND “MURCIA” TO
PROMOTE ENERGY SAVINGS AND ENERGY
EFFICIENCY IN THEIR PUBLIC BUILDINGS (JANUARY
2022–MARCH 2024)





Audit scope:

- Planning, implementation, and monitoring of energy-saving and energy-efficiency measures.
- Entities or agencies responsible for developing energy conservation and efficiency plans and for implementing the measures contained therein in public buildings in the Regions of “La Rioja” and “Murcia”.
- Time frame: From January 1, 2022, to March 31, 2024.



Questions that the audit seeks to answer:

- Have La Rioja and Murcia developed the plans for energy savings, as required for all regions?
- Are the measures implemented to save energy and improve the energy efficiency of their public buildings effective?

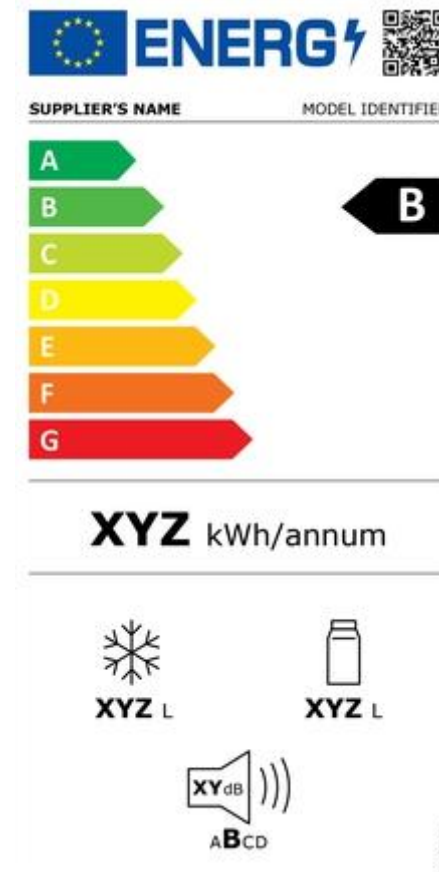


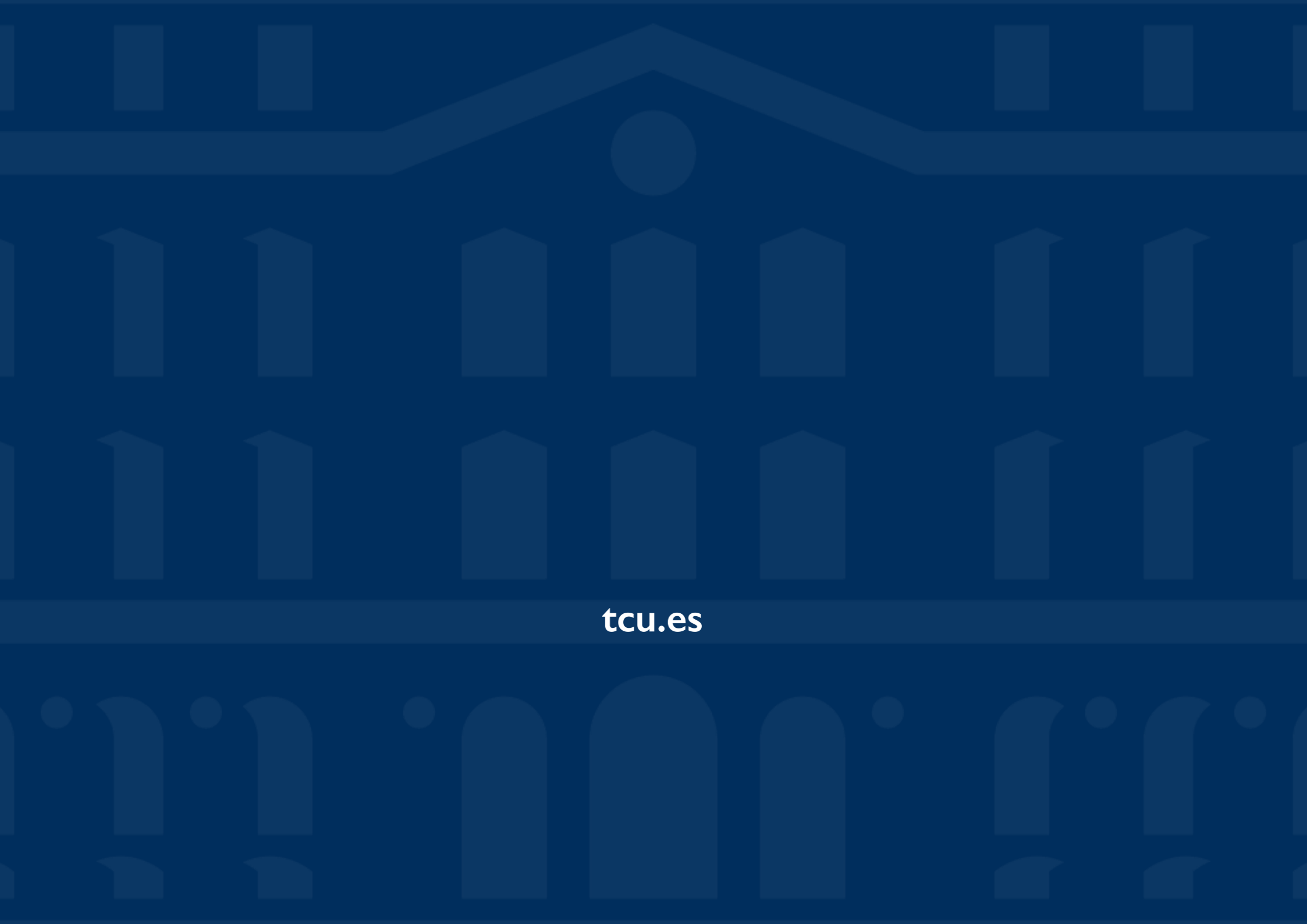
CONCLUSIONS

Region	Energy saving Plan developed	Investment towards improving energy efficiency	Number of public buildings impacted	Effectiveness of the measures
La Rioja	Yes (but not implemented)	€37 million	84 out of 391 buildings (21%)	Inadequate monitoring of energy consumption in public buildings makes it difficult—or even impossible—to measure the efficiency of the measures implemented. No follow-up plan has been developed either.
Murcia	Yes (but not implemented)	€74 million	165 out of 512 buildings (32%)	

RECOMMENDATIONS

- Centralize the monitoring of energy consumption in all public buildings.
- Energy performance certificates (EPCs) should be issued, and the corresponding Energy Efficiency Label should be displayed in all public buildings.





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