

# *Auditing the Implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors*



UNITED NATIONS ENVIRONMENT PROGRAMME

**United Nations Environment Programme**



**AUDITING THE IMPLEMENTATION OF  
MULTILATERAL ENVIRONMENTAL AGREEMENTS (MEAs):  
A PRIMER FOR AUDITORS**



INTOSAI  
Working Group  
on Environmental  
Auditing

Developed in cooperation with INTOSAI-WGEA

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## FOREWORD



Since environmental issues entered the international stage in the early 1970s, global environmental politics and policies have been developing rapidly. So have international environmental agreements. It is estimated that there are several hundred international agreements that govern some aspects of



the environment. In 2009 the United Nations Environment Programme (UNEP) identified over 280 agreements, or Multilateral Environmental Agreements (MEAs) which are completely dedicated to environmental protection.

These MEAs, many of which were negotiated under the auspices of UNEP, present enormous opportunities for greener societies and economies which can deliver numerous benefits in addressing food, energy and water security and in achieving sustainable development as well as the United Nations Millennium Development Goals.

But well-functioning markets and societies depend on well functioning institutions. If the rules, norms and regulations are not in place or not followed through, markets will inevitably malfunction or create externalities and political objectives for a better tomorrow will falter.

Over the last few decades Governments have successfully negotiated MEAs on global environmental issues ranging from climate change, biodiversity and desertification, to hazardous waste and chemicals. The fulfillment of their objectives and their effective national implementation are a true litmus test for the international community in the quest for sustainable development.

This PRIMER FOR AUDITORS IN AUDITING THE IMPLEMENTATION OF MULTILATERAL ENVIRONMENTAL AGREEMENTS, which has been developed by UNEP in collaboration with INTOSAI-WGEA, underscores that environmental audits, such as those conducted by Supreme Audit Institutions (SAI) can and do play a crucial and vital role with regard to the implementation of MEAs and can evaluate whether the tools that their governments use to manage and protect the environment and implement MEAs have produced the intended results.

SAI audits can make a difference, and environmental audits have been linked to improved water quality in rivers, strengthened protection of flora and fauna, and reduced desertification and pollution. Benefits to environmental governance include the development of new legislation and regulations and stronger compliance with those that already exist.

Indeed, environmental auditing in the public sector is now a common part of the cycle for good governance and often reported to elected assemblies and government bodies. Elected officials can depend on audits from their SAIs as reliable information about their government's performance.

It is hoped that this publication will serve as a useful resource for auditors worldwide in the area of MEAs and support for their growing work in the field of environment and sustainable development.



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Part I:  
INTRODUCTION

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