

## **Environmental Audits**

22.-(1) A Ministry, Department, statutory authority or local authority responsible for the management of any natural resource must, in the prescribed manner, implement a system of natural resource accounting designed to quantify in financial terms -

- (a) the resource capital administered by it;
- (b) any expenditure incurred during the audit period in the exploitation, extraction or use of the resource; and
- (c) any resource loss that has resulted during the audit period.

(2) The environmental auditor must within the prescribed period, undertake sustainable development assurance audits of a ministry, department, statutory authority and local authority that are required to implement a system of natural resource accounting under subsection(1)

(3) The environmental auditor in undertaking a sustainable development assurance audit must-

- (a) verify that the natural resource accounts of the ministry, department and statutory authority have been properly kept;
- (b) verify the evaluation of resource capital administered by the ministry, department or statutory authority;
- (c) verify any expenditure that has been incurred during the audit period;
- (d) verify any resource loss that has resulted during the audit period;
- (e) determine whether the economic expenditure on resource use has been justified in terms of the net resource loss;
- (f) determine whether the exploitation or use of living, renewable and non-renewable resources is within the carrying capacity of the resources; and
- (g) provide an evaluation as to whether the Ministry, department or statutory authority has properly disbursed its annual operational budget in accordance with the governments sustainable development policies.

(4) The environmental auditor must prepare and transmit to the Minister within 8 months after the completion of any sustainable development assurance audit, a report upon the examination and audit.

(5) The minister must cause the report under subsection (4) to be laid before each House of Parliament as soon as practicable after receiving the report.

(6) A sustainable development assurance audit must be undertaken by an accredited environmental auditor appointed by the Minister.