

Audit Design Matrix (Example)

Audit title: Effectiveness of measures for improving the status of Lake Wonderful			
Audit objective: The objective of the audit is to assess whether the measures implemented by the states sharing the basin of the lake have helped to reduce the pollution load of Lake Wonderful and the achievement of the good status of the lake.			
Audit question 1: Are the state institutions monitoring the quality of water and the ecosystem of Lake Wonderful?			
<i>Sub-questions</i>	<i>Criteria</i>	<i>Methods (incl. information sources)</i>	<i>Expected findings</i>
1.1. Does the monitoring provide information for assessment of the status of the lake?	<ul style="list-style-type: none"> ○ Methodology of monitoring complies international standards and is agreed between states sharing Lake Wonderful ○ Monitoring is carried out according to the monitoring programme ○ Enterprises/ wastewater treatment plants monitor the level of pollutants in their emissions 	Comparison of international monitoring methodologies and the states' ones. Bilateral agreements related to monitoring. Comparison of monitoring programmes and monitoring reports. Interviews. Monitoring reports of the wastewater treatment plants.	There are slight differences in monitoring standards with international standards. The agreed monitoring programmes are not followed completely. The enterprises are monitoring their levels of pollution, but the regularity of it does not meet the international standards.
1.2. Have the major pollution sources been discovered?	<ul style="list-style-type: none"> ○ Major pollution sources have been identified (point and diffuse pollution source, incl. natural background) as well as the division of pollution load between them. ○ Major polluters are regularly monitoring their pollution load 	Document analysis: <ul style="list-style-type: none"> • National Environmental Action Plan • (regular) reports on pollution sources and the share of it among different sources OR databases for pollution (which enable to make queries on pollution load of certain water body) 	The major point sources for water pollution are identified, but it is not clear how much pollution comes from diffuse sources and what is the natural background. Therefore, the share of pollution sources is unclear.
1.3. Are there agreed criteria for assessing the status of the lake?	<ul style="list-style-type: none"> ○ There exist national standards for assessing the status of the lake ○ National standards have been agreed and are harmonized between states sharing Lake Wonderful 	Document analysis: standards for surface water quality (in force); comparison of standards	There are standards for water quality, but these are not harmonized among the states.
Audit question 2: Are the measures for reducing water pollution of Lake Wonderful implemented?			
2.1. Is there an action plan for use and protection of the Lake Wonderful?	<ul style="list-style-type: none"> ○ The strategic documents and action plans for Lake Wonderful are based on analysis of condition 	Document analysis (strategies/action plans) Interview with scientists	

	<ul style="list-style-type: none"> ○ Action plans (watershed management plan) contain measurable targets for achieving good status of the lake 		
<p>2.2. Are the activities/measures of the action plan actually implemented?</p>	<ul style="list-style-type: none"> ○ Measures have been prioritised ○ Responsibilities for implementing measures have been clearly defined ○ Financing of measures considers the prioritisation ○ Compulsory measures have been implemented timely ○ Need for additional financing of measures has been analysed ○ Monitoring reports show improvement/not worsening of the condition 	<p>Document review: reports of action plans and projects, monitoring reports, financial plans etc</p> <p>Interviews with responsible institutions</p>	
<p>Audit question 3: Are governmental institutions controlling whether the main polluters comply to the environmental standards?</p>			
<p>3.1. Does the Environmental Inspectorate conduct activities to discover and control polluters?</p>	<ul style="list-style-type: none"> ○ Inspectorate analyses national monitoring data and identifies main polluters ○ Inspectorate controls the main polluters or suspects ○ The polluters are sanctioned while not meeting the standards 	<p>Reports of inspectorate</p> <p>Inventories with affected stakeholders (NGOs)</p>	