

# Development of Massive Open Online Courses for capacity building

Viire Viss  
EUROSAI Working Group on Environmental Auditing,  
National Audit Office of Estonia

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**M**

MASSIVE

**O**

OPEN

**O**

ONLINE

**C**

COURSE



# EUROSAI

Working Group on  
Environmental Auditing

# Environmental Compliance and Governance Forum



# EUROSAI WGEA

- Members: 42 Supreme Audit Institution (SAIs) from Europe
- EUROSAI WGEA strategic plan 2017–2020

Main strategic goals:

1. Encourage and support professional cooperation
2. Facilitate knowledge and experience sharing

[www.eurosaiwgea.org](http://www.eurosaiwgea.org)

**M**

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**COURSE**

# What is MOOC?

E-learning course which is

- fully online
- free access for everybody
- open content
- free of charge



# Developing MOOCs



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- In cooperation with the University of Tartu, Estonia



- Courses:
  - Introduction to environmental auditing in public sector (NAO Estonia)
  - Auditing environmental impacts of infrastructure (NAO Estonia)
  - Auditing water issues (EUROSAI WGEA)
  - Auditing waste management (INTOSAI WGEA)

[www.moocs.ut.ee](http://www.moocs.ut.ee)





# Course organisation and quality control



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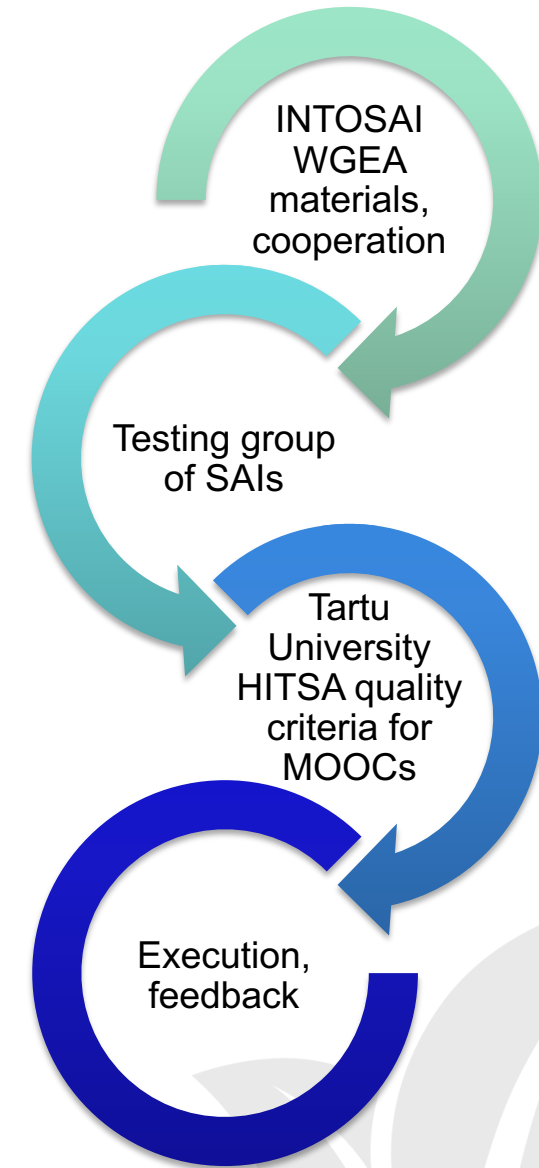
3–4  
modules

self-paced

duration  
4–5 weeks

tests,  
moderation

1 ECTS per  
course



# INTRODUCTION TO ENVIRONMENTAL AUDITING IN PUBLIC SECTOR

[Home](#) [Study guide](#) [Study materials](#) [Exercises](#) [Course team](#)

## Study materials

### Module 1: Environmental good governance

The first chapter of the course describes the main ideas in environmental good governance and the tools that governments use to regulate the environmental behaviour of both companies and citizens. Environmental good governance follows the principles of good governance, but the difference is that in the case of environmental good governance sustainability is advocated as the supreme consideration in managing all human activities – political, social and economic.

[Read more](#)

### Module 2: Selecting topics for an environmental audit. The audit cycle

The aim of environmental audits is to analyse major environmental problems, identify their root causes and describe what the situation might lead to if left unresolved. Successfully focussing an audit helps an auditor approach relevant issues with the appropriate resources. An understanding of the processes that take place in nature and of the relationships between different ecosystems is necessary in order to grasp the relevance and scale of environmental problems.

[Read more](#)

### Module 3: Audit Design Matrix

Audit design phase is crucial to the success of an audit, as otherwise there is a risk of using time and other resources unwisely. There are various elements you need to consider and decide on before heading out to work in the field.

For practical reasons it is useful to assemble these elements into one table, which is often referred to as an Audit Design Matrix (ADM) – a tool commonly used in the audit planning phase.

[Read more](#)

### Module 4: Audit report

The purpose of auditing is to offer impartial opinions and advice with the aim of improving the processes in the sector that's been audited. The audit report has to be unbiased and demonstrate a good understanding of the subject. The publication of an audit report is also a crucial phase, as this is when the discussions will be accelerated and more attention will be attracted to the issues that have been uncovered.

[Read more](#)

### Sources

Here you can find links to INTOSAI WGEA materials, audit examples and other sources.

[Read more](#)

#### Module 1: Environmental good governance

##### 1.1. Sustainable development

##### 1.2. Common environmental concepts

##### 1.3. Environmental governance tools

##### Exercise 1

#### Module 2: Selecting topics for an environmental audit. The audit cycle

##### 2.1. Identifying environmental problems

##### 2.2. Selecting the audit topic

##### 2.3. An environmental audit as a performance audit. The audit cycle

##### Exercise 2

#### Module 3: Audit Design Matrix

##### 3.1. Audit objective

##### 3.2. Audit questions

##### 3.3. Criteria

##### 3.4. Common methodologies in an environmental audit

##### Exercise 3

#### Module 4: Audit report

##### 4.1. Analysing results and preparing a report

##### 4.2. Publishing an audit report and communicating audit results

##### 4.3. Follow-up activities

##### Exercise 4

##### Sources



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- First round in October 2016
- Second round in November 2017
- Third round in September 2018

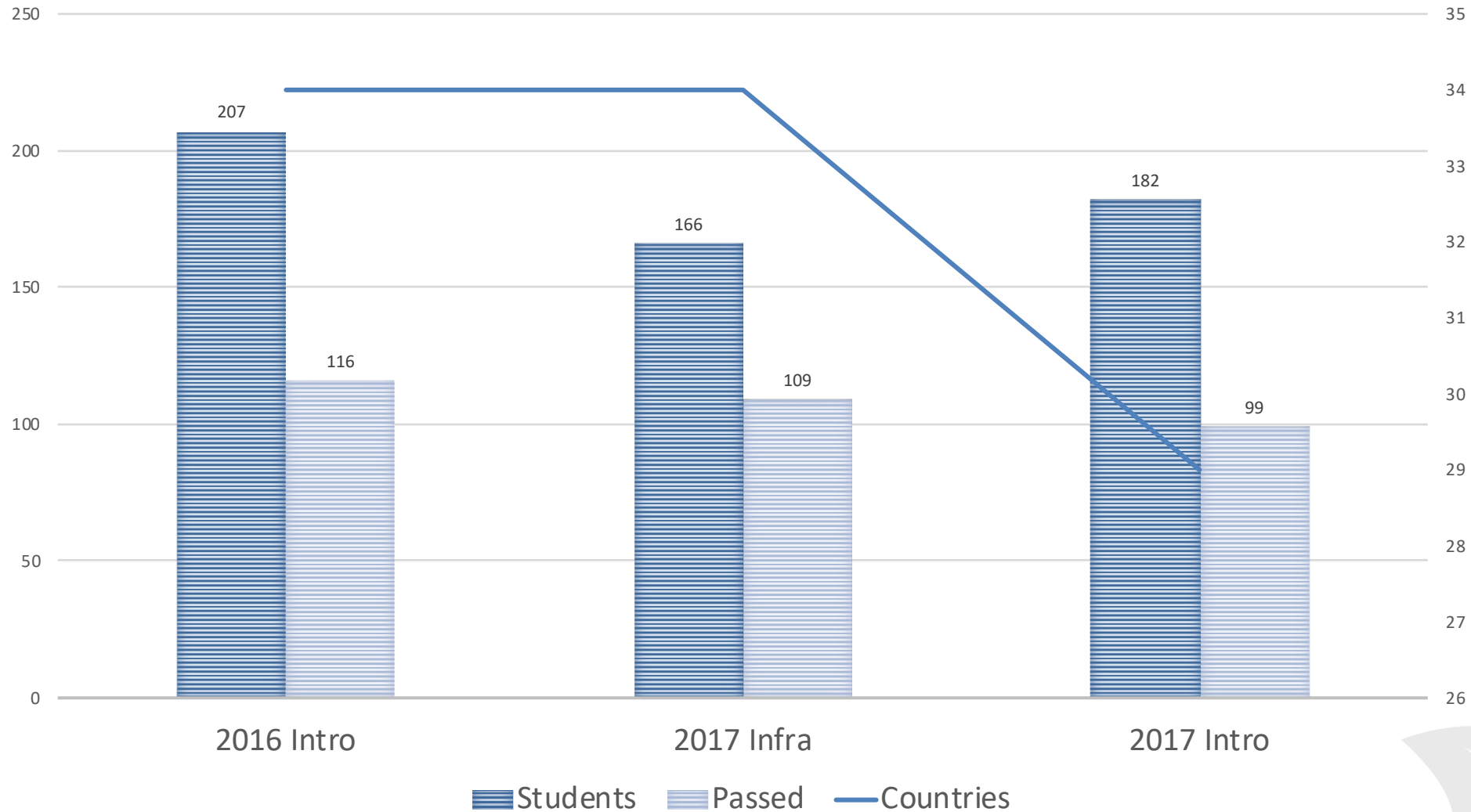




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# Participation



# Why MOOCs are good for SAls capacity building?

- Adding value from auditing perspective
- Not so academic, rather practical
- When executed, easy to run time after time
- Short and concise
- Saving resources





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# Thank you!

[eurosaiwgea@riigikontroll.ee](mailto:eurosaiwgea@riigikontroll.ee)

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