

EUROSAI Working Group on Environmental Auditing



Message from the Chair

Dear Colleagues,

I am very pleased to present to you the second newsletter of EUROSAI WGEA. Much has happened since we sent you the first newsletter. Most importantly, we have arranged the VI meeting of the Working Group, in Kyiv, Ukraine, 7 to 9 October. In the view of the Office of the Auditor General of Norway, the meeting must be considered a success. In this regard, I would both like to express my warm thanks to the host, the Accounting Chamber of Ukraine, for all their efforts, and to the delegates for their good spirit and active attendance during the meeting.

Among the results from the meeting, I would especially like to mention the adoption of the Work Plan for 2008 – 2011, and the establishment of a new Steering Committee, which hopefully will further strengthen the efficiency and the dynamics of the Working Group. The Steering Committee has already had its first meeting, in Kyiv on 9 October, where the members had an initial discussion on the format, schedule and agenda of future meetings in the SC.

Furthermore, I am also very pleased to welcome the SAIs of Belarus, Kazakhstan and Moldova, which recently have become members of EUROSAI WGEA. The Working Group plays an important role in bringing the SAIs of Europe closer together, and it is therefore very encouraging to see that we now comprise as much as 44 members.

In sum, I feel that the Working Group has made good progress during the last months, and I therefore look forward to continuing our very good cooperation in 2009.

I would also like to take this opportunity to wish you all a peaceful Christmas holiday and all the best for the coming year.

Sincerely yours,


Jørgen Kosmo

EUROSAI WGEA Chair

Upcoming events

12th INTOSAI WGEA Assembly Meeting January 2009:
The 12th Assembly meeting of INTOSAI WGEA (WG12) will be held on 25 to 29 January 2009 in Doha, Qatar. At this meeting, the EUROSAI WGEA Secretariat will also arrange a separate meeting for all those EUROSAI WGEA-members who are present in Doha. The main topic at this meeting will be lessons learned and best practice in relation to cooperative and coordinated audits.

In addition, the Secretariat will also present a progress report on the work of EUROSAI WGEA to the INTOSAI WGEA Assembly in Doha.

EUROSAI WGEA SC Meeting January 2009:
The second meeting of the Steering Committee of EUROSAI WGEA will be arranged as a telephone conference in the middle of January. The main topics at this meeting will be selecting the new member of the Steering Committee from the Mediterranean countries that have volunteered for the task, the venue for the EUROSAI WGEA meetings in 2009, 2010 and 2011 and EUROSAI WGEA seminars for 2009.

News from the members

Turkey:

The Turkish Court of Accounts has recently started an audit on the management of drinking water. The audit project will investigate whether the management of drinking water activities is conducted effectively and environmentally conscious, or not. As is known, the management of drinking water consists of many components like water supply, distribution, protection of water reservoir, quality and leakage of water. The audit will focus on all these activities.

The planning of the management of drinking water, the coordination between the organizations charged in this field, and the costs of all these activities are specified as the Value-For-Money (VFM) risks.

The audit subject will be investigated under two main questions:

1. Are the coordination and planning of the management of drinking water activities conducted effectively in our country?
2. Are the water reservoirs and financial resources used effectively in our country?

The audit will include the Ministry of Environment and Forestry, Municipalities and General Directorate of State Hydraulic Works.

The scope of the audit and the audit criteria will be determined at the end of the preliminary phase. The preliminary report will be issued at the end of February 2009.

Contact: Burak Köroğlu, burakkoroglu@savistav.gov.tr

EUROSAI Working Group on Environmental Auditing

Ukraine:

The Accounting Chamber of Ukraine has recently finalized an audit on flood protection programmes.

As a result of climate change, in July 2008 Ukraine suffered from the disastrous floods that became the most severe for the last 20 years and killed 39 people in the Carpathians. After this natural disaster the Accounting Chamber of Ukraine carried out the Audit of Flood Protection Programs. The Audit objective was to generally assess the progress while implementing the flood protection programs and to determine the scope and timing of earmarked financing as well as elimination of the effects.

It was revealed that existing flood protective facilities failed to prevent and restrain the disastrous flood waves. Program performance was poor and work schedules did not provide a full coverage of preventive actions. Financing was inadequate to reconstruct the operating facilities and build the new ones.

Specified project schemes were not available during the construction of protective facilities in the affected regions. Consequently they were not built as a single complex, and, thus, didn't operate efficiently.

Provided the sustainable development of the Carpathians is important for the environment of many European countries, the auditors have concluded that these countries should collaborate more closely in terms of involvement of scientific, technical and financial aid to preserve and rehabilitate the mountains' natural resources and to minimize flood damages.

Contact: Nataliya Zagurska, ird@ac-rada.gov.ua

United Kingdom:

The National Audit Office (NAO) has continued working on a number of environmental audits. The most recently published report was a review of government programmes to reduce household energy consumption. It assessed progress toward meeting government energy consumption and efficiency targets and showed that in the last three years energy efficiency improvements outweighed upward pressures on energy consumption (http://www.nao.org.uk/publications/nao_reports/07-08/07081164.pdf). Other VFM studies underway are on sustainable procurement and "Warm Front" – a programme to improve the energy efficiency of the homes of low-income households.

The UK government created a new Department of Energy and Climate Change (DECC) on 3 October 2008 in order to strengthen the links between energy policy and climate change policy. The NAO environmental sustainability team will take the lead on VFM studies on DECC.

The UK Parliament passed the Climate Change Act on 26 November 2008. This places a statutory commitment on the UK Government to deliver an 80% reduction in six greenhouse gases by 2050 from 1990 levels. It created an independent Committee on Climate Change, which on 1 December 2008 advised the government on the carbon budgets which should be set for the next three five-year periods, 2008-2012, to meet the overall statutory reduction commitment (<http://www.theccc.org.uk/news/press-releases/launch-press-release>). The Act also requires that a national adaptation programme and a UK wide climate change risk assessment must be put in place and reviewed every five years.

Contact: Jill Goldsmith, Jill.Goldsmith@nao.gsi.gov.uk

Message from the Secretariat

EUROSAI WGEA Meeting Report:

The official report from the VI meeting of the Working Group in Kyiv, Ukraine, 7 to 9 October, will be sent to all members by the end of the year. In addition to the meeting materials, including the minutes and conclusions from the business meeting, the report will also include the results of the survey which was carried out. A number of the members not participating at the meeting in Kyiv have also responded to the questionnaire. In total, 80 % of the EUROSAI WGEA members have responded.

Please contact us:

We encourage all member SAIs to contact us if you have any questions and comments, or if you have news or information that you want us to post on the EUROSAI WGEA website and/or include in the next newsletter.

EUROSAI WGEA Secretariat

e-mail: EUROSAI-WGEA@riksrevisjonen.no

<http://www.riksrevisjonen.no/en/InternationalActivities/Eurosaiwgea/>

Tel:+ 47 22 24 10 00

Fax:+ 47 22 24 10 01



Photos: <http://www.bigfoto.com/themes/nature/winter/index.htm>

E-mail: EUROSAI-WGEA@riksrevisjonen.no
www.riksrevisjonen.no/en/InternationalActivities/Eurosaiwgea/