



EUROSAI

Working Group on
Environmental Auditing

NEWSLETTER 1/2011

MESSAGE FROM THE CHAIR



Dear Colleagues,

3 - 4 May 51 participants representing 25 SAIs convened in Oslo for the EUROSAI WGEA seminar "Auditing Waste Management". The subject had been selected based on the results from a survey among the WGEA-members. Waste is a transboundary issue, relevant to most countries. In addition to contributions from participating SAIs, representatives from the EU and OECD also added to the awareness raising and competence building.

In May-June the tri-annual EUROSAI Congress was organised in Lisbon. The EUROSAI WGEA had prepared a report containing chapters on the working group's performance 2008-2011, on climate change auditing, on environmental auditing in Europe 2003-2010 and on cooperative audits in Europe 2008 - 2011. The report demonstrated that the EUROSAI WGEA has succeeded in delivering on all its strategic goals.

I am happy to be shown confidence for the next three years to continue as Chair for the working group and thus take responsibility for its secretariat.

The working group's ability to deliver is due to the fact that its members support and contribute to the work. I would therefore like to thank all of you for the interest you take in the working group's work, hoping that your efforts are rewarded by the results.

I wish you all a happy summer and will be looking forward to seeing you in Stockholm in

October for the annual EUROSAI WGEA meeting where we, amongst others, will be enlightened on auditing in relation to transport and environmental issues and the three Es.

Sincerely yours,

Jørgen Kosmo

Chair of EUROSAI WGEA

Auditor General of Norway

UPCOMING EVENTS

The 9th annual EUROSAI WGEA meeting in Stockholm, Sweden.

The annual meeting will be held 11-13 October 2011. The main topics of the meeting are transport related environmental issues and auditing of the 3 Es (Economy, Efficiency and Effectiveness). Experts from the European Environment Agency, the European NGO Transport & Environment, the University of Gothenburg and the European Court of Auditors have confirmed their participation as keynote speakers.

Prior to the annual meeting, on 10 October, a training seminar on best practice in environmental auditing will be organised. The aim of the seminar is to address and share



experiences on issues related to audit evidence and audit criteria in environmental auditing in light of the new ISSAI standards, adopted at INCOSAI last year. In the seminar keynote speeches will be delivered by the Chair of INTOSAI Compliance Audit Sub-Committee and the Director of INTOSAI Financial Audit Sub-Committee, and group sessions on the topics will be organised.

In addition we encourage you to prepare information material, posters and/or handouts, for the Information sharing market to be organised on the last day of the meeting. This is an excellent opportunity to exchange information with your colleagues on recently conducted, ongoing or planned environmental audit activities.

Updated information about the meeting will be posted on the website. For more information, please contact the EUROSAI WGEA secretariat [EUROSAI WGEA@riksrevisjonen.no](mailto:EUROSAI.WGEA@riksrevisjonen.no)

NEWS FROM MEMBERS

Czech Republic

Financial Means Earmarked for Measures Regarding the Waste Disposal

In May 2011 the Czech Supreme Audit Office completed an audit, which aim was to scrutinise the provision, drawing and use of finances earmarked for the implementation of measures in the field of waste disposal.

The audit focused mainly on the work of Ministry of the Environment (MoE) as the managing authority of Operational Programme Environment and the work of State Environmental Fund (SEF) as the mediating body of Operational Programme Environment in the provision and drawdown of finances from priority axis 4, specifically intervention area 4.1 – Improvement of Waste Management. Another focus of scrutiny was the MoE's work by assessing the benefits of the support

provided in 2003-2007 out of state funds and European funds to improve the state of waste management.

In the years 2003-2007 the MoE and SEF spent a total of CZK 3,414.9 billion of state finances and European Union funds. Neither the MoE nor the SEF, however, assessed the benefits of this support in terms of improving the state of waste management.

The system put in place for the final assessment of projects and follow-up controls of projects financed out of OP Environment has ultimately led to a situation where neither the MoE nor the SEF currently have any information about the operation and use of the built facilities since the end of implementation.

The auditors also found out that the quantity of biodegradable communal waste placed in landfills is larger than specified by Council Directive 1999/31/EC. Furthermore, the quantity of biodegradable communal waste placed in landfills has grown gradually. As a result, the Czech Republic is at risk of being penalised by the European Commission. Supporting the construction of new communal waste incinerators is one important measure for implementing the said directive. The Czech legislation has only allowed for this support since January 2010, however. Yet the directive's requirement that the proportion of biodegradable communal waste that is placed in landfills is reduced should have been fulfilled in 2010. Developments and the current state of affairs indicate that the target set by Council Directive 1999/31/EC for 2013 will also not be attained.

For further information, please contact Ms Michaela Rosecka
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Estonia

Effectiveness of collection and recovery of packaging waste in Estonia

The National Audit Office of Estonia has analysed whether state activities support the



collection and recovery of packaging waste in accordance with the EU directive on packaging and packaging waste.

The audit found that the lack of state supervision of packaging undertakings, of producer responsibility organisations representing them and of waste recycling companies, has allowed a situation where the producer responsibility system has not fully been enforced in Estonia. This is illustrated by the fact that the producer responsibility organisations representing approximately 90% of the packaging undertakings, have declared that they have fulfilled the recovery targets, but in reality the state does not meet the packaging recovery targets (51% instead of 60% was recovered in 2009). Comparisons of the packaging and general waste register indicated a difference in data of packaging put on the market of 45%. It means that undertakings have not declared all packaging placed on the market. Lack of proper supervision does not allow identifying the parties in fault and therefore the liability for the breach of the directive will lie with the state, not the packaging undertakings.

The full report in English is available at the web-page of National Audit Office of Estonia at www.riigikontroll.ee

Netherlands

Cooperative Audit on Shipment of Waste

Seven European SAs are conducting a coordinated audit on the enforcement of the EU Waste Shipment Regulation (EWSR). This audit was launched in 2010 by the Contact Committee of the heads of the EU SAs. The EWSR has been set up to control international waste movements in order to prevent illegal shipment or dumping of hazardous waste. The EWSR is also adopted by countries that are party to the European Economic Area. The following SAs have confirmed their participation: Bulgaria, Greece, Hungary, Ireland, Norway, Poland, Slovenia and the Netherlands.

The objective of the audit is to improve the enforcement of the EWSR by providing insight into (differences in) enforcement strategies and performance (in terms of results and the achievement of intended effects) among countries.

Participating SAs will audit their national enforcement agencies. Therefore, they will investigate the organization and effectiveness of the enforcement of the regulation. The findings will be published in a national report. In addition a joint report will be drawn up.

For more information, please contact Mr. Jan Willem van de Ward,
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Norway

Better management of shared Norwegian-Russian fish resources

The Office of the Auditor General's follow-up of the parallel audit with the Accounts Chamber of the Russian Federation on the management of the fish resources in the Barents Sea and the Norwegian Sea was submitted to the Storting on 3 May 2011.

The Office of the Auditor General of Norway and the Accounts Chamber of the Russian Federation have cooperated on the follow-up investigations, but have prepared independent audit reports. On this basis, Auditor General Jørgen Kosmo and Chairman of the Accounts Chamber of the Russian Federation Sergej Stepashin have signed a memorandum containing joint findings and assessments.

The investigations of the two supreme audit institutions show that the illegal and unregistered overfishing of cod in the Barents Sea has decreased considerably, from an estimated 100,000 tonnes in 2005 to no cases being uncovered in 2009. However, the investigations show that there are still considerable differences between the Norwegian and Russian fisheries' control systems and between the legislation and regulations of the two countries in the fisheries



sector. There is also room for improvement in both countries' national management of the shared fish resources.

The document can be downloaded from www.riksrevisjonen.no/en/Reports/Pages/fishresources.aspx

Poland

Solid Municipal Wastes' Management at Gmina Level in Selected Voivodships with a Particular Regard for Biodegradable Wastes

The audit aim was to develop an assessment of local Government units' activity in the field of municipal wastes' management, and, in particular, of the organizational solutions adopted and actions taken with a view to engaging all inhabitants in selective wastes' collection and to reducing the amounts of biodegradable wastes deposited in landfills. The audit was also aimed at assessing effectiveness of actions pursued for harmonizing municipal wastes' management with EU standards.

In 4 voivodships in 28 local self-Government offices, i.e. in 24 Gmina Offices and 4 Voivodeship Marshall Offices, the audit was performed with respect to legality, economy, and honesty.

The Polish Supreme Audit Office presented a negative assessment of municipal wastes' management in all the gminas studied. In the majority (i.e. in 70.8%) of gminas organizational arrangements necessary for municipal waste collection were never made, although the 2010 National Plan for Wastes' Management assumed having them completed by the end of 2007. In some gminas only (i.e. in 41.7%) suitable conditions were created for selective collecting, recovery or rendering harmless of biodegradable wastes (in ways other than depositing).

In the gminas studied in 2008, the total amount of approx. 41.0 thousand Mg of biodegradable wastes (i.e. 8.2% of all municipal wastes) was managed in ways other than depositing. In the

vast majority of gminas (i.e. in 91.7%) illegal landfills were disclosed.

In 2008 the share of municipal waste managed in ways other than depositing, amounted across the country to 13.4% (including 6.5% of biodegradable waste), which evidently differed from the EU – required levels. Poland's commitment assumed achieving in 2010 a reduction by 2.5 m Mg of biodegradable wastes' amounts to be deposited in landfills.

The irregularities disclosed in the audit included, i.a. failures in meeting the statutory obligation to adopt solutions which encourage correct municipal wastes' management. The regulations for maintaining cleanliness and order in gmina areas and wastes' management plans were adopted with delays, with the provisions, or tasks listed therein, remaining ignored, and never put in practice. In the majority of gminas entrepreneurs collecting municipal wastes were not routinely inspected, while the information on the amounts and kinds of wastes collected, recovered or rendered harmless, gathered for circulation, was dishonest.

Both the audit findings, and data published by the Central Statistical Office, indicate threats to Poland's achieving in 2010 the EU-required target reduction of biodegradable wastes' amounts for landfill depositing.

Managing Sludge in Municipal Waste Water Treatment Plants in Wielkopolskie Voivodship in 2007 – 2009 (II quarter)

The audit aim was to develop an assessment of correctness of managing municipal sludge with a particular regard for

- legality and honesty of managing sludge generated in waste water treatment plants,
- legality and honesty of documentation to be kept on sludge generated and sent for disposal, recovery, and recycling,
- actions taken towards reducing the mass of disposed sludge,
- correctness of testing sludge chemical composition and pollutants,



- legality and honesty of testing the areas where sludge recovery process takes place.

The audit covered 6 operators of municipal waste water treatment plants serving agglomerations of various size in terms of population equivalents [p.e.] - two plants served agglomerations of 2.000 - 10.000 p.e, three - of 10.000 - 100.000 p.e, and one - over 100.000 p. e. The audit was performed for legality, economy and honesty.

General assessment of the activity studied:

Since 2008 all the audited operators have managed to use all sludge, but in ways which infringed on the sludge use principles set forth in the legislation. Thus the Directive target, assuming that no sludge would be deposited, was achieved with infringements on the binding legal regulations.

The Polish Supreme Audit Office presented a negative assessment of such practices for auditees'

- failing to meet their sludge – management related obligations,
- and, in particular for - failing to keep the registers of sludges and sites of their disposal, as provided for in the legislation;
- failing to commission authorized laboratories to perform chemical and parasitological tests of sludges prior to their use in farming, to be supplemented by physical – chemical tests of soils where they were to be applied;
- concluding agreements for sludges' use, which omitted the clauses designed to ban subsequent application of sludges in the same sites for a prescribed period of time and to impose the obligation to monitor sludge – fertilized soils on an annual basis.

- failure to present Voivodship Marshall¹ with annual data on municipal sludge or for presenting false data. All the above practices disclosed led to applying sludge in farmlands in forbidden ways.

For further information, please contact Ms Alicja Gruszecka

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Russia

The Accounts Chamber of the Russian Federation in the first half-year of 2011 has carried out two audits in the audit field of preservation of the environment in which were considered the following issues: questions on target and effective utilization of the federal property of the state fund of bowels and reproduction of mineral raw materials, and also observance of the nature protection legislation at functioning of especially protected nature territories of federal value (Federal State Institution "National park "Vicinity of the Mt.Elbrus" and Federal State Institution "The Kabardino-Balkarian state high-mountainous reserve"). As a result of the conducted audits, the Accounts Chamber of the Russian Federation has directed corresponding recommendations towards the Ministry of Natural Resources and Ecology and subordinated nature-supervising bodies.

The audit reports can be found on the web site www.ach.gov.ru

Slovenia

Presentation on "Experiences with auditing radioactive waste management and end-of-life vehicles in Slovenia"

At the waste audit seminar in Oslo, May 2011, the Court of Audit (hereinafter: CA) presented

¹ For administrative purposes the territory of Poland is divided into 16 voivodships, headed by Voivods as Government organ and Voivodships Marshals as self-Government organ.



two audits on hazardous waste. The audits were conducted because the following risks were identified:

- there is no permanent repository for low and intermediate level radioactive waste (hereinafter: LILW) in Slovenia; this may cause safety problems in managing LILW in the near future;
- only 10 percent of all vehicles in Slovenia are being recycled at the end of their useful lives; hazardous components may therefore have harmful effects to the environment and on humans' lives.

The main impacts of the audit on radioactive waste management were that the auditees estimated correctly again the quantities of LILW, considering the newest technologies of their compacting, verified set safety criteria for the selected location and re-evaluated the compensations to the nearby local communities against the initially set criteria, which will lead to substantial savings from the state's budget.

The impacts of the audit on end-of-life vehicles are the currently established register of vehicles which allows complete review and control over all registered vehicles from their purchase till the end of their useful lives and a comprehensive data base of methods used for dismantling and recycling of all end-of-life vehicles.

For more information, please contact Ms Jerneja Vrabcic

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Sweden

The Swedish National Audit Office's (SNAO's) audit strategy on Climate Change has published two reports in February/March:

Report RiR 2011:8 Efforts abroad to mitigate climate change – the Central Government's acquisitions of CDM and JI credits

The SNAO has audited the central-government sector's purchase of emission credits from

other countries. Sweden's national milestone target for 2020 will be met partly with the help of such emission credits. The SNAO's general conclusion is that the Government has not determined *how many* emission credits are to be bought and *when*. The central-government sector's purchase of emission credits has not been done with sufficient efficiency and transparency, but the costs could be lower than for other measures.

Report RiR 2011:10 Biofuels for a better climate – How does the tax relief work?

The SNAO has audited the tax exemption for biofuels. The SNAO's general conclusion is: there is no evidence that a tax exemption for biofuels contributes to reaching the Swedish climate objectives at a reasonable cost for society. The tax exemption has not stimulated the development of new and more advanced biofuels. Therefore, it can be questioned whether it is effective for the Government to continue granting biofuels a full tax exemption – at least regarding the way in which the tax exemption has been managed, designed, and followed up so far.

Further information will be available at:

www.riksrevisionen.se/en/

The Swedish National Audit Office's (SNAO's) audit strategy on Climate Change has the following ongoing audits:

Green public procurement

The SNAO has initiated an audit on how the Central government can use the public procurement more effectively in order to reach the Swedish climate objectives. The pre-study indicated that the link between environmental demands in public procurement and the climate objectives is unclear. One of the methods in the audit is to estimate costs and reductions of emissions from the public sector's procurement of green cars.



Transport infrastructure and the long-term climate objectives

The Swedish Parliament has decided that the transport policy and the planning of infrastructure investments should contribute to the long-term climate objectives. Investments in infrastructure in Sweden amount to billions of Euros annually, and have long-term impact on travel patterns and climate. The SNAO has conducted a pre-study focusing on the national planning of transport infrastructure and the coordination of transport and climate objectives. The overarching audit question is whether the long-term infrastructure planning is managed in a way that addresses availability objectives as well as long-term climate objectives in a coordinated and transparent manner.

Climate Research and Development

The SNAO has initiated an audit on how climate research and development promotes the Swedish climate objectives. The pre-study showed that it is likely that only a minor proportion of the government funding to climate research and development goes to research on climate change mitigation. The aim of the audit is to investigate the extent of government funding of research and development on climate change mitigation and what results the research in this area has achieved in the past 10-15 years.

Pre-study on climate-related taxes, particularly regarding distributional effects and their accounting and reporting

The SNAO has completed a pre-study on carbon-, energy- and other climate-related taxes. The main focus has been to examine the prerequisites and possibilities for an audit regarding distributional and other effects, and the transparency of their accounting and reporting, of climate-related taxes. The issue of whether starting an audit in the area is pending before the Auditors General.

Further information will be available at:

www.riksrevisionen.se/en/

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The European Court of Auditors

The European Court of Auditors (ECA) is maximizing the impact of its audits by choosing significant and relevant audit topics. The major EU trends show a redistribution of expenditures in favour of policies aimed at sustainable dynamic growth and employment with environmental considerations mainstreamed into all policies. In this context, the European Court of Auditors has undertaken a number of activities in the development of its environmental auditing practice.

In May the ECA organised a kick-off seminar on environmental auditing for the Court's staff. Guest speakers from the EUROSAI WGEA were its chair, the Auditor general of Norway, and DG Environment of the EU Commission, as well as the representatives from SAIs, who presented participants with their experience on the topic. Presentations from external and internal speakers followed by workshop discussions contributed to a common understanding and a basis for future action. The main messages from the seminar were that a concerted effort at the highest level is required to prioritise environmental auditing; that internal and external knowledge sharing and capacity building have to be developed systematically, and that external expertise can be used more extensively in environmental audits.

An intranet site has been established at the Court for environmental auditing; a guideline to mainstream environmental risks across sectors is under development and will be followed up by training actions to be rolled out in 2012. As a response to the EU trends and policies, the environment is being planned as a cross cutting issue in the coming programme period for ECA.

For further information, please contact Mr John Sweeney at:

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NEWS FROM SUB-TARGET GROUPS

Meeting of the Mediterranean Sub-Group at the Seminar on Auditing Waste Management in Oslo, May 2011

During the Seminar of EUROSAI WGEA on Auditing Waste Management in Oslo, 4 May, 2011, the participating SAIs from the Mediterranean region (Croatia, Greece, Malta, Slovenia and Turkey) held their third lunch meeting. Participants discussed current activities regarding environmental auditing going on in their SAIs, environmental issues of specific interest that might be topics for possible future cooperative audits and expectations about the future work of the Mediterranean Sub-Group.

Participants agreed that activities of the Sub-group will contribute to future cooperation among SAIs and will raise awareness of importance of environmental auditing. They believe the letter sent by the auditors general of Norway (the chair of the EUROSAI WGEA) and Slovenia (Coordinator of the Mediterranean Sub-Group) to the Mediterranean SAIs had a positive impact. As a result the SAI of Malta decided to participate in the cooperative audit on adaptation to climate change and the SAIs of Croatia and Slovenia have started conversations about possible cooperative audits on pollution of the Adriatic Sea.

The next lunch meeting of the Mediterranean Sub-Group will be organized in connection with the annual meeting in Stockholm in October 2011.

Contact person Ms Jerneja Vrabic,
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NEWS FROM THE INTOSAI WGEA

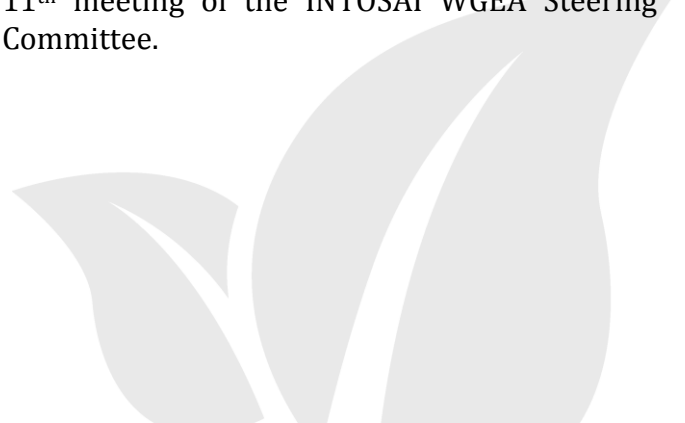
The 10th meeting of the WGEA Steering Committee was hosted by the Court of Accounts of Morocco in Marrakech from 8-11 March 2011. The delegates from 15 participating countries reviewed and approved the planned actions and the progress reports of all the projects in the work plan of the INTOSAI WGEA for the years 2011-2013. The project documents are available at INTOSAI WGEA website.

www.environmental-auditing.org

The Auditor General of the National Audit Office Estonia, Mr Mihkel Oviir, the sitting Chair of INTOSAI WGEA, has distributed a call among INTOSAI WGEA members to inform about their potential interest of taking over the position of the WGEA Chair from the new work plan period starting from 2014. The WGEA Secretariat should be contacted in this matter by 1 August 2011 at the latest.

The 14th meeting of the assembly of the INTOSAI WGEA will be summoned in Buenos Aires on 8-10 November 2011. The main topics of the meeting are those of the ongoing projects: water, environmental data, fraud and corruption, land use and management, environment and sustainability reporting, wildlife conservation and tourism, environment issues associated with infrastructure, and preparations for Rio+20. Prior to the WG14 meeting a one-day training course on environmental audit for beginners in this field will be organised.

The assembly meeting will be followed by the 11th meeting of the INTOSAI WGEA Steering Committee.





FROM THE SECRETARIAT

EUROSAI WGEA Seminar on Auditing Waste Management, Oslo, 3-4 May 2011

The Office of the Auditor General of Norway hosted a seminar on auditing waste management in May 2011. 51 participants from 25 SAIs, including three external subject matter experts, participated. Altogether there were 21 presentations where three of them were held by speakers from the EU Commission, OECD and the Bellona Foundation. The focus was on practical audit issues associated with auditing waste management. The first day of the seminar was devoted to presentations by external experts as well as presentations of a cooperative audit on shipment of waste. The cooperative audit is led by the Netherlands Court of Audit and the following SAIs take part in the audit: Bulgaria, Hungary, Ireland, Norway, Poland and Slovenia. There were also three presentations during the first day on:

- On-going work on the INTOSAI WGEA guidance on how to integrate Fraud and Corruption issues into the Auditing of Environmental and Natural Resource Management
- The INTOSAI WGEA document "Towards Auditing Waste Management" (2004)
- The EUROSAI WGEA draft paper on Auditing Waste Management in Europe

During the second day of the seminar there were two separate workshops on general waste management issues and hazardous-/radioactive-/medical waste. Reports from the workshops indicate several common challenges and issues of common interest, such as data quality, definitions of waste adopted, challenges arising from the implementation of EU waste legislation, the economic aspects of waste management etc. Workshops were also great venues for audit institutions to present performed audits and findings for inspiration to others – altogether 14 presentations of on-going and performed audits of waste management were presented. The secretariat is very thankful that so many members of the EUROSAI WGEA made presentations and

willingly shared their knowledge on the issue of auditing waste management.

Draft EUROSAI WGEA paper on Auditing Waste Management presented in Oslo in May

During the May 3-4 EUROSAI WGEA seminar on Auditing Waste a draft version of a EUROSAI WGEA paper on auditing waste management was presented. The paper reviews audits carried out by EUROSAI WGEA members in the period from 2004 to 2010.

The large number of ongoing and existing audits on waste management is testimony to the increasing importance of waste as a topic for auditing. The purpose of the paper is to systemise audits that were reported by EUROSAI WGEA members and thus to provide a useful overview for SAIs planning an audit in this domain. The paper is meant as a supplement to the INTOSAI WGEA guide "*Towards Auditing Waste Management*", published in 2004.

The reviewed audits range from waste management audits at national, regional and local levels where different aspects of the waste management infrastructure and policy instruments are reviewed, to audits that address management of non-hazardous waste. Examples are packaging waste, ship waste in ports or waste generated by end-of-life tires, and audits on hazardous types of waste such as medical or radioactive waste. Several cooperative audits addressed problems related to transboundary movements of waste.

The key challenges identified by waste management audits show that legal and practical implementation of obligations following from international agreements and/or EU directives and regulations is difficult. Thus it proved to be challenging for some countries to establish the necessary infrastructure to reach stipulated goals. Further problems documented in the reports are shortcomings related to poor data, monitoring and control of waste management systems. Challenges related to coordination of governmental bodies at different levels, lack of



effectiveness in producer responsibility schemes and inadequate cost-effectiveness and transparency are recurrent in the audits.

The final version of the EUROSAI paper on Auditing Waste Management will be presented at the EUROSAI WGEA annual meeting in Stockholm in October 2011, taking into account comments collected from EUROSAI members during the seminar on auditing waste, as well as audits finalised later. The paper will then be made available on the EUROSAI WGEA website.

EUROSAI WGEA Cooperative Audit on Adaption to Climate Change

The kick-off meeting of the EUROSAI WGEA Cooperative audit on adaptation to climate change was held in Oslo in the beginning of February 2011. 9 European SAIs have agreed to cooperate, i.e. the SAIs of Austria, Bulgaria, Cyprus, European Court of Auditors (ECA), Malta, the Netherlands, Norway, Russia and Ukraine. In addition, the SAI of Hungary is an observer to the project.

The project partners have developed a project plan and developed a common framework of audit issues to be addressed in their national audits. The project's final product will be a joint report based on the individual national audit reports. The final joint report is planned to be released in December 2012/January 2013.

The second project meeting of the cooperative audit was organised in the end of June this year.

For more information, please contact the EUROSAI WGEA secretariat
EUROSAI WGEA@riksrevisjonen.no

Survey

During the 3rd quarter this year, the EUROSAI WGEA Secretariat will survey members' priorities for the working group's activities in 2012.

Contact information

We encourage all member SAIs to contact us if you have any questions, comments, or if you

have news or information that you want to post on the EUROSAI WGEA website and/or include in the next newsletter.

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