2012–2014 Strategy and Activity Plan

EUROSAI - Working Group on Environmental Auditing

October 2011
The EUROSAI WGEA Strategy and Activity Plan

This 2012 – 2014 strategy and activity plan for the Working Group on Environmental Auditing (WGEA) of the European Organisation of Supreme Audit Institutions (EUROSAI), the EUROSAI WGEA, sets out the working group's vision and goals, and the proposed activities for its Secretariat. While the EUROSAI WGEA strategy is reviewed – and if necessary revised – every three years, the Secretariat's activity plan will be updated annually and approved by the EUROSAI WGEA Annual Meeting.

The EUROSAI WGEA Organisation

The EUROSAI WGEA Secretariat is hosted by a member SAI and led by a Chair. The Secretariat is supported by a Steering Committee (SC) consisting of up to 10 member SAIs. The SC members' term of office coincides with the duration of the EUROSAI WGEA strategy period, i.e. three years' duration. The SC’s composition for the strategy period is rendered in Appendix 1. The International Organisation of Supreme Audit Institutions' Working Group on Environmental auditing - INTOSAI WGEA - is as an observer in the SC. Since 2008 the Office of the Auditor General of Norway has hosted the Secretariat. The Auditor General of Norway is the EUROSAI WGEA Chair.

In general, the operational responsibility for EUROSAI WGEA activities rests with its Secretariat. When EUROSAI WGEA members assume operational responsibility for activities, the Secretariat will facilitate management processes relevant to activity implementation.

Vision

The EUROSAI WGEA and its members share a commitment to use the power of public sector audits to leave a positive legacy for future generations by improving the sustainable management of natural resources and the environment, and the health and prosperity of the people of Europe.

The EUROSAI WGEA’s vision will contribute to Europe becoming a leading region in public sector management of natural resources and environment. Through its activities, the EUROSAI WGEA aims to promote a spirit of cooperation based on integrity, open communication and professional excellence. The EUROSAI WGEA’s vision corresponds to that of the INTOSAI WGEA.

EUROSAI WGEA’s Strategic Goals for the Activity Period

In order to achieve its vision, the EUROSAI WGEA will encourage European SAIs to pursue the following four strategic goals:
1. Encourage concurrent or coordinated environmental audits by SAIs in Europe.
2. Encourage the SAIs in Europe to initiate and implement audits within the area of climate change and sustainability.
3. Encourage development of environmental auditing methodologies and SAIs subsequent capacity building.
4. Ensure effective processes among EUROSAI and INTOSAI working groups as well as other organisations and institutions relevant to environmental auditing.

2012–2014 Strategic Goals and Activities

Goal 1: Encourage Concurrent or Coordinated Audits

The goal is to encourage European SAIs to initiate and implement concurrent or coordinated environmental audits and facilitating them at their efforts.

Rationale

Environmental challenges are transnational. Coordination of environmental audits will allow cooperating SAIs synergies of efforts and added quality assurance.

Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribute to the utilisation of the INTOSAI 2007 paper, Cooperation Between SAIs: Tips and Examples for Cooperative Audits. A case in point will be the Secretariat’s utilization of the Paper in its management of the EUROSAI WGEA Cooperative Audit on Adaptation to Climate Change.</td>
<td>2012 - 2014</td>
<td>The EUROSAI WGEA members in general.</td>
</tr>
<tr>
<td>Promote new cooperative initiatives</td>
<td>2012 - 2014</td>
<td>The EUROSAI WGEA Secretariat</td>
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Goal 2: European Audits of Climate Change and Sustainability

The goal is to encourage the SAIs in Europe to initiate and implement audits within the area of climate change and sustainability.

Rationale

At the EUROSAI WGEA meeting in Luxembourg in 2006, it was agreed that the WGEA should relate development of methodologies to a thematic focus area. In line with the INTOSAI WGEA’s adoption of climate change as a central theme for its 2008
- 2010 work plan, the EUROSAI WGEA selected climate change as a focus area in its corresponding plan. Climate change will continue to be a thematic strategic issue in the EUROSAI WGEA 2012 – 2014 strategic plan, as climate change will be an issue of concerns in coming years, its crosscutting nature and as well as its severe impact, on the environment, economy and society. In addition emphasis will also be on sustainability. This reflects the XX INCOSAI’s recommendations¹ on encouraging SAIs to commit to prioritizing the most relevant sustainable development issues for their countries and including such issues in audits of all government sectors when relevant.

Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>The EUROSAI WGEA Cooperative Audit on Adaptation to Climate Change.</td>
<td>2011 – 2012</td>
<td>The Secretariat and the project partners</td>
</tr>
<tr>
<td>Contribute to the utilisation of the INTOSAI WGEA guidance on Auditing the Government Response to Climate Change in Europe. A case in point will be the Secretariat’s utilization of the guide in its management of the EUROSAI WGEA Cooperative Audit on Adaptation to Climate Change.</td>
<td>2012 – 2014</td>
<td>The EUROSAI WGEA members and Secretariat</td>
</tr>
<tr>
<td>Contribute to the utilisation of the INTOSAI paper &quot;Sustainable Development: The role of Supreme Audit Institutions&quot;</td>
<td>2012 – 2014</td>
<td>The EUROSAI WGEA members and Secretariat</td>
</tr>
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Goal 3: Capacity Development

The goal is to encourage development of environmental auditing methodologies and SAIs relevant technical capacities.

Rationale

Central to the EUROSAI WGEA activities are contributions to SAIs’ development of relevant technical environmental auditing capacities. This could be pursued by utilizing various learning channels and the exchange of information. WGEA meetings and seminars are key means for SAIs to exchange information, build capacity and network with other SAIs and with external organisations.

¹ : XX INCOSAI, The Johannesburg Accords, 27 November 2010, pp. 20-21
**Activities**

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organise the 10th environmental seminar of EUROSAI WGEA in 2012</td>
<td>Autumn 2012</td>
<td>The Secretariat in cooperation with the host, the Court of Audit of the Republic of Slovenia</td>
</tr>
<tr>
<td>Organise the 11th environmental seminar of EUROSAI WGEA in 2013</td>
<td>Autumn 2013</td>
<td>The Secretariat in cooperation with the hosting SAI</td>
</tr>
<tr>
<td>Organise the 12th environmental seminar of EUROSAI WGEA in 2014</td>
<td>Autumn 2014</td>
<td>The Secretariat in cooperation with the hosting SAI</td>
</tr>
<tr>
<td>Maintain a list of EUROSAI WGEA members' expertise</td>
<td>2012-2014</td>
<td>The Secretariat</td>
</tr>
<tr>
<td>Maintain lists of external experts</td>
<td>2012-2014</td>
<td>The Secretariat</td>
</tr>
<tr>
<td>Adapt and utilise INTOSAI WGEA guidances and papers in the European context</td>
<td>2012-2014</td>
<td>The EUROSAI WGEA members</td>
</tr>
<tr>
<td>Annual surveys of members' needs</td>
<td>2012-2014</td>
<td>The Secretariat</td>
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**Goal 4: To establish coordinated and effective processes in the area of environmental auditing**

The goal is to establish effective processes among EUROSAI and INTOSAI working groups and their members as well as other relevant organisations and institutions germane to environmental auditing.

**Rationale**

Due to the transborder nature of environmental challenges, it is imperative to ensure coordination of EUROSAI and INTOSAI working groups and their members as well as with other relevant organisations and institutions. EUROSAI WGEA recognises the need to draw on the strengths and expertise of external resource institutions and organisations, and it will endeavour to further develop relations with them and act as a facilitator.

**Activities:**

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
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</thead>
<tbody>
<tr>
<td>Manage the EUROSAI WGEA webpage</td>
<td>2012-2014</td>
<td>The Secretariat</td>
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<tr>
<td>Publish the EUROSAI WGEA newsletter bi-annually</td>
<td>2012-2014</td>
<td>The Secretariat</td>
</tr>
<tr>
<td>Dissemination of the Working Group’s activities in the European SAIs’ respective publications and mass media</td>
<td>2012-2014</td>
<td>The Secretariat and the EUROSAI WGEA’s members</td>
</tr>
<tr>
<td>Progress reports to EUROSAI</td>
<td>2012-2014</td>
<td>The Secretariat</td>
</tr>
<tr>
<td>Description</td>
<td>Period</td>
<td>Responsible Party</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------</td>
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<td>----------------------------------------</td>
</tr>
<tr>
<td>Reporting of activities and exchange of experiences and lessons learned</td>
<td>2012-2014</td>
<td>The Secretariat</td>
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<tr>
<td>between the EUROSAI WGEA and the EUROSAI Goal 3 Knowledge-sharing Team</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperation between EUROSAI WGEA and the INTOSAI WGEA</td>
<td>2012-2014</td>
<td>The secretariats of the working groups</td>
</tr>
<tr>
<td>Exchange of work plans, audit plans, methodologies and findings between</td>
<td>2012-2014</td>
<td>The Secretariats of the working group</td>
</tr>
<tr>
<td>the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and</td>
<td></td>
<td>and task force</td>
</tr>
<tr>
<td>Catastrophes and EUROSAI WGEA</td>
<td></td>
<td></td>
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<tr>
<td>Exchange information and facilitate communication and learning between</td>
<td>2012-2014</td>
<td>The Secretariat</td>
</tr>
<tr>
<td>EUROSAI WGEA and relevant organisations and institutions in Europe</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Through sub-target groups facilitate cooperation, sharing of know-how and</td>
<td>2012-2014</td>
<td>The sub-target groups leaders in</td>
</tr>
<tr>
<td>dissemination of information</td>
<td></td>
<td>cooperation with the Secretariat</td>
</tr>
</tbody>
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Appendix I

EUROSAI WGEA membership (as of January 2012)

Chair and Secretariat: The Office of the Auditor General of Norway

Steering Committee:

Members:

The Chair of EUROSAI WGEA (The Office of the Auditor General of Norway)

European Court of Auditors

The Netherlands Court of Audit

The Supreme Audit Office of the Republic of Poland

The Accounts Chamber of the Russian Federation

The Court of Audit of Slovenia

The Office of the Auditor General of Sweden

The Accounting Chamber of Ukraine

Observer: The Chair of the INTOSAI WGEA

Working Group Members:

Albania
Andorra
Armenia
Austria
Azerbaijan
Belarus
Belgium
Bulgaria
Croatia
Cyprus
Czech Republic
Denmark
Estonia
ECA
Finland
France
Georgia

State Supreme Audit
Court of Audit
Control Chamber
Court of Audit
Accounts Chamber
State Control Committee
Court of Audit
National Audit Office
State Audit Office
Audit Office
Supreme Audit Office
National Audit Office
National Audit Office
European Court of Auditors
National Audit Office
Court of Audit
Chamber of Control
Germany
Supreme Audit Institution

Greece
Court of Audit

Hungary
State Audit Office

Ireland
Office of the Comptroller and Auditor General

Israel
Office of the State Comptroller and Ombudsman

Italy
Court of Audit

Kazakhstan
The Accounts Committee

Latvia
State Audit Office

Lithuania
State Control

Luxembourg
Court of Audit

Malta
National Audit Office

Moldova
Court of Accounts

The Netherlands
Court of Audit

Norway
Office of the Auditor General

Poland
Supreme Chamber of Control

Portugal
Court of Audit

Romania
Court of Accounts

Russian Federation
Accounts Chamber

Slovak Republic
Supreme Audit Office

Slovenia
Court of Audit

Spain
Court of Audit

Sweden
National Audit Office

Switzerland
Federal Audit Office

The former Yugoslav Republic of Macedonia
State Audit Office

Turkey
Court of Accounts

Ukraine
Accounting Chamber

United Kingdom
National Audit Office
Appendix II

EUROSAI WGEA Steering Committee
Structure and function

EUROSAI WGEA STEERING COMMITTEE
Structure and function

Object
The EUROSAI WGEA Steering Committee’s object is to provide strategic direction and operational support to the work of the EUROSAI WGEA.

Composition
The EUROSAI WGEA Steering Committee may consist of a total of 10 members and observers.

Members
The EUROSAI WGEA Steering Committee members should represent a variety of methodological approaches to environmental auditing and represent a wide variety of countries or areas in Europe. The SAI acting as Chair of the EUROSAI WGEA should serve as Chair of the Steering Committee.

Observers
Observers are included for the benefit of maintaining good relations with relevant organisations and with SAIs in charge of major projects. The SAI chairing the INTOSAI WGEA is an observer in the Steering Committee.

Term of office
The EUROSAI WGEA Steering Committee members' term of office coincides with the duration of each EUROSAI WGEA Strategy and Activity Plan.