



INTOSAI
Working Group
on Environmental
Auditing

2014 – 2016 Progress Report of the INTOSAI Working Group on Environmental Auditing

Secretariat of the INTOSAI WGEA
Vilnius - Lithuania, 7-9 October 2014

Outline

- WGEA membership
- 2014-2016 INTOSAI WGEA Work Plan : Goal 1-4
- Expectation of Regions

WGEA membership

- 77 member SAIs
 - newest member: **Bahama, Iraq, Nigeria**
- WGEA Steering Committee:
 - Argentina, Brazil, Cameroon, Canada, China, Czech Republic, European Court of Auditors, Egypt, Estonia, India, Indonesia, Lesotho, Morocco, New Zealand, Norway, Philippines, United States
- Coordinators of RWGEAs:
 - **ACAG/PASAI**: New Zealand
 - **AFROSAI**: Cameroon
 - **ARABOSAI**: Egypt
 - **ASOSAI**: China
 - **EUROSAI**: Norway
 - **OLACEFS**: Argentina



2014 - 2016 work plan actions: Goal 1

Goal 1 - Update existing and develop new guidance materials to SAIs, conduct research studies on emerging topics in environmental auditing

- **Seven Research projects:**
 - Renewable energy (Morocco and Indonesia)
 - Energy saving (Czech Republic)
 - Environmental assesment (Canada and India)
 - Market based instruments for environmental protection and management (Estonia)
 - Greening the SAIs (India)
 - Auditing government responses to a marine environment impacted by climate change: Creative and innovative strategies used by SAIs (USA)
 - How to increase the quality and impact of environmental audits (Lesotho and Cameroon)

2014 - 2016 work plan actions: Goal 1

Goal 1 - Update existing and develop new guidance materials to SAIs, conduct research studies on emerging topics in environmental auditing

- **Update the INTOSAI WGEA 2004 guidance material:**
 - Towards Auditing Waste Management (Norway)

- **Four ISSAI reviews on environmental audit (Indonesia / Brazil):**
 - ISSAI 5110: Guidance on Conducting Audits of Activities with an Environmental Perspective, 2001 (ECA)
 - ISSAI 5120: Environmental Audit & Regularity Auditing, 2004 (ECA)
 - ISSAI 5130: Sustainable Development: The Role of Supreme Audit Institutions, 2004 (Canada)
 - ISSAI 5140: How SAIs May Co-operate on the Audit of International Environmental Accords, 1998 (Philippines)



2014 - 2016 work plan actions: Goal 2

Goal 2 - Facilitate concurrent, joint, and coordinated audits

- **Completed/undergoing cooperative audits in other regions :**
 - COMTEMA (OLACEFS) : Coordinated Audit on Water Resources, Cooperative Audit on Protected Areas, Biodiversity Coordinated Audit in 2014,
 - PASAI Regional WGEA : Cooperative Performance Audit (CPA) on solid waste management, water management, sustainable fisheries management and climate change adaptation
 - AFROSAI WGEA : Lake Chad Cooperative Audit, Lake Victoria Cooperative Audit, Cooperative Audit on River Nile, Planned Cooperative Audit on the River Niger Basin in 2015
 - ASOSAI WGEA : Cooperative Environmental Audit on Mekong River Basin

2014 - 2016 work plan actions: Goal 3

Goal 3 - Enhance information dissemination, exchange and training

- **SC Meeting in Lombok, Indonesia (2-5 April 2014)**
 - Attended by 36 SC members from 16 SAIs;
 - Approval of the Project Plans and reporting progress from the RWGEAs and Secretariat;
- **Assembly Meeting in Manila, Philippines (29 September – 2 October 2014)**
- **Participation in RWGEA Meetings**
- **The 8th environmental audit survey**
- **Capacity Building Programs**
- **Greenlines Newsletter, Website, Audit Collection**



The 16th INTOSAI WGEA Assembly Meeting in Manila, Philippines (29 Sept – 2 Oct 2014)



The 16th INTOSAI WGEA Assembly Meeting in Manila, Philippines (29 Sept – 2 Oct 2014)

- Attended by 103 participants from 46 SAIs
- Some points of the meeting are
 - The meeting was success and all the participants have already got the information and knowledge from our guest speakers related to the environmental issues.
 - Capacity building through sharing experience in conducting cooperative audit by the SAIs related to: Biodiversity Protection through Coordinated Audit done in Brazil; Measures to fight illegal fishing in Lake Victoria, Africa; Audit on the Lake Chad in Africa; and River Niles in Africa.
 - The project leaders will accommodate all inputs and comments in finalizing the projects
 - Next meeting agenda:
 - 14th SC Meeting in September/October 2015.
 - 17th Assembly Meeting in the mid 2016

2014 - 2016 work plan actions: Goal 3

Goal 3 - Enhance information dissemination, exchange and training

- **Regional WGEA meetings participated :**

- XII Annual Meeting of COMTEMA (OLACEFS) in Buenos Aires, Argentina on 28 March 2014
- The 5th Seminar on Environmental Auditing and 4th Working Meeting of ASOSAI WGEA in Hanoi, Vietnam on 15-17 April 2014
- 8th PASAI Regional WGEA in Canberra, Australia on 20-22 May 2014
- 4th Annual Meeting of AFROSAI WGEA in Mombassa, Kenya on 26-30 May 2014



The 8th Survey of Environmental Audit

- The survey use almost the same form as the 7th survey in 2012/2013
- Proposed additional questions related to:
 - Disaster Management/Disaster-related Aid Audit;
 - Fraud and Corruption in the Environmental Management
- Finalizing Survey (November 2014)
- Report on Website (September 2015)



Capacity Building Programs (1)

INTOSAI WGEA Global Training Facility : iCED India

1st International Training Program on Environment Auditing

- Date : 25th November-11th December 2013
- 25 participants from 13 countries across the world

2nd International Training Program on Environment Auditing:

- Date: 14th to 27th November 2014
- Invitation letters have been circulated
 - By e-mail
 - Website (iced@cag.gov.in)
- Application has been closed
 - Received more than 25 nominations from over 10 SAIs
- 15 day course : covers thematic areas like waste, water, climate change, sustainable development etc



Capacity Building Programs (2)

1st Dissemination of Training Module in Forestry Auditing

- Date : 15 – 19 September 2014
- Venue : BPK RI Training Centre, Jakarta Indonesia
- Participants : 21 people from 9 SAIs (Fiji, Malaysia, Micronesia, Nigeria, Tanzania, Philippines, Thailand, Timor Leste, Indonesia)
- Trainers from Kenya and Indonesia



Capacity Building Programs (2)

Sessions : Introduction on Audit Forest; Understanding Forests; Describing SFM; Defining Audit Topic, Methodology, and Scope; Developing Researchable Questions and Criteria; Identifying Audit Evidence and Methodology; Developing ADM; Preparing Audit Report

Field Trip : On Hands Practice with Geo Spatial Tools at Gunung Gede Pangrango National Park



Next Training: August 2015

2014 - 2016 work plan actions: Goal 3

Goal 3 - Enhance information dissemination, exchange and training

- Greenlines Newsletter by SAI of USA
 - Published twice per year
 - Online version and Printable PDF version available on the WGEA website
 - Latest Edition : June 2014, Feature Story from SAI India about iCED
 - Next Edition : December 2014



INTOSAI Working Group on Environmental Auditing

GREENLINES

Volume 10, Number 1, June 2014 www.environmental-auditing.org

Message from the Chair of WGEA

Dear Colleagues,

The 13th INTOSAI WGEA Steering Committee meeting was held 2-5 April 2014 in Lombok, Indonesia. It was the first Steering Committee meeting of the 2014-2016 work period, and observing the enthusiasm and dedication of the members assured me of the strong support for achieving the 2014-2016 work plan. I want to thank all the Steering Committee members for making the meeting a success and bringing productive, value-added input to the work of INTOSAI WGEA.

The meeting set the cornerstone for the INTOSAI WGEA work plan. At the meeting, Steering Committee members approved project plans for 7 research papers, 1 guidance update, and 4 ISGAIs reviews. Members discussed and approved all the project outlines and the key milestones for these projects. They also discussed issues such as increasing cooperation between Regional WGEAs (RWGEAs) and INTOSAI WGEA and some additional WGEA and secretariat matters. INTOSAI WGEA will continue to work closely with RWGEAs on the exchange of subject matter experts, translation of INTOSAI WGEA's outputs, distribution of surveys, and audit collections. I hope that all Steering Committee members will work closely with one another, especially on projects, such as the ISGAIs reviews, that need cooperation from within and outside of the working group. I encourage members to focus more attention on this.

On this occasion, I would also like to welcome our three new members, the SAIs of the Bahamas, Nigeria, and Iraq have recently joined the working group.

I would also like to bring to your attention the upcoming 16th INTOSAI WGEA Assembly, which will be held 29 September - 3 October 2014 in the Philippines. The objectives of this meeting will be to report the progress of the INTOSAI WGEA projects to all members and provide a forum of knowledge and experience-sharing on current environmental auditing issues among the WGEA members. All SAIs are welcome to attend this event. For more information, please contact the INTOSAI WGEA secretariat.

The June 2014 edition of Greenlines includes a number of timely topics. The SAI of India provided a feature story about their experience conducting the first international training program on environment auditing in

2013. The News Briefs submitted by SAIs offer information and insights about the key environmental issues important to their countries. In the WGEA News, the Secretariat gives a short overview about the 13th Steering Committee meeting, the next Assembly meetings, and other secretariat activities. I look forward to meeting all of you at the 16th INTOSAI WGEA Assembly in the Philippines.

Dr. Ali Masaykur Musa
Audit Board of the Republic of Indonesia

Feature Story

India SAI Opens International Centre for Environmental Audit and Development

The increasing integration of environmental issues in planning and development in India has made it imperative that SAI India provides auditors with the skills necessary to audit environmental issues.



Accordingly, a new 16-acre training facility (pictured above) called the International Centre for Environment Audit and Sustainable Development (iCED) has opened in the picturesque city of Jaipur, about 250 kilometres from Delhi, the capital of India. (Read more on the following page...)

WGEA News

- Highlights of the 13th INTOSAI WGEA Steering Committee Meeting, Lombok, Indonesia
- The Upcoming 16th INTOSAI WGEA Assembly Meeting
- The 6th Environmental Audit Survey
- Annual Environmental Audit Collection (2014)
- What's New on the Web

News Briefs from Around the SAI World

Botswana: SAI completes audit on the management of sand and gravel mining operations.

Cyprus: Auditing beach management.

Czech Republic: SAI continues work on energy savings project.

Egypt: March 2014 meeting of the ARABOSAI Environmental Auditing team.

Estonia: Audit of urban drinking water and waste water treatment systems.

Finland: Increasing the transparency of climate related spending.

Indonesia: SAI models social costs of water quality management programs.

Iraq: Federal Board of Supreme Audit hosts the 7th ARABOSAI WGEA meeting.

Kuwait: State Audit Bureau's role in Kuwait's environmental audits.

Malaysia: Green technology Training provides an incentive for mitigating climate change.

Norway: Auditor General of Norway has completed an investigation of the management of national parks.

Russia: Accounts Chamber audits the waste management sector.

Tanzania: Key resolutions during NAO's tenure as Chair of AFROSAI WGEA.

2014 - 2016 work plan actions: Goal 3

Goal 3 - Enhance information dissemination, exchange and training

- **Website :**

- www.wgea.org or www.environmental-auditing.org
- Maintained and administered by SAI of Indonesia
- Provide a web-based Project Forum to share documents and have online discussions among project members

- **Annual Audit Collection**

The Secretariat will conduct 3 annual audit collections (2014, 2015, and 2016)

Audit Collection for 2014	Time
Email sent to all INTOSAI members	May 2014
Deadline for Report Collection	October 2014
Upload the Reports in the WGEA Website	November 2014



2014 - 2016 work plan actions: Goal 4

Goal 4 - Increase cooperation between the WGEA, international organizations, other INTOSAI bodies

- 1st Asia and Pacific International Colloquium on Environmental Rule of Law – Defining a New Future for Environmental Justice – 11-12 December 2013
 - ✓ INTOSAI WGEA contributed as a panelist on the topic “Perspective of Accountability, Transparency and Liability in the Context of Environmental Rule of Law”
- 16th Assembly Meeting, INTOSAI WGEA inviting international organization such as UNEP, UNFCCC, European Environment Agency (EEA), CCAF and IDI as Keynote Speakers



Expectations of regions

- Facilitate and support cooperative audit among SAIs
 - Cooperative audit, sharing of information, implementation of ISSAIs, disseminate guidance materials, research papers and training materials
- Convene in a meeting at least once during 2014-2016
- Deliver at least 1 training course during 2014-2016 at planned meetings
- Translation of INTOSAI WGEA publications and surveys
- Higher response rate in WGEA surveys and annual audit collections
- Contribute case studies for WGEA projects



Thank you



The 12th Annual EUROSAI WGEA Meeting 7-9 October, 2014 - Vilnius, Lithuania



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