Meeting Report
VI EUROSAl Working Group on Environmental Auditing Meeting
7-9 October, 2008
Kyiv, Ukraine
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I hereby have the pleasure of presenting you with the meeting report from the VI meeting of the EUROSAI Working Group on Environmental Auditing (WGEA), which was held in Kyiv, Ukraine, from 7 to 9 October 2008.

In the view of the Office of the Auditor General of Norway, the meeting must be considered a success. In this regard, I would like to thank both the host, the Accounting Chamber of Ukraine, for its warm hospitality and a very professional event, and all the delegates for their active attendance and valuable contributions during the meeting.

The purpose of this report is to give the participating SAIs, other SAIs and others interested in environmental auditing a brief overview of what was presented, discussed and decided in Kyiv. I hope you will find this a useful reference document in your further work in this field.

The report will first briefly describe the outcome of the Business Meeting, and thereafter abstracts of the presentations and a short summary of the discussions at the plenary sessions on Fisheries Management, Sustainable Energy and Climate Change, respectively. Other topics are presented at the end of the report. In the appendices, you will find the programme, the list of participants, the approved Work Plan for 2008-2011, the results of the survey that was carried out in Kyiv and brief CVs for the speakers.

Since its establishment nearly ten years ago, EUROSAI WGEA has accomplished a great deal in the field of environmental auditing in Europe. At the same time, however, it must be underlined that we also have many important topics and many challenging tasks ahead of us. In this regard, I must say that I am very pleased that we now have agreed on a new organisational structure and a Work Plan for the period 2008 - 2011, as this will give us a very good platform for the future work of the Working Group.

Jørgen Kosimo
EUROSAI WGEA Chair
2 Welcoming addresses

The meeting was opened with addresses from Dr. Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine, Mr Jørgen Kosmo, Auditor General of Norway, and Mr Stepan Lysun, First Deputy Minister of the Ministry of Environmental Protection of Ukraine. Addresses from the President of Ukraine, Mr Victor Yushchenko, and from the Chairman of the Verkhovna Rada (Parliament), Mr Arseniy Yatsenyuk, were read out.
3 Business meeting – brief summary and conclusions


3.1 Activities of EUROSAI WGEA in 2008

A full report on the Workings Group’s activities from 2005 - 2008 was presented to the VII EUROSAI Congress in Cracow, Poland in June 2008.

The Chair presented a brief overview of the activities in 2008.

3.2 A new organisational model for the EUROSAI Working Group on Environmental Auditing

The Chair’s proposal for a new organisational structure was approved and a steering committee was established to support the Chair in chairing the group.

The Steering Committee shall provide operational support and strategic direction to the work of EUROSAI WGEA. When making decisions, the Chair and the Steering Committee shall endeavour to reach consensus.

The responsibilities of the Steering Committee are to:
- provide advice and make recommendations on the development of work plans;
- follow up and monitor the planned activities and tasks as stated in the Work Plan;
- provide strategic advice to the Chair between the annual Working Group meetings;
- carry out reviews and provide advice on project-specific plans, progress reports and project drafts;
- provide advice to the Chair on the programme and location of annual meetings;
- improve communication within the Working Group.

The Steering Committee members are expected to attend and contribute at all Steering Committee meetings, and to respond to requests for information between meetings.

The Steering Committee consists of representatives from the following SAIs:
- Norway, in the capacity of the Chair of the Working Group
- Sweden, for the current work plan period
- The European Court of Auditors (ECA), permanent member
- The Netherlands, permanent member
- The Russian Federation, permanent member
- Poland, for the current work plan period
- Ukraine, for the period it is chairing the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes
- The INTOSAI Working Group on Environmental Auditing (INTOSAI WGEA), observer
The Working Group also agreed that the Steering Committee should be supplemented by a SAI from the Mediterranean region. The members from the Mediterranean region will be invited by the Chair to volunteer for this task.

The establishment of the Steering Committee shall not prevent the Chair from communicating all important information with all members of the Working Group.

3.3 Work Plan for 2008-2011 for the EUROSAI Working Group on Environmental Auditing

The proposed Work Plan was approved by the Working Group and is enclosed in Appendix 3.

A questionnaire was distributed to the participants during the meeting, and some preliminary results were included in the presentation of the EUROSAI WGEA Work Plan for 2008-2011. The final results from this survey are presented in Appendix 4.

3.4 European cooperative audits – information on selected activities

3.4.1 International Coordinated Audit of the Chernobyl Shelter Fund

Abstract of presentation given by Ms Mariya Shulezhko, Director of the Audit Department of the Accounting Chamber of Ukraine.

In November 2004 during the III Meeting of the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA) in Sofia, Bulgaria when the Accounting Chamber of Ukraine first raised the proposal of attracting SAIs attention to further threats and dangers of natural and man-caused disasters, as well as to provide the in-depth analysis of these negative phenomena.

Having the support of interested SAIs, the Accounting Chamber conducted a questionnaire, the results of which proved the increasing anxiety and concern of European auditors regarding occurrence of natural and man-caused disasters appearance, nuclear safety and radioactive wastes. A special attention was paid to elimination of the disaster consequences at the Chernobyl Nuclear Power Plant – a global catastrophe of XX century.

Based on the questionnaire results, in September 2005, the Task Force Meeting attended by 11 SAIs was held in Kyiv, Ukraine. The Meeting results confirmed the SAIs’ further interest in these issues and, thus, possible activities were discussed to be taken in this direction.

The Accounting Chamber keeps abreast of the challenges Ukraine has faced since 1986 regarding the elimination of the Chernobyl disaster’s consequences.

Thus for the last 10 years auditors from the Accounting Chamber 16 times examined the utilization of the budget funds allocated to elimination of the Chernobyl disaster. They reviewed the issues of addressing ecological and man-caused problems, providing the environmentally safe condition in the Exclusion Zone, Zone for Mandatory Resettlement and Shelter Object, as...
well as managing radioactive wastes. The SAI of Ukraine monitors the implementation of social safeguards undertaken by the state for those who suffered as a result of the Chernobyl disaster.

### 3.4.2 Coordinated Audit of Air and Ozone Layer Protection and Implementation of Related International Agreements – Conclusions and Recommendations

Abstract of presentation given by Ms Annamária Víziková, Auditor of the Supreme Audit Office of Slovak Republic.

Proposals to perform the Coordinated Audit of Air and Ozone Layer Protection and Implementation of Related International Agreements were brought up in 2006 during the working meetings between the Supreme Audit Office of the Slovak Republic (SAO SR) and the Supreme Audit Office, Czech Republic (SAO, CR) and Court of Audit of the Republic of Slovenia (CA Slovenia). Subsequently, SAO SR together with SAO, CR and CA Slovenia started the audit preparation.

Different legal backgrounds and different audit approaches of SAO SR, CA of Slovenia, SAO, CR and the Austrian Court of Audit resulted in a wide range of topics being covered by the performed audit of implementation of all international conventions and related protocols in the field of air and ozone layer protection.

The differences appeared in audit topics, audit scope as well as audit timeframes and selected auditees.

The Coordinated Audit endorsed the benefits of cooperation among SAIs in the field of environmental auditing and endorsed the importance of information and experience sharing in this field in compliance with the objectives and principles of international cooperation among SAIs. It enabled the participating SAIs to compare different approaches of the 4 neighbouring countries to reach the targets of the international commitments. The results of the Coordinated Audit shall add value to the national work of the participating SAIs by increasing the level of information of national reporting and for decision makers.
4 Plenary sessions

4.1 Fisheries Management

4.1.1 Illegal, Unregulated and Unreported (IUU) Fishing: Drivers, Consequences for Scientific Advice and Management of Fisheries, and Mitigation”

Abstract of presentation given by Dr. Chris Hopkins, AquaMarine Advisers.

Defining IUU fishing, and its role as a major component of ‘unaccounted’ fishing mortality, its drivers and its economic and ecological impacts. IUU fishing and the poor quality of collected fishery statistics data undermines fish stock assessments and the provision of credible scientific advice for management-related decision-making on TACs / quotas and regulation of fisheries. IUU fishing exacerbates current sustainability problems by compounding overfishing, and distorts economics and markets, threatens livelihoods and acts against those who follow the ‘rules’.

Significant IUU fishing activities occur in most regional seas, and globally result in catches of ca. 11 – 26 million tonnes worth ca. USD 9-25 billion annually. It is not only limited to the developing world and high-seas areas but also occurs on a substantial scale in the EEZs of major developed countries.

The main geographical focus of the presentation is on ICES Fishing Area 27 in the North-East Atlantic and adjacent seas, illustrated for example from the Barents Sea, the Baltic Sea and the Irish Sea. In the last decade, IUU fishing of several stocks such as cod, mackerel, and redfish has periodically been ca. 20-70% over quota depending on the stock. Examples are given regarding the on-going development of various techniques for estimating IUU fishing spanning fishery science to market supply balance.

General and specific actions are highlighted for tackling IUU fishing. These include effective implementation of existing international fishery codes of conduct and agreements, adoption of mandatory inspection, control and compliance systems at sea and on land, proper traceability of fish standards, certification schemes rewarding fishers and fisheries with good standards, the incorporation of fishers and environmental organizations with market representatives in developing and implementing strategies for tackling IUU fishing, and establishing an international ‘Task Force’ approach for extensive international cooperation between appropriate national authorities, linked closely with fishery scientists and managers.

4.1.2 Parallel Audit of the Accounts Chamber of the Russian Federation and the Office of the Auditor General of Norway on the Issues of Use of Fish Resources of the Barents and Norwegian Seas and Control in the Fishing

Abstract of presentation given by Mr Mikhail Odintsov, Auditor - Member of the Board of the Accounts Chamber of the Russian Federation.

General issues of the parallel audit:
1. The evaluation of the illegal cod fishery, including unaccounted fishery of this type of water biological resources, above the prescribed national quotas on catching water biological resources in the year 2004 – 2005.
2. The observance of the Joint Russian – Norwegian fishery Commission decisions.
3. The effectiveness of the state control in the area of water biological resources protection. The exposure, prevention and suppression of national law and international agreement infringements in the field of fishery and preservation of water biological resources.

4. Sanctions for law infringement in utilization of water biological resources. The description, analysis and evaluation of the present capabilities of applying sanctions and their actual application.

5. The allocation and utilization of the quotas of catching water biological resources, allotted to the fishery organizations.

6. The analysis of implementation of the Joint Russian- Norwegian research programs on water biological resources, approved at sessions of the Joint Russian-Norwegian Commission.

**Conclusion:**

Taking into consideration the positive experience of co-operation between the Accounts Chamber of the Russian Federation and the Office of the Auditor General of Norway and the decision on continuing joint work in this area, the Strategic Plan for Continuing the Concurrent Audit of Managing Water Biological Resources in the Barents and Norwegian Seas for 2008-2010 which defines the concrete areas of work was signed.

It was decided to focus the said co-operation in the following areas:

- Cooperation of the bodies of government administration of Russia and Norway for fishery in analysing information on exceeding quotas of catching cod and Peter’s fish in the Barents Sea in 2005;
- Implementation of resolutions adopted at the 33rd and 34th sessions of JRNC on exchange of information obtained from satellite surveillance, reloading and unloading in the ports of the third countries;
- Carrying out physical inspections of catching, reloading and unloading in the third countries;
- Legislative and procedural criminal problems associated with applying sanctions for breaching the rules of fishing;
- The connection of the national systems of quota distribution with monitoring seizure of fish;
- Framework terms of carrying out the Russian and Norwegian surveys.

**4.1.3 Special report 7/2007 of the European Court of Auditors on the control, inspection and sanctions systems relating to the rules on conservation of Community Fisheries resources**

Abstract of presentation given by Mr Francois Osete, Head of Cabinet of Mr Kims Kazamias, European Court of Auditors.

Lower catches and overexploitation of fishery resources have been observed for many years. These findings are now widely shared and represent the failure of the Common Fisheries Policy (CFP).

Yet, since its inception in 1983, the objective of the CFP has been the sustainable exploitation of living aquatic resources. Setting total allowable catches (TAC) and national quotas in order to limit catch volumes is the cornerstone of this policy.

The audit carried out at the Commission and in the six principal Member States in fisheries terms led the Court to conclude that:

- catch data are neither complete nor reliable and the real level of catches is thus unknown, and, as a consequence, this prevents proper application of the TAC and quota systems;
- the inspection systems do not provide assurance that infringements are effectively prevented and detected; the absence of general control standards is an impediment to adequate control pressure and optimization of inspection activities in the Member States;the procedures for dealing with reported
Infringements do not support the assertion that every infringement is followed up and still less that each one attracts penalties; as regards cases where Member States contravene Community legislation, the only instrument of proven effectiveness available to the Commission is an action before the Court of Justice for failure to fulfill an obligation; however, some of the inherent characteristics of such actions limit their utility and make this an insufficiently responsive instrument;

- overcapacity reduces the profitability of the fishing industry and, in a context of decreasing authorized catches, is an incitement to non-compliance with these restrictions. It also affects the quality of the data forwarded; the Community’s current approach, which is based on reducing the fishing effort, is unlikely to resolve the problem of overcapacity.

If this situation continues, it will bring grave consequences not only for the natural resource, but also for the future of the fishing industry and the areas associated with it.

If the political authorities want the CFP to achieve its objective of sustainable exploitation of fisheries resources, the present control, inspection and sanction systems must be strengthened considerably.

### 4.1.4 Short presentations by SAIs

Presentations were given by the National Audit Office of Bulgaria, the Office of the Auditor General of Denmark, the Accounts Committee for Control over Execution of the Republican Budget of Kazakhstan, the Netherlands Court of Audit, the National Audit Office of the United Kingdom and the Accounting Chamber of Ukraine.

#### 4.1.4.1 Information on the results of the performance audit of the activity of the National Agency of Fisheries and Aquaculture (NAFA) for the period 01.01.2004 till 30.06.2006, performed by the Bulgarian National Audit Office

Abstract of presentation given by Ms Ivanka Kesyakova, the National Audit Office of Bulgaria.

NAFA is a legal entity, second level budget spender with twenty seven Regional Units. The Agency manages the fisheries and aquaculture, provides monitoring and control of fishing, fish-breeding and aquacultures.

Main findings and assessments of the audit performed:

1. Legal framework
2. Assessment of the security of NAFA resources
3. Control of fishing devices, equipment, accessories and other fishing instruments
4. Coordination of production and technological activities in the field of fishery and aquaculture
5. Control of fish trading
6. Collecting, summing up and storing of statistical data for fishery and aquaculture development
7. Maintaining fishing boats database

A National programme for fishery and aquaculture, which is the underlying strategic document of the audited agency, was adopted after completion of the audit. The Scientific and Engineering Council for Fishery and Aquaculture does not implement its statutory functions effectively.

#### 4.1.4.2 The third parallel audit of the Baltic Sea

Abstract of presentation given by Mr Roman Smigielski, the Office of the Audit General of Denmark.

1. In November 2007 an agreement has been concluded upon meetings and negotiations of representatives of 9 Supreme Audit Institutions from counties adjacent to the Baltic Sea.
2. The Contracting Parties have agreed to cooperate on an audit of the Fisheries management and monitoring of the environmental impact on fish stocks in the Baltic Sea. The audit shall be a compliance and performance audit focusing on implementation, effectiveness and efficiency. The audit will cover the period 2005 to 2007.
3. The national audits have been launched in January 2008. Both national reports and the joint report shall be completed and made public in December 2008.

4. Part 1 - The Fisheries management. How have the monitoring and fisheries control authorities contributed to preserve and protect the fish stock in the Baltic Sea?

5. Part 2 - The Monitoring of the environmental impact on fish stocks in the Baltic Sea. How have the monitoring authorities contributed to preserve marine environment in the Baltic Sea?

**4.1.4.3 Sustainable Fisheries in the Netherlands**

Abstract of presentation given by Dr. Arien Blees-Booij, the Netherlands Court of Audit.

The Netherlands Court of Audit executed an audit of the fisheries policy in the Netherlands. A great deal of this field is regulated by the EU common fisheries policy. We investigated the results of the quota instrument and its negative side effects. We also investigated how the EU regulation is enforced in the Netherlands. Finally we investigated two Dutch policy instruments: fleet reduction and innovation.

**4.1.4.4 Fisheries Enforcement in England: UK NAO performance audit**

Abstract of presentation given by Mr Marcus Popplewell, the National Audit Office of the United Kingdom of Great Britain.

The NAO report examined the role of the Department for Environment, Food and Rural Affairs in enforcing fisheries regulations on vessels fishing in the waters around the English coast and in respect of fish landed at English ports. The report examined the effectiveness of the Department’s methods in detecting, dealing with and deterring infringements of regulations; and the management of its enforcement activity. A European Commission report on the adequacy of Members’ enforcement systems, based on reports submitted by each Member State, showed that the United Kingdom compared favourably against many other Member States. Areas identified as requiring improvement were resources for land based operations, systematic cross checking of catch information and effective penalties.

**4.1.4.5 Fisheries Management in Ukraine**

Abstract of presentation given by Ms Mariya Shulezhko, Director of Audit Department Accounting Chamber of Ukraine.

Development of the fishing in Ukraine has many-century history with the pond fishing as the oldest traditional craft. It could be explained by the fact that Ukraine is the second in Europe after the Russian Federation by the number of water bodies.

Fisheries in Ukraine are governed by a number of statutory legal acts which specify its development and optimization of fish production and consumption in the country.

In 2008 the Accounting Chamber of Ukraine undertook an audit of the state funds allocated to the fishery development. The audit was designed to establish the state of affairs while utilizing the State Budget funds for the fisheries, executing the relevant budget programs in terms of legality, efficiency and effectiveness, as well as giving an assessment of the internal control in this area.

Audit findings indicate about low level of financing researches and up-to-date developments in the fishery, aging of the fishing vessels, inadequate staff provision and slow implementation of approved program tasks.

Based on the audit evidence, the SAI of Ukraine recommended the expansion of scope for breeding and genetic and biotechnological processes in the fishery. The auditors concluded based on projected data that a steady increase in production of fresh-water aquaculture in Ukraine on the level of 9-10 per cent a year at least could be achieved in case of efficient application of scientific developments, targeted improvement of existing fishery companies and establishment of new fish-breeding farms with high-intensity aquaculture.
4.1.4.6 Accounts Committee for Control over Execution of the Republican Budget, Kazakhstan. Environmental audit and its role in the activity of the SAI of Kazakhstan

A short presentation was given by Mr Alexandr Goryainov, member of the Accounts Committee.

4.1.5 Brief summary of the discussion

As fisheries managers in Europe are facing many of the same challenges, European SAIs can make important contributions in finding solutions to these challenges by conducting cooperative audits.

The conclusions of the presented audits showed a striking consistency; many fish stocks in Europe are under severe pressure, and this is to a large extent due to the overcapacity in the fishing fleet.

When addressing the challenges in the fisheries sector, and IUU (illegal, unreported and unregulated) fishing in particular, auditors should seek to carry out a “mapping exercise”. That is, they should identify the main actors in the management system, their different roles and responsibilities, and the interdependency between them. To identify and understand the chain of custody of the fish “from the sea to the dinner table” is a key factor in this regard.

At the same time, different approaches in tackling the various challenges also need to be recognized when carrying out cooperative audits in this field. SAIs should therefore also seek to carry out a “calibration exercise” in this area to further develop common methodological approaches.

As to methodology, one of the main conclusions which can be drawn from cooperative audits that already have been carried out in this field, is that it is important to be very precise when defining common audit criteria for the project in question. Furthermore, it may also be beneficial to include external experts in this process. If audit criteria are not sufficiently precise, the different SAIs may end up with findings and conclusions which are not comparable.

4.2 Climate Change

4.2.1 Global Climate Change: Recent Developments

Abstract of presentation given by Dr. Pål Prestrud, Director, CICERO - Centre for International Climate and Environmental Research in Oslo, Norway.

The global atmospheric temperature has risen during the past 150 years. The models of the Intergovernmental Panel on Climate Change (IPCC) take both human made and natural factors into account. The IPCC concludes that global warming is due to a combination of the factors and thus that it can not be explained by natural factors alone. The uncertainty of the models is however quite severe. Up until 2006, CO₂ emissions from fossil fuels exceeded the IPCC predictions substantially. The present atmospheric concentration of CO₂ is the highest in 650,000 years. Efficiency of carbon usage increased from 1980 until the present, but is now decreasing. 80 – 90 % of the extra heat energy is stored in the oceans.

Most scientists say that dangerous climate change will occur if the average temperature increases 2-3 ºC. Dangerous consequences of climate change may be reductions in food production and water supply, increase of extreme weather events, changes in biodiversity and ecosystems. We already see impacts of global warning: ice is melting, the sea level is rising, there are more frequent droughts in dry areas and more rain in wet areas. Even though global energy consumption is increasing, we can solve the climate problem by use of climate friendly technologies. This is a political question and an attitude change is needed.
4.2.2 The European Audit on Climate Change - Progress of the EUROSAl audit on climate change

Abstract of presentation given by Ms Alicja Gruszecka, Advisor of the Supreme Chamber of Control of Poland.

In October 2007 the Supreme Chamber of Control of the Republic of Poland (the SCC) offered to coordinate cooperation among the EUROSAl Member SAIs towards performing a climate change audit under the INTOSAI Global Climate Change Audit coordinated by the SAI of Canada. Following an invitation by the SCC, 14 SAIs volunteered to jointly perform the EUROSAl Climate Change Audit.

In 2008 two letters were issued to the participant SAIs, i.e.,
• in January 2008 – to (1) inform about the declarations collected from the 14 SAIs willing to participate (i.e., Azerbaijan, Cyprus, Denmark, Estonia, FYROM, Israel, Kazakhstan, Latvia, Poland, Rumania, Russia, Switzerland, Turkey, Ukraine), and (2) present the following draft audit timetable:
  – first half of 2008 – developing draft Common Position on Cooperation,
  – September 2008 – signing Common Position on Cooperation,
  – October – December 2008 – developing national audit programs,
  – January -April 2009 – performing national audits,
  – May – July 2009 – developing national audit reports,
  – September – November 2009 – preparing and agreeing the joint final report on international audit findings,
  – December 2009 – signing the joint final report;
• in February 2008 – to (1) present the list of activities/commitments regulated or requested by virtue of the UN Framework Convention on Climate Change, Kyoto Protocol for the Convention, EU Directive on GH Emissions’ Trading, and (2) ask the SAIs for their opinions on the areas to be covered by the EUROSAl climate change audit.

Opinions regarding the thematic scope of the EUROSAl audit on climate change have so far been collected from 12 SAIs.

Based on the analysis of the suggestions regarding the audit scope, the SCC proposed:
• to include in the audit program the 3 thematic areas listed by the majority (i.e., 8 or 10) of the SAIs; they are:
  – Observing climate change,
  – Activities aimed at mitigating climate change,
  – Monitoring and reporting climate change,
  (as the remaining activities were indicated by 3 or 4 SAIs);
• leaving open the option of thematic expansion of audit studies to the discretion of particular SAIs, under their own national audit programs.

The suggestions were accepted by the representatives of the participant SAIs at the meeting held in the course of VII EUROSAl Congress in Cracow.

In September 2008 the SCC plans to develop and present to the participant SAIs a draft document titled “Common Position on Cooperation under the Audit of Activities Addressing Mitigation of Climate Change” to cover, among others, (1) audit aim and scope, (2) audit rules / principles, (3) audit cooperation timetable, and (4) framework audit program, including general presentations of the climate change-related problem area, international regulations governing the audited activities, and the audit criteria (scope in details).
In October 2008 the document could be agreed, and then signed or accepted by the authorized representatives of the participant SAIs.

At the above mentioned Cracow meeting, the SAI of Denmark presented the proposal to have the audit completed in November 2009, for possible presentation of the final joint report on audit findings at the Conference of Parties to the Convention on Climate Change planned to be held in December 2009 in Copenhagen.

Moving forward the audit conclusion date, in terms of the early development of the joint audit report, will be taken into account in the audit timetable to be included into the “Common Position on Cooperation under the Audit of Activities Addressing Mitigation of Climate Change” and agreed by the participant SAIs along with the main document.

4.2.3 Brief summary of the discussion

SAIs face a special challenge when they set out to audit governments’ responses to global warming, as the effects of anthropogenic emissions of greenhouse gases are long-lasting and mitigation takes very long time. If audits are conducted after governments have carried out their policies, it may be much more difficult to make the necessary adjustments. Instead, SAIs should therefore audit while the policymaking processes still are ongoing. EUROSAI WGEA has a very important role here, both when it comes to developing new methodology in the field of climate change auditing, but also in respect of informing politicians and the public when targets are not being met.

When conducting audits related to global warming, SAIs should first and foremost focus on governments’ mitigation initiatives as most of the funding so far has been allocated to mitigation measures. Examples of mitigation initiatives which could be relevant as audit topics are emissions trading, measures against deforestation, and subsidies to renewable energy and research and development.

4.3 Sustainable Energy

4.3.1 Renewable Electricity in Europe

Abstract of presentation given by Ms Gry Hamarsland from Econ Pöyry.

In 2005 8.5 per cent of the total energy consumption in Europe came from renewable energy. By 2020 the binding target in EU is to increase this share to 20 per cent. In which sectors will this increase take place, and which are the renewable technologies that can contribute in a 2020 perspective? What is the current status for renewable energy in the different Member States? The presentation gave an overview over the current status for electricity production, with a focus on the Nordic countries - and highlighted some of the main challenges for increasing renewable production.

4.3.2 The Sustainable Energy Project - Guidance material on Sustainable Energy

Abstract of presentation given by Ms Regina Charyparová, Auditor of the Supreme Audit Office of Czech Republic.

The objective of the Guidance materials on Sustainable Energy (the guidelines) is:
• to encourage and help supreme audit institutions to carry out audits concerning sustainable energy;
• to provide different ways of audit approaches in this up-to-date topic.

The topic of sustainable energy is very important in the context of long-term trends such as still increasing absolute energy consumption, limited resources for energy generation and existing political dependence of individual countries on owners of the resources, negative impacts of methods of energy genera
tion on the environment etc. This topic also belongs to the main goals of the United Nations Environment Programme thanks to the connection to the problems of sustainable development.

Energy generation and its negative impacts are also subjects of many international agreements, e.g. Convention on Long-range Transboundary Air Pollution and its Protocols.

This project is also one of the main topics in the framework of the INTOSAI WGEA 2008 – 2010 Work Plan. It is a part of the Goal 1: Expand the guidance materials to SAIs with a narrow link to other work projects, in particular projects concerning climate changes or management of natural resources.

As a result of this project a Guidance Material on Auditing Sustainable Energy will be published.

The guidelines will be based on the audits executed, published on the INTOSAI WGEA website and conducted by the project partners. The guidelines will be also based on the data collected from the questionnaire, which will be sent to all INTOSAI members. If necessary, there is also a possibility to invite external experts. Workshops and working sessions will be planned operatively.

The team leader is the SAO of Czech Republic. The sub-committee of the project consists of the following SAIs: SAI Australia, SAI Brazil, SAI China, SAI India, SAI Kuwait, SAI Morocco, SAI Norway, SAI Poland, NAO UK, SAI Vietnam, SAI Zimbabwe.

4.3.3 Short presentations by SAIs
Presentations were given by the National Audit Office of China, the Office of the Auditor General of Denmark, the National Audit Office of the United Kingdom and the Accounting Chamber of Ukraine.

4.3.3.1 Environmental Protection and Environmental Auditing in China
Abstract of presentation given by Mr Aicai Zhai, Deputy Director General, the National Audit Office of China.

The Chinese government has attached great importance to resource conservation and environmental protection, set strict targets for energy conservation and emission reduction, implemented a series of environmental protection plans and achieved positive progress in environmental protection. In 2007, the national discharge of chemical oxygen demand stood at 13.833 million tons, a decrease of 3.14% than in 2006; that of sulfur dioxide was 24.681 million tons, down 4.66% than in 2006. Compared with 2005, the total discharge of chemical oxygen demand and sulfur dioxide went down respectively by 2.3% and 3.2% and a double decrease of discharge was attained for the first time. In 2007, the energy consumption per unit of GDP declined by 3.27% than in the previous year.

The National Audit Office of China (CNAO) has actively undertaken environmental auditing and organized and performed numerous projects of environmental auditing. In the development plan of audit work issued recently by CNAO, environmental auditing is to be further enhanced. The projects of environmental auditing already conducted included the special subject “sustainable utilization of energy”. For example, this year special audit investigations on energy conservation and emission reduction of some of the enterprises under direct central government administration are being launched. Secondly, availing itself of the opportunity to take part in the topic research of “Guideline on the Audit of Sustainable Utilization of Energy” of the INTOSAI Working Group on Environmental Auditing, CNAO organized audit investigations on “biogas development in rural areas” and “project of clean energy crop stalks gasification in rural areas” conducted by local audit institutions and Resident Audit Office of CNAO.
4.3.3.2 Climate and Renewable Energy (Denmark)

Abstract of presentation given by Ms Philippa Cecilie Krogh-Lund, Auditor, the Office of the Audit General of Denmark.

Denmark has committed to a 21 % reduction of CO2 as part of the internal EU burden - sharing agreement under the Kyoto Protocol. In reducing CO2 emissions, renewable energy amongst others has an important role to play.

Denmark has decided to join the common EU agreement on energy which holds a binding target that renewable energy shall contribute with at least 20 % of the energy consumption in EU in 2020. Denmark’s share of renewable consumption is to be 30 % by 2020. In Denmark 2006 renewable energy contributed with 14,9 % of the energy use. In 1990 the contribution was 6,5 %.

In Denmark the most important types of renewable energy are biomass and wind power since they contribute with the largest amount of energy. Biomasses make up the largest part as the share in 2006 was ¾ and wind power supplied with ¼.

Denmark is most likely to reach the target for renewable energy but the fulfillment of the Kyoto target is to be a challenge. Denmark will most probable have to make further use of the flexible mechanisms in the Kyoto Protocol to reach the 21 % reduction of CO2.

4.3.3.3 Environmental audits of energy policy (United Kingdom)

Abstract of presentation given by Ms Jill Goldsmith, Director, the National Audit Office of the United Kingdom of Great Britain.

This presentation explored the energy system and the environmental issues arising within it. It showed how policy instruments impact on the energy system and illustrated with examples of the policy instruments being used in the UK. It then explored the types of audits that can be undertaken of the environmental impacts in the energy system and the efficiency and effectiveness of the policy instruments in use.

4.3.3.4 Auditing renewable energy (United Kingdom)

Abstract of presentation given by Ms Jill Goldsmith, Director, the National Audit Office of the United Kingdom of Great Britain.

This presentation set out the UK renewable energy targets and recent performance, compared with other countries, and described the key policy instruments in place in the UK to increase the use of renewable energy. It presented the scope and value from two NAO audits of renewable energy in 2005 and 2008 and the renewable energy topics which are being considered for future parliamentary inquiries, to which the NAO would contribute further audit work and findings.

4.3.3.5 Producing Energy from Renewable Sources in Ukraine

Abstract of presentation given by Mr Igor Zaremba, Director of the Audit Department Accounting Chamber of Ukraine.

The presentation focuses on renewable energy technologies in Ukraine and current challenges around production of energy from renewables in the country.

Renewable energy sources in Ukraine are represented by waterpower, solar power, wind power, geothermal power and bioenergetics. Amount of energy generated from renewables accounts for approximately 5 per cent of the total electricity consumption in Ukraine and has practically no impact on the energy budget of the country.
Ukraine has favourable conditions for developing practically all types of renewables. In order to bring its considerable potential into life, it is necessary to elaborate a mechanism of the state support, in the first place, for the prospective renewable energy technologies, which are as follows:

- Small water power engineering or developing the water power potential of small rivers;
- Bioenergetics on the basis of wood wastes and crop residues, biogas, fuel blocks, development of biofuel (biodiesel fuel, blends);
- Solar photovoltaics – use of photovoltaic stations and arrays, sunlight collectors, introduction of solar heating systems;
- Geothermal energy – development of geothermal sources, installation of geothermal wells;
- Raising of wind energetics by increasing wind generated capacity and the number of wind turbines.

As it was established by the Accounting Chamber of Ukraine, it is still urgent to improve the legislation on energy efficiency and energy audit procedure, define the term “energy efficiency” and its criteria both in legislation and in various professional standards, encourage energy saving and take all the necessary measures to draw the investments into the sphere of renewable energy.

### 4.3.4 Brief summary of the discussion

The renewable energy sector is very large and complex, and heavily influenced by political targets and international agreements. When auditing sustainable energy issues, it is therefore crucial to focus on important political decisions and the consequences of these decisions for the countries involved. In this regard, it is important to be aware that the countries in Europe are in very different positions when it comes to the production of renewable energy, something which makes it more challenging to arrive at common methodological approaches. Furthermore, as the political targets are influenced by how the energy market develops, it is also important for auditors to understand how this market works.

When auditing the renewable energy sector it might be necessary to employ external technical experts, and in this connection it was pointed out by some of the SAIs that it can be challenging to find “independent” experts in their own country, i.e. experts that have not already worked as advisers for the government agencies in question. It was proposed that the topic of external experts could be discussed further at next year’s meeting of the EUROSAI WGEA, and that the EUROSAI WGEA Secretariat could assist in putting together a list of relevant experts around Europe. At the same time, it was underlined that it was important for the EUROSAI WGEA to develop good terms of reference for such a list.
5 Miscellaneous

5.1 Roles of the Accounting Chamber of Ukraine within the State System of Environment Protection

A short presentation was given by Dr. Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine.

5.2 INTOSAI WGEA and Regional Working Groups

Abstract of presentation given by Mr Olavi Tammemäe, Director General of INTOSAI WGEA Secretariat, National Audit Office of Estonia.

The presentation described the goals of the INTOSAI Strategic Plan 2005-10 and related standing committees as well as the INTOSAI WGEA Work Plan Strategic Goals and related projects.

During the INTOSAI WGEA Steering Committee meeting in May 2008 in Tallinn, the paper on Roles and Responsibilities of the INTOSAI WGEA working bodies was discussed and adopted for the final approval at the next Working Group Meeting in Qatar, Doha, January 2009.

As the INTOSAI WGEA has already grown up to 69 member SAIs, it has become important to increase the cooperation between the WGEA Chair together with the Secretariat and Regional Working Groups represented by the Regional Coordinators. The paper on Roles and Responsibilities gives a good guidance on that. The INTOSAI WGEA Secretariat looks forward to increase the share of Regional Working Groups in designing the next period Work Plan.

5.3 OLACEFS WGEA activities

A short presentation was given by Mr Omir Lavinas, Head of International Relations Office, Brazilian Court of Audit.
Welcome reception hosted by the Office of the Auditor General of Norway 6 October 2008.

Participants in the Conference Hall.
Participants in the Conference Hall.
Participants in the Conference Hall.

Guests at the official dinner hosted by Dr. Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine (House of Receptions of the Government, Ms Herdis Laupsa, Ms Anne Hilde Torvik, Mr Michael Odintsov, Mr Sergey Antonov, Ms Yngvild Herje Arnesen and Ms Anne Fikkan.
Dinner at “Chumatskyi Shlyakh” 8 October 2008
Excursion 9 October 2008 to the Water Center and National Chernobyl Museum
Closing session, 9 October 2008, Mr Eirik Larsen Kvakkestad and Dr. Valentyn Symonenko

Closing session, 9 October 2008, Mr Zbignew Wesolowski (former Chair of the EUROSAI WGEA) and Mr Eirik Larsen Kvakkestad
The secretariat, Mr Kjell Dørum, Ms Herdis Laupsa and Ms Anne Hilde Torvik
Appendix 1: Programme of the sixth meeting of the working group on environmental auditing

Place: Conference Center of President Hotel, Kyiv, Ukraine

Tuesday, October 7

09:00 – 10:00  **Opening of VI EUROSAI WGEA Meeting**  
Chair: Dr. Valentyn Symonenko – Chairman of the Accounting Chamber of Ukraine

Welcoming address by Dr. Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine

Welcoming address by Mr Jørgen Kosmo, Chair of EUROSAI WGEA, Auditor General of Norway

Statement of Mr Anatoliy Semynoga, Chairman of the Parliament Committee on Environmental Policy, Use of Natural Resources and Elimination of Consequences of Chernobyl Disaster

Statement of Mr Stepan Lyzun, First Deputy Minister of Environmental Protection of Ukraine

“Roles of the Accounting Chamber of Ukraine within the State System of Environmental Protection”, presentation by Dr. Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine

10:00 – 10:15  **Group Photo**

10:15 – 13:20  **PLENARY SESSION: FISHERIES MANAGEMENT**  
Chair: Mr Jørgen Kosmo – Auditor General of Norway

“The incidence of Illegal, Unregulated and Unreported Fishing and problems for Scientific Advice and Management of Fisheries”, presentation by Dr. Chris Hopkins, AquaMarine Advisers

“Parallel Audit of the Management and Control of Fish Resources in the Barents Sea and the Norwegian Sea”, presentation by Mr Mikhail Odintsov, Auditor-Member of the Board of the Accounts Chamber of the Russian Federation

“Special ECA Report on Fisheries Management”, presentation by Mr Francois Osete, Head of Cabinet of Mr Kims Kazamias, European Court of Auditors

Presentations by the National Audit Office of Bulgaria, the Office of the Auditor General of Denmark, the Accounts Committee for Control over Execution of the Republican Budget of Kazakhstan, the Netherlands Court of Audit, the National Audit Office of the United Kingdom of Great Britain and Northern Ireland and the Accounting Chamber of Ukraine

13:20 – 14:45  Lunch
14:45 – 15:45  **PLENARY SESSION: FISHERIES MANAGEMENT (CONTINUED)**

Discussion and questions

Reflections and conclusions by Dr. Hopkins, AquaMarine Advisers

16:00 – 17:50  **PLENARY SESSION: CLIMATE CHANGE**

Chair: Mr Jørgen Kosmo – Auditor General of Norway

“Global Change, Recent Developments”, presentation by Dr. Pål Prestrud, Director General, the Norwegian Center for Climate and Environmental Research

“The European Audit on Climate Change”, presentation by Ms Alicja Gruszecka, Advisor of the Supreme Chamber of Control of Poland

Discussion and questions

Reflections and conclusions by Dr. Pål Prestrud, the Norwegian Center for Climate and Environmental Research

19:30 – 21:30  Official dinner hosted by Dr. Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine (House of Receptions of the Government)

**Wednesday, October 8**

09:00 – 12:25  **PLENARY SESSION: SUSTAINABLE ENERGY**

Chair: Dr. Valentyn Symonenko – Chairman of the Accounting Chamber of Ukraine

“Renewable Electricity in Europe”, presentation by Ms Gry Hamarsland from Econ Poyry

“The Sustainable Energy Project”, presentation by Ms Regina Charyparová, Auditor of the Supreme Audit Office of Czech Republic

Presentation by the National Audit Office of China, the Office of the Auditor General of Denmark, the National Audit Office of the United Kingdom and the Accounting Chamber of Ukraine

Discussion and questions

Reflections and conclusions by Ms. Gry Hamarsland from Econ Poyry

12:25 – 12:55  “INTOSAI WGEA and Regional Working Groups”, presentation by Mr Olavi Tammemäe, Director General of INTOSAI WGEA Secretariat, National Audit Office of Estonia

“OLACEFS WGEA Activities”, presentation by Mr Omir Lavinás, Head of International Relations Office, Brazilian Court of Audit

13:05 – 14:00  Lunch

14:30 – 18:00  Sightseeing tour around Kyiv

18:00 – 21:30  Dinner at the folk-styled restaurant “Chumatskyi Shlyakh”
Thursday, October 9

09:00 – 13:30  **BUSINESS MEETING OF THE EUROSAI WGEA**  
Chair: Mr Eirik Larsen Kvakkestad – Secretary General of the Office of the Auditor General of Norway

“Activities of EUROSAI WGEA in 2008”, report by Mr Eirik Larsen Kvakkestad, Secretary General of the Office of the Auditor General of Norway

“Future organization of the WGEA”, presentation by Mr Eirik Larsen Kvakkestad, Secretary General of the Office of the Auditor General of Norway

Discussion and decision

“EUROSAI WGEA Work Plan for 2008-2011”, presentation by Ms Herdis Laupsa, Head of the EUROSAI WGEA Secretariat, Office of the Auditor General of Norway

Discussion and decision

10:30 – 12:30  **The European cooperative audits – information on selected activities**

“International Co-ordinated Audit of the Chernobyl Shelter Fund”, presentation by Ms Mariya Shulezhko, Director of the Audit Department of the Accounting Chamber of Ukraine

“Coordinated Audit of Air and Ozone Layer Protection and Implementation of Related International Agreements – Conclusions and Recommendations”, Ms Annamária Víziková, Auditor of the Supreme Audit Office of Slovak Republic

Discussion and questions

Conclusions and closing statement by Mr Eirik Larsen Kvakkestad, Secretary General of the Office of the Auditor General of Norway

Closing statement by Dr. Valentyn Symonenko, Chairman of the Accounting Chamber of Ukraine

13:00 – 15:00  **Lunch**

15:15 – 17:30  Visiting Water Center and National Chernobyl Museum
## Appendix 2: List of participants

<table>
<thead>
<tr>
<th>Country</th>
<th>SAI</th>
<th>Name</th>
<th>Position</th>
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<tbody>
<tr>
<td>Azerbaijan</td>
<td>Chamber of Accounts</td>
<td>Mr Nazim HASANOV</td>
<td>Auditor (Member of COA)</td>
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<td>Belarus</td>
<td>State Control Committee</td>
<td>Mr Alexei KOVALCHUK</td>
<td>Chief Specialist</td>
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<td>Belgium</td>
<td>Court of Audit</td>
<td>Mr Jan DEBUCQUOY</td>
<td>Councillor</td>
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<tr>
<td>Bulgaria</td>
<td>National Audit Office</td>
<td>Ms Ivanka KESYAKOVA, Ms Ventsislava TOMOVA-KIRANOVA</td>
<td>Chief Auditor, Auditor</td>
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<tr>
<td>Czech Republic</td>
<td>Supreme Audit Office</td>
<td>Ms Regina CHARYPAROVÁ, Ms Adriana NĚMEČKOVÁ</td>
<td>Auditor, Secretariat of Chief Director of Audit Section</td>
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<td>Mr Michal RAMPÍR</td>
<td>Head of State Property Management Unit</td>
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<td>Denmark</td>
<td>Rigsrevisionen</td>
<td>Mr Roman SMIGIELSKI, Ms Philippa Cecilie KROGH-LUND</td>
<td>Senior Auditor, Auditor</td>
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<tr>
<td>Estonia</td>
<td>National Audit Office of Estonia</td>
<td>Ms Kairi RAUDSEPP, Mr Matis MÄGI, Ms Kaire KULDPERE, Mr Olavi TAMMEMÄE</td>
<td>Advisor of INTOSAI WGEA Secretariat, Auditor, Auditor, Director General of INTO-SAI WGEA Secretariat</td>
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<tr>
<td>European Court of Auditors</td>
<td>European Court of Auditors</td>
<td>Maarten ENGWIRDA, Mr Francois OSETE, Mr Armando DO JOGO</td>
<td>Member and Dean of Group III, Head of Cabinet of Mr Kims Kazamias, Auditor</td>
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<td>Greece</td>
<td>Hellenic Court of Audit</td>
<td>Ms Theologia GNARDELLI</td>
<td>Second Rank Judge</td>
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<td>Hungary</td>
<td>State Audit Office</td>
<td>Mr Lajos BANK, Ms Marianna TIMAR</td>
<td>Audit Counsellor, Audit Counsellor</td>
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<td>Iceland</td>
<td>The Icelandic National Audit Office</td>
<td>Mr Thorir OSKARSSON, Sandra FRANKS</td>
<td>International Liaison Officer, Performance Audit Div.</td>
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<td>Country</td>
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<td>Kazakhstan</td>
<td>Accounts Committee</td>
<td>Mr Alexandr GORYAINOV</td>
<td>Member of Accounts Committee</td>
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<td>Mr Kanat TAPALOV</td>
<td>Senior Consultant - State Auditor</td>
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<td>Lithuania</td>
<td>Lithuanian National Audit Office</td>
<td>Ms Zita VALATKIENE</td>
<td>Director of Audit Department</td>
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<td>Mr Antanas ALIULIS</td>
<td>Principal Auditor</td>
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<td>Ms Diane Adehm</td>
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<td>Ms Tanja TASEVSKA</td>
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<td>Ms Nada SEKULOVSKA</td>
<td>State Auditor</td>
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<td>Malta</td>
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<td>Mr William PELOW</td>
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<td>Dr. Arien BLEES-BOOIJ</td>
<td>Audit Manager</td>
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<td>Mr Hayo VAN DER WAL</td>
<td>Policy Officer - International Affairs</td>
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<td>Norway</td>
<td>Office of the Auditor General of Norway</td>
<td>Mr Jørgen KOSMO</td>
<td>Auditor General</td>
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<td>Mr Eirik Larsen KVAKKESTAD</td>
<td>Secretary General</td>
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<td>Mr Helge Strand ØSTTVEITEN</td>
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<td>Ms Anne FIKKAN</td>
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<td>Ms Yngvild Herje ARNESEN</td>
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<td>Mr Kjell Kristian DØRUM</td>
<td>Senior Audit Advisor</td>
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<td>Ms Herdis LAUPSA</td>
<td>Senior Audit Advisor</td>
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<td>Ms Anne Hilde TORVIK</td>
<td>Advisor</td>
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<td>Poland</td>
<td>Supreme Chamber of Control</td>
<td>Mr Zbigniew WESOŁOWSKI</td>
<td>Advisor to the President</td>
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<td>Ms Ewa BORKOWSKA-DOMAŃSKA</td>
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<td>Ms Alicja GRUSZECKA</td>
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<td>Russia</td>
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<td>Mr Mikhail ODINTSOV</td>
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<td>Mr Sergey ANTONOV</td>
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<td>Ms Annamária VÍZIKOVÁ</td>
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<td>Mr Emmanuel SANGRA</td>
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<td>Mr Burak KÖROĞLU</td>
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<td>Ms Jill GOLDSMITH</td>
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<td>Mr Anatoliy YUKHYMCHUK</td>
<td>Accounting Chamber Secretary</td>
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<td>Mr Oleksandr YAREMENKO</td>
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<td>Ms Mariya SHULEZHKO</td>
<td>Director of Audit Department</td>
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<td>Mr Taras PRYTULA</td>
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<td>Ms Nataliya ZAGURSKA</td>
<td>Head of EUROSAI Task Force Secretariat</td>
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<td>Mr Igor Zaremba</td>
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<td>Mr Aicai ZHAI</td>
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<td>Brazilian Court of Audit</td>
<td>Ms Wenhua ZHOU</td>
<td>Director</td>
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<td>Ms Montserrat TRAVE</td>
<td>Supervisor</td>
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<td>Mr Xavier TIANA</td>
<td>Director of the Presidency Cabinet</td>
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## Invited speakers and observers

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<tr>
<td>AquaMarine Advisers</td>
<td>Dr. Chris HOPKINS</td>
<td>Professor</td>
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<tr>
<td>Centre for International Climate and Environmental Research</td>
<td>Mr Pål PRESTRUD</td>
<td>Director</td>
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<td>Econ Pöyry</td>
<td>Ms Gro HAMARSLAND</td>
<td>Scientist</td>
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<td>World Bank for Ukraine, Belarus and Moldova</td>
<td>Mr Rajeev SWAMI</td>
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<td>Ministry for Nature Environment Protection of Ukraine</td>
<td>Mr Stepan LYZUN</td>
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<td>Parliament Committee on Agrarian Policy and Land Relations, Ukraine</td>
<td>Mr. Mykola PRYAZHNIUK</td>
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<td>Parliament Committee on Budget, Ukraine</td>
<td>Mr Mykola DERKACH</td>
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<td>State Committee on Fisheries, Ukraine</td>
<td>Ms Olena ADAMCHUK</td>
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<td>Norwegian Embassy to Ukraine</td>
<td>H.E. Olav BERSTAD</td>
<td>Ambassador</td>
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<td>Mr. Henning Hj. JOHANSEN</td>
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<td>Ms Olena KOVALENKO</td>
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The EUROSAI WGEA Work Plan

This work plan sets out the vision, mandate, goals and proposed activities of the European Organisation of Supreme Audit Institutions’ Working Group on Environmental Auditing (EUROSAI WGEA) for the period 2008 to 2011. In order to achieve continuity in the activities of EUROSAI WGEA, the work plan period has been extended to three years starting in 2008. This is also consistent with the work plan period of the International Organisation of Supreme Audit Institutions Working Group on Environmental Auditing (INTOSAI WGEA). The WGEA work plan for 2008 was approved at the EUROSAI WGEA members meeting in Bratislava/Senec in Slovakia in October 2007, and it is incorporated in this document. The goals and activities are intended to respond to the range of needs of supreme audit institutions (SAIs). The work plan will be revised annually.

The work plan has been developed by the EUROSAI WGEA Chair and Secretariat (the Office of the Auditor General of Poland and, from June 2008, the Office of the Auditor General of Norway), and it was approved at the EUROSAI WGEA members meeting in Kyiv, Ukraine in October 2008. The work plan is designed to help EUROSAI WGEA realise its vision and fulfil its mandate.

Long-term Vision

EUROSAI WGEA has adopted the vision of INTOSAI WGEA. 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 management of natural resources and the environment, and the health and prosperity of the people of Europe.

EUROSAI WGEA’s vision is to improve the management of natural resources and the environment in each country represented in the working group, and to make Europe a leading region in the area of good natural resources and environmental management in the public sector. Through its activities, EUROSAI WGEA aims to promote a spirit of cooperation based on integrity, open communication and professional excellence.

EUROSAI WGEA’s Thematic Focus for the Work Plan Period

At the EUROSAI WGEA meeting in Luxembourg in 2006, it was agreed that the WGEA should focus on the development of methodology in connection with a thematic focus area. Climate change is the thematic focus area for the current period.

According to the Intergovernmental Panel on Climate Change (IPPC) Fourth Assessment Report, it is now evident that the increase in global average air and ocean temperatures is unequivocal and will cause negative impacts to human beings, species and ecosystems. The climate changes contribute to the melting of snow and ice, rising global sea levels, more extreme and unstable weather conditions (storms and flooding), and decreasing water resources. It is very likely that the climate changes are mainly caused by human behaviour. In this context, climate change auditing is becoming increasingly important.

At the INTOSAI WGEA meeting in Arusha, Tanzania in June 2007, it was decided to develop guidelines for climate change auditing and to conduct an international climate change audit. EUROSAI WGEA, under the leadership of the Supreme Chamber of Control of the Republic of Poland, has initiated a European audit in this field. EUROSAI WGEA believes the two working groups will benefit from choosing the same theme.
EUROSAI WGEA’s Strategic Goals for the Work Plan Period

In order to achieve its vision, EUROSAI WGEA will encourage European SAIs to work towards the following five strategic goals:

1. Facilitate 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
3. Develop methodology in the area of environmental auditing, and build the capacity of SAIs in terms of new methodology for environmental auditing
4. Identify and develop governance practices and organisational structures to ensure the ongoing and effective functioning of EUROSAI WGEA
5. Establish coordinated and effective processes in the area of environmental auditing between EUROSAI’s working groups, INTOSAI’s working groups and other relevant organisations and institutions

The EUROSAI WGEA Organisation

EUROSAI WGEA is led by a Chair who is supported by a steering committee (SC). The steering committee consists of up to 10 SAIs. INTOSAI WGEA is proposed to be an observer in the SC.

The main activities in the plan require a SAI in the working group to act as overall project leader. Project leaders are responsible for a given project, including preparing individual work plans and progress reports, organising meetings and consultations, authorising drafts and communicating with the steering committee and EUROSAI WGEA.

Each project leader is in turn supported by a sub-committee. Sub-committee members are expected to review and comment on key documents related to the project (largely by e-mail) and they may also undertake specific tasks (such as research or writing) as agreed with the project leader.

In all cases, the EUROSAI WGEA Chair will establish management processes and schedules to guide the development of projects. The Chair oversees all projects in EUROSAI WGEA.

An advisory group, consisting of both external and internal subject matter experts, will support the EUROSAI WGEA secretariat. The composition of the group will vary depending on the needs and activities being conducted.

Details about the organisational structure are further outlined in the memo “Proposal for a new organisational model for the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA)”. This memo is attached as appendix 2 of the work plan.

2008–11 Strategic Goals and Activities

Goal 1: Facilitate Concurrent or Coordinated Audits

Goal

Facilitate concurrent or coordinated environmental audits by SAIs in Europe.

Rationale

Environmental challenges are transnational. Cooperation among SAIs in the area of environmental auditing is therefore crucial in order to achieve both national and joint European goals. Many SAIs in Europe have gained considerable experience through concurrent and coordinated audits - in the planning, examination and reporting phases of the audit cycle. Such audits are powerful tools for the development of environmental auditing. Experiences and the lessons learned from these audits have been included in the INTOSAI 2007 paper, Cooperation Between SAIs: Tips and Examples for Cooperative Audits, which was jointly prepared by the SAIs of the Netherlands and Poland.
In addition to a number of national environmental audits, several concurrent or coordinated environmental audits are planned in the work plan period. The participating SAIs will define the specific cooperation model and the detailed audit scope and project elements within the different projects.

**Proposed Activities**

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carry out a European audit on the topic of climate change. see also Goal 3, activity 1</td>
<td>Within the 2008 –2011 work plan period</td>
<td>Project Leader: SAI of Poland Participating SAIs: Azerbaijan, Cyprus, Denmark, Estonia, FYROM (Israel), (Kazakhstan), Latvia, Romania, the Russian Federation, Switzerland, (Turkey) and the Ukraine</td>
</tr>
<tr>
<td>Coordinated audit of state financial means allocated for air and ozone layer protection and implementation of related international agreements – climate change/emission trading</td>
<td>2008</td>
<td>Project Leader: SAI of The Slovak Republic Participating SAIs: Austria, the Czech Republic, and the Republic of Slovenia</td>
</tr>
<tr>
<td>Audit of Management of public financial resources and state assets with regard to biodiversity and ecosystem protection in NATURA 2000</td>
<td>2009</td>
<td>Project Leader: France Participating SAIs: Austria, Finland and Hungary</td>
</tr>
<tr>
<td>Fisheries management and monitoring of the environmental impact on fish resources in the Baltic Sea</td>
<td>2008</td>
<td>Project Leader: SAI of Denmark Participating SAIs: Estonia, Finland, Germany, Latvia, Lithuania, Poland, the Russian Federation and Sweden</td>
</tr>
<tr>
<td>Parallel Audit on the implementation of the provisions of the Bucharest Convention on the Protection of the Black Sea Against Pollution</td>
<td>2008-2009</td>
<td>SAIs of Bulgaria and the Ukraine</td>
</tr>
<tr>
<td>INTERREG III Community Initiative programmes focusing on environmental and nature protection measures</td>
<td>2008</td>
<td>Project Leader: SAI of Hungary. Participating SAIs: The Ukraine</td>
</tr>
<tr>
<td>Emission inspections for vehicles: impact (reduction of air pollution), cost-utility</td>
<td>2008</td>
<td>Switzerland and other interested countries</td>
</tr>
<tr>
<td>Follow up of the investigation of the management and control of the fisheries in the Barents Sea and the Norwegian Sea</td>
<td>2008-2011</td>
<td>Norway and the Russian Federation (parallel audit)</td>
</tr>
<tr>
<td>Atomic waste in Northern Russia</td>
<td>2008-2011</td>
<td>Norway and the Russian Federation (parallel audit)</td>
</tr>
</tbody>
</table>
Goal 2: European Audits of Climate Change

Goal
The goal is to encourage European SAIs to initiate and implement audits in the area of climate change, including the impact on the environment and society.

Rationale
In the Climate Change 2007 Synthesis Report, policymakers from all over the world agreed on the following:

- The world will face major climate changes during the next 100 years
- We must adapt to the changes and implement measures in order to mitigate the damage and reduce emissions
- To avoid the most serious climate changes, the growth of climate-related emissions must be reversed before 2015
- It is possible to accomplish great emission reductions

In 1992, 189 countries joined the United Nations Framework Convention on Climate Change (UNFCCC). The Convention’s goal is to stabilise greenhouse gas concentrations ‘at a level that would prevent dangerous anthropogenic (human-induced) interference with the climate system’. According to the Convention, the industrialised countries must stabilise their greenhouse gas concentrations, and 1990 has been set as the base year for tabulating emissions. The countries that ratify the treaty agree to take climate change into account in several sectors and to develop national programmes to slow climate change.

The Kyoto Protocol requires developed countries to reduce their emissions below specific levels described in the treaty between 2008 and 2012. The obligations are mainly reserved for the developed countries. The protocol introduced three market-based mechanisms to give the developed countries trading instruments to meet their emission targets:
1. Emission trading
2. Joint Implementation
3. Clean Development Mechanism (CDM)

A new international framework is needed to replace the Kyoto Protocol in 2012, planned as a final agreement in Copenhagen in 2009. In order to accomplish the goal of not exceeding a temperature rise of two degrees Celsius, more drastic action than agreed upon in Kyoto is needed. The European Community has also developed important policies and legislative procedures in the environmental area. SAIs are in a position to contribute to policy development and the effective implementation of policy through the proposed activities. Therefore climate change has been chosen as the main thematic focus area for the work plan period.

Proposed Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carry out a European audit on the topic of climate change, see Goal 1,activity 1</td>
<td>Within the 2008–2011 work plan period</td>
<td>Project Leader: Supreme Chamber of Control of the Republic of Poland</td>
</tr>
<tr>
<td>Contribute to the utilization of the INTOsai guidelines on auditing governmental management of climate change in Europe</td>
<td>2008-2011</td>
<td>The EUROSAI WGEA members</td>
</tr>
</tbody>
</table>
### Activities Timing Responsibility

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribute to the utilization of the INTOSAI guidelines on auditing renewable energy in Europe</td>
<td>2010-2011</td>
<td>The EUROSAI WGEA members</td>
</tr>
<tr>
<td>Develop an e-learning module in the area of climate change audits</td>
<td>2010</td>
<td>Project Leader: The SAI of Norway</td>
</tr>
</tbody>
</table>

### Goal 3: Methodology Development and Capacity Building

#### Goal

Develop methodology in the area of environmental auditing and build the capacity of SAIs in terms of new methodology for environmental auditing.

#### Rationale

Building the capacity of SAIs to conduct environmental audits, through various learning channels and the exchange of information, is a core activity of the EUROSAI WGEA. WGEA meetings are a key means for SAIs to exchange information, build capacity and network with other SAIs and with external organisations. At least one training seminar will be held annually.

#### Proposed Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organise the VI environmental seminar of EUROSAI WGEA 2008</td>
<td>October 2008, Kyiv Ukraine</td>
<td>Project Leader: The Chair in cooperation with the host nation, SAI of Ukraine</td>
</tr>
<tr>
<td>Organise the VII environmental seminar of EUROSAI WGEA in 2009</td>
<td>Autumn 2009</td>
<td>Project leader: Norway in cooperation with the host nation</td>
</tr>
<tr>
<td>Develop guidance material on the reporting of parallel audits</td>
<td>2008-2011</td>
<td>Project Leader: The Chair /to be decided/</td>
</tr>
<tr>
<td>Seminar on biodiversity auditing based on INTOSAI’s training/exchange module adapted to a European context</td>
<td>Spring 2009</td>
<td>Project Leader: The Chair</td>
</tr>
<tr>
<td>Develop an e-learning module in the area of climate change audits</td>
<td>2010</td>
<td>Project Leader: The SAI of Norway</td>
</tr>
<tr>
<td>Adapt and utilize INTOSAI WGEA guidance’s in a European context</td>
<td>2008-2011</td>
<td>The EUROSAI WGEA members</td>
</tr>
<tr>
<td>Systematic mapping of lessons learned in conducting environmental audits and using these in the planning and implementation of new and ongoing projects</td>
<td>2008-2011</td>
<td>The EUROSAI WGEA members</td>
</tr>
</tbody>
</table>
Goal 4: Administrative and Effective Governance of the EUROSAI WGEA

Goal
Identify and put governance practices and organisational structures in place to ensure the ongoing and effective functioning of EUROSAI WGEA.

Rationale
The EUROSAI WGEA has existed since 1999; during that time, it has achieved considerable success and undergone many changes. In the spirit of continuous improvement, WGEA will establish a steering committee to further the achievement of our vision and goals and to ensure the effective future functioning of the WGEA.

Proposed Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implement a new organisational structure for EUROSAI WGEA</td>
<td>2008</td>
<td>Project Leader: Chair</td>
</tr>
</tbody>
</table>

Goal 5: To establish coordinated and effective processes in the area of environmental auditing

Goal
The goal is to establish coordinated and effective processes in the area of environmental auditing between EUROSAI’s working groups, INTOSAI’s working groups and other relevant organisations and institutions.

Rationale
The EUROSAI WGEA will work on a number of challenges relating to the management of natural resources and the environment. Due to the nature of environmental challenges, it is imperative to coordinate with EUROSAI and INTOSAI working groups as well as with other relevant organisations and institutions. In order to fulfil the vision of EUROSAI WGEA, a consolidated and coordinated effort is required at several levels which include other key actors. 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.

A collective effort is needed by the international community in order to mitigate and resolve the consequences of man-caused disasters and achieve radioactive waste elimination. The EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes will develop its own work plan by the end of 2008, as well as the audit work in this area. EUROSAI WGEA will work on other challenges in the area of environmental policy, but will establish coordinated and effective working relationships with the Task Force, as there are overlapping issues and common challenges.
### Proposed activities:

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Develop and update a new web page for EUROSAI WGEA</td>
<td>2008-2011</td>
<td>Project Leader: The Chair</td>
</tr>
<tr>
<td>Dissemination of the Working Group’s activities in the European SAIs’ respective publications</td>
<td>2008-2011</td>
<td>The EUROSAI WGEA’s members</td>
</tr>
<tr>
<td>Ongoing publication of the results of environmental audits in mass media</td>
<td>2008-2011</td>
<td>The EUROSAI WGEA’s members</td>
</tr>
<tr>
<td>Invite the Ukraine, as the chair of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes, to be in the steering committee of EUROSAI WGEA</td>
<td>2008</td>
<td>Project Leader: The Chair</td>
</tr>
<tr>
<td>Explore the possibilities to include EUROSAI WGEA as observer in the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes</td>
<td>2008</td>
<td>Project Leader: The Chair</td>
</tr>
<tr>
<td>Exchange of work plans, audit plans, methodology and findings between the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes and EUROSAI WGEA</td>
<td>2008-11</td>
<td>Project Leader: The Chairs of the working groups</td>
</tr>
<tr>
<td>Exchange of work plans, audit plans, methodology and findings between EUROSAI WGEA and the INTOSAI working groups on environmental auditing</td>
<td>2008-11</td>
<td>Project Leader: The Chairs of the working groups</td>
</tr>
<tr>
<td>Exchange information and facilitate communication and learning between EUROSAI WGEA and relevant organisations and institutions in Europe</td>
<td>2008-11</td>
<td>Project Leader: The Chair</td>
</tr>
</tbody>
</table>
Appendix I to work plan: EUROSAI WGEA membership (as of October 2008)

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

Steering Committee:

Permanent members: The Chair of EUROSAI WGEA (The Office of the Auditor General of Norway)
European Court of Auditors
The Accounts Chamber of the Russian Federation
The Accounting Chamber of Ukraine, for the period it is chairing the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes
The Netherlands Court of Audit

Non-permanent members: The Supreme Chamber of Control of Poland
The Office of the Auditor General of Sweden

Observer: INTOSAI WGEA

Working Group Members:

Albania: State Supreme Audit
Andorra: Court of Audit
The Republic of Armenia: Control Chamber of the Republic of Armenia
Austria: Austrian Court of Audit
Belgium: Court of Audit
Bulgaria: National Audit Office
Croatia: State Audit Office
Cyprus: Audit Office of the Republic
The Czech Republic: Supreme Audit Office
Denmark: National Audit Office
Estonia: National Audit Office of Estonia
European Union: European Court of Auditors
Finland: National Audit Office
France: Court of Audit
Georgia: Chamber of Control of Georgia
Germany: Supreme Audit Institution
Republic of Greece: Court of Audit
Hungary: State Audit Office
Iceland: National Audit Office
Ireland: Office of the Comptroller and Auditor General
Italy: Court of Audit
Republic of Latvia: State Audit Office
Republic of Lithuania: State Control of the Republic of Lithuania
Luxembourg: Court of Audit
The Former Yugoslav Republic of Macedonia: State Audit Office
Malta: National Audit Office
The Netherlands: 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 of the Russian Federation
Slovak Republic: Supreme Audit Office of the Slovak Republic
Republic of Slovenia: Court of Audit
Spain: Spanish Court of Audit
Sweden: Swedish National Audit Office
Switzerland: Swiss Federal Audit Office
Turkey: Turkish Court of Accounts
The Ukraine: Accounting Chamber of Ukraine
United Kingdom: National Audit Office

Appendix II to work plan: Proposal for a new organisational model for the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA)

1. Background

The EUROSAI Working Group on Environmental Auditing was established in 1999, and by the time of the 7th EUROSAI Congress in Krakow in June 2008, it consisted of 39 members. EUROSAI WGEA’s vision is to improve the management of natural resources and the environment in each country represented in the working group, and to make Europe a leading region in the area of good natural resources and environmental management in the public sector.

The organisational structure of the Working Group should contribute to the promoting and enhancement of involvement and efficiency within the Working Group. The Working Group has been chaired by a coordinator, who was assisted by six regional sub-coordinators. As concluded at the Working Group’s 5th annual meeting in Bratislava/Senec in 2007, this organisational model, and especially the sub-coordinator arrangement, did not function satisfactorily. At the Working Group meeting in Bratislava/Senec, it was therefore agreed that the Office of the Auditor General of Norway, as coming Chair of EUROSAI WGEA, should present a proposal for a more efficient and suitable organisational model. At the 7th EUROSAI Congress in Krakow, a resolution was adopted that authorised the new Chair to propose any changes in the Group’s structure which the Group’s members find appropriate.

At this Congress it was also decided to establish a Task Force on the Audit of Funds Allocated to Disasters and Catastrophes. This Task Force should work in coordination with EUROSAI WGEA.

2. Establishment of a steering committee

The Chair proposes to replace the sub-coordinator arrangement and establish a steering committee to support the Chair in chairing the group.

Role and responsibility of the steering committee

The steering committee shall provide operational support and strategic direction to the work of EUROSAI WGEA. When making decisions, the coordinator and the steering committee shall seek to reach a consensus.
The responsibilities of the steering committee should be to
• provide advice and make recommendations on the development of work plans
• follow up and monitor the planned activities and tasks as stated in the work plan
• provide strategic advice to the Chair between the annual Working Group meetings
• carry out reviews and provide advice on project-specific plans, progress reports and project drafts
• provide advice to the Chair on the programme and location of annual meetings
• improve communication within the Working Group.

The steering committee’s members are expected to attend and contribute at all steering committee meetings, and to respond to requests for information between meetings.

The composition of the steering committee

Taking into account the need for both continuity and dynamics within the steering committee, the Chair believes it should consist of both permanent and non-permanent members. In order to ensure efficiency in its work, we propose to limit the size of the steering committee to no more than 10 members including observers. Observers are included in order to maintain good links with other relevant organisations. The Chair proposes to include the SAI that chairs the INTOSAI Working Group on Environmental Auditing as an observer.

The Chair proposes that the permanent members of the steering committee should meet one or more of the following criteria:
• The members represent a variety of methodological approaches to environmental auditing
• The members represent a large variety of countries or areas

The SAI acting as Chair of the EUROSAI WGEA will participate as a permanent member of the steering committee.

It is desirable that the steering committee is not dominated by SAIs from one geographical region in Europe.

The Chair will propose steering committee members. These will then be approved by the members at an EUROSAI WGEA meeting. The non-permanent members will be elected for periods of three years following the Work Plan periods, and they should be elected from among those countries that are responsible for major projects in the Work Plan period. The work and composition of the steering committee (the permanent as well as non-permanent members) will be assessed at the beginning of each Work Plan period.
Appendix 4: The results of the survey

33 member SAI’s (80%) responded to the questionnaire (this includes 9 SAI’s that were not participating in the VI EUROSAI WGEA Meeting in Kyiv).

1. **Could you please list three environmental issues that, in your opinion, should be subject to a concurrent or coordinated audit in the period 2008-11?**

The topics rated highest were:
1. Water (22 responses, EU water directive mentioned most frequently)
2. Climate change (15 responses)
3. Sustainable energy (14 responses)
4. Waste (14 responses)

2. **What specific activities could EUROSAI WGEA organise in connection with audits related to climate change?**

All the seminars mentioned were highly relevant. Seminars on the INTOSAI WGEA Guidance on Auditing Climate Change and the INTOSAI WGEA Guidance on Auditing Sustainable Energy rated highest. One suggestion was to hold one seminar dealing with both of these in addition to the global climate audit.

3. **What are the three most important topics or skills that your SAI would benefit from training in?**

The topics and skills mentioned most frequently were climate change, sustainable energy and methodologies and processes related to environmental auditing (incl. performance auditing; planning; audit methods/approaches to different specific topics; lessons learned and best practice).

4. **How can EUROSAI WGEA contribute to mutual learning among the member SAI’s and act as a facilitator that enables the members to systematically benefit from each other’s knowledge and experiences?**

Through the website (incl. knowledge sharing via website; information exchange; publicise relevant materials on the website; share audit plans on website; audit reports; relevant links; news and events) and through seminars/meetings were the most frequent responses. Sharing lessons learned/best practice was also mentioned by many (incl. presenting methodology and results of good audits; promote open discussion on different approaches to auditing and the various problems and obstacles we meet when conducting audits).

5. **a) How can the cooperation between the member countries be improved?**

Sharing lessons learned/best practice (incl. exchange of audit methods; share know-how; contacting other SAI’s before initiating new audits in order to draw from the experiences of others; more in depth analysis of common problems; share ideas, info and experiences; mechanism for alerting colleagues to future work to ask for expert input and ideas; exchange work programmes and sharing experiences; networking between SAI’s with common environmental challenges).

Communication is also mentioned as important (online; more information on audits being performed; exchange work programmes; mechanism for alerting colleagues to future work). In addition, a number of respondents mentioned more coordinated/cooperative audits and workshops/seminars.

**b) How can EUROSAI WGEA contribute to improved cooperation?**

EUROSAI WGEA should facilitate the exchange of information and experiences (assist parallel audits; bring SAI’s together; prepare and share lists of SAI representatives that are experienced in environmen-
EUROSAI WGEA can also contribute to improved cooperation by focusing on methodology (exchange of methodology; studies on various approaches etc.).

6. Are you aware of any special competences that your SAI or other member SAI’s possess that could be relevant to share with other members?

A number of SAI’s have provided us with useful information here; we will keep this for future reference.

7. What are the major barriers/challenges preventing your SAI from participating in concurrent or coordinated environmental audits?

Lack of resources, capacity and competent staff are the main challenges. Difficulties related to planning (incl. agreeing on joint audit questions and conclusions; lack of flexibility; coordination; different working plans and timetables; different systems of audit planning) and national audit priorities are other common barriers to participate in cooperative/collaborative audits.

8. If you have any experiences in participating in international concurrent or coordinated audits, what was in your view the main challenges?

The main challenges are related to planning (such as identifying common audit topics/questions/scope; different approaches) and formulating common conclusions and recommendations (incl. the sharing of different findings; producing mutual findings, uniform formats; harmonisation of reports).

9. What products or services could EUROSAI WGEA offer to assist your SAI in conducting environmental audits?

EUROSAI WGEA should focus on training on specific environmental topics as well as seminars during WGEA meetings.

10. Which of these proposed seminars would you find most useful and relevant to the needs of your SAI in the work plan period 2008-11? Please rank by using the numbers between 1 and 5, where 1 is the most useful and 5 is the least useful.

The seminars ranking highest are seminars on environmental topics in cooperation with external experts and seminars on the INTOSAI WGEA Guidelines on auditing climate change and sustainable energy.

11. Which organisations would it be relevant for EUROSAI WGEA to establish a network with?..

A number of organisations were mentioned here, European Environmental Agency was mentioned most frequently.

12. How can we best communicate the results of the audits to the EUROSAI WGEA members, the authorities and the public?

Through the EUROSAI WGEA website

13. a) Do you have any tips on how we could make the EUROSAI WGEA webpage most useful for you?

Provide updated information (on planned, ongoing and completed audits as well as of important events). There should be links to specialised websites and a good layout/structure.

b) What information do you want to find on the EUROSAI WGEA webpage?

Audits and related issues such as methodology, in addition to guidelines and information from meetings and seminars.
Summary and conclusion

Among the main topics of interest are water, climate change, sustainable energy, waste, lessons learned/best practice and methodology. This will be kept in mind when planning the annual meetings as well as seminars. We will for example look into arranging a seminar on water, perhaps in cooperation with experts at European Environmental Agency. In addition to lectures by experts, such a seminar could also draw on the INTOSAI guidance 'Auditing Water Issues; Experiences of Supreme Audit Institutions' and lessons learned.

EUROSAI WGEA can facilitate communication and cooperation through the systematic collection and sharing of information. The website is useful in this regard, and we have received some valuable information regarding the development of both the temporary and the new website.

Very many of you seem to be interested in meeting and discussing common challenges and lessons learned/best practice. Hence, we will try to include this as a component in the forthcoming activities.

When planning, we will keep in mind the diversity of the members and the different needs of these. This was clearly illustrated by the responses. There is a need for training in both the basics of environmental auditing and the INTOSAI standards, as well as in depth discussions and sharing of experiences regarding methodological issues. We will explore how we can plan for activities that attend to the interests and needs of all the members.

We would like to thank all those who responded to the questionnaire. We would also like to encourage all of you to contact us with any ideas and comments you may have.
Appendix 5: Poster abstracts

Do local governments and the state protect public interests when planning buildings on shores and banks of water bodies?

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Telephone: 3 726 400 752
Fax: 3 726 616 012
E-mail: airi.andresson@riigikontroll.ee

Construction activities in shore areas

The National Audit Office (hereinafter NAO) assessed whether the organisation of building at shores and banks of water bodies ensures that public interests are protected efficiently and the possibilities of environmental damage and illegal construction are eliminated. The institutions audited were local governments, the Ministry of the Environment, the Ministry of the Interior (including county governments) and the Ministry of Economic Affairs and Communications. As a result of the audit, the NAO found that the natural values of shores and banks and other public interests are not adequately protected neither against private interests nor illegal construction, while these values may be affected to the extent that they are costly or impossible to restore. The problem is caused by the fact that the public is not sufficiently involved in the spatial planning of shores and banks and the construction is permitted without considering the needs for and the effects of making such an exception. The supervision of building on shores and banks as exercised by local governments is not efficient and illegal construction activities are not followed by effective penalties.

The NAO’s work on environmental audit

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The NAO’s environmental sustainability work (excluding the audit of accounts) is led by two teams. Our Environment and Sustainability team covers cross-government programmes and policies, such as the ‘greening government’ initiative, procurement and climate change. It also provides a major programme of work in support to the Environmental Audit Committee of the House of Commons. Our Defra value-for-money (VFM) team carries out VFM studies on the policies and programmes that are the responsibility of the UK’s Environment Department. Both teams are also involved in work to promote good sustainability practice, with our clients and other audit offices internationally.

Topics we have examined recently include household energy consumption, renewable energy, flood defences in England, reliance on landfill, sustainable procurement and the ‘greening’ of the government estate. We have also built up an extensive knowledge of climate change issues, having looked at the UK’s climate change strategy, underlying analysis, specific policies such as the UK’s Climate Change Levy, organisations involved in implementing policies (including the Carbon Trust) and the way in which greenhouse gases are measured and reported. A good example of our wider work in promoting good practice is our ongoing involvement with the Prince of Wales’ Accounting for Sustainability initiative.
Facing the climate changes challenges - main findings and assessments of the audit

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Performance audit of the implementation of the UNFCCC carried out in the Ministry of environment and waters in the period 01.01.2005 till 31.12.2006

The scope of audit at MEW covered the functional organization, the financial and personnel security for implementation of the commitments undertaken with regard to climate changes.

• The main findings and assessments of the audit carried out refer to:
  • The MEW activity related to climate change during the audited period has been financially secured.
  • The division of responsibilities, regarding UNFCCC inventory, among several structural units in the Ministry, without having a special person in charge, has made the performing of inventories difficult.
  • The inventories of emissions in MEW are carried out according to the commitments under the Convention on Long-range Transboundary Air Pollution (CLTAP) and UNFCCC. Due to different calculating methods, which had been used, some distinctions appeared in the end results of identical emissions. This is a risk for the reliability of results and creates problems during the period of implementation of the commitments.
  • The establishment of a National system for evaluation of anthropogenic emissions by resources and their elimination through absorbers of GG has been delayed.
  • The delay in the establishment of a functioning GG Emissions Register has lead to complications in involving our country in the European and international mechanism for trading with emissions.
  • The Operation Manual for the mechanism “Joint implementation” of the Kyoto Protocol has been approved. There are clear procedures and structures for evaluation and approval of “Joint implementation” Projects.
  • During the audited period, the necessary legal and regulatory framework has been established for implementation of the emissions trading mechanism.

Environment and nature protection in the three-border-region of Hungary, Slovenia and Austria

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Water, soil and nature protection in the border region of Hungary, Slovenia and Austria

The audits covered the topics water, soil and nature protection. The audited area comprised the border region of Hungary, Slovenia and Austria.
Audit results were published in separate national reports and condensed to a joint Communiqué with the following joint assessments and recommendations:

1. The cooperation of the three bordering protected areas is a positive impulse for the habitats and the regional development. Trilateral cooperation for the joint nature park Raab-Örség-Goričko should be intensified, a joint trilateral management plan should be elaborated.
2. Cooperation between the countries for Natura 2000 areas in the border region should be intensified with a view to achieving a consistent designation and management of habitats.
3. The good cooperation of the states within the existing Water Committees contributed largely to a sustainable use and development of the joint water bodies.

4. The competent authorities should strive for a reduction of pollutants to support the efforts of the Austro-Hungarian Water Committee to identify the causes for the occurrence of foam in river Raab/Rába on the Austrian stretch of the river.

5. The positive development of the water quality of the river Mur/Mura was due to constant efforts on the Austrian as well as the Slovenian side. Their efforts to bring down the level of pollution in order to achieve quality grade II for the entire river should be continued.

**National parks in Polish-Slovak border area**

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**European Environmental Cooperative Audit**

The objective of the audit was to assess:
- the effectiveness of the tasks performed with a view to conserve natural resources in selected national parks as well as to examine whether the resources and funds of the parks had been used in an economical and efficient manner
- the impact of the binding legal regulations on ensuring appropriate protection of ecosystems
- of national parks

**Parallel audit of implementation of the agreement on transboundary water issues signed by the government of the Slovak Republic and the government of Ukraine**

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**European Environmental Cooperative Audit**

The audit of tasks and arrangements related to the protection and use of transboundary water-courses in the area of Slovak – Ukrainian borders, mainly:
- flood protection
- hydrotechnical works
- hydrometeorology
- quality of water

**Coordinated audit on air and ozone layer protection and implementation of related international agreements performed by the SAIs of the Slovak Republic, the Czech Republic, Slovenia and Austria.**

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European Environmental Cooperative Audit

The audit was aimed at the arrangements implemented in terms of international obligations in the area of air, climate and ozone layer protection in compliance with the international conventions, protocols and EU directives and guidelines.

• Scope of the audit:
• Compliance with international agreements – meeting limits and targets
• Implementation to national conditions – system of responsibilities and obligations, measures, legislation, national strategies and action programs
• Emission trading system
• Financing system

Protection and conservation of biodiversity in the border area of Croatia and Slovenia

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Slovenia and Croatia are neighbouring countries with relatively high levels of biodiversity. Their combined territory still contains the largest conserved serried and sparsely inhabited forest in Central Europe, where some endangered European species, such as brown bear, wolf and lynx, still live. The SAIs of both countries believe that high levels of biodiversity are of great importance, and that only a joint endeavour by both countries can achieve long-term conservation and protection of the environment and wildlife on border regions. Therefore, on the basis of national environmental audit reports, which dealt with problems in managing protected areas, endangered species, and vulnerable ecosystems in both countries, the SAIs of the two countries issued a joint report. The report emphasized the importance of improving cooperation among authorities of both countries in their efforts to manage protected bordering areas. The SAIs recommended that the responsible institutions in both countries to:
• Prepare and adopt joint management plans for protected border areas,
• Prepare and adopt joint management plans pertaining to all three large carnivores that will define measures to provide for stable populations of each species, develop arrangements for joint monitoring of their populations, and share gathered data, and
• Adopt continuous monitoring of forest ecosystems and ensure regular exchange of gathered data between both countries.

Management and control of fish resources in the Barents Sea and the Norwegian Sea

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In the light of problems related to unregistered and illegal fishing, the Office of the Auditor General of Norway and the Accounts Chamber of the Russian Federation have conducted a parallel audit of the management and control of fish resources in the Barents Sea and the Norwegian Sea. The audit was based on common audit questions and criteria, but two different national reports were produced. In a common memorandum, the Supreme Audit Institutions (SAIs) agreed upon the main findings of the audit.
The main findings were that:
- the quantity of unregistered catches of cod in the Barents Sea is considerable
- there is great uncertainty attached to the estimates of these catches
- certain important measures adopted by the Joint Norwegian-Russian Fisheries Commission have not been fully implemented
- there are considerable differences between the Norwegian and Russian fisheries laws and regulations and fisheries control apparatuses
- marine scientists from both countries have experienced difficulties in carrying out research cruises

The SAIs have agreed to follow up the audit over three years in order to assess whether the audit has contributed to a more effective and efficient management of the common marine resources.

**The Office of the Auditor General’s investigation into the exercising of authority with a view to reducing nitrogen oxide emissions**

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Emissions of nitrogen oxides lead to harm fish and natural vegetation, crop losses, degradation to materials and buildings, and it is harmful to human health. The main sources of emissions in Norway are ships, offshore petroleum activities, road traffic and mainland industry. By signing the Gothenburg Protocol in 1999, Norway committed itself to reducing its annual emissions of nitrogen oxides to 156,000 tonnes by 2010. The objective of the investigation was to examine the authorities’ efforts to reduce emissions of nitrogen oxides in order to fulfil its commitments under the Gothenburg Protocol.

In 2006, emissions were 195,000 tonnes. Thus, if Norway is to meet its commitment under the Gothenburg Protocol, emissions must be reduced by a further 39,000 tonnes. The investigation shows that the interdepartmental work carried out under the leadership of the Ministry of the Environment to consider how nitrogen oxide emissions could be reduced, failed to make the necessary progress and produce results. The investigation also shows that the use of policy instruments in relation to the most important sources of emissions has led to only a limited reduction in emissions.

In 2006, the Norwegian Parliament (Storting) decided to introduce tax on emissions of nitrogen oxides with effect from 1 January 2007. The nitrogen oxide tax rate was initially too low for it alone to ensure that the commitment to reduce emissions by 2010 would be met. The investigation concludes that it is not very probable that Norway will meet its commitment under the Gothenburg Protocol to reduce emissions of nitrogen oxides by 2010.

**Climate Change Auditing Guide**

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The INTOSAI Working Group on Environmental Auditing (WGEA) decided to prepare guidance materials on auditing the government’s management of climate change. A draft version of the Guide will be posted on the INTOSAI webpage in February 2009; the final version will be published by summer 2010. Norway is taking the lead, and 15 Supreme Audit Institutions (SAIs) from all over the world join the sub-committee.
The main objective of the Guide is to inspire and support SAIs to conduct more and relevant audits of governments’ response to climate change. The threats posed by climate change are often managed in two broad categories:

1. Mitigate emissions, that is, reduce emissions of carbon dioxide and other gases that drive global warming; and
2. Adapt to current or future climate change.

The Guide will contribute to better climate auditing by:

- Addressing the guide to both developing and developed countries.
- Providing background information on what causes climate change, its impacts and major threats for ecosystem and human beings.
- Identifying the most relevant international and regional responses to climate change, as well as national mitigation and adaptation policy.
- Proposing a four-step process that will help SAIs choose and design climate change audits that contribute to good governance.

**Auditing compliance with international and national climate targets**

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**Mitigation of climate change**

Norway has through the ratification of the Kyoto Protocol an obligation to limit the average greenhouse gas emissions in the period 2008-2012 to 1% above the 1990 level. The government plans to meet this target through domestic action and acquisition of quotas.

The strategic objective of the climate policy is to stabilize the concentration of greenhouse gases in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system in accordance with article 2 of the United Nations Framework Convention on Climate Change. The global increase in temperature should be limited to 2°C.

In 2008 the Parliament (Storting) agreed to national targets for the climate policy:

- Norway will reduce its emissions by 10 percentage points more than the Kyoto target. This target will be met by reducing emission in other countries.
- 30% reduction in emissions by 2020. 2/3 of the target for 2020 will be met through reducing domestic emissions.
- Achieve climate neutrality by 2030. This implies that domestic emissions will be compensated by reductions in emissions in other countries.
- Norway will contribute with 3 billion NOK annually over the next four years to reduce deforestation in developing countries.

**Global coordinated audit on climate change**

The objective of the cooperation project is i) to encourage and support effective national audits of climate change by supreme audit institutions, ii) to coordinate auditing and reporting of selected climate change sub-topics in order to exploit the collective power and insight of participating SAIs in addressing a global problem iii) to build strategic relationships with key international organizations.

The coordinated global audit will address mitigation, adaptation and science & technology. The co-operating partners have developed a common set of topics and sub-topics which the SAIs may address on an optional basis. The cooperation is aiming at a joint final report in 2010.
The SAI of Norway will contribute to the global audit through sharing knowledge, methods and findings with the partners, and to utilise the cooperation in the national audit.

**Nuclear safety and the protection of the environment against radioactive pollution**

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The Office of the Auditor General of Norway and the Accounts Office of the Russian Federation are currently conducting a parallel audit on the two countries’ efforts in protecting the environment against radioactive pollution.

The audit has four themes:
1. Safety at the nuclear power plant
2. Handling, transportation and storage of spent nuclear fuel and radioactive waste
3. The bilateral cooperation between Russia and Norway on emergency preparedness
4. The bilateral cooperation between Russia and Norway on monitoring radioactivity in the environment

The two countries will write individual reports and a common memorandum. The audit will be completed during 2009.

**International Co-ordinated audit of the Chernobyl Shelter Fund**

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**Elimination of the man-caused disaster consequences**

In 2007, the Accounting Chamber of Ukraine initiated the International Co-ordinated audit of the Chernobyl Shelter Fund (CSF) with involvement of 9 SAIs. The audit was carried out within the activities of the EUROSAI WGEA Special Subgroup on the Audit of Natural, Man-caused Disasters Consequences and Radioactive Wastes Elimination under the leadership of the SAI of Ukraine.

The audit’s objective was to establish the actual state of affairs regarding legal, organisational and financial support of decommissioning the Chernobyl Nuclear Power Plant (CNPP) and transforming the destroyed CNPP Unit 4 into an environmentally safe system by fulfilling the Shelter Implementation Plan.

Based on the audit evidence, the participating SAIs elaborated the joint conclusions and recommendations to the CSF Assembly of Contributors, Government of Ukraine and CFS Contributors.

The Joint Report was officially signed and presented at the VII EUROSAI Congress in June 2008 in Krakow, Poland.
Parallel audit on flood protection programs implementation in the Carpathian Region

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Flood protection activities in transboundary areas

According to the Joint Action Plan between Accounting Chamber of Ukraine and the Supreme Chamber of Control of Poland for the years 2004-2005 and on the execution of EUROSAI WGEA Working Plan for the year 2005, the SAIs of Ukraine and Poland conducted a parallel audit of implementation of programs for flood protection measures in the Carpathian Region. The audit was completed in 2006 by signing the Joint Report.

The audit objective was to assess the provision of flood protection in the Carpathian region by public authorities and local governments, as well as level of interstate cooperation in transboundary waters of Ukrainian-Polish border.

Based on the audit evidence, the participating SAIs concluded about positive assessment of interstate cooperation in the field of flood protection. At the same time they came to the conclusion that their Governments didn’t provide required works volume regarding prevention of territory expropriation and change of national Ukrainian-Polish border line.

The SAIs of Ukraine and Poland recommended their Governments to elaborate financing mechanisms for conducting joint scientific, project, research works, drafting cartographical materials and joint financing of nature-conservative and flood protection measures.
Appendix 6: Brief cvs for the speakers

Regina Charyparová, Auditor of the Supreme Audit Office of Czech Republic

Ms Charyparová graduated from the University of West Bohemia, Faculty of Economics, in Pilsen with a master’s degree in the branch of Small and Medium Enterprises in 1998. Since 1999 she has been working for the Supreme Audit Office of the Czech Republic (SAO) as an auditor. During the years, she has taken part in many courses and workshops as part of her work, e.g.: European Law at Charles University in Prague in 2000; Twinning project between the SAO and Bundesrechnungshof (Germany) in 2002, and Audit and Accounting of Public Sector, Czech Association of Accountants. From March 2004 to July 2004 she had an internship at the European Court of Auditors, Audit Group CAED, Reliability of Accounts department. From September 2005 to August 2007 she worked as National Expert at the European Court of Auditors, Audit Group II – Internal policies and Research (R&D, Transport, Energy). Since 2008 Ms Charyparová has been the leader of the INTOSAI WGEA project on “Sustainable Energy”.

Alicja Gruszecka, Advisor of the Supreme Chamber of Control of Poland

In 1976 Ms Gruszecka graduated from the Faculty of Environmental Engineering of Wroclaw Technical University with a Master Engineer’s degree. In 1985 she was granted Doctor of Technical Sciences’ Degree by the Wroclaw Technical University. She has been employed at Wroclaw Waterworks Enterprise, Koszalin and Lublin Technical Universities, and Ministry of Environment in Warsaw, and she is experienced in the fields of water and sewage treatment, waste management, environment protection from pollution. She has also been the Minister of Environment’s expert for water-permits and environmental impact assessment. Since 1998 Ms Gruszecka has worked as technical advisor at the Environment, Agriculture and Spatial Management Department of the Supreme Chamber of Control of the Republic of Poland.

Gry Hamarsland, scientist, Econ Pöyry

Ms Hamarsland is a senior economist and has worked in Econ Pöyry since 2000. Presently, she works with analysis and counselling regarding the Norwegian and Nordic power market in Econ Pöyry’s power group. Her areas of expertise are the analysis of short-term and long-term balance in the power market, the supply side of the market, and especially renewables. Hamarsland has extensive knowledge of incentive schemes and other framework conditions for renewables in the Nordic countries, combined with knowledge of the market conditions for renewables, especially wind power and biomass. The analysis covers socioeconomic analysis and down to project specific analysis. Hamarsland has also been responsible for Econ Pöyry’s reports on the functioning of the consumption side of the power market; smart metering, supplier of last resort and the need for a unbundling of network companies and distributors. Prior to joining Econ Pöyry, she spent four years working for the Norwegian Ministry of Trade and Industry.

Chris Hopkins, Professor, AquaMarine Advisers

Dr. Chris Hopkins received his Ph.D. in 1976 from the University of Stirling (Scotland). Notable senior positions have included Professor (1986-1995) at the Norwegian College of Fishery Science/University of Tromso; and Chief Scientist and later Secretary General (1991-1999) of the International Council for the Exploration of the Sea (ICES) based in Copenhagen (Denmark). He has also had various international assignments within the marine science and policy field, i.a. he has been Special Adviser for the 2002 Fifth Ministerial Conference on the Protection of the North Sea and a member of the UN Food and Agriculture Organization’s High Level Panel of External Experts in Fisheries. In 2000, he founded AquaMarine Advisers® (Aquatic Environmental & Living Resources Consultancy), where he is Director and Principal Scientist. He has produced over 100 papers, books and reports on marine science and policy,
and he has conducted evaluations and assessments of marine research, policy and management in Europe, North America, the Middle East, Africa and South-East Asia.

**Mikhail Odintsov, Auditor - Member of the Board of the Accounts Chamber of the Russian Federation**

Mr Odintsov graduated from the Moscow Institute of Steel and Alloys in 1986 with a specialization in ferrous metallurgy. From 1988 to 1991 he worked as planning engineer of the Central Research Institute for Machine Building Technology (TsNIITMASH) in the City of Moscow. In 1989 he graduated from the TsNIITMASH postgraduate courses. He is also Candidate of economic sciences. From 1991 to 1993 he was Head of department at ZAO Economic Interaction Association GARO, from 1993 to 1996 he was Executive director of Romi-Ross Close Joint Stock Company, and from 1996 to 2001 he was Chairman of the Board of Directors of OJSC Group of Industrial Enterprises RKP. From January 2001 to November 2006 he was member of the Federation Council of the Federal Assembly of the Russian Federation. Since 15 November 2006 Mr Odintsov has been appointed auditor of the Accounts Chamber of the Russian Federation. Since November 2006 Mr Odintsov has been appointed auditor of the Accounts Chamber of the Russian Federation.

**Francois Osete, Head of Cabinet of Mr Kims Kazamias, European Court of Auditors**

Mr Osete received his Masters Degree in Law in 1977 and his DEA in Fundamental Private Law in 1979. He has also received laureates in postgraduate studies. In the period 1974-1980, parallel to his studies, he worked for the French Ministry of Education as supervisor in two colleges. From 1981 to 1985 he worked for the French Ministry of Economy and Finance, where he was respectively Head of Department in the External Treasury Service and Head of a training/teaching mission at the Centre de Formation Professionnelle et Universitaire. With the exception of two years as First Counsellor at the Delegation of the European Commission in the West Bank and Gaza from 2002 to 2004, he has been working for the European Court of Auditors since 1985. Since 2005 Mr Osete has been Head of Cabinet of the Cypriot Member of the European Court of Auditors.

**Pål Prestrud, Director, CICERO - Centre for International Climate and Environmental Research in Oslo, Norway**

Dr. Prestrud has a doctorate in biology from the University of Oslo (1992). Previous positions include Division Director for the Division of Science and Technology at the Research Council of Norway (2001-2002); Research Director at the Norwegian Polar Institute (1994-2001); and Deputy Director General at the Section for Polar Affairs and Cooperation with Russia, Department for International Cooperation at the Ministry of the Environment (1988-1994). Former vice chair of ACIA (Arctic Climate Impact Assessment). Director of CICERO from June 2002.

**Mariya Shulezhko, Director of the Audit Department of the Accounting Chamber of Ukraine**

Ms Shulezhko graduated from Poltava Agricultural Institute in 1978 with a specialization in economics and agriculture. In 1992 she was granted Doctor of Economics Degree. From 1978 to 1994 she worked as Economist on Issues of Salaries, Chief Accountant, and Head of the Board of the Collective Farm in Cherkasy region. From 1994 to 1998 she served as People’s Deputy of the Verkhovna Rada of Ukraine and Member of Budget Commission of the Verkhovna Rada of Ukraine. Since 1998 she has been working in the Accounting Chamber of Ukraine as Head of the Section of Operations Control and Analysis of Expenditures on Economic Development, Head of the Section of Expenditures on Agro-Industrial Complex and Public Funds Control, Deputy Director of Expenditure on Agro-Industrial Complex and Production Infrastructure Control Department. On June 17, 2004 the Verkhovna Rada of Ukraine appointed Ms Shulezhko as the Chief Controller - Director of Department on Agro-Industrial Complex, Natural Resources and Environmental Protection Issues of the Accounting Chamber of Ukraine.

**Olavi Tammemäe, Director General of INTOSAI WGEA Secretariat, National Audit Office of Estonia**

Mr Tammemäe graduated from Tartu University as an engineering geologist in 1977. He obtained his Master’s Degree in Technical Sciences from Tallinn Technical University in 2003 and is continuing with
Doctoral Studies at the same University. From 1977 to 1983 he worked as research engineer at the Design Institute “EKE Project”, Tartu Department. From 1983 to 1991 he was Head of Sector and Deputy Head of Geotechnical Department in the State Institute of Soil Investigations. From 1991 to 1996 he was Director of the Department of Environmental Impact Assessment in the Ministry of Environment (MoE). From 1997 to 1998 he was Director General of the Nature Protection Department of the MoE. From 1998 to 2003 he was Director of Stockholm Environment Institute-Tallinn Center (SEI-Tallinn). From 2004 to 2007 he was Deputy Minister of Environment in the MoE. Since 2007 Mr. Tammemäe has been Director General of the INTOSAI WGEA Secretariat at the National Audit Office of Estonia.
This publication is available at the EUROSAI WGEA website.  
(http://www.riksrevisjonen.no/en/InternationalActivities/Eurosaiwgea/Activitiesandmeetings/6th+EWGEA+Meeting+2008/)

The presentations held at the meeting are also available at this website.

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Meeting Report
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