Message from the Chair

Dear colleagues,

It was a pleasure to meet so many of you at the 7th annual EUROSAI WGEA meeting in Sofia, Bulgaria. I would once again like to thank the host of the meeting, the SAI of Bulgaria, for an excellent job. Also, thank you to all of those who attended, whether you held a presentation, took part in a panel, moderated group work or participated in the discussions. I hope all of you gained new knowledge that you can take back to your SAI, share with your colleagues and use in environmental audits, whether it be on water, climate change or any other environmental topic. The meeting report has been sent to all our member SAIs and it is posted on the EUROSAI WGEA website. In addition to abstracts of the presentations, summaries of the group work, the approved work plan etc, the report includes also the results of the meeting evaluation. However, I am very happy to let you know that the overall rating of the meeting was 4.4 out of 5. Hence, the meeting must be considered a success.

Our next annual meeting will be held in the Netherlands next autumn. In the 2009 EUROSAI WGEA questionnaire we asked the member SAIs which topics they recommended for this meeting. Sustainable energy and "How to carry out environmental audits with an impact" were recommended. At the 4th Steering Committee meeting, which was arranged in Sofia after the annual meeting, these suggestions were approved.

The next EUROSAI WGEA event is the upcoming climate seminar in Copenhagen, Denmark. I hope many of you will be able to attend.

Finally, I would like to wish you all a peaceful Christmas holiday and a happy new year.

Sincerely yours,

Jørgen Kosmo
EUROSAI WGEA Chair

Upcoming events

EUROSAI WGEA Seminar: Auditing Climate Change in Copenhagen, Denmark 23-24, March 2010

As announced at the annual EUROSAI WGEA meeting in Sofia, the secretariat is well underway with the planning of the EUROSAI WGEA Seminar, Auditing Climate Change in Copenhagen, Denmark 23-24 March 2010.

The EEA has been very helpful and offered us to use their main seminar room located within their office in Copenhagen. It will be a one and a half day seminar which starts with lunch Tuesday 23 March and ends in the afternoon Wednesday 24 March 2010. The focus will be on practical audit issues, and lessons learned and best practice will be an important part of the seminar.

During the first day we will have a plenary session where representatives from the INTOSAI Audit on Climate Change and the EUROSAI Audit on Climate Change will give presentations. We will also have short introductory presentations from the on-going work on the INTOSAI Guidance on auditing climate change and the INTOSAI Guidance on auditing sustainable energy. We are also exploring the possibility of having speakers from the EEA.

The second day we will have parallel workshops, one on auditing flexible mechanisms under the Kyoto Protocol (emissions trading, CDM and JI), one on auditing energy sector issues from a climate change perspective and one on auditing adaptation to climate change. There will be several, shorter introductory presentations by SAIs in each workshop focusing on lessons learned and best practice. The presentations will be followed up by discussions. We have contacted several SAIs which have conducted audits within these areas and asked if they are willing to share their experiences at this seminar. We are very pleased to inform you that 12 SAIs have confirmed their contribution.

The seminar ends with a plenary session where summaries from the work shops will be given. If you have relevant experience and would like to contribute with a short presentation, please contact the EUROSAI WGEA secretariat.

The invitation and registration form will be distributed in ultimo January to all members. The secretariat has reserved 35 single rooms in nearby hotels.

We hope you will be able to attend the seminar and looking forward to seeing you soon again.
News from the members

United Kingdom:
UK NAO's latest outputs on environmental issues are:
Warm Front (February 2009), which looked at the effectiveness of a Scheme to improve energy efficiency in privately owned properties in England.

The health of livestock and honeybees in England (March 2009), which looked at how well diseases that affect farm animals, such as Bovine Spongiform Encephalopathy, Foot and Mouth Disease and Avian Influenza, are dealt with in England.

European Union Emissions Trading Scheme (April 2009), which was produced for the UK Parliament Environmental Audit Committee and looked at the operation and performance of the Emissions Trading Scheme.

Addressing the environmental impacts of Government procurement (April 2009), which examined how well sustainable procurement was supported in central government.

Adapting to Climate Change (July 2009), which was produced for the UK Parliament Environmental Audit Committee and looked at how well government Departments are identifying and managing risks from future climate change impacts.

UK NAO's current work on environmental issues includes reviews of:
- initiatives to reduce the amount of business and commercial waste sent to landfill;
- the development of new renewable energy technologies;
- support to farmers for more sustainable land management;
- efforts to tackle water pollution;
- performance on improving air quality for the Environmental Audit Committee.

For more information, please contact Marcus Popplewell (marcus.popplewell@nao.gsi.gov.uk, +44 207 798 7222).

The Netherlands:
Quick scan of Dutch green procurement policy
In June 2009, the Netherlands Court of Audit has published a quick scan of Dutch green procurement policy.

In 2010, the Dutch government intends to purchase all its products and services 100% sustainably. These products and services vary from office supplies and catering service to public transport and electricity. In all, forty-five products and services are distinguished for which specific sustainability criteria, both 'green' and 'social', were developed by Dutch government. The Netherlands Court of Audit did not attempt to assess the achieved results, but rather to find out what happens in practice when sustainable procurement is being implemented. In order to research the implementation we selected two departments, the department of Housing, Spatial Planning and the Environment, and the department of the Interior and Kingdom Relations. We selected four product/service groups: catering, hardware, printing and reproduction equipment. A letter with our findings, concerns and a best practice was sent to the Minister of Housing, Spatial Planning and Environment on June 11, 2009, and a copy was sent to the Dutch House of Representatives. The issues in the letter focused on the implementation and should help the Minister achieve her goal of 100% sustainable procurement in 2010.

For more information, please contact Louise van Loon (L.vanLoon@rekenkamer.nl) or Linda Meijer (L.Meijer-Wassenaar@rekenkamer.nl).

Impact Assessment on audit of the EU CO₂ Emissions Trading System
In October 2009 the Netherlands Court of Audit published an Impact Assessment on its 2007 audit of the EU CO₂ Emissions Trading System. Our 2007 audit asked whether the Netherlands had implemented the EU system correctly, and whether it was enabling the Netherlands to achieve the Kyoto policy goals. We concluded that in broad lines this was the case. We found, though, that in setting and allocating the total number of CO₂ emission allowances the Netherlands had placed rather too much emphasis on the interests and competitiveness of industry and electricity producers at the expense of the Kyoto goals. We also found that implementation of the trading system was not always transparent. We made a series of recommendations to the Minister of Housing, Spatial Planning and the Environment (VROM) and the Minister of Economic Affairs (EZ). To what extent had they been followed up?

In our Impact Assessment we concluded that the ministers have kept their undertaking to press for the greatest possible harmonisation of the emissions trading system at European level. In a number of other areas, however, the ministers have not yet followed up our recommendations.

For more information, please contact Rogier Zelle (R.Zelle@rekenkamer.nl) or visit our website:
The scope of the audit concerned the following:
- planning and implementation of tasks of the Environment Protection Inspection with regards to the PMŚ,
- coordination and supervision of the functioning of the PMŚ,
- implementation of the system of quality for research, as well as assuring comparability of results of the research,
- informing about the status of the environment and preparation of required reports on research conducted with regards to the PMŚ,
- raising funds and using them for the implementation of the PMŚ.

The audit research covered activities (1 January 2006-30 June 2008) with regards to 7 elementary subsystems of monitoring i.e. air, inland surface waters, underground waters, quality of soil and land, noise, electromagnetic fields and ionising radiation.

The NIK audited 19 entities on the spot and information was obtained from 17 additional entities by means of a questionnaire. The NIK stated that most of the tasks provided for in the PMŚ programmes were implemented:
- information about the status of the environment was published on the Internet,
- what is more, on-line results concerning the monitoring of the air were also published on the Internet: information was transferred from automatic weather stations,
- thematic reports and leaflets on the status on selected subsystems of monitoring were cyclically published.

Based on the above results, the NIK assessed positively the functioning of the Environment Protection Inspection, even though there were some irregularities found among several entities, such as delays in preparations of the monitoring programmes, imprecise definitions of the measuring scope, incomplete accreditation of measuring and lacks in the IT system.

The NIK assessed negatively the existing system of financing of the PMŚ. The system requires annual applications for funds with regards to this objective, which makes planning and conducting research difficult.

The report from this audit is available in the Polish language at: www.nik.gov.pl

For more information, please contact Ewa Borkowska-Domanska (Ewa.Borkowska-Domanska@nik.gov.pl)

Slovenia:
Series of audits on waste management
Waste management is still the area where Slovenia is much behind set national and European Union's targets. The quantity of waste generated is rising rapidly, recycling is very limited and land-filling is still prevailing method of waste disposal. In 2009 the Court of Audit carried out several audits, in which it closely examined managing municipal waste, packaging waste, organic kitchen waste and illegal waste disposal.

The main conclusions of waste management audits are:
- Slovenia is heavily dependent on land-filling: around 90 percent of all municipal waste is still sent to landfills. None of the projects to build incineration plants or to establish mechanical biological treatment before final disposal was completed due to unclear determination of responsibilities between local and federal authorities;
- functioning and financing of the system of municipal waste collection is not based on "polluter pays" principle and does not stimulate separate waste collection;
- the portion of biodegradable components in waste disposed is much too high; the collection was not properly regulated and supervision of the system was not established;
- illegal waste disposal is still a huge problem in some municipalities due to unclear determination of responsibilities between local and federal authorities.

For more information, please contact Jerneja Vrablić (jerneja.vrablic@rs-rs.si)
Russia:

Information from the Accounts Chamber of the Russian Federation on environmental auditing

1. On September the 4th, 2009 the Collegium of the Accounts Chamber of the Russian Federation has confirmed results of the expert-analytical event "Parallel audit of the efficiency of usage of the public funds allocated for provision of obligations of the Russian Federation, following from Kyoto Protocol to the UN Framework Convention on Climate Change". The complex of measures of legal, organizational and economic character, including working on a new Power Strategy of Russia and the Federal Target Program on Climate being set for Russia.

Also a proposal on monitoring policy realization and supervising the measures directed on performance of the international obligations of the Russian Federation in the field of a Climate Change came on as well as consideration of a question on possibility of carrying over of a part of GHG emissions quota not used in 2008 - 2012, for the period after 2012.

2. In Rostov-on-Don City on October, 30th, 2009 the meeting of heads of the Working groups from the Accounts Chamber of the Russian Federation and the Accounts Chamber of the Ukraine concerning carrying out of the parallel audit of the usage of the public funds allocated in 2008 on regulation, protection, studying and reproduction of water biological resources and maintenance of ecological safety in the Azov-Black Sea pool was held.

3. In September, 2009 in Moscow and Murmansk joint audit actions were carried out within the limits of continuation of the joint parallel audit of the Russian SAIs and the Office of the Auditor General of Norway concerning management of water biological resources of Barents and Norwegian seas. An interview with heads and staff of Russian Federal Agency on Fisheries and of Boundary Service of Federal Security Service of Russia and with management of Fishery Organizations who carry out fishing in exclusive economic zones of Russia and Norway were obtained. Working groups took part in patrol of fishing areas in Barents Sea on boundary patrol ship board "Ural".

4. The Collegium of the Accounts Chamber of the Russian Federation (in October 2009) has agreed the report on intermediate results of Joint parallel audit of the efficiency of usage of the public funds allocated for maintenance of radiating safety of the population and protection of environment from radioactive pollution together with Management of the Office of Auditor General of Norway. In December of the current year we plan to summarize the results of the audit and prepare the Draft of the corresponding Memorandum.

For more information, please contact: Tamara Toloknova (tlotam@ach.gov.ru)

News from sub-target groups

Meeting of SAIs from Mediterranean Region

During the annual meeting of EUROSAI WGEA in Sofia, October 8, 2009, the SAIs from the Mediterranean region (Albania, Cyprus, France, Malta, Slovenia, Spain and Turkey) held their first meeting. The participants briefly informed the others about actual environmental challenges in Mediterranean countries, environmental audit activities within their SAIs and future plans on the field of environmental auditing. At the end of the meeting participants agreed that despite living in the same region, environmental problems are very diverse and different among countries. Nevertheless, there are some common problems, which are shared by all, e.g. dealing with sea pollution, fisheries management, dealing with impacts of tourism, as well as problems regarding waste management. All these could be a good starting point for further cooperation or even a joint audit. The participants decided to remain in continual contacts and will meet at the latest on the 2010 annual EUROSAI WGEA meeting.

Nordic SAIs

The Nordic SAIs had a lunch meeting in Sofia, during which it was discussed each SAI’s expectations to the subgroup and how to continue with its work. It was revealed that several expectations to the group were quite similar: An informal network based on knowledge sharing, for example regarding planned audits, input to future audits, good practice, audit methods and criteria. There should be 1-2 meetings a year during a trial period until the annual EUROSAI WGEA meeting in Sweden in 2011. The SAIs concluded that there is a need for a new meeting when all SAIs have finished their internal planning processes for 2010. Such a meeting is suggested to take place in Sweden during the latter part of February 2011.

Other news:

VI OLACEF – EUROSAI conference, Venezuela, May 2009

The theme of the VI OLACEF – EUROSAI conference in Portlar, Venezuela 14 – 17 May 2009 was "Present and future challenges and defence of natural resources". 84 representatives from 34 countries participated. The two subthemes were: Role of the SAIs on the safeguard of the patrimony of natural resources of a nation and Importance of environmental audits in a global world. Further information can be found on http://extranet.cgr.gob.ve/eurosaia_span/index.html

EURORAI

The European Organization of Regional Audit Institutions – EURORAI – held an international seminar on "Public Environmental Audit: Challenges and Opportunities for Public Sector Organization" in Barcelona, Spain, 16th October 2009.

121 participants from 42 regions/14 countries attended the well-organised and successful seminar in the Catalonian city. The main themes were:

• auditing environmental programmes
• auditing water issues
• methodology to implement environmental audits.

Emphasis was put on presenting and discussing concrete audits of a broad spectre of environmental issues, thus giving the participants tips, examples and inspiration for further work on environmental auditing.

For more information, please contact Xavier Tiana Casablancas (xtiana@sindicatura.cat)
News from INTOSAI WGEA

The INTOSAI WGEA’s Steering Committee will gather for the 9th time from 15 to 18 February, 2010 in Dar es Salaam, Tanzania. Further discussions on the guidance documents and other projects, and plans to communicate them, will be the main purpose of the meeting, as well as the development of the 2011-2013 Work Plan. We aim to approve the final drafts of the guidance documents at this meeting. A meeting of the report drafting committee of the WGEA’s global coordinated audit on climate change is being held in conjunction with the Steering Committee meeting, from 11 to 13 February 2010.

The 13th Working Group meeting of INTOSAI WGEA (WG13) will be held in China in June 2010. The proposed timeframe of the meeting is 7 – 11 June 2010. We plan to focus the meeting around the themes of the 2008 – 2010 Work Plan, finalizing all the projects and developing the next Work Plan (2011 – 2013). Invitations to SAI’s will be sent in due course.

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From the Secretariat

The EUROSAI WGEA website
As you have probably noticed, the EUROSAI WGEA website has slightly been changed and we have a new web address: www.riksrevisjonen.no/eurosai

In connection with a technical upgrade of the website of the Office of the Auditor General of Norway (OAGN), who is hosting the EUROSAI WGEA website, our website has also been upgraded. This is the first step in order to develop the new website for the EUROSAI WGEA. We will continue this process and the next step will be to create a specific EUROSAI WGEA website not linked to the OAGN website. We will also implement a structure that supports our needs and develop and implement a visual identity based on the current logo for the EUROSAI WGEA.

This process will continue in the first half of the next year. We will keep you informed regarding important updates.

Results of the 2009 EUROSAI WGEA questionnaire
70 % of the members responded to the questionnaire which was sent in the end of August. The results are being used for planning upcoming activities, seminar and meetings and to ensure that ongoing activities are in line with the needs of the members.

As a result of the feedback, sustainable energy and “How to carry out environmental audits with an impact” was suggested as the topics for next year's EUROSAI WGEA meeting in the Netherlands. This suggestion was approved by the Steering Committee. For a one-day seminar in connection with next year's annual meeting, we are considering either the basics of environmental auditing, the guidance on sustainable energy or the guidance on climate change. The responses are also being used when planning for the upcoming climate change seminar in Copenhagen in March 2010.

Most of the members are interested in developing a database containing information regarding areas of expertise of the member SAI’s. The EUROSAI WGEA Secretariat has sent an e-mail to the members in order to gather more information, and also to explore how the members would like to use this information. We hope as many as possible can respond to this. The database will be made available during the first half of 2010.

For the full report with the results of the questionnaire, please see our website.

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

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