



EUROSAI

Working Group on
Environmental Auditing

2012–2014 Strategy and Activity Plan

**EUROSAI - Working Group on
Environmental Auditing**

October 2011

The EUROSAI WGEA Strategy and Activity Plan

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

The EUROSAI WGEA Organisation

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

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

Vision

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

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

EUROSAI WGEA's Strategic Goals for the Activity Period

In order to achieve its vision, the EUROSAI WGEA will encourage European SAIs to pursue the following four strategic goals:

1. Encourage concurrent or coordinated environmental audits by SAIs in Europe.
2. Encourage the SAIs in Europe to initiate and implement audits within the area of climate change and sustainability.
3. Encourage development of environmental auditing methodologies and SAIs subsequent capacity building.
4. Ensure effective processes among EUROSAI and INTOSAI working groups as well as other organisations and institutions relevant to environmental auditing.

2012–2014 Strategic Goals and Activities

Goal 1: Encourage Concurrent or Coordinated Audits

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

Rationale

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

Activities

Activities	Timing	Responsibility
Contribute to the utilisation of the INTOSAI 2007 paper, Cooperation Between SAIs: Tips and Examples for Cooperative Audits. A case in point will be the Secretariat's utilization of the Paper in its management of the EUROSAI WGEA Cooperative Audit on Adaptation to Climate Change.	2012 - 2014	The EUROSAI WGEA members in general.
Promote new cooperative initiatives	2012 - 2014	The EUROSAI WGEA Secretariat

Goal 2: European Audits of Climate Change and Sustainability

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

Rationale

At the EUROSAI WGEA meeting in Luxembourg in 2006, it was agreed that the WGEA should relate development of methodologies to a thematic focus area. In line with the INTOSAI WGEA's adoption of climate change as a central theme for its 2008

- 2010 work plan, the EUROSAT WGEA selected climate change as a focus area in its corresponding plan. Climate change will continue to be a thematic strategic issue in the EUROSAT WGEA 2012 – 2014 strategic plan, as climate change will be an issue of concerns in coming years, its crosscutting nature and as well as its severe impact, on the environment , economy and society. In addition emphasis will also be on sustainability. This reflects the XX INCOSAI's recommendations¹ on encouraging SAIs to commit to prioritizing the most relevant sustainable development issues for their countries and including such issues in audits of all government sectors when relevant.

Activities

Activities	Timing	Responsibility
The EUROSAT WGEA Cooperative Audit on Adaptation to Climate Change.	2011 – 2012	The Secretariat and the project partners
Contribute to the utilisation of the INTOSAI WGEA guidance on Auditing the Government Response to Climate Change in Europe. A case in point will be the Secretariat's utilization of the guide in its management of the EUROSAT WGEA Cooperative Audit on Adaptation to Climate Change.	2012 – 2014	The EUROSAT WGEA members and Secretariat
Contribute to the utilisation of the INTOSAI paper "Sustainable Development: The role of Supreme Audit Institutions"	2012 – 2014	The EUROSAT WGEA members and Secretariat

Goal 3: Capacity Development

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

Rationale

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

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

Activities

Activities	Timing	Responsibility
Organise the 10 th environmental seminar of EUROSAI WGEA in 2012	Autumn 2012	The Secretariat in cooperation with the host, the Court of Audit of the Republic of Slovenia
Organise the 11 th environmental seminar of EUROSAI WGEA in 2013	Autumn 2013	The Secretariat in cooperation with the hosting SAI
Organise the 12 th environmental seminar of EUROSAI WGEA in 2014	Autumn 2014	The Secretariat in cooperation with the hosting SAI
Maintain a list of EUROSAI WGEA members' expertise	2012-2014	The Secretariat
Maintain lists of external experts	2012-2014	The Secretariat
Adapt and utilise INTOSAI WGEA guidances and papers in the European context	2012-2014	The EUROSAI WGEA members
Annual surveys of members' needs	2012-2014	The Secretariat

Goal 4: To establish coordinated and effective processes in the area of environmental auditing

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

Rationale

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

Activities:

Activities	Timing	Responsibility
Manage the EUROSAI WGEA webpage	2012-2014	The Secretariat
Publish the EUROSAI WGEA newsletter bi-annually	2012-2014	The Secretariat
Dissemination of the Working Group's activities in the European SAIs' respective publications and mass media	2012-2014	The Secretariat and the EUROSAI WGEA's members
Progress reports to EUROSAI	2012-2014	The Secretariat

Reporting of activities and exchange of experiences and lessons learned between the EUROSAT WGEA and the EUROSAT Goal 3 Knowledge-sharing Team	2012-2014	The Secretariat
Cooperation between EUROSAT WGEA and the INTOSAT WGEA	2012-2014	The secretariats of the working groups
Exchange of work plans, audit plans, methodologies and findings between the EUROSAT Task Force on the Audit of Funds Allocated to Disasters and Catastrophes and EUROSAT WGEA	2012-2014	The Secretariats of the working group and task force
Exchange information and facilitate communication and learning between EUROSAT WGEA and relevant organisations and institutions in Europe	2012-2014	The Secretariat
Through sub-target groups facilitate cooperation, sharing of know-how and dissemination of information	2012-2014	The sub-target groups leaders in cooperation with the Secretariat

Appendix I

EUROSAI WGEA membership (as of January 2012)

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

Steering Committee:

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

European Court of Auditors

The **Netherlands** Court of Audit

The Supreme Audit Office of the Republic of **Poland**

The Accounts Chamber of the **Russian Federation**

The Court of Audit of **Slovenia**

The Office of the Auditor General of **Sweden**

The Accounting Chamber of **Ukraine**

Observer: The Chair of the INTOSAI WGEA

Working Group Members:

Albania	State Supreme Audit
Andorra	Court of Audit
Armenia	Control Chamber
Austria	Court of Audit
Azerbaijan	Accounts Chamber
Belarus	State Control Committee
Belgium	Court of Audit
Bulgaria	National Audit Office
Croatia	State Audit Office
Cyprus	Audit Office
Czech Republic	Supreme Audit Office
Denmark	National Audit Office
Estonia	National Audit Office
ECA	European Court of Auditors
Finland	National Audit Office
France	Court of Audit
Georgia	Chamber of Control

Germany	Supreme Audit Institution
Greece	Court of Audit
Hungary	State Audit Office
Ireland	Office of the Comptroller and Auditor General
Israel	Office of the State Comptroller and Ombudsman
Italy	Court of Audit
Kazakhstan	The Accounts Committee
Latvia	State Audit Office
Lithuania	State Control
Luxembourg	Court of Audit
Malta	National Audit Office
Moldova	Court of Accounts
The Netherlands	Court of Audit
Norway	Office of the Auditor General
Poland	Supreme Chamber of Control
Portugal	Court of Audit
Romania	Court of Accounts
Russian Federation	Accounts Chamber
Slovak Republic	Supreme Audit Office
Slovenia	Court of Audit
Spain	Court of Audit
Sweden	National Audit Office
Switzerland	Federal Audit Office
The former Yugoslav Republic of Macedonia	State Audit Office
Turkey	Court of Accounts
Ukraine	Accounting Chamber
United Kingdom	National Audit Office

Appendix II

EUROSAI WGEA Steering Committee

Structure and function

EUROSAI WGEA STEERING COMMITTEE *Structure and function*

Object

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

Composition

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

Members

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

Observers

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

Term of office

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