

EUROSAI Working Group on Environmental Auditing (WGEA) is the largest working group within the EUROSAI framework, comprising 43 member SAIs. SAI Estonia has held the chair and hosted the secretariat of the working group since the EUROSAI Congress in June 2014.

The EUROSAI WGEA activities are coordinated by the secretariat and derive from the four strategic goals presented in the Strategy and Activity Plan. For the working period 2015-2017 the strategic goals of EUROSAI WGEA are as follows:

1. Encourage European SAIs to initiate and implement concurrent or coordinated environmental audits.
2. Encourage SAIs to conduct audits in areas where there is a risk that policies can negatively affect the achievement of environmental objectives, which in turn could affect environmental health and ecosystem services provided to citizens.
3. Encourage and contribute to the development and strengthening of relevant environmental auditing methodologies.
4. Ensure effective processes between the EUROSAI WGEA and INTOSAI WGEA, as well as good cooperation with other EUROSAI members and external organisations and institutions with interest towards public environmental auditing.

Goal 1. Encourage Concurrent or Coordinated Audits

New cooperative initiatives

At the EUROSAI Governing Board meeting in March 2015, the Chair of EUROSAI WGEA outlined audit cooperation as one of the main strategic goals for the working group, and expressed the expectation that at least two cooperative audits would be initiated in the ongoing working period. In 2015, the discussions started on three potential cooperative initiatives – cooperative audit on air quality, cooperative audit on energy efficiency in public sector and Mediterranean cooperative audit on marine parks.

The cooperative audit on air quality was initiated by SAI Netherlands. In 2015, they conducted a preliminary study on the topic and presented the results at the 13th EUROSAI WGEA Annual Meeting in Malta. A side-meeting was also held between the interested parties. (The audit will be led by SAI Netherlands and the formal invitation to join the audit was sent in March 2016. The audit is expected to start by the beginning of 2017.)

The topic of **energy efficiency in public sector** was first discussed at the Spring Session on Auditing Energy Issues in April 2015. The topic was further examined at the 13th EUROSAI WGEA Annual Meeting in October 2015. After that, the secretariat conducted a brief pre-study to clarify the potential willingness to join the audit and to identify the key issues of interest. The EUROSAI WGEA secretariat will be the coordinator for the audit and SAI Latvia and SAI Lithuania have agreed to co-lead the audit. (The formal invitation to join the cooperative audit was sent in March 2016 and the audit is expected to begin in 2017.)

At the 13th EUROSAI WGEA Annual Meeting, the SAIs of Mediterranean countries held a side-meeting to discuss potential cooperative audit topics and reached the conclusion that **cooperative audit on marine parks** would be a topic of interest for many SAIs in the region. SAI Cyprus and SAI Malta have expressed willingness to co-lead the audit. (The invitation to join the cooperative audit will be sent in spring 2016.)

Goal 2. Environmental topics in a citizen perspective

The goal is to encourage SAIs to conduct audits in areas where there is a risk that policies can negatively affect the achievement of environmental objectives, which in turn could affect environmental health and ecosystem services provided to citizens. This is an overarching aspect to be considered in EUROSAI WGEA audits and activities.

Environmental health and citizens perspective have been major concerns for selecting topics for EUROSAI WGEA meetings in the working period: e.g. industrial waste and chemicals; waste and recycling.

Goal 3. Capacity Development

Spring Session on Auditing Energy Issues

EUROSAI Working Group on Environmental Auditing reckons the importance of energy issues as it is one of the most audited topics within the EUROSAI community - about half of the SAIs in the EUROSAI WGEA have conducted audits on energy issues and a number have declared their interest to do so. Energy issues were discussed during two seminars in the first half of 2015 – EUROSAI WGEA Spring Session on Auditing Energy Issues in April and EU Common Electricity Market Seminar (organised in cooperation with SAI Estonia) in June. Both seminars were held in Estonia.

Spring Session was focused on three main aspects of the energy field – energy efficiency, savings and renewable energy – and attended by 52 participants. A joint report from the energy seminars, including presentation abstracts and conclusions from group discussions, has been published on the EUROSAI WGEA website.

Training seminar on Auditing Environmental Impacts of Agriculture

In line with the 13th Annual Meeting of the Working Group, a training seminar on Auditing Environmental Impacts of Agriculture was held in St Julian's, Malta on 5 October 2015.

The training provided an overview of environmental problems in agriculture and EU support schemes. During the training, participants also analysed the problems in agricultural sphere and prepared initial audit design matrixes. The training seminar was attended by 49 participants.

13th EUROSAI WGEA Annual Meeting

The 13th Annual Meeting of the working group was held just after the training day, on 6-8 October 2015 in St Julian's, Malta. It was a 2.5-day event with several keynote speeches, SAI presentations, group discussions and networking.

The first day of the Annual Meeting was dedicated to Auditing Issues Related to Industrial Waste and Chemicals. Invited keynote speakers from the European Environmental Agency, and Malta University introduced the management of hazardous waste, main challenges and occurring trends in the field. The importance of circular economy was emphasised in the keynote speeches. The participants then shared their experience in auditing different types of industrial and hazardous waste and discussed the main challenges in auditing these issues.

On the second day of the Annual Meeting, the main topic under discussion was Reaching the Stakeholders. An invited speaker from Oslo and Akershus University College of Applied Sciences presented a recent study on how SAIs are perceived by stakeholders. The keynote speech was followed by SAI presentations and sharing of good practice on the mentioned topic.

On the third day of the meeting, an Experience and Information Sharing Market for all SAIs to present their recent audit work was organised. The 13th annual meeting was attended by 70 delegates from 29 SAIs and 4 external organisations. The report from the annual meeting is published on the EUROSAI WGEA website.

8th Annual Survey

The EUROSAI WGEA secretariat has developed a practice of conducting short surveys each year to be familiar with our members' preferences, wishes and undertakings. The response rate of the 8th survey was 56%, meaning we received replies from 24 members out of 43.

The survey conducted among member SAIs early last summer presented a steady interest towards environmental audit on traditional topics like waste and water. However, new issues like market based instruments or sustainable development were also strongly supported as desired topics for future meetings.

Upcoming events

The secretariat has already started preparing for upcoming events of 2016. In April 2016, EUROSAI WGEA **Spring Session on Recycling** will take place in Tallinn, Estonia.

Furthermore, a **training seminar** and **14th EUROSAI WGEA Annual Meeting** will be organised in September 2016, and hosted by SAI Macedonia. The training seminar will be dedicated to auditing sustainable development. In addition, a special side-meeting will be organised to the Auditors General of the Balkan region in order to promote and encourage environmental auditing in these SAIs. This side-meeting will be held parallel to the training seminar. In addition, the Auditors General will be invited to contribute to a panel discussion on the sustainable development topic.

The 14th EUROSAI WGEA Annual Meeting will focus on two main topics. The main environmental topic for the meeting will be market based instruments for environmental protection, which will be addressed during a one-day session. The cross-cutting audit topic will be the ISSAIs of environmental auditing.

Goal 4. Coordinated and effective processes in the area of environmental auditing

Training on auditing environmental impacts of infrastructure to AFROSAI WGEA members

EUROSAI WGEA chair, in the capacity of SAI Estonia, was invited to the 5th AFROSAI WGEA Annual Meeting (16-20 November 2015 in Dakar, Senegal) to hold a training on auditing environmental impacts of infrastructure development, introduce the experience on auditing climate change, and present the recent and forthcoming activities of EUROSAI WGEA. The training seminar in Dakar was attended by nearly 60 participants.

Workshop at the 2nd YES Conference

EUROSAI WGEA was represented at the conference and moderated a workshop on auditing sustainable development. The main goal of the workshop was to introduce the concept of sustainable development to

auditors, whose everyday work does not necessarily deal with environmental issues. Therefore, the ambition was to broaden the topic in the eyes of participants. The session was attended by 15 participants from 10 SAIs.

Session at the VIII EUROSAI-OLACEFS Joint Conference

EUROSAI WGEA participated in the VIII EUROSAI-OLACEFS Conference in Quito, Ecuador in June 2015. The EUROSAI WGEA Chair also moderated a session titled “Coordinated Audits as a Tool for Monitoring Sustainable Development Goals”.

Progress reports

EUROSAI WGEA presented a progress report at the 14th INTOSAI WGEA Steering Committee Meeting in October 2015 in Cairo, Egypt and introduced its activities at the 5th AFROSAI WGEA Annual Meeting in November 2015 in Dakar, Senegal.

EUROSAI WGEA, as an ex-officio member of Goal Team (GT) 3, also reported at the 5th GT3 meeting in October 2015 in Lisbon, Portugal. In line with that, the secretariat has been and will continue to be involved in GT 3's activities related to enhancing audit cooperation within EUROSAI.

Articles

The secretariat contributed an article to EUROSAI Magazine and a feature story to Greenlines newsletter.

Participation in INTOSAI WGEA projects

The EUROSAI WGEA member SAIs lead four and participate in all INTOSAI WGEA projects in 2014-2016.

The projects led by the EUROSAI WGEA members:

- Energy savings, the SAI of Czech Republic;
- Market based instruments for environmental protection and management, the SAI of Estonia;
- Towards auditing waste management, the SAI of Norway;
- Review the four ISSAI documents on environmental audit, co-led by the ECA.

EUROSAI WGEA Newsletter

In 2015, the secretariat compiled and distributed two issues of the newsletter: in May and in December. The newsletters included news briefs from members about recently conducted environmental audits or other relevant topics and also news from the secretariat. All EUROSAI WGEA Newsletters are published on the EUROSAI WGEA webpage.

Website transfer and enhancements

EUROSAI WGEA webpage is one of the main tools for sharing information within the working group and, therefore, the webpage was updated in 2015 to enhance user and administrator convenience.

EUROSAI WGEA Steering Committee

In 2015, EUROSAI WGEA Steering Committee held two meetings: in February and in October. Furthermore, towards the end of the year, SAI Malta and SAI Cyprus expressed their wish to join the Steering Committee, which the chair gladly complied with. Therefore, the SC now consists of 9 members: Cyprus, European Court of Auditors, Estonia, Lithuania, Malta, the Netherlands, Poland, Slovenia, and Ukraine. INTOSAI WGEA is an observer in the Steering Committee.