



EUROSAI

Working Group on
Environmental Auditing

EUROSAI WGEA 2014-2017

Activity Report to EUROSAI Congress

April 2017

EUROSAI Working Group on Environmental Auditing (WGEA) comprises 42 members. The National Audit Office of Estonia has held the chair and hosted the secretariat of the working group since the IX EUROSAI Congress in June 2014.

The EUROSAI WGEA also has a **Steering Committee** which aims to provide strategic direction and operational support to the work of EUROSAI WGEA. The Steering Committee has held 6 meetings since the last Congress.

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



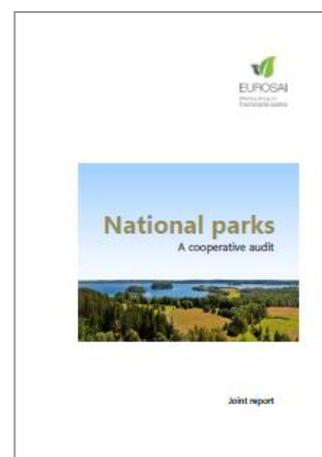
Goal 1. Encourage Concurrent or Coordinated Audits

The secretariat identifies the working group members' fields of interest through Annual Survey. As it has resulted from these surveys, the members of the working group have rather wide interest towards cooperative activities. One cooperative audit was finalised and three cooperative audits were initiated during between 2014 and 2017.

National Parks Coordinated Audit was conducted by Supreme Audit Institutions (SAIs) of Lithuania (co-ordinator), Poland, Norway, Denmark, Ukraine, Bulgaria, and Croatia. It was a coordinated audit with [a joint report](#) based on national reports. The audit was finalised in 2014.

Cooperative Audit on Air Quality is currently ongoing and co-ordinated by SAI Netherlands and SAI Poland. 16 SAIs (from and outside the European Union) have joined the audit and 2 meetings have been held so far, the third meeting is planned to be held in autumn 2017. The audit is intended to be finished by the end of 2017 in order to start working on the common report or communiqué in the beginning of 2018.

Cooperative Audit on Energy Efficiency in Public Buildings is co-led by SAI Estonia, SAI Latvia and SAI Lithuania. The kick-off meeting between 8 project partners was held in January 2017 and audit questions and criteria were agreed upon. In April, the cooperation agreement was signed. The joint audit report drafting meeting is planned to be held in the beginning of 2018.



Cooperative Audit on Mediterranean Marine Protected Areas is co-led by SAI Cyprus and SAI Malta. The participating SAIs met at a kick-off meeting, where the audit design matrix (ADM) was drafted. The 5 participating SAIs intend to finish their national audits in 2017, one SAI will also contribute by sharing the results of an already conducted audit. The cooperative audit is planned to finish in 2018.

Goal 2. Environmental Topics in a Citizen Perspective

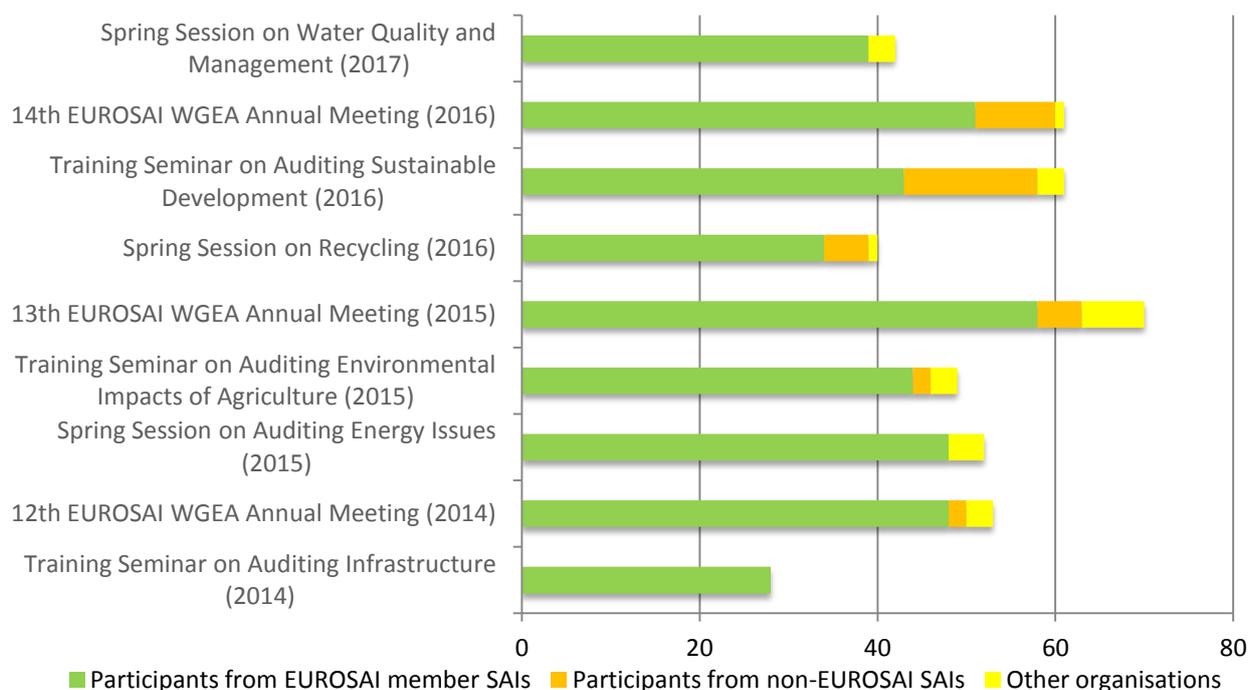
During the working period, the citizen perspective has been given attention to in the context of different environmental issues. Sustainable development is a horizontal topic covered almost at all the working group meetings, thus always bringing attention also to the social as well as economic aspect of environmental issues.

For instance, a discussion of **material recycling** and an emerging transformation towards **circular economy** involved social aspects, among other concerns that auditors pay attention to. Also, water is considered as a basic human right and, therefore, **access to water** and also **water price** were inevitable topics during the seminar on water management. Furthermore, the use of **market based instruments** in environmental management has proven to be a successful tool for encouraging citizens to make environmentally sound choices.

Goal 3. Capacity Development

A key focus for the EUROSAI WGEA is to enable and further strengthen the members' abilities to conduct environmental audits by offering means and fora for communicating experiences and attained knowledge about approaches for auditing environmental topics. WGEA meetings and seminars are key means for SAIs to exchange information, build capacity and network with other SAIs and with external organisations.

Since the previous Congress, 3 training seminars, 3 Annual Meetings, and 3 Spring Sessions have been held.



Goal 4. Coordinated and Effective Processes in the Area of Environmental Auditing

EUROSAI WGEA publishes a **Newsletter** biannually. Each Newsletter features news about the Working Group's activities, as well as articles from members regarding finished or ongoing environmental audits. The Newsletter is produced in an electronic format and published at the EUROSAI WGEA [website](#). In addition, the website features information about materials from the Working Group's meetings and seminars, and other useful information for the Working Group's members.

The Working Group has also contributed to EUROSAI Magazine and Greenlines newsletter by writing articles of its activities.

EUROSAI WGEA has presented annual **Progress Reports** to EUROSAI GT3 as well as Governing Board. Furthermore, the working group has been represented at various events of other regional WGEA and other stakeholders:

- INTOSAI WGEA Assembly Meetings
- INTOSAI WGEA Steering Committee Meetings
- EUROSAI-OLACEFS Joint Conference
- Second Young EUROSAI Conference
- AFROSAI WGEA Annual Meeting and Training Seminar
- ASOSAI WGEA Annual Meeting
- ARABOSAI WGEA Annual Meeting
- XXII INCOSAI Congress
- IDI Planning Meeting for Auditing SDGs Programme
- Conference on Environmental Compliance Assurance
- ECA Seminar on Auditing Energy and Climate

