

EUROSAI Working Group on Environmental Auditing (WGEA) is the largest working group within the EUROSAI framework, comprising 43 members as of January 2015. The Supreme Audit Office (SAI) of Norway concluded its six-year chairing period in June 2014 and the SAI of Estonia has held the chair and hosted the secretariat since then.

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 2012-2014 the strategic goals of EUROSAI WGEA were as follows:

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.

## **Goal 1. Encourage Concurrent or Coordinated Audits**

### **National Parks Coordinated Audit**

The audit on national parks was conducted by SAIs of Lithuania (coordinating country), Poland, Norway, Denmark, Ukraine, Bulgaria, and Croatia. It was a coordinated audit with a joint report based on national reports. The audit report is currently being finalised.

Representatives from SAIs of Lithuania and of Bulgaria made a presentation about the progress and the outcomes of the audit at the 12<sup>th</sup> EUROSAI WGEA Annual Meeting in Vilnius.

### **Workshop at the EUROSAI Congress**

The SAI of Norway, at the time the chair of EUROSAI WGEA, introduced their experience with audit cooperation in a parallel session at the 9<sup>th</sup> EUROSAI congress in The Hague in June 2014. The session was organised with the aim to encourage the continuation of audit cooperation among SAIs not only in the field of environment, but also in other areas of public sector auditing.

### **Preferred fields of cooperation**

The secretariat identified the main fields of cooperation that the members show interest in, through the Annual Survey 2014. As it resulted from the survey, the members of the working group have rather wide interest towards cooperative activities. Generalising the results, the most preferred fields of cooperation are waste, energy and biodiversity. However, the cooperation needs not to be only in the format of a cooperative audit, but also seminars, trainings etc.

## Goal 2. European Audits of Climate Change and Sustainability

Climate change and sustainability have been the central topics for the 2012-2014 working period. However, as 2014 was the year of changes for the working group on environmental auditing, no new initiatives were launched. The WGEA was rather focusing on developing a Strategy and Activity Plan for 2015-2017 and defining new strategic direction for the period.

### European Environmental Evaluators Network Forum

EUROSAI WGEA initiatives on auditing climate change, such as the cooperative audit on adaptation to climate change in Europe, were introduced at the 3<sup>rd</sup> European Environmental Evaluators Network (EEEN) Forum “Linking evaluation findings to enhancing sustainability” in Helsinki. The purpose of the EEEN is to advance the field of environmental evaluation through more systematic and collective learning. The Network is comprised of environmental, conservation, and natural resource evaluators and evaluation consumers. Individuals from academia, consulting organizations, foundations, government agencies, and non-profit organizations are all welcome to participate. The membership is international.

## Goal 3. Capacity Development

### Training seminar on Auditing Infrastructure

The EUROSAI WGEA secretariat and the SAI of Estonia, in collaboration with the SAI of UK, organised a training seminar on auditing infrastructure on 6 October 2014 in Vilnius, Lithuania. There were 30 participants from 18 EUROSAI SAIs.

The aim of the seminar was to introduce environmental and sustainability impacts related to different stages of the lifecycle of infrastructure (e.g. roads, water infrastructure, electricity, district heating) and analyse how environmental and sustainability impacts can be evaluated in environmental and performance audits. In addition, the INTOSAI material on “Environmental Issues Associated with Infrastructure Development” was introduced.

### 12<sup>th</sup> EUROSAI WGEA Annual Meeting

The two and a half day meeting was organised under the umbrella of the Working Group on Environmental Auditing and hosted by the SAI of Lithuania. The environmental focus of the seminar was on auditing biodiversity and the topic was addressed during a one day session, including two key note speeches, panel discussion, SAIs’ presentations and parallel sessions for discussions and experience sharing. The cross-cutting audit topic was survey data analysis, which was also addressed during a one-day session following the same structure as the environmental session.

The biodiversity session focused on the value of biodiversity and biodiversity loss in Europe, as well as practices of nature protection management. The emerging challenges of national governments to maintain the favourable status of natural habitats were also discussed. The session on survey data analysis addressed both, traditional and innovative survey methods, such as mobile positioning. The issue of increasing the quality and efficiency of surveys was also discussed.

There were 53 participants from 25 EUROSAI member SAIs, one from INTOSAI, and 3 external organisations. The report from the meeting is available on the EUROSAI WGEA webpage.

### 7<sup>th</sup> 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 survey was 56%, meaning we received replies from 24 members out of 43.

When suggesting the topics to vote between in the survey, we kept in mind what has already been covered during the seminars, and also what coincides with our strategy and activity plan for the next working period.

The results of the survey were introduced to the members during the business meeting at the 12<sup>th</sup> Annual Meeting and are also published on the EUROSAI WGEA website.

### Upcoming events

The secretariat has already started preparing for upcoming events of 2015. In April a EUROSAI WGEA **Spring Session on Auditing Energy Issues** will take place in Tallinn, Estonia. The seminar will have three main energy-related focuses – energy efficiency, energy savings and renewable energy.

The SAI of Estonia, in cooperation with the EUROSAI WGEA secretariat, is also preparing an **Open Electricity Market seminar** to be held in Vihula, Estonia in June 2015.

As usually, there will be a **training seminar** organised in line with the Annual Meeting. In 2015, the training will be dedicated to auditing environmental issues of agriculture. The one-day training seminar will be held on 5 October in St Julian's, Malta.

**The 13<sup>th</sup> EUROSAI WGEA Annual Meeting** will be hosted by the SAI of Malta and held on 6-8 October 2015. The main environmental topic for the meeting will be industrial waste and chemicals, which will be addressed during a one-day session. The cross-cutting audit topic will be reaching the stakeholders.

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

### Adoption of Strategy and Activity Plan 2015-2017

The 12<sup>th</sup> Annual Meeting virtually marked the end of one working period and the beginning of another. Therefore, a new Strategy and Activity Plan for the forthcoming three years was adopted at the meeting.

During this new working period, EUROSAI WGEA is planning to turn its attention towards the citizen perspective in environmental audits. One of our four strategic goals is altered every working period to respond to the topical issues in environmental auditing in Europe. Now we are turning our attention more towards encouraging 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. The citizen perspective will be kept in mind also when addressing all other environmental topics.

### EUROSAI WGEA Steering Committee

The Steering Committee had its first meeting of 2014 in March as a teleconference.

However, after that and in line with the adoption of the new strategy, a new Steering Committee was formed. The new Steering Committee was introduced and also had a meeting in line with the 12<sup>th</sup> Annual Meeting in

Vilnius. The Steering Committee now consists of 7 SAls: Estonia (chair), Lithuania, the Netherlands, Ukraine, Slovenia, Poland, and European Court of Auditors.

### **Participation in INTOSAI WGEA projects**

The EUROSAI WGEA member SAls 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.

### **Progress reports**

During 2014, the secretariat has presented progress reports of the working group on several occasions. A report of the 2012-2014 working period was presented at the EUROSAI Congress in June 2014 in the Netherlands. Besides that, the Chair of EUROSAI WGEA presented an overview of the activities and strategic directions of the working group at the 16<sup>th</sup> INTOSAI WGEA Assembly Meeting in October 2014 in the Philippines.

EUROSAI WGEA, as an ex-officio member of Goal Team (GT) 3, also reported at the 4<sup>th</sup> GT3 meeting in November 2014 in Bratislava, Slovakia. 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.

### **EUROSAI WGEA Newsletter**

In 2014, the secretariat compiled and distributed one issue of the newsletter in December. The newsletter included news briefs from members about recently conducted environmental audits or other relevant topics and also news from the secretariat.

### **Articles**

During 2014, the secretariat contributed an article to EUROSAI Magazine and INTOSAI Journal.

### **Website transfer and enhancements**

As a part of the transfer process of the chair and the secretariat, the EUROSAI WGEA webpage is now also hosted by the SAI of Estonia. The webpage is one of the main tools for sharing information within the working group and, therefore, the secretariat has decided to contribute to enhancing the user convenience of the webpage. The enhancements should be put into practice by the first quarter of 2015.

