



EUROSAI

Working Group on
Environmental Auditing

2015-2017 Strategy and Activity Plan

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The EUROSAI WGEA Strategy and Activity Plan

This 2015-2017 Strategy and Activity Plan (SAP) 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 main activities for its Secretariat. The activities will be reviewed annually and any changes deemed necessary will be 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. Since 2014 the Auditor General of Estonia is the EUROSAI WGEA Chair, and the National Audit Office of Estonia hosts the EUROSAI WGEA Secretariat. 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 Steering Committee's mandate, responsibility and composition are based on a separate Terms of Reference document. The International Organisation of Supreme Audit Institutions' Working Group on Environmental auditing - INTOSAI WGEA - is an observer in the SC. The Chair may also invite a SAI that holds the responsibility of leading a EUROSAI WGEA project to become an observer in the SC for the period of the project.

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 initiation of these 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.

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 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.



2015–2017 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.

Rationale

Environmental challenges are transnational. Coordinated environmental audits will allow cooperating SAIs to synergize their efforts and strengthen their message to European governments.

The INCOSAI XXI Beijing Declaration¹ included a commitment to contribute to improving global governance, notably by encouraging cooperative audits related to environmental protection.

Cooperative audits are lengthy in process, and it is therefore important that the EUROSAI WGEA continues to have focus on the initiatives of cooperation started in the previous working period.

Main Activities

In order to reach the goal the working group should:

- contribute to the utilisation of the INTOSAI 2007 paper, Cooperation Between SAIs: Tips and Examples for Cooperative Audits;
- enhance the process of finding cross-cutting environmental audit topics and exchanging information about ongoing and planned audits, also taking advantage of the annual survey;
- encourage SAIs to undertake new cooperative activities including topical information sharing meetings; regional meetings; and parallel, concurrent or joint audits, etc;
- facilitate communication about possible cooperative audits, by providing information about planned audits at the Annual Meeting as well as assisting the members in distributing invitations of cooperation to the other members;
- follow up former initiatives of cooperation between SAIs, where cooperation has not been ruled out as a possibility, such as in the Mediterranean sub-group, by further investigating possibilities for the SAIs to carry out some kind of cooperation.

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.

Rationale

Sustainable development describes a development of society where environmental, economic and social aspects are all considered and balanced, which means that development in one area will not compromise development in another area. For SAIs conducting environmental audits this is an important reminder that environmental management is interrelated to other policy areas.

¹ XXI INCOSAI, The Beijing Declaration, section 2.4.2



In indicating the consequences for European citizens, environmental audits can raise awareness of these issues among citizens and governments. Showing consequences for citizens can be relevant for different sub-topics.

Health issues can serve as an umbrella for several environmental topics, where poor management can have serious consequences for citizens, such as food safety, drinking water, air pollution.

Increased living standards, with more services provided to citizens, could also have negative consequences on the environment. Auditors could also investigate how this development can affect the environment, in auditing government efforts to reduce such risks or to show their results, for example when developing infrastructure.

A common denominator in both approaches is the government's ability to identify environmental risks, and to do impact assessments, whether in the implementation of a system to secure safe drinking water, or in developing energy grids that can supply energy for heating systems for citizens. In the last EUROSAI WGEA period, several climate change audits showed that governments have not come far in their efforts of adapting to climate changes currently taken place. The preparedness of governments, by monitoring and by establishing systems to mitigate forecasted or unforeseen environmental negative consequences, may in turn affect the outcome for citizens.

Given the wide range of possible topics within environmental governance, SAIs are still encouraged to focus on the areas where risks have been uncovered. Given the long-term nature of environmental and resource management, topic areas where audits have been conducted in the past SAP period, should be followed up in this period, either by new audits or by follow-up audits. This could be done on topics such as climate change, natural resource management and ecosystem management.

Main Activities

In order to reach this goal the working group should:

- incorporate relevant topics into upcoming meetings and seminars;
- create attention towards the possibility to cooperate on these issues;
- utilize relevant INTOSAI and INTOSAI WGEA material.

Goal 3: Capacity Development

The goal is to encourage and contribute to the development and strengthening of relevant environmental auditing methodologies.

Rationale

A key focus for the EUROSAI WGEA should be to enable and 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. Methodological development within the area is widely important as there is still not a widely distributed sense of how these issues can be approached. Therefore, the working group should also distribute its efforts towards low threshold means for communications, such as good examples from SAIs and short documents about methods posted on the EUROSAI WGEA website.



Main Activities

In order to reach this goal the working group should:

- organise annual meetings;
- organise thematic seminars on environmental topics;
- encourage members to partake in training at the Global Training Facility;
- adapt and utilise INTOSAI WGEA guidelines and papers in the European context;
- conduct annual surveys of members' preferences;
- continue sharing knowledge related to auditing methodology.

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

The goal is to 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.

Rationale

Due to the transboundary 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 civil society groups and organisations, and it will endeavour to further develop relations with them and act as a facilitator.

Main Activities

In order to reach this goal the working group should:

- manage the EUROSAI WGEA webpage;
- publish the EUROSAI WGEA newsletter bi-annually;
- present progress reports to EUROSAI and to the EUROSAI Congress;
- assure good cooperation between the EUROSAI WGEA and the INTOSAI WGEA;
- assure good cooperation between the EUROSAI WGEA and EUROSAI and its working groups and task forces;
- facilitate cooperation, sharing of know-how and dissemination of information through sub-target groups.



Annex 1

EUROSAI WGEA Steering Committee

Terms of Reference

Object

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

Composition

The EUROSAI WGEA Steering Committee may consist of up to 10 members plus observers. The Chair of EUROSAI WGEA may invite observers to the Steering Committee.

Members

The EUROSAI WGEA Steering Committee members should represent a variety of countries or areas in Europe. The SAI acting as Chair of the EUROSAI WGEA serves as Chair of the Steering Committee and is responsible for inviting members to the Steering Committee.

Commitments of and expectations to Steering Committee members

Steering Committee members should take an active role in the work of the EUROSAI WGEA. Steering Committee members commit to attending the meetings of the Steering Committee.

Steering Committee members are expected to actively assist the EUROSAI WGEA secretariat in the fulfilment of at least one important activity of the EUROSAI WGEA during their term of office.

Such activities may include:

- assisting in screening and finding keynote speakers for the EUROSAI WGEA annual meeting;
- facilitating sessions during annual meetings;
- hosting the annual meeting or other meetings and seminars;
- encouraging, assisting and/or taking leadership in cooperative activities;
- coordinating the activities in EUROSAI WGEA subgroups;
- actively contributing to the implementation of new EUROSAI WGEA activities.

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. The Chair of EUROSAI WGEA may also invite a SAI that holds the responsibility of leading a EUROSAI WGEA project, to become an observer in the SC for the period of the project.

Term of office

The EUROSAI WGEA Steering Committee members' term of office coincides with the duration of each EUROSAI WGEA Strategy and Activity Plan. A new Steering Committee is approved at the Annual EUROSAI WGEA Meeting, prior to the new working period.