



INTOSAI
Working Group
on Environmental
Auditing

Progress of the activities of the INTOSAI Working Group on Environmental Auditing

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Secretariat of the INTOSAI WGEA

10th EUROSIAI WGEA, 23-25 October 2012, Cyprus

Outline

- WGEA membership and functioning
- WGEA's 2011-2013 work plan projects
 - incl. preliminary results of the 7th Survey
- INTOSAI Journal: special EA edition
- Recent and upcoming meetings
- Transition of the WGEA's Chair



INTOSAI WGEA membership and functioning (i)

- 72 member SAIs
 - newest member: **Kenya**
- WGEA Steering Committee:
 - Argentina, Brazil, Canada, China, Egypt, Estonia, Finland, India, Indonesia, Lesotho, Morocco, New Zealand, Norway, Tanzania, United Kingdom, United States
- Coordinators of RWGEAs:
 - **ACAG/PASAI**: New Zealand
 - **AFROSAI**: Tanzania
 - **ARABOSAI**: Egypt
 - **ASOSAI**: China
 - **EUROSAI**: Norway
 - **OLACEFS**: Argentina



INTOSAI WGEA membership and functioning (ii)

- Chair – Mr Mihkel Oviir, AG, National Audit Office of Estonia
- Secretariat:



Tõnis Saar
Secretary General



Margit Lassi
Senior Advisor



Tuuli Rasso
Senior Advisor



Kaire Kesküla
Senior Advisor

2011-2013 work plan projects (i)

- **Research projects:**

- Land use/land management practices (Morocco);
- Environmental data (Canada/USA);
- Environment and sustainability reporting (Finland);
- Environmental issues associated with infrastructure (UK);
- Impact of tourism on wildlife conservation (Lesotho).

- **Guidance materials:**

- Addressing fraud and corruption issues when auditing environmental and natural resource management (Norway);
- An update of the 2004 document *Auditing Water Issues: Experiences of Supreme Audit Institutions* (USA).



2011-2013 work plan projects (ii)

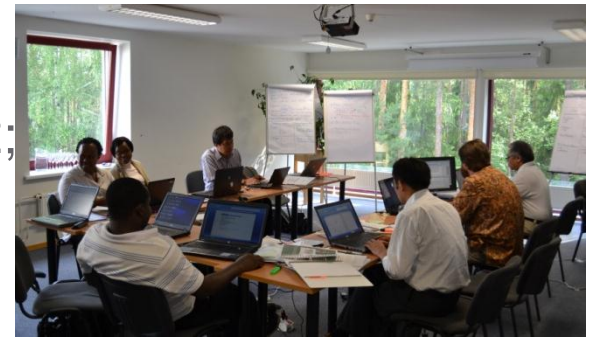
- Training modules:
 - auditing climate change (Norway and Estonia);
 - auditing mining (Tanzania);
 - auditing forestry (Indonesia).

- Global Training Facility on EA:
 - Outline of the 1st international WGEA training programme prepared;
 - Course planned for 2013 in Jaipur, at the iCED centre.



2011-2013 work plan projects (iii)

- IDI-WGEA transregional cooperative EA capacity building programme on forestry
 - Programme **wrap-up meeting** held in Võru, Estonia in June 2012;
 - Draft audit cases and compendium completed.
- 7th Survey and Annual Audit Collection
 - A total of **118 SAI responses** to the Survey received;
 - First Survey draft report prepared;
 - Annual Audit Collection 2012 will be sent to INTOSAI members in October 2012.



7th Survey: EUROSAI region

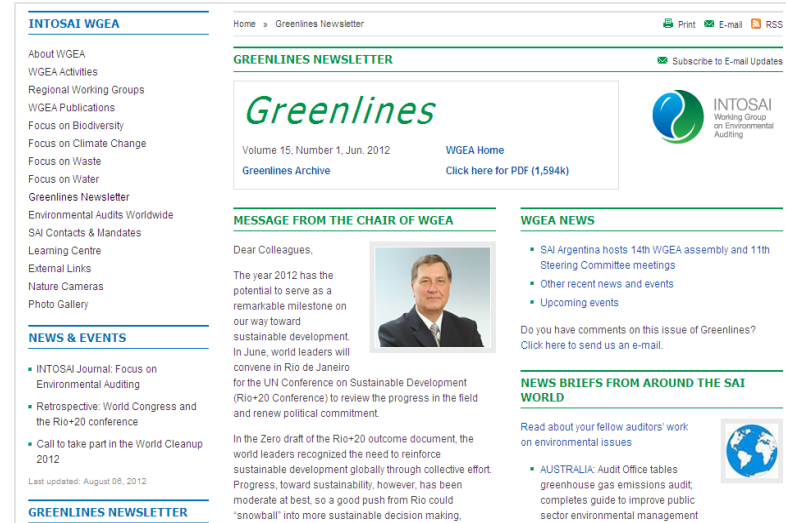
- **37 responses** from the region;
- **Compliance and performance audits on EA** has remained the same;
- Major environmental issues facing the country: **energy and energy efficiency**;
- Planned audit topics for next 3 years: **protected areas and national parks, climate change mitigation, general/hazardous waste**;
- On average, **1-4% SAI employees engaged** in EA, no major changes planned for future;
- **Cooperation** between SAIs – audits related to international environmental accord, exchange of information and experiences;
- Most **common barriers** for EA: lack of monitoring and report systems, lack of environmental data, insufficient formulation of government environmental policies, lack of human resources;
- **Exchange of knowledge with other SAIs, training on EA and integration of environmental issues in other audits** most necessary developments.

2011-2013 work plan projects (iv)

- Greenlines
 - Volume 15 No. 1 published in June 2012

- INTOSAI WGEA website

- Website continuously maintained;
- Several enhancements made in July 2012:
 - New photo gallery
 - Greenlines web editor template
 - Search engine functionality
 - Smaller visual enhancements




The screenshot displays the INTOSAI WGEA website interface. On the left is a navigation menu with links such as 'About WGEA', 'WGEA Activities', 'Regional Working Groups', 'WGEA Publications', 'Focus on Biodiversity', 'Focus on Climate Change', 'Focus on Waste', 'Focus on Water', 'Greenlines Newsletter', 'Environmental Audits Worldwide', 'SAI Contacts & Mandates', 'Learning Centre', 'External Links', 'Nature Cameras', and 'Photo Gallery'. Below this is a 'NEWS & EVENTS' section with bullet points for 'INTOSAI Journal: Focus on Environmental Auditing', 'Retrospective: World Congress and the Rio+20 conference', and 'Call to take part in the World Cleanup 2012'. The main content area features the 'Greenlines' newsletter header, a 'MESSAGE FROM THE CHAIR OF WGEA' with a photo of a man and text about the Rio+20 conference, and 'WGEA NEWS' with bullet points for 'SAI Argentina hosts 14th WGEA assembly and 11th Steering Committee meetings' and 'Other recent news and events'. There is also a 'NEWS BRIEFS FROM AROUND THE SAI WORLD' section with a globe icon and a bullet point for 'AUSTRALIA: Audit Office tables greenhouse gas emissions audit, completes guide to improve public sector environmental management'. The top right corner includes links for 'Home', 'Greenlines Newsletter', 'Print', 'E-mail', 'RSS', and 'Subscribe to E-mail Updates'.

INTOSAI Journal: special EA issue

- WGEA Secretariat collaborated with GAO USA on a special environmental auditing issue published in July 2012;
- Editorial: interview with the WGEA's Chair, Mr Oviir;
- Contribution articles from SAIs of India, Indonesia, USA and regional coordinators.

SPECIAL SECTION ON ENVIRONMENTAL AUDITING



Environmental Auditing in INTOSAI: 20 Years Later

An interview with Mihkel Oviir, Auditor General of Estonia and Chairman of the INTOSAI Working Group on Environmental Auditing (WGEA). Tõnis Saar, Secretary General of the WGEA, interviewed Mr. Oviir in May 2012 to discuss the importance of environmental auditing and the WGEA's work and progress to date.

Question: *This year the WGEA has reached its 20th anniversary. Would you consider this a short or long time in the life of an organisation?*

Mihkel Oviir: INTOSAI has established working groups in different sectors that require serious analysis. By nature, such working groups have been designed to last not forever but for a determined time. In this regard, 20 years is a considerably long time. On the other hand, considering the topic—the environment—we realise that 20 years is just a short time. During these 20 years, the WGEA has undergone an impressive evolution. Under the chairmanship of the Netherlands, then Canada, and now Estonia, the working group has produced over 1,600 pages of guidance materials and conducted numerous smaller and major meetings, workshops, and trainings. Yet there remain many untouched fields, as environmental issues are so wide-ranging, tangled, and interrelated. As natural resources are not infinite, I am certain that in our explosively developing world the environmental questions will remain on the table of decision makers for a long time to come.

Question: *What was your vision when you became the Chair of the WGEA?*

Mihkel Oviir: To date, my greatest dream—that all SAIs would start to conduct environmental audits—has proven to be too ambitious. Nevertheless, we have made a big step forward, and there is clearly a growing trend to undertake environmental audits. Over 100 SAIs have been actively auditing environmental issues and, as a result, we have collected thousands of audits in our web database of environmental audit worldwide. I am not of the opinion that environmental audit

Editorial



Recent WGEA meetings (i)

WG14 and SC11 held in Buenos Aires, Argentina, 7-11 November 2011

- WG14:
 - Training seminar “Environmental Audit for Beginners”
 - Working sessions on the WP topics
 - Keynote addresses by ACCA, INTERPOL, OECD, Transparency International, UNEP, World Bank.
- SC11:
 - Draft projects reviewed and approved
 - Consensual support to the candidature of the SAI of Indonesia as the chair of INTOSAI WGEA from 2014 onwards.



Recent meetings (ii)

SC12 held on **3-6 October 2012**
in Jaipur, India



- Reviewed and approved all the 2011-2013 WP **project drafts**
- Discussed the **next work plan** for 2014-2016
 - Draft work plan 2014-16 presented to the whole working group before the working group meeting in Estonia
 - Additional ideas will be invited during WG15
 - Volunteers will be welcome to come and sign up as project leaders as well as sub-committee members
 - Approving of the final draft of the work plan at WG15



RWGEA/INTOSAI meetings attended by WGEA in 2012

- 7th **ACAG/PASAI RWGEA** meeting
Sydney, Australia – April 2012;
- X **COMTEMA** meeting 
Mexico City – April 2012;
- 3rd **ASOSAI WGEA** meeting 
Penang, Malaysia – September 2012;
- INTOSAI **Knowledge Sharing Committee** SC meeting
Luxembourg – October 2012;
- 10th annual **EUROSAI WGEA** meeting 
Aiya Napa, Cyprus – October 2012;
- **Upcoming:** 62nd INTOSAI Governing Board meeting
Chengdu, China – November 2012.

15th WG meeting in Tallinn in 2013

- Scheduled for **3-7 June 2013** in Tallinn, Estonia;
- Assembly will approve all the **completed projects** and the **next work plan** for 2014-2016;
- **Tutorials** on the new research papers and guidance materials;
- SAs sign up to **new project teams**;
- Unofficial **hand-over of the WGEA's chairmanship** to SAI Indonesia (official: at the XXI INCOSAI in the end of 2013).



Transition of the WGEA's Chair

- Transition of the WGEA's chair from SAI of Estonia to SAI of Indonesia is planned starting from the beginning of the next work plan period of 2014-2016.
- SC supported the candidature of SAI Indonesia at the SC11 in Buenos Aires in November 2011.
- The Chair has announced of the SC consensus to the INTOSAI Governing Board and INTOSAI General Secretariat and requested a corresponding GB resolution to be issued at GB's 63rd meeting in Chengdu in November 2012.
- SAI of Indonesia will be involved in the process of developing the WGEA's work plan for 2014-2016 to secure a smooth transition of the chairmanship.



Thank you!

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