



INTOSAI  
Working Group  
on Environmental  
Auditing

# Progress Report INTOSAI Working Group on Environmental Auditing

INTOSAI WGEA Secretariat

14<sup>th</sup> EUROSAI WGEA Meeting  
Skopje – Macedonia , September 27-29, 2016

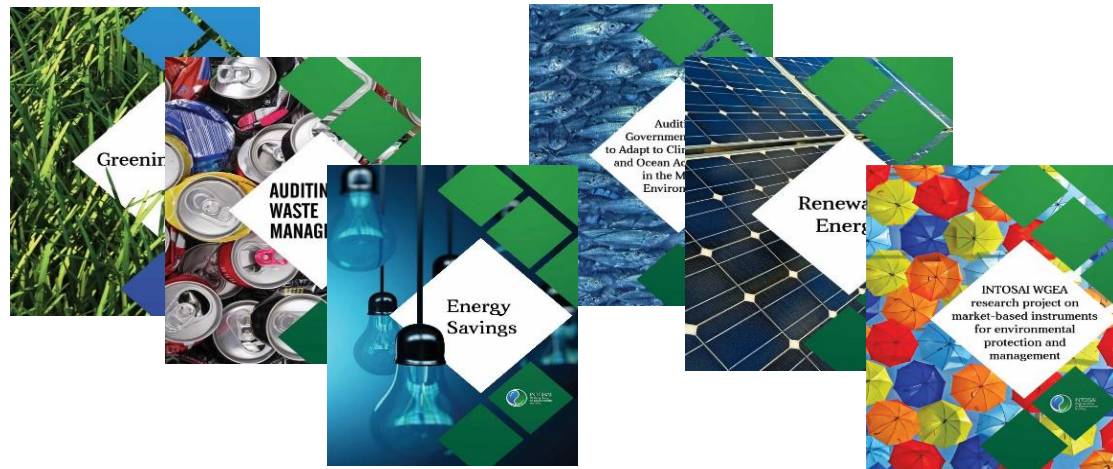
# Outline

- 2014 – 2016 Work Plan Progress Report
  - Research Projects
  - Update of Guidance Material
  - Review of ISSAIs on Environmental Audit
  - Trainings
- Publications
- 8th Survey on Environmental Auditing
- WGEA 2017-2019 Work Plan
- Upcoming 17th WGEA Assembly Meeting



# Research Projects

- Renewable energy (Leads: Morocco and Indonesia)
- Energy saving (Lead: Czech Republic)
- Market based instruments for environmental protection and management (Lead: Estonia)
- Greening the SAIs (Lead: India)
- Auditing government responses to a marine environment impacted by climate change: Creative and innovative strategies used by SAIs (Lead: USA)
- How to increase the quality and impact of environmental audits (Leads: Lesotho and Cameroon)
- Environmental impact assesment (Leads: Canada and India)



# Research Projects

## Due Process:

1. Presentation of project plans by project leaders in 13<sup>th</sup> SC meeting in Indonesia on **April 2-6, 2014**.
2. Conducting mini survey to collect data related to the project from **July to September 2014**. 60 SAIs responded to the survey.
3. Drafting of research papers starting from **July 2014**.
4. Presentation of first draft in 16<sup>th</sup> Assembly Meeting in Philippines on **September 29 - October 2, 2014**.
5. Distribution of research paper to SC members in **July 2015**.
6. Revision of draft after SC members' comments.
7. Presentation of the updated draft in 14<sup>th</sup> SC meeting in Egypt on **September 28 - October 1, 2015**.
8. Distribution of research paper to SC members for final comments in **February 2016**.
9. Finalization of draft.

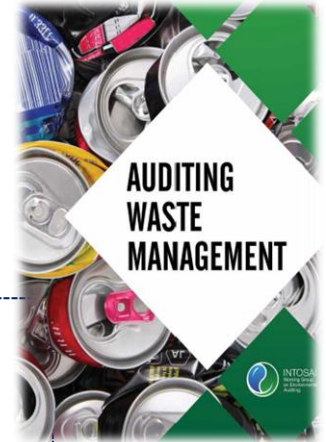
## Progress:

1. The final drafts have been approved by SC members in **April 2016**.
2. The final research papers will be endorsed by WGEA Assembly in **October 2016**.



# Update of Guidance Material

Update of the WGEA 2004 Guidance Material of "Towards Auditing Waste Management" (Lead: Norway)



## Due Process:

1. Presentation of project plans by project leader in 13<sup>th</sup> SC meeting in Indonesia in **April 2014**.
2. Conducting mini survey to collect data related to the project from **July to September 2014**. 60 SAls responded the survey.
3. Drafting of research papers starting from **July 2014**.
4. Presentation of first draft in 16<sup>th</sup> Assembly Meeting in Philippines on September 29 - **October 2, 2014**.
5. Distribution of draft guidance to SC members in **July 2015**.
6. Revision of draft after SC members' comments.
7. Presentation of the updated draft in 14<sup>th</sup> SC meeting in Egypt on **September 28 - October 1, 2015**.
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# Review of ISSAI on Environmental Auditing

(Leads: Indonesia and Brazil)



## Scope of review

- Adjustment to INTOSAI fundamental principles and any changes in audit methodology (ISSAI 5110 & 5120)
- New understanding of Sustainable Development (ISSAI 5130)
- Update audit methodology (ISSAI 5140)
- Provide good practices (all ISSAI)



# ISSAI Review Projects – Work Done & Follow Up



# Trainings

- **WGEA International Training on Environmental Auditing in Global Training Facility in India**

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Modules for training developed in conjunction with INTOSAI WGEA GTF project sub committee members

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Climate change: Norway

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Sustainable development: Estonia

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Water: USA

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Biodiversity: Brazil

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Total number of trainings since 2013 – 2015:  
**3 trainings**

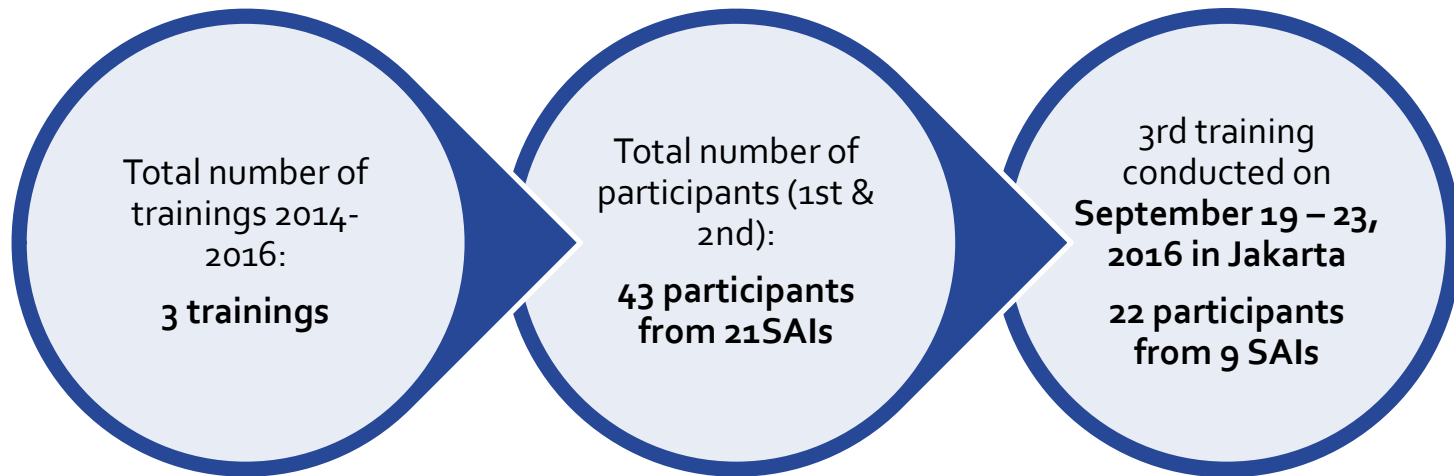
Total number of participants:  
**68 participants from 29 SAIs**

Next training will be held on  
**November 21 – December 5, 2016**



# Trainings

- **Dissemination of Forestry Auditing Training Module**
  - Module for the training was developed by SAI of Indonesia



# Publications



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- **Greenlines** - US GAO
  - Published twice a year
  - Progress: Volume 17, Number 3 - August 2016
  - Feature Story : “The Mutually Supportive Role of the Goals of the United Nations’ 2030 Agenda for Sustainable Development, Multilateral Environmental Agreements, and the SAIs” - UNEP
  
- **Audit Collection Worldwide**
  - 2014: around **200 audit reports** received from **63 SAIs**
  - 2015: around **200 audit reports** received from **35 SAIs**
  - 2016: will be commencing in **mid of October 2016**

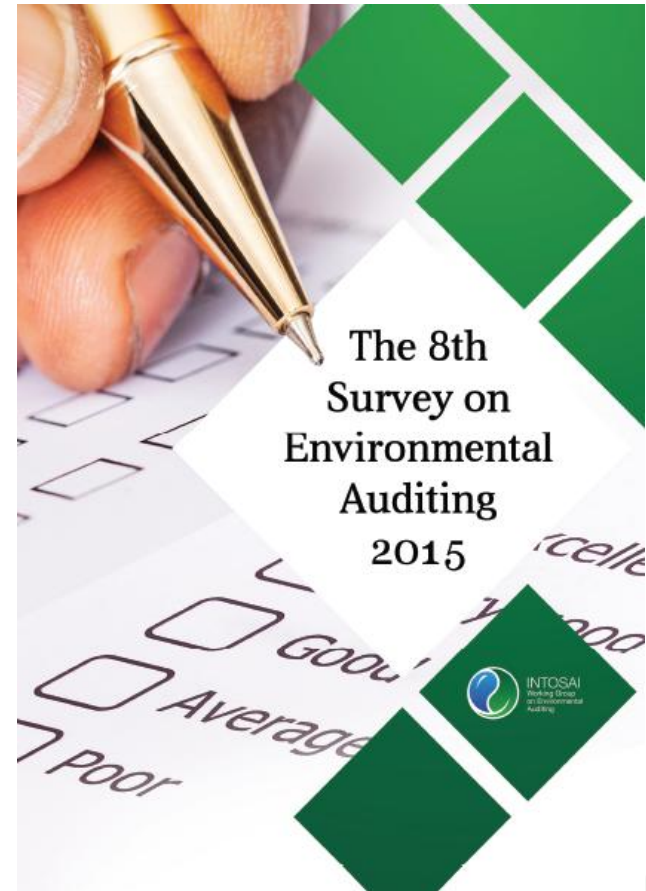


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# 8th Survey on Environmental Auditing

## ■ 8<sup>th</sup> Survey on Environmental Auditing

- Survey in English, French & Spanish
- Focusing on the auditing work related to environmental matters conducted by SAIs worldwide
- **58 responses** received – **24 responses** from EUROSAI region
- Data Analysis in cooperation with Academics
- Report will be published on WGEA website in **October 2016**



# 8th Survey on Environmental Auditing

## ■ Key Results :

- Environmental Audits:
  - Increased in almost half of all SAIs
  - Audit Topics : Climate change, water, marine pollution, and ecosystem management
  - Future Audit Topics : minerals, gas, oil and other non-renewable resources
  - Most SAIs have started or completed audits in sustainable development
- Impact of Environmental Audits:
  - Majority of SAIs considered the impact of their environmental auditing
  - Recommendations considering specific conditions in environmental audits
  - Governmental Activities most affected : evaluation and improvement of department's environmental policies or programs



# 8th Survey on Environmental Auditing

## ■ Key Results :

- Environmental Auditing Capacity :
  - Issues: Insufficient data on the state of the environment, insufficient monitoring and reporting systems, lack of skills or expertise and training within the SAI
  - Recommended New Topics for GTF : clean-renewable-efficient energy, natural disaster, and pollution
- Cooperation Between SAIs :
  - 2/3rd of SAIs have cooperated on Environmental Issues
  - Common types of cooperation: Exchange of audit information or environmental auditing experiences
- WGEA products :
  - Most well-known and used : WGEA Website
  - Most important : WGEA Guidance Materials
  - Theme : Sustainable Development, Climate Change, and Clean Renewable Energy



# Work Plan 2017-2019

## Undertake Research Project

- Visibility on Environmental Auditing (Communication)
- Environmental Health (focus on air pollution)
- Greening cities (focus on people and environmental health)

## Develop Guidelines

- Climate change: Strengthen resilience and adaptive capacity to climate change hazards & natural disasters in all countries
- Auditing agriculture and food production: Guidance for SAIs
- Auditing land organization and soil quality management – combating desertification: Guidance for SAIs
- SDGs: How SAIs can enhance the application by governments



## Design & carry out parallel/coordinated audit

- Multilateral Environmental Agreement (MEAs)
- Biodiversity in fisheries – Sustaining Marine Resources
- Climate change

## Enhance information dissemination, exchange, & training

- Provide training on environmental audit
- Implement & disseminate training module on forestry
- Develop training tool based on research project
- Maintain publication of Greenlines
- Undertake 9<sup>th</sup> survey on environmental auditing
- Provide annual audit collection

## Increase cooperation

- Update guidance material on auditing biodiversity



Upcoming Meeting:

INTOSAI WGEA Assembly  
October 24 – 27, 2016  
in Jakarta, Indonesia



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A photograph of a peaceful park setting. In the foreground, a simple wooden bench sits on a grassy area. Behind it, a path is lined with tall, leafy trees that create a canopy effect. The path leads to a bright, grassy field in the distance. The overall atmosphere is calm and natural.

**Thank You**