



## **EUROSAI WGEA**

### **Progress report October 2008 – October 2009**

The completed and ongoing activities are actions for implementing the work plan and to achieve the five strategic goals of EUROSAI WGEA. These are:

1. Facilitate 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
3. Develop methodology in the area of environmental auditing, and build the capacity of SAIs in terms of new methodology for environmental auditing
4. Identify and develop governance practices and organisational structures to ensure the ongoing and effective functioning of EUROSAI WGEA
5. Establish coordinated and effective processes in the area of environmental auditing between EUROSAI's working groups, INTOSAI's working groups and other relevant organisations and institutions.

The activities are reported according to the strategic goals.

#### **1 Members of the EUROSAI WGEA (Goal 4 and Goal 5)**

The EUROSAI WGEA comprises by 1 of October 2009 of 44 member SAIs. In the period 6 new SAIs (Turkey, Spain, Belarus, Kazakhstan, Moldova and Israel) became members of the working group and one SAI, Island, has decided to leave the working group.

#### **2 The EUROSAI WGEA Work plan (Goal 4)**

The EUROSAI WGEA secretariat developed in cooperation with the Supreme Chamber of Control of Poland, as the former chair of the working group, the EUROSAI WGEA Work Plan for 2008-2011. The work plan was approved by the members at the 6th EUROSAI WGEA meeting in Kyiv, Ukraine in October 2008. The work plan are revised and updated to the 7th EUROSAI WGEA meeting in Sofia, Bulgaria, in October 2009.

#### **3 The EUROSAI WGEA Steering Committee (Goal 4)**

EUROSAI WGEA has established a new organisational structure including a Steering Committee (SC). The European Court of Auditors and the SAIs of the Netherlands, Poland, Russia, Slovenia, Sweden, Ukraine, INTOSAI WGEA and Norway are members of the Steering Committee. Three Steering Committee meetings have been arranged. A kick off meeting was held in Kyiv in October 2008 in connection with the 6th EUROSAI WGEA meeting, a telephone conference was arranged in January 2009 and a meeting was held at the office of the Netherlands Court of Office in The Hague in March 2009. The SC gives support to the chair in running the working group and recommendations regarding activities in order to fulfil our strategic goals.

The next meeting will be arranged in Bulgaria in connection with the 7th EUROSAI WGEA meeting.



## **4 EUROSAI WGEA annual meetings (Goal 3 and Goal 5)**

### **4.1 The 6th EUROSAI WGEA meeting in Kyiv, Ukraine, 2008.**

The EUROSAI WGEA secretariat prepared, organised and followed up the 6th EUROSAI WGEA meeting in Ukraine in October 2008. Approximately 80 participants from 30 member countries and invited organisations attended the meeting. The topics of this meeting were fisheries management, sustainable energy and climate change. The EUROSAI WGEA secretariat carried out a survey among the participants to identify the ideas and needs of the member SAI's.

### **4.2 The 7th EUROSAI WGEA meeting in Sofia, Bulgaria, 2009**

EUROSAI WGEA secretariat has prepared for the 7th annual meeting in Sofia, 6-8 October 2009, in cooperation with the National Audit Office of Bulgaria. The topics for the meeting will be water issues and use of external experts in audit projects. The seminar will combine lectures by internal and external experts with group work, and will be directly relevant to auditing. Experts from DG Environment, European Environment Agency -European Topic Centre Water and WWF have confirmed to participate as keynote speakers.

## **5 EUROSAI WGEA website (Goal 5)**

### **5.1 Temporary EUROSAI WGEA website**

The EUROSAI WGEA secretariat has launched a temporary EUROSAI WGEA website where all documents from the previous EUROSAI WGEA website (hosted by the SAI of Poland) are posted. The website is continuously updated with relevant information.

### **5.2 Development of a new EUROSAI WGEA website**

The EUROSAI WGEA secretariat has developed the user specification for the website and the tender document, and the procurement process is in its finale phase. The website will be developed and launched in 2010.

## **6 EUROSAI WGEA Cooperative audits (Goal 1, Goal 2 and Goal 3)**

### **6.1 EUROSAI Audit on Climate Change**

At the first meeting between the SAI's participating in the EUROSAI Audit on Climate Change, in January 2009, the EUROSAI WGEA secretariat made a presentation regarding the global climate audit project and the INTOSAI Guidance document "Auditing Government Response to Climate Change". This EUROSAI Audit on Climate Change is coordinated by the SAI of Poland and 11 SAI participate in this audit.

### **6.2 Proposal for new cooperative audits**

The EUROSAI WGEA secretariat has started to explore the interest for a new cooperative audit related to adaptation to climate change. A proposal will be presented for the members at 7th EUROSAI WGEA meeting in October 2009.



The SAI of Ukraine has prepared a proposal and explored the interest for a new cooperative audit on protection of the Black Sea. The proposal will be presented by the SAI of Ukraine at the 7th EUROSAI WGEA meeting in Sofia.

## **7 EUROSAI WGEA projects on lessons learned (Goal 1 and Goal 3)**

In the questionnaire carried out at the EUROSAI WGEA meeting in Kyiv in 2008, where 80 % of the member SAIs responded, lessons learned and best practice were frequently mentioned as one of the most valuable activities. As a result of this feedback, the EUROSAI WGEA secretariat has started a systematic mapping of lessons learned. As a first step we have developed a project evaluations form and distributed this to three project leaders in recently completed cooperative audits. The results of this, together with other planned lessons learned activities, will be structured and made accessible later on to our members.

## **8 EUROSAI WGEA projects on use of external experts in audit activities (Goal 3 and Goal 5)**

The EUROSAI WGEA secretariat has started to explore how to make a list of relevant external experts to use in audit activities. A presentation of the preliminary results of this activity will be made at the 7th EUROSAI WGEA meeting in Bulgaria.

## **9 Governance, communication and cooperation strategy (Goal 4 and Goal 5)**

### **9.1 Meetings with DG Environment, European Environment Agency (EEA), European Environmental Bureau (EEB)**

Meetings with DG Environment (Directorate D: Water, Chemicals & Cohesion), European Environment Agency (EEA) and European Environmental Bureau (EEB) have been carried out as a part of the preparation for the 7th EUROSAI WGEA meeting and to establish contact with them.

### **9.2 Meeting with European Training Committee (ETC)**

The EUROSAI WGEA secretariat participated in the annual meeting of ETC in Lisbon, Portugal 29-30 January. The aim with the participation was to make a presentation regarding EUROSAI WGEA activities and to explore the possibility for a closer cooperation with ETC.

### **9.3 INTOSAI WGEA**

In order to discuss common issues, several meetings, including telephone meetings, have been arranged between INTOSAI WGEA and EUROSAI WGEA. In addition the EUROSAI WGEA secretariat participated in the 8th INTOSAI WGEA SC meeting in August 2009.



#### **9.4 EUROSAI Governing Board**

The EUROSAI WGEA chair presented the EUROSAI WGEA progress report from June 2008 to June 2009 at the EUROSAI Governing Board meeting in Kiev, June 2009.

#### **9.5 Meeting of Heads of Nordic and Baltic SAIs**

The chair of the EUROSAI WGEA has discussed with his colleagues from Nordic and Baltic countries, at a meeting in Poland September 2009, how to increase the impact and relevance of environmental audits on international level? The background for proposing this topic for this meeting was to receive input and advice from the Auditor Generals on how we can reach the EUROSAI WGEA vision to *"improve the management of natural resources and the environment, and to make Europe a leading region in the area of good natural resources and environmental management in the public sector"*.

### **10 Seminars (Goal 3 and Goal 5)**

#### **10.1 The 12th Assembly meeting of INTOSAI WGEA, Qatar, January 2009**

EUROSAI WGEA presented a progress report which included information about ongoing and planned activities to the INTOSAI WGEA assembly. In addition, EUROSAI WGEA organised a regional meeting for the members who were present. Approximately 30 participants attended this meeting. The topic was *Cooperative and coordinated environmental audits –lessons learned and best practise*. A presentation was made by the SAI of Austria followed by group discussions facilitated by the SAIs of Austria, Poland, the Netherlands and the Slovak Republic.

#### **10.2 Task Force on the Audit of Funds Allocated to Disasters and Catastrophes in Ukraine, 2009**

EUROSAI WGEA attended as a member of the Steering Committee of the Task Force, the first meeting of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes in March.

#### **10.3 EUROSAI Seminar on “Experience with the implementation and development of performance audits in reaction to challenges and opportunities in a changing environment” in Prague, April 2009**

The EUROSAI WGEA secretariat attended the seminar which was organized by the Czech Supreme Audit Office in close cooperation with the National Audit Office (United Kingdom), the Netherlands Court of Audit, the European Court of Auditors, and the Bundesrechnungshof (Germany). The aim of the seminar was to share experience within performance auditing in order to further develop performance auditing within the individual SAIs.



#### **10.4 EUROSAI/OLACEFS seminar in Venezuela, May 2009**

The EUROSAI WGEA secretariat/SAI of Norway and the SAIs of the Netherlands, Ukraine, Slovakia and Poland made presentations regarding experiences in cooperative environmental audits in this meeting.

#### **10.5 Course on Auditing Biodiversity Issues**

The EUROSAI WGEA secretariat has prepared for a one-day course in auditing biodiversity issues. The course is based on the INTOSAI WGEA biodiversity training module and will be arranged in connection with the 7th EUROSAI WGEA meeting in Sofia.

### **11 Dissemination (Goal 5)**

#### **11.1 EUROSAI WGEA Newsletter**

Three "EUROSAI WGEA Newsletter" have been prepared and distributed to our members.

#### **11.2 Disseminate of the EUROSAI WGEA work**

In the reporting period, the EUROSAI WGEA secretariat has contributed with articles and news briefs in EUROSAI Newsletter, EUROSAI Magazine and in the INTOSAI WGEA Newsletter (Greenlines).

In addition, several presentations regarding environmental auditing and EUROSAI WGEA have been made to national and international auditors, including a presentation at the National Conference for Public Auditors in Norway.

### **12 Conducted and ongoing audits (Goal 1 and Goal 3)**

In total 80 environmental audits\* have been conducted by the EUROSAI WGEA members in 2008. Of these 80 audits, 7 are cooperative or coordinated audits. The three most frequent topics are governance (19 audits), water (14 audits) and waste (13 audits).

\*The statistics is based on the INTOSAI WGEA database.

### **13 Upcoming activities**

In addition to the ongoing activities mentioned above, the EUROSAI WGEA secretariat has also worked on the following tasks:

#### **13.1 EURORAI seminar, Barcelona 2009 (Goal 5)**

The EUROSAI WGEA secretariat will participate and make a presentation at the EURORAI seminar on environmental auditing in October 2009.

#### **13.2 Seminar on climate change (Goal 1, Goal 2 and Goal 3)**

The EUROSAI WGEA secretariat has started to organise a seminar on auditing climate change issues in March 2010. The seminar are planned to be based on the outcome of the European climate audit, the global climate audit, as well as the guidance material developed on auditing climate change.