Report from the 7th meeting of EUROSAI working group on environmental auditing
Sofia, Bulgaria
6–8 October 2009
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I hereby have the pleasure of handing over the meeting report from the 7th meeting of the EUROSAI Working Group on Environmental Auditing (WGEA), which was held in Sofia, Bulgaria from 6 to 8 October 2009.

In the view of the Office of the Auditor General of Norway, the meeting must be considered a success. The meeting evaluation showed that the participants were very satisfied. The evaluation is enclosed with this report (Appendix 6). In that connection, I would like to thank both the host, the Bulgarian National Audit Office, for its warm and generous hospitality and a very professional event, and all the delegates for their active attendance and valuable contributions during the meeting. Special thanks are also due to the SAIs that made presentations, to the moderators of the group work and to the panellists. Your contributions are appreciated. They played an important role in making the meeting an arena for sharing experiences and knowledge in the field of environmental auditing.

The INTOSAI WGEA training seminar on auditing biodiversity issues was held in advance of the annual meeting of the working group. The seminar was fully attended, and the participants have expressed their satisfaction with the training and the results.

The purpose of this report is to give the participating SAIs, other SAIs and others interested in environmental auditing a brief overview of what was presented, discussed and decided at the meeting. I hope you will find this a useful reference document in your further work in this field.

The report will first briefly describe the presentations and conclusion from the business meeting and continue with abstracts of the presentations made, a short summary of the group work and discussions at the plenary sessions. A list of all internet-accessible data sources presented at the meeting is also included in the report. In the appendices, you will find the programme, the list of participants, the progress report from October 2008 to October 2009, the approved Work Plan for 2008–2011 and brief CVs for the speakers.

Since its establishment eleven years ago, EUROSAI WGEA has accomplished a great deal in the field of environmental auditing in Europe. It is my clear impression that the working group has contributed to better environmental governance in Europe and to fulfilling the vision of EUROSAI WGEA. At the same time, however, it must be underlined that we also have many important topics and many challenging tasks ahead of us.
2 Welcoming addresses

The meeting was opened with addresses from Professor Valeriy Dimitrov, President of the Bulgarian National Audit Office, Mr Jørgen Kosmo, Auditor General of Norway and Ms Iskra Mikailova-Koparova, Chairperson of the Bulgarian Parliamentary Committee on Environment and Water.

From left to right: Mr Knut Aarhus, Mr Jørgen Kosmo, Mr Valeriy Dimitrov, Ms Iskra Mikhailova-Koparova, Ms Goritsa Grancharova and Mr Hyusein Chaush.
3.1 European cooperative audits – information on selected activities

3.1.1 Audit of the Implementation of the Convention on the Protection of the Black Sea against Pollution

Abstract of the presentation given by Ms Ivanka Kesyakova, Auditor, the Bulgarian National Audit Office:

The Bulgarian National Audit Office has audited the implementation of the Convention on the Protection of the Black Sea against Pollution. The audit covered the activities of the Ministry of Environment and Water, the Regional Environment Inspections, the Executive Environment Agency and the Basin Directorates. The audit was based on analysis of documents, interviews and analytical evidence. The main findings were related to legal framework, administrative capacity and financial funding.

3.1.2 Natura 2000 Network Implementation Parallel Audit

Abstract of the presentation given by Mr Jérôme Brouillet, Auditor, Cour des comptes, France:

Seven SAIs (Austria, Czech Republic, Estonia, Finland, France, Hungary and the UK) conducted a parallel performance audit of the implementation of the Natura 2000 Network in Europe. Most of the audited countries were not able to implement the directive within the defined timescale, which led to numerous infringement proceedings. At the time of the audit, some of them were still not fully complying with the directive’s provisions. The audits were not able to identify costs of implementation, in particular because of a lack of indicators and evaluations of cost efficiency.
3.1.3 The EUROSAI Audit on Climate Change

Abstract of the presentation given by Ms Katarzyna Papinska, Advisor, Supreme Chamber of Control of Poland:

The Supreme Chamber of Control of Poland, the project leader of the EUROSAI audit on climate change, presented the status and progress of the coordinated audit. The partners of the audit are the SAIs of Azerbaijan, Cyprus, Denmark, Estonia, FYROM, Israel, the Russian Federation, Switzerland and Ukraine in addition to the SAI of Poland. The project is in its final phase and the audit coordinator is finishing the first version of the joint final report. The report will be signed at the third project meeting which is planned at the end of November this year. If possible, the joint final report is planned to be presented at the UNFCCC conference, COP 15, in Copenhagen in December 2009.

3.2 Activities of the EUROSAI WGEA in 2008–2009

Abstract of the presentation given by Ms Herdis Laupsa, Head of EUROSAI WGEA Secretariat:

Ms Herdis Laupsa presented a brief overview of the activities conducted from October 2008 to October 2009. The progress report covered governance, environmental audit activities, contributions to and the organisation of meetings and seminars, dissemination, communication and cooperation. The full report is included in appendix 3.

The progress report on the Workings Group’s activities from June 2008 to June 2009 was presented by the chair at the XXXV EUROSAI Governing Board meeting in Kyiv, Ukraine 23 June 2009.

3.3 Work Plan for 2008–2011 for the EUROSAI WGEA and new audit projects

Abstract of the presentation given by Ms Herdis Laupsa, Head of EUROSAI WGEA Secretariat:

The work plan sets out the vision, mandate, goals and proposed activities of the EUROSAI WGEA for the period 2008 to 2011. The EUROSAI WGEA work plan was adopted at the 6th EUROSAI WGEA meeting in Kyiv in October 2008. The work plan is revised annually and the revised version was sent to the member SAIs before the 7th EUROSAI WGEA meeting, proposing some minor changes.

The head of EUROSAI WGEA Secretariat presented the changes, including changes in the Steering Committee. In addition, she presented the planned EUROSAI WGEA activities for the coming year. The revised Work Plan for 2008–2011 for the EUROSAI WGEA was adopted as shown in appendix 4.
3.3.1 Proposal for a new coordinated audit – Adaptation to Climate Change

Abstract of the presentation given by Ms Herdis Laupsa, Head of EUROSAI WGEA Secretariat:

The EUROSAI WGEA secretariat has taken an initiative to explore interest in a new cooperative audit in the field of climate change. To show the relevance of such a project she presented the scientific background, the significance of the environmental, social and economic impact of climate change, and the needs for adaptation actions in Europe. Furthermore, arguments were given on why cooperative audits within this area are relevant and the timing correct. In conclusion, the secretariat takes on the task of further exploring interest in order to establish a project group.

3.3.2 Proposal for a new cooperative audit on protection of the Black Sea from pollution

Abstract of the presentation given by Ms Olga Boiko, International Relations Specialist, the Accounting Chamber of Ukraine:

At the last meeting of the Steering Committee of the EUROSAI WGEA, the Accounting Chamber of Ukraine initiated a new cooperative audit on the protection of the Black Sea from pollution. Considering the negative impact of the human-caused pollution to the biological environment of the Black Sea, representatives from Ukraine, the Russian Federation, Georgia, Bulgaria, Romania and Turkey signed the Convention on Protection of the Black Sea from Pollution in 1992. Upon signing the Convention, the parties agreed to take all the necessary measures individually or in cooperation with each other in order to reduce and keep under control the pollution of the Black Sea marine environment and preserve its biodiversity and landscapes. At the same time, the Black Sea ecosystem has deteriorated.

Having obtained the support of the EUROSAI WGEA Steering Committee, all the SAIs of the Black Sea countries and the SAI of the Slovak Republic have confirmed their participation in the audit. Additionally, the SAI of Germany has kindly provided information to the group about the results of the audit on the Danube River protection.

The audit will cover issues such as implementation of international accords, efficiency of the organisation of the public system for pollution control and prevention, efficiency of the spending of public funds allocated to protection of the Black Sea basin waters from pollution, and the implementation of international collaborative projects on protection, monitoring and assessment of water quality in the Black Sea catchment area.

At the same time, a wider range of issues will be investigated in bilateral cooperation with the Russian Federation, such as assessment of present condition, legal regulation, scientific study, protection and reproduction of water biological resources of the Black Sea and the Sea of Azov basins. The Accounting Chamber of Ukraine will coordinate the cooperative audit and the final product of the audit will be a Joint Report presented for approval to the Heads of the Supreme Audit Institutions participating in the audit. The joint report will be presented in June 2011 at the VIII EUROSAI Congress in Portugal.
3.4 Report from INTOSAI WGEA

Mr Saar presented the INTOSAI WGEA organisation and the membership status. The WGEA is led by a Steering Committee of 16 members and the total number of member SAIs is 70. Mr Saar also presented the ongoing activities and progress in relation to the 2008–2010 work plan. Among many activities, several guidance materials for environmental auditing are under development. He also presented highlights from the recent working group meeting (WG 12) in Qatar in January 2009. The new work plan for 2011–2013 is under development and will be approved at WG13 in China in 2010. The INTOSAI WGEA Secretariat encourages inputs from the EUROSAI WGEA to the new work plan.

3.5 Report from the Task Force on the Audit of Funds allocated to Disasters and Catastrophes in Europe

Currently, the Task Force consists of sixteen SAIs among which there are thirteen members and three observers. The Task Force Chair and Secretariat are held by the Accounting Chamber of Ukraine.

The first Meeting of the Task Force was held in March 2009 in Kyiv, Ukraine where the Work Plan for 2009–2011 and the Terms of Reference were approved and later submitted to the EUROSAI Secretary General and the EUROSAI President.

The Task Force intends to fulfil its mission, which is to coordinate and consolidate the efforts of European SAIs towards increasing their awareness of disasters and catastrophes and to help governments develop effective and efficient instruments for the prevention of disasters and catastrophes.

The Task Force continues its cooperation with other INTOSAI and EUROSAI working bodies on disaster and environment-related issues. No. 4 of the Strategic Goals set out for the task force provides a framework for further cooperation which involves the exchange of work plans, methodology and findings in the field of environmental auditing and the auditing of disaster-related aid. A progress report was presented by the Task force at the XXXV EUROSAI Governing Board Meeting in June 2009 in Ukraine.

It has been proposed to conduct two collaborative audits next year, namely the follow-up audit of the International Coordinated Audit of the Chernobyl Shelter Fund and the International coordinated audit of the budget funds allocated for the prevention and the consequences of the elimination of international agreements on cooperation in this domain. A number of European Supreme Audit Institutions have already expressed their interest in joining the aforementioned audits.

The second meeting of the Task Force is scheduled for April–May 2010. Since no Task Force member has so far agreed to host this meeting, it is likely to be held in Kyiv, Ukraine.
4.1 Water seminar

4.1.1 State of European Waters

Abstract of the presentation given by Dr Anita Künitzer, European Environment Agency/ European Topic Centre Water:

The European Environment Agency (EEA) is the EU body dedicated to providing sound, independent information on Europe’s environment. The EEA collaborates with its more than 30 member countries and collaborating countries, five European Topic Centres and about 300 national institutions, referred to as European Environment Information and Observation Network (Eionet).

This network provides the data and information for the EEA’s indicators and assessments in order to answer the following questions in relation to freshwater and marine water quality and quantity:

- What is the status of eutrophication?
- What is the status of organic and bacterial pollution in Europe?
- What is the status of water resources in Europe?
- What are the impacts of fisheries?

The Water Information System for Europe (WISE), which is the joint portal of the EEA, the European Commission, Eurostat and the Joint Research Centre (JRC) for water information, provides web access to data, indicators and maps, which answer the above questions and are linked to the Water Framework Directive and Marine Strategy Framework Directive as key legislation in the water area.

4.1.2 The Water Framework Directive – An Overview

Abstract of the presentation given by Dr Helmut Blöch, Deputy Head of Unit for Water Protection and Marine Environment, European Commission:

“Water is not a commercial product like any other but, rather, a heritage which must be protected, defended and treated as such” (first recital of the EU Water Framework Directive).

By adopting the EU Water Framework Directive the European Union has completely restructured and expanded its water policy, the first steps towards which were taken in the 1970s.

All of Europe’s waters are protected under the Directive – rivers and lakes, groundwater and coastal waters – thus leaving behind past legislative approaches that only protected a limited number of waters with a specific use.

Good status for waters is comprehensively defined for surface waters and groundwater. Under the Water Framework Directive, Member States will have to ensure that “good status” is achieved/maintained in all waters, as a rule by the end of 2015.

One of the Directive’s innovations is that rivers and lakes will now be managed by river basin rather than on the basis of mere administrative or politically defined boundaries.
The Directive takes a “combined approach” to pollution control by limiting pollution at the source by the setting of emission controls, and by establishing water quality objectives for bodies of water.

Whilst many Member States have already established under their own national legislation a system of permits or a regulatory system, this is not the case in all regions or for all relevant sources of impact on water. The Directive requires that such permits or prior authorisation cover all major impacts on water and that the rules for such permits/authorisations are set out as part of the programme of measures.

The Directive introduces from 2010 the principle that prices charged for water services reflect the principle of cost-recovery.

The Water Framework Directive will provide for a coherent managerial frame for all water-related EU legislation, and rationalise EU water legislation. Seven old directives are absorbed and repealed step by step. The daughter Directive on Environmental Quality Standards adopted in December 2008 repeals a further five old directives.

As implementation of the Water Framework Directive involves challenges for all involved Member States, the European Commission, Candidate Countries and all other involved parties, they have, in an unprecedented move for water policy, agreed on a Common Implementation Strategy for the Water Framework Directive. Stakeholders and NGOs are fully participating in the work under the strategy.

Two European Water Conferences have been held, in 2007 and 2009, and their reports on the implementation have been published.

### 4.1.3 What Future for EU’s Water?

Abstract of the presentation given by Mr Sergey Moroz, Water Policy Officer, WWF:

The key finding from the 2009 assessment by the European Environmental Bureau (EBB) and the WWF has revealed that the drafts plans of the Water Framework Directive (WFD) will fail to adequately protect Europe’s water resources. The consequences can be diminished water supplies, ever more expensive treatment, ever-increasing impacts on the economy and greater exposure to catastrophic events. The plans lack:

- transparent and publicly owned management
- objectives for reducing wastage and using water well
- targets for giving more space to living rivers
- controls for clean and healthy waters for nature and people
- visionary and adaptive policies for a changing environment
4.1.4 River Basin Management in the Bulgarian Black Sea Region

Abstract of presentation given by Mr Ventsislav Nikolov, Director of the Basin Directorate for Water Management, Varna, Bulgaria:

Mr Nikolov gave a presentation on conditions and challenges facing Bulgarian institutions responsible for water management and implementation of the EU Water Framework Directive. There are four directorates for basin management at the basin level in Bulgaria. The Basin Directorate in Varna covers large areas of the Bulgarian land and sea territory. The Basin Directorate cooperates with national as well as local administrative entities in securing the implementation of the Water Framework Directive the objective of which is to achieve good ecological status for Bulgarian waters by 2015. An integrated management approach is established where river basin management plans are central. The most important activities in the approach are the issuance of permits, monitoring and control, encouragement of water users to follow requirements, imposition of requirements and evaluation and feedback at basin and national level. The challenge for the administrative units is to implement a working mechanism for the implementation of successful projects following from a number of financial instruments such as ISPA, SAPARD, Cohesion fund, OP “Environment 2007–2014”, OP “Regional development”, OP “Rural area development program”, and national budget where the objective is to implement the commitments following from the Water Framework Directive.

4.1.5 Audit of Implementation of the Water Act and Water Framework Directive in Slovenia

Abstract of the presentation given by Ms Jerneja Vrabic, Court of Audit of Slovenia:

The Court of Audit of the Republic of Slovenia (hereinafter, the Court of Audit) performed a regularity and performance audit of Water Act implementation. The audit was performed at the Ministry of the Environment and Spatial Planning, which is responsible for the implementation of the Water Act. The audited period addressed the years 2002 to 2007.

Although Slovenia is not affected by shortages in water supply, there are problems due to the period before its independence, when water management issues were not properly regulated and the property of water resources was not legally determined. In 2003 the Water Act was adopted, which brought the principles and the time frame for different actions to be taken into line with the Water Framework Directive of the EU. In a very short time the Ministry for Environment and Spatial Planning had to settle water and environment issues and failed to solve some problems as the Court of Audit found in its regularity and performance audit of the Water Act implementation.

The Court of Audit assessed that the Ministry of Environment and Spatial Planning

• did not set up a water paper and water cadastral register in accordance with the Water Act, making it difficult to decide on new water rights and to maintain the completeness of information on users subject to water charges
• did not put in place an efficient and transparent system of water charges
• did not establish an effective and transparent system of financing activities for the elimination of problems in water charges funds
• did not successfully address the problem of water losses
4.1.6 Summary from the group work

The group work was organised around three main questions. The groups were supposed to use the presentations from the external experts as inspiration for the discussion on practical issues associated with conducting cooperative or national audits of water issues. The topics discussed were:

- Group 1: What could be the natural starting point for a cooperative audit?
- Group 2: What would be relevant audit questions and criteria for a cooperative or national audit, and what are the main challenges or obstacles to auditing international agreements/directives?
- Group 3: What experiences does your SAI have when it comes to carrying out environmental audits involving multiple actors at different levels and from different sectors, and what challenges do you think this would bring about when auditing international agreements/directives? How would it affect the planning process?

There were four different groups and moderators guided the discussions in each group.

4.1.6.1 Group 1: Natural starting point for a cooperative audit

Group 1 discussed what could be a natural starting point for a cooperative audit of water issues. Various reasons were identified for participating in a cooperative audit of water issues:

- if there is a shared issue or a problem that influences several countries (common water bodies or catchment areas)
- if the aim is to share experiences of different SAIs or learn by doing. In this situation the problem does not necessarily have to be shared as long as the topic is the same
- if there is a need to access information from another country that would normally not be available. This might also be useful for benchmarking purposes
- if there is a common obligation e.g. in the form of a convention

The group participants agreed that finding a common topic (or common denominator) is not the most difficult part of getting a cooperative audit started. Challenges arise from deciding what will be the aim and approach of the collaborative exercise and how to achieve it. Therefore the discussions and interactions in the planning phase of the audit are of vital importance to the success of the exercise.

If the aim is just to share the experiences and learn from each other, or if the conclusions are made based on science (e.g. the quality of a water body), it is not that important to have a common methodology. However, if the aim is to arrive at common conclusions or common findings, the most crucial point is to agree on the common criteria and methodology. Otherwise the results will not be comparable. In ECA, there is a system of quality control of findings in cases where the team consists of several auditors auditing issues in different member states. There is no similar practice as far as collaborations of different SAIs are concerned.

The aim differs depending on whether the collaboration is a coordinated, parallel or a joint audit. Joint audits require uniform methodology and therefore are very rarely conducted. Diplomatic and political issues may pose an obstacle to arriving at common conclusions, since the countries do not want to look bad in comparison to others.
4.1.6.2 Group 2a Audit questions and criteria

Abstract of the group work prepared by the moderators, Mr François Osete, Head of Cabinet of Mr Kikis Kazamias, European Court of Auditors and Ms Jerneja Vrabic, Environmental Auditor Manager, Court of Audit of Slovenia:

Group 2a discussed what could be relevant audit questions and criteria for a cooperative/national audit of water issues. Most countries experience water-related problems or challenges, i.e. the potential for national audits is definitely there. However, choosing a topic for a cooperative audit would be much more difficult. The group came up with two possible common issues: first, implementation and adjustment of environmental water policy with sectoral policies (e.g. the agriculture sector) and second, are states meeting the environmental requirements of the WFD? Based on the identification of common issues, the group proposed two main audit questions: Are principles of the WFD implemented in the national legal framework in a way that supports the main objectives of the directive? Are sectoral goals set in accordance with central principles of the WFD?

Main challenges to the initiation of a cooperative audit were identified to be differences in terms of management systems, differences in terms of quality of data and differences in terms of policy measures chosen to reach the objectives set in the directive. The group also identified the type of data that could be useful to collect in an audit, e.g. statistical data on emissions compiled through national monitoring systems of water bodies, data indicating quality of water and river basin management plans of involved countries in the cooperative audit.

In terms of methodology the groups also came up with ideas such as looking into reviews and reports on existing river basin management plans, questionnaires to stakeholders, interviews with key employees of different authorities dealing with water issues, comparisons of data from countries involved in the audit and benchmarking to possible standards/potential best practices identified.

The group proposed to present national audits at the same time as a joint report was published/presented in order to make the most impact with the audit. The groups also proposed the formulation of national as well as international recommendations based on findings in national audits and findings going into the joint report. By presenting the findings to the European Environmental Agency on the international conference “World Water Day”, the audit will make headlines and possibly have more impact.

4.1.6.3 Group 2b Audit questions and criteria

Abstract of the group work prepared by the moderator, Mr Rogier Zelle, Audit Manager, the Netherlands Court of Audit:

Group 2b was asked to discuss the same issues as discussed in group 2a. The group started by making an inventory of issues that may be considered for a cooperative audit. Belgium, Bulgaria, Estonia, Poland and Sweden identified water quality, i.e. lack of wastewater treatment, pollution and eutrophication, as main challenges. Cyprus and Switzerland mentioned depletion of water resources as main challenges, whereas the Netherlands identified water safety. The group decided the following audit question for a cooperative audit: have governments taken the appropriate measures to ensure good water quality as defined by the European Water Framework Directive?
The main audit criteria would be the Water Framework Directive. The group also identified sub-questions to the main audit question:

- Is there a national legal framework?
- Is there an overall water management strategy?
- Is there an authority with overall responsibility?
- Is there an effective river basin plan?
- Is there a reliable monitoring system?
- Are enough funds allocated, and is cost-benefit analysis applied?
- Is there a control system ensuring compliance?

It may also be noted that most of these audit questions do not just pertain to water quality but also to other water management issues.

**4.1.6.4 Group 3 Environmental Auditing with Multiple Actors**

Abstract of the group work prepared by the moderator, Ms Anne Fikkan, Deputy Director General, Office of the Auditor General of Norway:

Group 3 discussed the experiences and challenges regarding carrying out environmental audits involving multiple actors at different levels and from different sectors. The SAIs had different experiences with audits involving multiple actors. ECA and Scandinavian countries had similar experiences and the same formal mandate, indicating that audits of this kind are highly relevant. Other SAIs, such as France, described how the central and regional level cooperates, which is also an interesting topic for environmental audits.

The group identified challenges involved when carrying out environmental audits involving multiple actors at different levels and from different sectors. First of all, all EU member states are obliged to transpose directives into national legislation and it is natural to use them as audit criteria. However, how the directive is transposed into national law can vary significantly from country to another. The second step, to implement the directive through policy measures and set objectives can also be a different story from one member state to another. This can be a challenge for cooperative audits where an EU directive is the audit criterion. International conventions and treaties can seldom be used as audit criteria as they are less concrete. Audits should be based on EU directives instead.

**4.1.7 Complexity of environmental governance and the ECA audits**

Abstract of the presentation given by Mr François Osete, Head of Cabinet of Mr Kikis Kazamias, European Court of Auditors:

Environment is, by nature, a horizontal matter and the key reason for the difficulty of its governance. This is also the case for both the audit and the reporting to the wider public of a global view of the achievements in terms of the environment of the different policies implemented by governments and, in this particular case, by the authorities of the European Union.

This complexity results from three main reasons:

- integration of environmental aspects in a specific policy constitutes almost systematically an element of complication for those who have to manage it
- in budgetary terms, environment is linked with an extra cost for public budget and a smaller grant for beneficiaries, which means resistance
- protection of the environment could be or could appear, at least in the short term, contradictory to other objectives of the same policy
Since 1992, the European Community (EC) has put in place specific financial tools, the life programmes, which are fully devoted to the protection of the environment and biodiversity. For the other EC policies which, as I said above, mostly include the protection of the environment among other objectives, auditors meet two set of difficulties.

The first one is comparable to those with which managers are confronted but translated in audit terms.
- audit risks are linked with complexity
- audit work needs examination and analysis of the functioning of several administrations involved and management procedures applied
- audit criteria; since there are various targets, the criteria or parameters used to measure the achievements and impacts should be numerous as well

The second set of difficulties comes from the organisation of the European Court of Auditors (ECA), which is structured in five groups. One horizontal group is in charge of the coordination of the work DAS of methodology tools and communication and four vertical audit groups. Each one of these is responsible for the audit area corresponding to those defined in the multi-annual financial perspectives and in its duties is supported by audit units. Dealing with horizontal audit tasks is a real and difficult challenge for an audit organisation based on a vertical logic.

However, in its audit strategy for the period 2009–2013, the ECA has decided to face this challenge and has identified two cross-cutting themes “Environment, health and consumer protection” and has adopted a pragmatic approach in order to carry out two horizontal audits during this period.

4.1.8 Audit of the organisational structure for implementing environmental policy in Norway

Abstract of the presentation given by Ms Anne Fikkan, Deputy Director General, the Office of the Auditor General of Norway:

There are several challenges in auditing environmental policies; the environment does not follow national borders and responsibilities for environmental issues are complex. Several audits show that the Ministry of the Environment has limited success as coordinator when other ministries are involved, and that overall environmental goals adopted by the Parliament are not achieved.

The Office of the Auditor General of Norway has started a process to audit the organisational structure for implementing environmental policy. The first step is to analyse the existing audits to identify possible patterns. The second step is to fill the gaps in knowledge. The third and difficult step is to find out whether or not the issue is auditable. Methodologically, the task is difficult as we have conflicting goals, structural incompatibilities and unclear distinctions between politics and management.

However, even though we find the task difficult, we find it probably possible – and welcome all help and good advice.

Abstract of the presentation given by Mr Alain Vansilette, Head of Unit, European Court of Auditors:

The waste water from urban agglomerations can affect the quality of Europe’s lakes, rivers, coastal waters, soils and groundwater. The EU has adopted a series of Directives and has dedicated billions of euros to co-financing the building of urban waste water treatment plants. The Court’s audit focused on the performance of 73 treatment plant projects in Spain, Portugal, Greece and Ireland, which received more than 50% of allocated EU funding in this area. The disposal of sewage sludge, a by-product of the water treatment process, was a further part of the audit, whilst the overall role of the Commission was also looked at.

Structural measures have contributed to an improvement in waste water treatment. However some plants were found to be operating below capacity and, in a minority of cases, EU requirements were not met with regard to effluent quality. The majority of co-financed treatment plants disposed of sludge in accordance with methods of reuse encouraged by the EU; although a minority had chosen less sustainable non-reuse methods. The current Sewage Sludge Directive dates from 1986 and therefore does not contain more recent advances made in the field. The Court also noted that there is a need for better monitoring of outcomes by the Commission and considered that maintaining the good ecological status of water bodies requires a stronger emphasis on the EU environmental principles of pollution reduction at source and the “polluter pays”.

SAI of France: Audit of French water pollution control policy

Abstract of the presentation given by Mr Jérôme Brouillet, Auditor, Cour des comptes, France:

The Cour des comptes conducted an audit of the French water pollution control policy in 2008 and 2009. Results achieved regarding the implementation of European directives (nitrates or urban waste water) give a good view of the efficiency of this policy. The water framework directive now imposes an absolute obligation to achieve a good ecological and chemical status.

It appeared that France had encountered difficulty implementing European directives, because of weaknesses of the two tools that were used: the grants were not focused enough on actions addressing the main environmental impact; offences against the water legislation are not subject to sufficient sanctions.

Regarding the transposition of the WFD, the Cour noticed that the characterisation of river basins was based on incomplete data. River basin management plans could also be improved, since main concepts of the directive have been defined quite late by the European Commission. Finally, the objectives set are quite ambitious, but programmes of measures do not identify how it might be financed.
SAI of Malta: Performance Audit Water Loss Control Management by the Water Service Corporation

Abstract of presentation given by Mr William Peplow, Audit Manager, the National Audit Office of Malta:

The performance audit Water Loss Control Management by the Water Services Corporation was undertaken by the National Audit Office – Malta. The report was presented to the Parliament in February 2009.

This performance audit revealed that, on the basis of available statistics, the Water Services Corporation’s initiatives to detect, monitor and record water losses have led to significant reductions in such losses. Nevertheless, considering especially the cost of water production, the WSC needs to intensify its efforts to decrease the level of water losses to a level that is closer to what is considered unavoidable. This performance audit examined how the WSC carried out its responsibilities to minimise water losses.

Through various initiatives over the years, the WSC has significantly reduced real losses achieved, also as a result of significant capital investment in the water distribution system. The Corporation gauges the effectiveness of its management of real losses through an internationally recommended benchmark – the Infrastructure Leakage Index (ILI). An ILI close to 1.0 indicates that all aspects of a successful leakage management policy are being implemented. Generally, it is considered economically viable for the ILI of most systems to be between 1.5 and 2.5. The Corporation is striving to attain an ILI of 2.0 within the hydrologically encapsulated zones by year-end 2009. For zones in Malta, the ILI decreased from 5.0 in 2004 to 2.97 in 2008. The ILI for zones in Gozo has been stable at around 1.5 for the last five years.

The WSC is increasingly shifting its focus to deal with apparent losses. The WSC is yet to determine the amount of such losses which are unavoidable. This audit also revealed that a number of factors distort the Corporation’s water accounting – namely the fact that certain losses such as trunk mains losses, unauthorised consumption, and the lack of relative adjustments to the water account following billing errors claims by consumers are being used as balancing items in water accounting.

Apparent losses also result from unauthorised consumption. The WSC limits its efforts at tackling water theft to investigating reports from the public. To date, the Corporation has not carried out studies to determine the extent of water theft.

In view of the foregoing, the NAO proposed recommendations aimed at improving water accounting, namely the adoption of an economic leak intervention model to assist in the prioritisation of infrastructural work, maintenance and repairs, as well as to tackle water theft through a more proactive and aggressive approach.
SAI of Russian Federation: Activities of the Accounts Chamber of the Russian Federation concerning water resources management

Abstract of presentation given by Mr Vladimir Kuleshov, Deputy Director of the Department for International Relations at the Accounts Chamber of the Russian Federation:

In 2005, the SAIs of Russia, Kazakhstan and Azerbaijan conducted a parallel performance audit of the use of the Caspian Sea bioresources and the measures for protection, preservation, recovery and national use of sturgeon fish species. The audit revealed a poor level of interstate coordination in the areas critical to preservation of the Caspian unique ecosystem. The audit pointed out the necessity of finalising and signing an Intergovernmental Agreement on the Caspian Sea bioresources preservation and submitted to their parliaments a proposal to unify the existing environmental legal framework.

The Black Sea is one of the most polluted seas in the world, as twenty European states dump waste into the sea through the Danube, the Prut and the Dniepr rivers. On the whole, the parallel audit of the Caspian, the Azov and the Black Seas water resources revealed that international cooperation on the issue is not very effective. Generally speaking, water resources auditing activities should be focused on identifying the cause and mitigation of:

• water quality deterioration
• shortages of potable water
• increase in the damage rate during water-related disasters such as floods, landslides, coastal erosions etc.
• deterioration of hydraulic facilities

Since water bodies are often of a trans-boundary nature and their environmental safety depends on the actions of two or more states, the development of a unified methodology of environmental auditing harmonised with the international and national standards on auditing as well as the EU auditing standards remains an important prerequisite for SAIs’ performance improvement.
Abstract of presentation given by Ms Mariya Shulezhko, Director of Audit Department, Accounting Chamber of Ukraine:

In Ukraine, the problems of water management touch upon the protection of surface waters from pollution and protection against the detrimental impact of inundations and floods. These problems are of a cross-boundary nature. They draw the attention of the neighbouring states and have significant long-term negative consequences. For the last four years the Accounting Chamber of Ukraine has conducted three parallel coordinated audits in the domain of flood protection:

- the Ukrainian-Hungarian audit of flood control preparedness in the Upper Tisza Region (2005)
- the audit of measures to protect against floods on the trans-boundary waters of Ukraine and Poland (2006)
- the audit of the agreement between the Governments of Ukraine and Slovak Republic on cross-border water management (2007)

Other audits conducted by the SAI of Ukraine were the parallel audit of protection of the waters in the Bug River catchment area from pollution conducted together with Belarus and Poland (2006) and the audit carried out in 2008 in cooperation with the National Audit Office of Bulgaria on implementation of the Bucharest Convention on protection of the Black Sea from pollution.

The main focus was on the results of the governance processes, particularly for the prevention of negative effects of natural calamities. One of the tasks of the audits was the assessment of implementation by the public authorities of the requirements under environmental accords and agreements such as the Convention on the Protection and Use of Transboundary Watercourses and Lakes. The main expected results of the audits were:

- to develop a common understanding and determine common problems whose solution state governance should focus on
- to assess the efficiency of work of the existing organisational framework systems and the activities being carried out in this sphere
- to assess the ability of the states to implement the undertaken responsibilities given the available resources (financial, human, administrative etc.)
- to develop recommendations on how to improve the existing situation

The carrying out of international cooperative audits is not without difficulties. These are both technical (to hold physical meetings of the working groups, to appoint an audit coordinator, to prepare a final document layout) and methodological (to define joint goals, tasks, structural composition of a report etc.).

However, these joint results are extremely valuable in such matters as:

- developing a joint environment policy among neighbouring countries regarding river basins or cross-border issues
- informing the international community about the problems of common concern and the possibilities of obtaining financial help or consultations
- developing more complex approaches when elaborating national plans to improve the environment
4.1.10 Brief summary of the discussion

Panel: Ms Vivi Niemenmaa, Principal Performance Auditor, National Audit Office of Finland, Mr William Peplow, Audit Manager, National Audit Office of Malta, Dr Helmut Blöch, Deputy Head of Unit for Water Protection and Marine Environment, European Commission and Dr Anita Künitzer, Director, European Environment Agency/European Topic Centre Water.

There are obvious differences between EU member states and non-member states as to how binding the EU Water Framework Directive is. Outside the EU, the directive is not binding; however, some countries have adopted the objectives and certain measures to secure good water quality (e.g. Russia). Water management is a vital question, however, to all European nations.

The Water Framework Directive points out clear targets and some implementation skills, but each country has to choose its own strategies and action plans describing how to attain the targets. This makes parallel audits valuable in order to identify best practices. As countries outside the EU have also adopted similar targets as set in the directive, a parallel audit involving non-member states is also possible.

Lack of biodiversity and water supply are the most essential problems concerning management of water policy (to protect the water quality and to reduce the amount of water used). Climate change is also a factor that will aggravate these problems. Joint or parallel audits are and will be performed. Much can be gained by mapping available resources and risks on a transnational level and focus on these issues in audits.

4.2 Future Environmental Challenges in Europe

Abstract of the presentation given by Dr Anita Künitzer, European Environment Agency European–Topic Centre Water on behalf of Beate Werner, European Environment Agency:

The three major challenges for Europe are:
• tackling climate change regarding mitigation as well as adaptation
• considering biodiversity and the maintenance of our ecosystems in a sustainable way by establishing an integrated view of the goods and services ecosystems provide and the way we use them
• developing a way of using our land and soils in agriculture and urban development that avoids the currently high disturbance of our ecosystems, including biodiversity, water and air

The challenges for the European environment cannot be tackled through environmental legislation alone. We need a wider approach of integrating the consequences and requirements of the environmental, energy and financial crisis into a coherent set of measures.

Actions to support the balanced use of resources could at the same time support the post COP-15 discussions, coherence between the Lisbon, sustainable development and environment Strategies (towards the 7th European Action Programme), as well as providing environmental perspectives for the 2014–2020 EU budget discussions.

The Commission will soon start the review of the 6th Environmental Action Programme. Central elements in the review as well as of future policies will have to be the further questions of eco-efficiency
and the establishment of a low carbon society, internalisation of external costs, and maintenance of sustainable flows from our ecosystems and biodiversity.

The integration of policy measures between the different sectors, questions of efficiency and sustainability of flows of goods and from services are best addressed by also considering their economic relevance in a system that “accounts for what matters”.

4.3 Use of Experts

4.3.1 List of experts to be used in audit activities

Abstract of the presentation given by Mr Tom Næss, Advisor, EUROSAI WGEA Secretariat:

At the annual EUROSAI WGEA meeting in Ukraine in 2008, the EUROSAI WGEA secretariat was given the task of exploring how a list of external experts can be made available to SAIs for use in environmental audits. At previous EUROSAI WGEA meetings, SAIs have stated that lack of expertise can be a barrier to performing environmental audits. SAIs have also stated that it can be challenging to find independent experts for use in audits. It would be useful for SAIs if the EUROSAI WGEA secretariat could help in making a list of experts from which SAIs can find the expertise they need in audits.

However, when establishing a list, there are legal and practical limitations as to what the secretariat and the SAI of Norway can do. The legal issues concern the regulation of collection of personal data, e.g. legal responsibility for the list etc.

There are also practical constraints concerning how and in what way a list could be made, e.g. the quality and validity of advice given by experts on such a list, how to make the list exhaustible and relevant for SAIs etc. Before a list can be made, the secretariat needs to know in more detail what sort of expertise is needed. And finally, a great variety of existing sources of knowledge about experts and expert institutions is available, such as the EEA and its associated networks of experts and expert institutions. There are also networks and databases of experts and researchers such as CORDIS, the EU Commission’s registry of expert groups etc.

These practical issues have led the secretariat to propose some further examinations of the need for experts among the EUROSAI WGEA members. The secretariat also proposes some further examination of already existing databases and lists. A better understanding of the need for experts among SAIs in Europe must be established and a questionnaire will be forwarded to a few SAIs to obtain an overview of the needs. The secretariat will also explore how a list can be made available through the new EUROSAI WGEA website to be established in 2010.
4.3.2 Lessons learned from the NCA’s EU ETS audit

Abstract of the presentation given by Mr Rogier Zelle, Audit Manager, the Netherlands Court of Audit:

The Netherlands Court of Audit has recently performed an audit of the Netherlands’ implementation of the EU emission trading scheme. The purpose of using an external expert in this audit was to increase the quality and efficiency of the audit, as technical support was greatly needed. Emission trading and climate change is a difficult subject for most auditors. An expert was hired and no part of the audit was outsourced.

What we learned was that the expert must have extensive knowledge and the ability to communicate with auditors, i.e. be able to understand badly phrased questions from auditors. The expert must also have some knowledge of the SAI framework and he or she must be independent. The expert had a role as “help-desk” for the audit team, participated in workshops and reviewed drafts, but was not a member of the audit team.

By hiring an external expert we got a better understanding of the matter at hand, we asked better questions and our findings were formulated more pointedly. And a bonus for us was that we got up-to-date knowledge of the issue at hand during the audit.

4.3.3 Brief summary of the discussion

Panel: Mr Rogier Zelle, Audit Manager, the Netherlands Court of Audit, Ms Tuuli Rasso, Audit Manager, National Audit Office of Estonia, Mr Fredrik Engström, Audit Director, Swedish National Audit Office and Ms Kristine Lien Skog, Senior Audit Advisor, Office of the Auditor General of Norway.

The panel from left to right: Mr Rogier Zelle, Ms Kristine Lien Skog, Mr Fredrik Engström and Ms Tuuli Rasso.

The panel had wide-ranging experience of using experts in their audits. The main challenges regarding the use of experts in audits were identified in the panel discussion. First of all, the role and extent of the expert’s contribution must be made clear from the beginning. The process of hiring an expert is time-consuming, but worthwhile when the role of the expert is clear and needed in the audit. Otherwise, the expert may produce results of no use to the audit. Second, experts can increase the credibility of the audit by their contribution; however experts sometimes have their own agenda and their own interests. One should be aware of this and treat advice in a critical manner. Sometimes inviting a group of experts can be useful to get input to the audit. Third, a high level of internal knowledge and competence is vital if audits are to be successful. Experts must not be used for outsourcing of regular auditing tasks.

The chair concluded that the EUROSAI WGEA secretariat will continue the task of drawing up a list of experts to be used in audit activities and to make this list available for our members.
The day before the EUROSAI WGEA meeting, Monday 5 October, 30 participants attended a biodiversity training seminar in Sofia. INTOSAI WGEA has developed seminar materials relating to the Guidance “Auditing Biodiversity: Guidance for Supreme Audit Institutions”.

The content of the training seminar was to provide essential background information, planning tools, case-studies and exercises with the aim of designing biodiversity audits.

The trainers, Ms Tuuli Rasso from Estonia and Ms Kristine Lien Skog from Norway, made some adjustments to relate the seminar materials to a European context, and the European Court of Auditors presented results and experiences from their report “The sustainability and the Commission’s management of the LIFE-Nature projects” (Special Report No 11/2009).

The participants’ overall rating of the seminar was “very good”.

5  **Biodiversity training seminar**
6  Photo gallery

Conference hall
Welcome drink 5 October
Official dinner 6 October
Excursion 7 October
Breaks
Appendix 1: Programme

Sofia, Bulgaria 6–8 October 2009

Venue
Sheraton Sofia Hotel Balkan (Sredetz Ballroom, ground floor), Sofia, Bulgaria

Participants
Representatives of SAIs of EUROSAI WGEA and invited guests

Chair
Office of the Auditor General of Norway

Host
The National Audit Office of Bulgaria

Topics
Water management issues and the European Water Framework Directive
The use of external experts in audit activities

Language
English

Biodiversity seminar
There will be a biodiversity training seminar arranged the day before the start of the annual meeting, 5 October 2009. Registration for both events is to be done on the same form.
Monday 5 October

09.00 – 17.00 Training seminar on Auditing Biodiversity Issues

Arrival and registration of participants, transfer from the airport by the National Audit Office of Bulgaria

19.30 – 21.30 Welcome drinks hosted by the Office of the Auditor General of Norway at Sheraton Sofia Hotel Balkan, Serdica Ballroom, ground floor

Tuesday 6 October

Opening chaired by the National Audit Office of Bulgaria

09.00 – 10.00 Official statements
10.00 – 10.15 Group Photo
10.15 – 10.30 Coffee break

Water seminar chaired by the Office of the Auditor General of Norway

10.30 – 11.15 Introduction by Ms Anita Küntzer, European Environment Agency-European Topic Centre Water, "State of European Waters"
11.15 – 12.00 Presentation by Mr Helmut Blöch, DG Environment on EU’s, "The Water Framework Directive – An Overview"
12.00 – 12.45 Presentation by Mr Sergey Moroz, WWF, "What Future for EU’s Water?"
12.45 – 13.00 Questions, comments and reflections
13.00 – 14.15 Lunch
14.15 – 14.25 Presentation by Mr Ventsislav Nikolov, Basin Directorate for Water Management, Varna
14.25 – 15.00 Presentation by Ms Jerneja Vrabic, Court of Audit of Slovenia, "Audit of Implementation of Water Act and Water Framework Directive in Slovenia"
15.00 – 15.10 Introduction to group work
15.10 – 15.30 Coffee break
15.30 – 16.30 Group work
19.00 – 21.30 Official dinner hosted by the National Audit Office of Bulgaria at Bulgaria Hotel

Wednesday 7 October

Water seminar continues, chaired by the National Audit Office of Bulgaria

09.00 – 10.00 Summary from group work, questions and discussion
10.00 – 10.10 Presentation by Mr François Osete, the European Court of Auditors, "Complexity of environmental governance and the ECA audits"
10.10 – 10.20 Presentation by Ms Anne Fikkan, the Office of the Auditor General of Norway, "Audit of the organisational structure for implementing environmental policy in Norway"
10.20 – 10.40 Coffee break
10.40 – 11.30 Short presentations by ECA and the SAIs of France, Malta, Russia and Ukraine
11.30 – 11.50 Comments from panel, questions and discussion
11.50 – 12.20 Reflections and conclusions by external speakers
Future environmental challenges in Europe

12.20 – 12.50  Presentation by Ms Anita Künitzer, European Environment Agency-European Topic Centre Water, "Future Environmental Challenges in Europe"
12.50 – 14.00  Lunch

Excursion

14.00  Plovdiv, sightseeing in the Old Town

Thursday 8 October

Seminar on the use of experts chaired by the Office of the Auditor General of Norway

09.00 – 09.15  Introduction by the chair
09.15 – 09.25  Presentation by Mr Rogier Zelle, the Netherlands Court of Audit, "Lessons learned with the NCA's EU ETS audit"
09.25 – 10.00  Panel discussion and conclusion

Business meeting chaired by the Office of the Auditor General of Norway

10.00 – 10.30  European cooperative audits – information on selected activities
10.30 – 11.00  Coffee break
11.00 – 11.15  Activities of the WGEA in 2009 – report of the Group's chair
11.15 – 12.00  Work Plan and new audit projects
12.00 – 13.30  Lunch
13.30 – 13.50  Presentation by Mr Tõnis Saar, INTOSAI WGEA
13.50 – 14.00  Presentation by Ms Mariya Shulezhko, Accounting Chamber of Ukraine, "Activities and plans of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes in Europe"

Official conclusion of the WGEA meeting by the Bulgarian National Audit Office and the Office of the Auditor General of Norway

14.00 – 14.20  Closing statements

Guided sightseeing of Sofia

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<td>Ms Mathilda Fält Zaa</td>
<td>Performance auditor</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mr Petter Dahlin</td>
<td>Auditor</td>
</tr>
<tr>
<td>Switzerland</td>
<td>Swiss Federal Audit Office</td>
<td>Mr Martin Koci</td>
<td>Project Manager</td>
</tr>
<tr>
<td>Ukraine</td>
<td>Accounting Chamber</td>
<td>Ms Olga Boiko</td>
<td>International Relations Specialist</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ms Mariya Shulezhko</td>
<td>Director of Audit Department</td>
</tr>
<tr>
<td>Turkey</td>
<td>Turkish Court of Accounts</td>
<td>Mr Burak Köroğlu</td>
<td>Senior Auditor</td>
</tr>
</tbody>
</table>
Invited speakers and observers

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Name</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bulgarian Parliamentary Committee on Environment and Water</td>
<td>Ms Iskra Mikailova-Koparova</td>
<td>Chairperson</td>
</tr>
<tr>
<td>Basin Directorate for water management, Varna, Bulgaria</td>
<td>Mr Ventislav Nikolov</td>
<td>Director</td>
</tr>
<tr>
<td>European Commission</td>
<td>Dr Helmut Blöch</td>
<td>Deputy Head of Unit for Water Protection and Marine Environment</td>
</tr>
<tr>
<td>European Environment Agency/European Topic Centre for Water</td>
<td>Dr Anita Künitzer</td>
<td>Leader</td>
</tr>
<tr>
<td>Norwegian Embassy to Bulgaria</td>
<td>H.E. Tove Skarstein</td>
<td>Ambassador</td>
</tr>
<tr>
<td></td>
<td>Ms Elina Pavlova</td>
<td>Programme Officer</td>
</tr>
<tr>
<td></td>
<td>Ms Dagfrid Hjorthol</td>
<td>First Secretary</td>
</tr>
<tr>
<td>World Wildlife Fund (WWF)</td>
<td>Mr Sergey Moroz</td>
<td>Water Policy Office</td>
</tr>
</tbody>
</table>
Appendix 3: 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 in relation to the strategic goals.

1 Members of the EUROSAI WGEA (Goal 4 and Goal 5)
The EUROSAI WGEA comprises 44 member SAIs as of October 2009. During the period, six new SAIs (Turkey, Spain, Belarus, Kazakhstan, Moldova and Israel) became members of the working group and one SAI, Iceland, 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 was revised and updated in connection with 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 SAIs.

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 participation 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 final 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 SAIs 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 SAIs participate in this audit.

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

The SAI of Ukraine has prepared a proposal and explored interest in 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 later made accessible 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 on 29–30 January. The aim of the participation was to make a presentation regarding EUROSAI WGEA activities and to explore the possibility for 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
In March, 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.

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 organised 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 from 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 at this meeting regarding experiences from cooperative environmental audits.

10.5 Course on Auditing Biodiversity Issues
The EUROSAI WGEA secretariat has prepared 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 Newsletters 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 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, seven are cooperative or coordinated audits. The three most frequent topics are governance (19 audits), water (14 audits) and waste (13 audits).

*The statistics are 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 is 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.

Revised October 2009

The EUROSAI WGEA Work Plan

This work plan sets out the vision, mandate, goals and proposed activities of the European Organisation of Supreme Audit Institutions’ Working Group on Environmental Auditing (EUROSAI WGEA) for the period 2008 to 2011. In order to achieve continuity in the activities of EUROSAI WGEA, the work plan period has been extended to three years starting in 2008. This is also consistent with the work plan period of the International Organisation of Supreme Audit Institutions’ Working Group on Environmental Auditing (INTOSAI WGEA). The WGEA work plan for 2008 was approved at the EUROSAI WGEA members meeting in Bratislava/Senec in Slovakia in October 2007, and it is incorporated in this document. The goals and activities are intended to respond to the range of needs of supreme audit institutions (SAIs). The work plan will be revised annually.

The work plan has been developed by the EUROSAI WGEA Chair and Secretariat (the Office of the Auditor General of Poland and, from June 2008, the Office of the Auditor General of Norway), and it was approved at the EUROSAI WGEA members meeting in Kyiv, Ukraine in October 2008. The work plan is designed to help EUROSAI WGEA realise its vision and fulfil its mandate.

Long-term Vision

EUROSAI WGEA has adopted the vision of INTOSAI WGEA. 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 management of natural resources and the environment, and the health and prosperity of the people of Europe.

EUROSAI WGEA’s vision is to improve the management of natural resources and the environment in each country represented in the working group, and to make Europe a leading region in the area of good natural resources and environmental management in the public sector. Through its activities, EUROSAI WGEA aims to promote a spirit of cooperation based on integrity, open communication and professional excellence.

EUROSAI WGEA’s Thematic Focus for the Work Plan Period

At the EUROSAI WGEA meeting in Luxembourg in 2006, it was agreed that the WGEA should focus on the development of methodology in connection with a thematic focus area. Climate change is the thematic focus area for the current period.

According to the Intergovernmental Panel on Climate Change (IPPC) Fourth Assessment Report, it is now evident that the increase in global average air and ocean temperatures is unequivocal and will cause negative impacts to human beings, species and ecosystems. The climate changes contribute to the melting of snow and ice, rising global sea levels, more extreme and unstable weather conditions (storms and flooding), and decreasing water resources. It is very likely that the climate changes are mainly caused by human behaviour. In this context, climate change auditing is becoming increasingly important.

At the INTOSAI WGEA meeting in Arusha, Tanzania in June 2007, it was decided to develop guidelines for climate change auditing and to conduct an international climate change audit. EUROSAI WGEA, under the leadership of the Supreme Chamber of Control of the Republic of Poland, has initiated a European audit in this field. EUROSAI WGEA believes the two working groups will benefit from choosing the same theme.
EUROSAI WGEA's Strategic Goals for the Work Plan Period

In order to achieve its vision, EUROSAI WGEA will encourage European SAIs to work towards the following five strategic goals:

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

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 EUROSAI WGEA Organisation

EUROSAI WGEA is led by a Chair who is supported by a steering committee (SC). The steering committee consists of up to 10 SAIs. INTOSAI WGEA is proposed as an observer in the SC.

The main activities in the plan require a SAI in the working group to act as overall project leader. Project leaders are responsible for a given project, including preparing individual work plans and progress reports, organising meetings and consultations, authorising drafts and communicating with the steering committee and EUROSAI WGEA.

Each project leader is in turn supported by a sub-committee. Sub-committee members are expected to review and comment on key documents related to the project (largely by e-mail) and they may also undertake specific tasks (such as research or writing) as agreed with the project leader.

In all cases, the EUROSAI WGEA Chair will establish management processes and schedules to guide the development of projects. The Chair oversees all projects in EUROSAI WGEA.

An advisory group, consisting of both external and internal subject matter experts, will support the EUROSAI WGEA secretariat. The composition of the group will vary depending on the needs and activities being conducted.

Details about the organisational structure are further outlined in the memo "Proposal for a new organisational model for the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA)". This memo is attached as appendix 2 of the work plan.

2008–2011 Strategic goals and activities

Goal 1: Encourage Concurrent or Coordinated Audits

Goal

The goal is to encourage European SAIs to initiate and implement concurrent or coordinated environmental audits.

Rationale

Environmental challenges are transnational. Cooperation among SAIs in the area of environmental auditing is therefore crucial in order to achieve both national and joint European goals. Many SAIs in Europe have gained considerable experience through concurrent and coordinated audits – in the
planning, examination and reporting phases of the audit cycle. Such audits are powerful tools for the development of environmental auditing. Experiences and the lessons learned from these audits have been included in the INTOSAI 2007 paper, Cooperation Between SAIs: Tips and Examples for Cooperative Audits, which was jointly prepared by the SAIs of the Netherlands and Poland.

In addition to a number of national environmental audits, several concurrent or coordinated environmental audits are planned in the work plan period. The participating SAIs will define the specific cooperation model and the detailed audit scope and project elements within the different projects.

Amongst the cooperative and concurrent environmental audits being carried out by the EUROSAI WGEA members are:

<table>
<thead>
<tr>
<th>Audit</th>
<th>Timing</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carry out a European audit on the topic of climate change. See also Goal 3, activity 1</td>
<td>Within the 2008–2011 work plan period</td>
<td>Project Leader: SAI of Poland Participating SAIs: Azerbaijan, Cyprus, Denmark, Estonia, FYROM Israel, the Russian Federation, Switzerland and the Ukraine</td>
</tr>
<tr>
<td>Coordinated audit of state financial means allocated for air and ozone layer protection and implementation of related international agreements – climate change/emission trading</td>
<td>2008</td>
<td>Project Leader: SAI of the Slovak Republic Participating SAIs: Austria, the Czech Republic, and the Republic of Slovenia</td>
</tr>
<tr>
<td>Audit of Management of public financial resources and state assets with regard to biodiversity and ecosystem protection in NATURA 2000</td>
<td>2009</td>
<td>Project Leader: France Participating SAIs: Austria, Finland and Hungary</td>
</tr>
<tr>
<td>Fisheries management and monitoring of the environmental impact on fish resources in the Baltic Sea</td>
<td>2008</td>
<td>Project Leader: SAI of Denmark Participating SAIs: Estonia, Finland, Germany, Latvia, Lithuania, Poland, the Russian Federation and Sweden</td>
</tr>
<tr>
<td>Parallel Audit on the implementation of the provisions of the Bucharest Convention on the Protection of the Black Sea Against Pollution</td>
<td>2008–2009</td>
<td>SAIs of Bulgaria and Ukraine</td>
</tr>
<tr>
<td>INTERREG III Community Initiative programmes focusing on environmental and nature protection measures</td>
<td>2008</td>
<td>Project Leader: SAI of Hungary Participating SAIs: Ukraine</td>
</tr>
<tr>
<td>Emission inspections for vehicles: impact (reduction of air pollution), cost-utility</td>
<td>2008</td>
<td>Switzerland and other interested countries</td>
</tr>
<tr>
<td>Follow up of the investigation of the management and control of the fisheries in the Barents Sea and the Norwegian Sea</td>
<td>2008–2011</td>
<td>Norway and the Russian Federation (parallel audit)</td>
</tr>
<tr>
<td>Parallel audit of efficiency of use of the public funds allocated for maintenance of nuclear safety of the population and protection of the environment from nuclear pollution</td>
<td>2008–2011</td>
<td>Norway and the Russian Federation (parallel audit)</td>
</tr>
</tbody>
</table>

The role of EUROSAI WGEA is to support these audits when needs arise, and to be a proactive facilitator that can initiate timely concurrent or cooperative audits.
**Proposed Activities**

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribute to the utilisation of the INTOSAI 2007 paper, Cooperation Between SAIs: Tips and Examples for Cooperative Audits</td>
<td>2008–2011</td>
<td>Project Leader: The EUROSAI WGEA members Participating SAIs</td>
</tr>
<tr>
<td>Facilitate and support concurrent or cooperative audits when requested</td>
<td>2009–2011</td>
<td>Project Leader: The SAI leading the audit</td>
</tr>
</tbody>
</table>

**Goal 2: European Audits of Climate Change**

**Goal**
The goal is to encourage European SAIs to initiate and implement audits in the area of climate change, including the impact on the environment and society.

**Rationale**

In the Climate Change 2007 Synthesis Report, policymakers from all over the world agreed on the following:

- the world will face major climate changes during the next 100 years
- we must adapt to the changes and implement measures in order to mitigate the damage and reduce emissions
- to avoid the most serious climate changes, the growth of climate-related emissions must be reversed before 2015
- it is possible to accomplish great emission reductions

In 1992, 189 countries joined the United Nations Framework Convention on Climate Change (UNFCCC). The Convention’s goal is to stabilise greenhouse gas concentrations ‘at a level that would prevent dangerous anthropogenic (human-induced) interference with the climate system’. According to the Convention, the industrialised countries must stabilise their greenhouse gas concentrations, and 1990 has been set as the base year for tabulating emissions. The countries that ratify the treaty agree to take climate change into account in several sectors and to develop national programmes to slow climate change.

The Kyoto Protocol requires developed countries to reduce their emissions below specific levels described in the treaty between 2008 and 2012. The obligations are mainly reserved for the developed countries. The protocol introduced three market-based mechanisms to give the developed countries trading instruments to meet their emission targets:

1. Emission trading
2. Joint Implementation
3. Clean Development Mechanism (CDM)

A new international framework is needed to replace the Kyoto Protocol in 2012, planned as a final agreement in Copenhagen in 2009. In order to accomplish the goal of not exceeding a temperature rise of two degrees Celsius, more drastic action than agreed upon in Kyoto is needed. The European Community has also developed important policies and legislative procedures in the environmental area. SAIs are in a position to contribute to policy development and the effective implementation of policy through the proposed activities. Therefore climate change has been chosen as the main thematic focus area for the work plan period.
Proposed Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carry out a European audit on the topic of climate change, see Goal 1, activity 1</td>
<td>Within the 2008–2011 work plan period</td>
<td>Project Leader: Supreme Chamber of Control of the Republic of Poland</td>
</tr>
<tr>
<td>Contribute to the utilisation of the INTOSAI guidelines on auditing governmental management of climate change in Europe, including the development of an e-learning module</td>
<td>2008–2011</td>
<td>Project Leader: The EUROSAI WGEA members</td>
</tr>
<tr>
<td>Propose, plan and facilitate a European audit on climate change adaptation</td>
<td>2009–2011</td>
<td>Project Leader: /to be filled in/</td>
</tr>
<tr>
<td>Contribute to the utilisation of the INTOSAI guidelines on auditing sustainable energy in Europe</td>
<td>2010–2011</td>
<td>Project Leader: The EUROSAI WGEA members</td>
</tr>
</tbody>
</table>

Goal 3: Methodology Development and Capacity Building

Goal
Develop methodology in the area of environmental auditing and build the capacity of SAIs in terms of new methodology for environmental auditing.

Rationale
Building the capacity of SAIs to conduct environmental audits, through various learning channels and the exchange of information, is a core activity of the EUROSAI WGEA. WGEA meetings are a key means for SAIs to exchange information, build capacity and network with other SAIs and with external organisations. At least one training seminar will be held annually.

Proposed Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organise the 6th environmental seminar of EUROSAI WGEA 2008</td>
<td>October 2008, Kyiv Ukraine</td>
<td>Project Leader: The Chair in cooperation with the host nation, SAI of Ukraine</td>
</tr>
<tr>
<td>Organise the 7th environmental seminar of EUROSAI WGEA in 2009</td>
<td>Autumn 2009</td>
<td>Project leader: The Chair in cooperation with the SAI of Bulgaria</td>
</tr>
<tr>
<td>Organise the 8th environmental seminar of EUROSAI WGEA in 2010</td>
<td>Autumn 2010</td>
<td>Project leader: The Chair in cooperation with the SAI of the Netherlands</td>
</tr>
<tr>
<td>Organise the 9th environmental seminar of EUROSAI WGEA in 2011</td>
<td>Autumn 2011</td>
<td>Project leader: The Chair in cooperation with the SAI of Sweden</td>
</tr>
<tr>
<td>Develop guidance material on the reporting of parallel audits</td>
<td>2008–2011</td>
<td>Project Leader: The Chair /to be decided/</td>
</tr>
<tr>
<td>Seminar on biodiversity auditing based on INTOSAI's training/exchange module adapted to a European context</td>
<td>Autumn 2009</td>
<td>Project Leader: The Chair</td>
</tr>
</tbody>
</table>
### Goal 4: Administrative and Effective Governance of the EUROSAI WGEA

**Goal**
Identify and put governance practices and organisational structures in place to ensure the ongoing and effective functioning of EUROSAI WGEA.

**Rationale**
The EUROSAI WGEA has existed since 1999; during that time, it has achieved considerable success and undergone many changes. In the spirit of continuous improvement, WGEA will establish a steering committee to further the achievement of our vision and goals and to ensure the effective future functioning of the WGEA.

**Proposed Activities**

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implement a new organisational structure for EUROSAI WGEA</td>
<td>2008</td>
<td>Project Leader: Chair</td>
</tr>
<tr>
<td>Organise at least two SC meetings per year</td>
<td>2009–11</td>
<td>Project Leader: Chair</td>
</tr>
</tbody>
</table>

### Goal 5: To establish coordinated and effective processes in the area of environmental auditing

**Goal**
The goal is to 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.

**Rationale**
The EUROSAI WGEA will work on a number of challenges relating to the management of natural resources and the environment. Due to the nature of environmental challenges, it is imperative to coordinate with EUROSAI and INTOSAI working groups as well as with other relevant organisations and institutions. In order to fulfil the vision of EUROSAI WGEA, a consolidated and coordinated effort is required at several levels which includes other key actors. EUROSAI WGEA recognises the need to draw on the strengths and expertise of external resource institutions and organisations, and it will endeavour to further develop relations with them and act as a facilitator.
A collective effort is needed by the international community in order to mitigate and resolve the consequences of man-caused disasters and achieve radioactive waste elimination. The EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes will develop its own work plan by the end of 2008, as well as the audit work in this area. EUROSAI WGEA will work on other challenges in the area of environmental policy, but will establish coordinated and effective working relationships with the Task Force, as there are overlapping issues and common challenges.

**Proposed activities:**

<table>
<thead>
<tr>
<th>Activities</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Develop and update a new web page for EUROSAI WGEA</td>
<td>2008–2011</td>
<td>Project Leader: The Chair</td>
</tr>
<tr>
<td>Dissemination of the Working Group's activities in the European SAIs’ respective publications</td>
<td>2008–2011</td>
<td>The EUROSAI WGEA’s members</td>
</tr>
<tr>
<td>Ongoing publication of the results of environmental audits in mass media</td>
<td>2008–2011</td>
<td>The EUROSAI WGEA’s members</td>
</tr>
<tr>
<td>Invite Ukraine, as the chair of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes, to be in the steering committee of EUROSAI WGEA</td>
<td>2008</td>
<td>Project Leader: The Chair</td>
</tr>
<tr>
<td>Explore the possibilities of including EUROSAI WGEA as an observer in the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes</td>
<td>2008</td>
<td>Project Leader: The Chairs of the working groups</td>
</tr>
<tr>
<td>Exchange of work plans, audit plans, methodology and findings between the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes and EUROSAI WGEA</td>
<td>2008–11</td>
<td>Project Leader: The Chairs of the working groups</td>
</tr>
<tr>
<td>Exchange of work plans, audit plans, methodology and findings between EUROSAI WGEA and the INTOSAI working groups on environmental auditing</td>
<td>2008–11</td>
<td>Project Leader: The Chairs of the working groups</td>
</tr>
<tr>
<td>Exchange information and facilitate communication and learning between EUROSAI WGEA and relevant organisations and institutions in Europe</td>
<td>2008–11</td>
<td>Project Leader: The Chair</td>
</tr>
</tbody>
</table>
Appendix I to work plan: EUROSAI WGEA membership (as of October 2009)

Chair and Secretariat: The Office of the Auditor General of Norway

Steering Committee:

Permanent members: The Chair of EUROSAI WGEA (The Office of the Auditor General of Norway)
European Court of Auditors
The Accounts Chamber of the Russian Federation
The Accounting Chamber of Ukraine
The Netherlands Court of Audit

Non-permanent members: The Supreme Chamber of Control of Poland
The Office of the Auditor General of Sweden
The Court of Audit of Slovenia

Observer: INTOSAI WGEA

Working Group Members:

Albania State Supreme Audit
Andorra Court of Audit
Armenia Control Chamber of the Republic of Armenia
Austria Austrian Court of Audit
Azerbaijan Accounts Chamber of The Republic of Azerbaijan Government House
Belarus State Control Committee
Belgium Court of Audit
Bulgaria National Audit Office
Croatia State Audit Office
Cyprus Audit Office of the Republic
Czech Republic Supreme Audit Office
Denmark National Audit Office
Estonia National Audit Office of Estonia
ECA European Court of Auditors
Finland National Audit Office
France Court of Audit
Georgia Chamber of Control of Georgia
Germany Supreme Audit Institution
Greece Court of Audit
Hungary State Audit Office
Ireland Office of the Comptroller and Auditor General
Israel Office of the State Comptroller and Ombudsman
Italy Court of Audit
Kazakhstan The Accounts Committee
Latvia State Audit Office
Lithuania State Control of The Republic of Lithuania
Luxembourg Court of Audit
Appendix II to work plan: Proposal for a new organisational model for the EUROSAI Working Group on Environmental Auditing (EUROSAI WGEA)

1. Background

The EUROSAI Working Group on Environmental Auditing was established in 1999, and by the time of the 7th EUROSAI Congress in Krakow in June 2008, it consisted of 39 members. EUROSAI WGEA’s vision is to improve the management of natural resources and the environment in each country represented in the working group, and to make Europe a leading region in the area of good natural resources and environmental management in the public sector.

The organisational structure of the Working Group should contribute to promoting and enhancing involvement and efficiency within the Working Group. The Working Group has been chaired by a coordinator, who was assisted by six regional sub-coordinators. As concluded at the Working Group’s 5th annual meeting in Bratislava/Senec in 2007, this organisational model, and especially the sub-coordinator arrangement, did not function satisfactorily. At the Working Group meeting in Bratislava/Senec, it was therefore agreed that the Office of the Auditor General of Norway, as coming Chair of EUROSAI WGEA, should present a proposal for a more efficient and suitable organisational model. At the 7th EUROSAI Congress in Krakow, a resolution was adopted that authorised the new Chair to propose any changes in the Group’s structure which the Group’s members find appropriate.

At this Congress it was also decided to establish a Task Force on the Audit of Funds Allocated to Disasters and Catastrophes. This Task Force should work in coordination with EUROSAI WGEA.

2. Establishment of a steering committee

The Chair proposes to replace the sub-coordinator arrangement and establish a steering committee to support the Chair in chairing the group.

Role and responsibility of the steering committee

The steering committee shall provide operational support and strategic direction to the work of EUROSAI WGEA. When making decisions, the coordinator and the steering committee shall seek to reach a consensus.
The responsibilities of the steering committee should be to
- provide advice and make recommendations on the development of work plans
- follow up and monitor the planned activities and tasks as stated in the work plan
- provide strategic advice to the Chair between the annual Working Group meetings
- carry out reviews and provide advice on project-specific plans, progress reports and project drafts
- provide advice to the Chair on the programme and location of annual meetings
- improve communication within the Working Group

The steering committee’s members are expected to attend and contribute at all steering committee meetings, and to respond to requests for information between meetings.

The composition of the steering committee

Taking into account the need for both continuity and dynamics within the steering committee, the Chair believes it should consist of both permanent and non-permanent members. In order to ensure efficiency in its work, we propose to limit the size of the steering committee to no more than 10 members including observers. Observers are included in order to maintain good links with other relevant organisations. The Chair proposes to include the SAI that chairs the INTOSAI Working Group on Environmental Auditing as an observer.

The Chair proposes that the permanent members of the steering committee should meet one or more of the following criteria:
- the members represent a variety of methodological approaches to environmental auditing
- the members represent a large variety of countries or areas

The SAI acting as Chair of the EUROSAI WGEA will participate as a permanent member of the steering committee.

It is desirable that the steering committee is not dominated by SAIs from one geographical region in Europe.

The Chair will propose steering committee members. These will then be approved by the members at an EUROSAI WGEA meeting. The non-permanent members will be elected for periods of three years following the Work Plan periods, and they should be elected from among those countries that are responsible for major projects in the Work Plan period. The work and composition of the steering committee (the permanent as well as non-permanent members) will be assessed at the beginning of each Work Plan period.
Climate Change Auditing Guide

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Climate change is described as one of the biggest environmental challenges of this century. The scientists are now, according to the Intergovernmental Panel on Climate Change (IPCC), highly confident on how strongly the human Greenhouse Gas emissions (GHG-emissions) impacts on climate change. Climate change will have wide-ranging effects and impacts on water resources, agriculture and food supply, ecosystems and biodiversity, human health, settlement and society.

The threats posed by climate change are often managed in two broad categories:
- mitigation involves taking actions to reduce greenhouse gas emissions and to enhance sinks aimed at reducing the extent of global warming
- adaptation involves taking action to minimise the effects of global warming, to reduce the vulnerability of natural and human systems to actual or expected climate change effects

Auditing the government's response to climate change is an important and complex exercise. The INTOSAI Working Group on Environmental Auditing (WGEA) decided to prepare guidance materials on auditing the government's management of climate change. Norway is taking the lead, and 15 Supreme Audit Institutions (SAIs) from all over the world are joining the sub-committee. A draft version of the Guide is posted on the INTOSAI webpage; the final version and a web page will be published by summer 2010.

The main objective of the Guide is to inspire and support SAIs to conduct audits of governments' response to climate change. We are addressing the guide to both developing and developed countries.

The Guide will contribute to efficient and goal-oriented climate change auditing by
- providing background information on what causes climate change and its impacts and major threats to society, economy and the environment
- identifying the most relevant audit criteria by describing international and regional responses to climate change. In addition, the guide describes audit criteria for good governance and internal control systems useful in relation to compliance with climate change performance
- leading the auditor through all phases needed to understand, identify and design climate change audits, using general auditing terminology on climate specific issues. The guide is based on a four-step process, and several key questions are posed to the auditor, described and illustrated in each step. The guide focuses on a risk-based approach to identify relevant topics that might lead to better governance
- providing tips and examples of good climate change auditing practices from all over the world, such as mitigation and adaptation design matrix
The Office of the Auditor General of Norway's review of governmental efforts to prevent the risk of flood and landslides

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Due to Norway's topography, floods and landslides are recurring events that represent a serious risk of loss of life, and cause major damage to the environment, property and infrastructure. Future climate changes will increase the risk of floods and landslides.

The main governmental efforts have been concentrated on examining areas that are prone to floods or landslides. As part of this survey, maps that identify these areas are produced. These flood or landslide maps are then distributed to the local municipalities, which are responsible for development in such areas. During the review the government appointed the Norwegian Water Resources and Energy Directorate as flood and landslide authority.

The review used geographic information system (GIS) in order to survey how local municipalities take into consideration the governmental countermeasures. Together with a survey of the municipalities, GIS has given the review a good insight into how flood and landslide hazards are taken into consideration.

The review will deliver its report to the Norwegian Parliament in 2010.

Auditing cultural heritage protection in Norway

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The Ministry of the Environment (MoE) does not adequately follow up its overriding national responsibility for historic and protected buildings. The audit showed that buildings can be lost and that there is a risk that national objectives will not be reached by 2020, as expected by the Norwegian Parliament.

The audit shows that the MoE does not have sufficient management information in the field of building conservation. The MoE and the Directorate for Cultural Heritage lack information about the loss of historic buildings, about listed buildings in general, about the condition of listed buildings and about automatically protected buildings. Moreover, the MoE lacks information about how the Directorate for Cultural Heritage, the Sami Parliament, the county authorities and municipalities use the instruments available to them.

This lack of management information means that the Ministry does not have a sufficient basis to evaluate whether goals are achieved and for giving the necessary management signals to subordinate agencies and public authorities in general. There is a great risk that the goals in this area will not be reached.
The investigation shows that those responsible for the management of the cultural heritage make little use of the instruments in the Planning and Building Act and the Cultural Heritage Act. The Directorate for Cultural Heritage and the county authorities make little use of objections and appeals to prevent the loss of historic buildings. Moreover, initiatives are seldom taken to issue permanent or temporary protection orders for buildings. The case processing of protection orders pursuant to the Norwegian Cultural Heritage Act may take up to several years. The investigation shows that there are clear signs of decay and damage to listed buildings. The investigation also shows that it is unclear how provisions in the Cultural Heritage Act, stipulating that all Sami buildings that are more than a hundred years old are automatically protected, should be understood.

**National parks in Polish-Slovak border area**

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The objective of the audit was to assess:

1. The effectiveness of the tasks performed with a view to conserving natural resources in selected national parks as well as to examine whether the resources and funds of the parks had been used in an economical and efficient manner.

2. The impact of the binding legal regulations on ensuring appropriate protection of ecosystems of national parks.

The audit was performed by the Supreme Chamber of Control of the Republic of Poland (as the audit coordinator) and the Supreme Audit Office of the Slovak Republic; completed in 2006.

**Audit on energy performance certificates according to directive 2002/91/EC**

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Energy performance certificates are intended to promote energy savings in buildings by means of recommendations on improvement of the buildings’ energy performance. Based on EU legislation, the system was to have been fully implemented in Sweden by 4 January 2009. Even though the system was introduced rather recently, the Swedish National Audit Office has already reviewed the system. The audit shows that the introduction of the certificates has been substantially delayed. Moreover, only half of the certificates contain recommendations on how to improve energy performance. Neither the Government nor the agencies have sufficiently focused on ensuring the quality of the certificates and recommendations. The Government and the National Board of Housing, Building and Planning have drawn up unnecessarily complex rules and procedures. As a result, owners of buildings and energy experts have had trouble following the legislation. SWEDAC’s inspections have been oriented toward compliance with procedures rather than the quality of the certificates. Because of the unclear rules and insufficient inspections, the quality of many certificates is inadequate. Annual expenditures on the certificates by owners of buildings are estimated at SEK 700 million.
Appendix 6: Brief CVs for the invited speakers

Dr Helmut Blöch, Deputy Head of Unit for Water Protection and Marine Environment, European Commission

Dr Helmut Blöch works for the European Commission. Here he is the Head of Water Protection and is responsible, with his team, for development and implementation of EU water policy and legislation, the Water Framework Directive as well as directives on drinking water, bathing water, waste water treatment and flood risk management.

Dr Helmut Blöch has written 4 books (with other authors), and about 50 publications in environmental policy and scientific journals in several countries, including Candidate Countries.

Dr Blöch is from Austria and has an MSc from Vienna Technical University and a PhD from Vienna School of Business.

Ms Anne Fikkan, Deputy Director General, Office of the Auditor General of Norway

Ms Fikkan is a political scientist from the University of Oslo and Dartmouth College, USA. She worked for the Norwegian Ministry of Environment for ten years and for the Research Council of Norway for five years, after having participated in an international research programme on Arctic Regimes. 1994–2003 she was the director of the Norwegian Institute for Cultural Heritage Research, followed by a period as HR consultant. She has had her present position since May 2007. Anne Fikkan is head of the OAG’s section for environmental auditing and is thus responsible for Norwegian and parallel audits in this field and the EUROSAI WGEA secretariat.

Dr Anita Künitzer, European Environment Agency/ European Topic Centre Water

Dr. Anita Künitzer is the leader of the European Topic Centre on Water (http://water.cionet.europa.eu/), which is a member country consortium of member countries of the European Environment Agency (EEA) (http://www.eea.europa.eu/) and works on the basis of a Framework Partnership Agreement with EEA. The ETC Water consortium has partner institutions in 11 countries. It supports the work of EEA in the areas of marine environment as well as freshwater and groundwater quality and quantity. As ETC leader, Anita Künitzer manages the content of the work and budget for about 75 experts in the partner institutions. The Czech Environmental Information Agency (CENIA) in Prague, Czech Republic is the lead organisation of ETC Water. From 1990, Anita Künitzer worked for the German Federal Environmental Agency (UBA) on protection of the marine environment (HELCOM and OSPAR Conventions).

She was seconded to the European Environment Agency, Copenhagen, Denmark from 1999 to 2003 as marine project manager and leader of the water team. Before 1990, she worked as a marine biologist at the Alfred Wegener Institute for Polar and Marine Research in Bremerhaven, Germany.

Dr Anita Künitzer has a PhD in marine biology.

Mr Sergey Moroz, Water Policy Officer, World Wildlife Fund

Mr Sergey Moroz joined the WWF European Policy Office in January 2005. As Freshwater Policy Officer, he works on a range of issues, including the implementation of the Water Framework Directive and integration of sustainable water management into relevant EU policies.

Before joining the WWF European Policy Office, Sergey worked for four years with the WWF Freshwater Programme in Denmark, UK and France.

Prior to that, he worked for WWF’s restoration project in the Danube Delta.
A Ukrainian citizen, Sergey has a somewhat eclectic background for WWF, a fascination with all things “water” and a sizable collection of history books.

**Mr Ventsislav Nikolov, Basin Directorate for Water Management, Varna, Bulgaria**

Mr Ventsislav Nikolov has a Master’s degree in Engineering from the Varna Technical University. Since 2002 he has been a director in the MoEW for the Black Sea Basin Directorate Varna. From 1999 to 2002 he was a director at the Regional Inspectorate of the Environment and Water in Varna and from 1986 to 1999 he was head of the environmental control department.

**Mr François Osete, Head of Cabinet of Mr Kikis Kazamias, European Court of Auditors**

Mr Osete received his Master’s degree in Law in 1977 and his DEA in Fundamental Private Law in 1979. He has also taken postgraduate qualifications. During the period 1974–1980, in parallel with his studies, he worked for the French Ministry of Education as supervisor in two colleges. From 1981 to 1985 he worked for the French Ministry of Economy and Finance, where he was respectively Head of Department in the External Treasury Service and Head of a training/teaching mission at the Centre de Formation Professionnelle et Universitaire. With the exception of two years as First Counsellor at the Delegation of the European Commission in the West Bank and Gaza from 2002 to 2004, he has been working for the European Court of Auditors since 1985. Since 2005 Mr Osete has been Head of Cabinet of the Cypriot Member of the European Court of Auditors.

**Ms Mariya Shulezhko, Director of Audit Department Accounting Chamber of Ukraine**

Ms Shulezhko graduated from Poltava Agricultural Institute in 1978 with a specialisation in economics and agriculture. In 1992 she was awarded a Doctor of Economics degree. From 1978 to 1994 she worked as Economist on Issues of Salaries, Chief Accountant, and Head of the Board of the Collective Farm in Cherkasy region. From 1994 to 1998 she served as People’s Deputy of the Verkhovna Rada of Ukraine and Member of Budget Commission of the Verkhovna Rada of Ukraine. Since 1998 she has been working in the Accounting Chamber of Ukraine as Head of the Section of Operations Control and Analysis of Expenditures on Economic Development, Head of the Section of Expenditures on Agro-Industrial Complex and Public Funds Control, Deputy Director of Expenditure on Agro-Industrial Complex and Production Infrastructure Control Department. On 17 June 2004, the Verkhovna Rada of Ukraine appointed Ms Shulezhko as the Chief Controller – Director of Department on Agro-Industrial Complex, Natural Resources and Environmental Protection Issues of the Accounting Chamber of Ukraine.

**Ms Jerneja Vrabic, environmental auditor manager, the Court of Audit of Slovenia**

Ms Jerneja Vrabic has been working as a performance auditor in the Court of Audit of the Republic of Slovenia for 11 years. She has been an environmental auditor manager in the Court of Audit of the Republic of Slovenia since 2004. Ms Jerneja Vrabic is one of the lecturers in education programmes for state auditors and certified state auditors and is one of the associate lecturers of environmental – and business administration – masters programmes in the Faculty of Economics in Ljubljana. Ms Jerneja Vrabic is also cooperating with the Slovene Environmental Agency on preparing and holding seminars on environmental issues (dealing with waste and water treatment in particular).

**Mr Rogier Zelle, Audit Manager, the Netherlands Court of Audit**

Mr Rogier Zelle was born in 1964 in Amsterdam. He is an economist and has been working at the Netherlands Court of Audit for 11 years, where he has been an audit manager since 2002. Before he started at the Netherlands Court of Audit he was a senior consultant with KPMG. Some environmental audits of interest are the Netherlands’ implementation of the EU ETS audit (2007) and Green procurement (2009).
Appendix 7: Results of the evaluation of the annual EUROSAI WGEA meeting 2009

Summary
We have analysed the meeting evaluations forms, and would like to thank you for taking the time to respond. The results will be used when planning for the next EUROSAI WGEA meeting.

Most of the participants were very happy with the meeting which received an overall score of 4.4 out of 5.

However, there is one issue in particular we will work to improve at the 2010 annual meeting. This is to facilitate more discussions and sharing of experiences. This is mentioned by many as being very important.

Apart from the programme, it is also important to remember, as some mentioned, that these meetings are a good place to renew contact between colleagues from different countries, and the meetings also contribute to increased and improved cooperation.

Results per question
Below you will find the average score for the questions where the respondents were asked to rate the questions on a scale between 1 and 5, where 1 indicated not at all and 5 indicated completely. For open-ended questions, we have summarised the responses mentioned most frequently.

The meeting was held in order for the participants to:
a. Learn about water resources and water management in Europe, specifically EU’s water framework directive
b. Get ideas and input regarding how to audit water issues in Europe
c. Get ideas and input regarding the use of external experts in audit projects
d. Get information on and discuss the conducted, ongoing and planned activities of the EUROSAI WGEA at the business meeting.

1. Were you given a good understanding of the above objectives?
Score 4.2

2. Do you think that the contents of this meeting would be useful for other colleagues of your SAI?
Score 4.0

3a). How well do you think objectives a were achieved?
Score 4.2

3b). How well do you think objectives b were achieved?
Score 3.9

3c). How well do you think objectives c were achieved?
Score 3.9

3d). How well do you think objectives d were achieved?
Score 4.6

4. Was the programme of the meeting adequate to meet those objectives?
Score 4.2
5a). Was the content of the session on water relevant for application in your job?  
Score 4.3

5b). Was the content of the session on use of external experts relevant for application in your job?  
Score 4.1

6a). Please indicate which session was more relevant for application in your job and why:  
The water seminar, including both presentations by external speakers and presentations by colleagues, was mentioned most frequently.

6b). Please indicate which session was less relevant for application in your job and why:  
Here, the responses varied widely. To some, the session on use of experts was not interesting, for example because experts were not used in their SAI. To others, the water seminar was the least interesting as this was not seen to be a relevant topic or was presented in such a way that it was not interesting.

7. Please list at least two new things that you have learnt at this meeting and from which you will profit in your professional activity  
Many mentioned the knowledge of water issues and the Water Framework Directive gained from the presentations made by the external speakers. The databases mentioned by Ms Anita Kunitzer from EEA/European Topic Centre Water were also mentioned as useful. It was also interesting to learn about the different ways external experts are used.

8. Will you use the knowledge and skills acquired in this meeting in your professional activity? How?  
The most frequent responses were for planning purposes, to find information and ideas for new audits.

9. Have you had sufficient opportunities to comment or ask questions?  
Score 4.6

10a). How did you find the amount of discussion and exchange of experiences among participants in the water session?  
Score 3.8

10b). How did you find the amount of discussion and exchange of experiences among participants in the session on use of experts?  
Score 3.7

11. How was the quality of the training facilities (premises, technical equipment, accessibility and accommodation, when included)?  
Score 4.7

12. Which is your overall rating of this meeting?  
Score 4.4

13. What do you think could have been improved in this meeting?  
More time for discussions and sharing experiences, workshops. The SAI presentations could focus more on methodological issues.
14. Please feel free to make any other comments or suggestions regarding the annual EUROSAI WGEA meeting?
The need to facilitate more discussions and sharing of experiences was also mentioned here. In addition, there was a broad range of other comments and suggestions that will all be taken into account when planning for the next annual EUROSAI WGEA meeting.

15. Have you further suggestions on follow-up or other training initiatives?
Here, there were a few different suggestions which will all be considered in the future. The planned seminar on auditing climate change was mentioned by some as being useful.

16. Do you prefer that the annual EUROSAI WGEA meeting focuses on one or two issues in depth?
A large majority suggested focusing on one or two issues in depth.
This publication and presentations held at this meeting are available at the EUROSAI WGEA website.

Chair of EUROSAI WGEA – Office of the Auditor General of Norway

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Photos: The Office of the Auditor General of Norway and the Bulgarian National Audit Office

Report from the 7th meeting of EUROSAI working group on environmental auditing
Sofia, Bulgaria
6–8 October 2009