



INTOSAI
Working Group
on Environmental
Auditing

Activities of INTOSAI Working Group on Environmental Auditing

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Outline

- WGEA membership and functioning
- WGEA's 2011-2013 work plan outcomes
- Work Plan for 2014-2016
- Transition of the WGEA's Chair



WGEA membership and functioning

- 74 member SAIs
 - newest members: **Samoa, Philippines**
- Chair - Dr Alar Karis, Auditor General, National Audit Office of Estonia
- WGEA Steering Committee:
 - Argentina, Brazil, Canada, China, Egypt, Estonia, Finland, India, Indonesia, Lesotho, Morocco, New Zealand, Norway, Tanzania, United Kingdom, United States
- Coordinators of regional WGEAs:
 - **ACAG/PASAI**: New Zealand
 - **AFROSAI**: Cameroon
 - **ARABOSAI**: Egypt
 - **ASOSAI**: China
 - **EUROSAI**: Norway
 - **OLACEFS**: Argentina



2011-2013 work plan actions: Goal 1

Goal 1 - Update existing and develop new guidance materials to SAIs, conduct research studies on emerging topics in environmental auditing



- 2 completed guidance materials:
 - Auditing **Water Issues**: An Examination of SAIs' Experiences and the Methodological Tools They Have Successfully Used (*USA*)
 - Addressing **Fraud and Corruption Issues** when Auditing Environmental and Natural Resource Management: Guidance for Supreme Audit Institutions (*Norway*)
- 5 completed research papers:
 - Land use and management (*Morocco*)
 - Tourism and wildlife conservation (*Lesotho and Tanzania*)
 - Sustainability reporting (*Finland*)
 - Environmental data (*Canada and USA*)
 - Infrastructure development (*UK*)

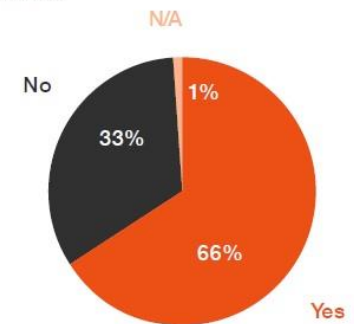


2011-13 work plan actions: Goal 2

Goal 2 - Facilitate concurrent, joint, and coordinated audits

- Completed/undergoing cooperative audits in regions:
 - **AFROSAI:** Lake Chad cooperative audit undergoing, River Nile audit planned;
 - **ASOSAI:** Mekong River basin management (2013);
 - **COMTEMA:** climate change (2011), Amazon Region (2011), water audit undergoing;
 - **EUROSAI:** protection of Black Sea against pollution (2011), adaption to climate change, emissions trading, waste shipment (2013);
 - **PASAI:** drinking water (2011), managing sustainable fisheries (undergoing).

Since 1 January 2009, has your SAI had any experience in cooperation with another SAI in environmental auditing issues?
(% of SAIs, n=112)



Source: 7th Survey of INTOSAI WGEA (2013)



2011-13 work plan actions: Goal 3 (i)

Goal 3 - Enhance information dissemination, exchange and training

- The Chair organized two **Assemblies**:
 - WG14 in Buenos Aires, November 2011
 - WG15 in Tallinn, June 2013
- The WGEA's **Steering Committee** meetings:
 - SC10 in Marrakech, March 2011
 - SC11 in Buenos Aires, November 2011
 - SC12 in Jaipur, October 2012
- All **regional WGEAs** convened at least one meeting during 2011-2013



2011-13 work plan actions: Goal 3 (ii)

Goal 3 - Enhance information dissemination, exchange and training

- The SAI of India has offered to partner the WGEA's Chair in establishing a **global training facility** for environmental auditors
 - 1st WGEA training course in Nov-Dec 2013 in Jaipur, at the SAI of India's iCED centre
 - environmental auditing training courses to be held annually

- Three new **training modules** prepared on the basis of existing WGEA guidance materials:
 - climate change (*Norway*)
 - forestry (*Indonesia*)
 - mining (*Tanzania*)



2011-13 work plan actions: Goal 3 (iii)

Goal 3 - Enhance information dissemination, exchange and training

- Four issues of the newsletter **Greenlines** prepared by US GAO and the Secretariat of WGEA
 - October 2013 edition available
- 7th **Survey on Environmental Auditing**
 - Responses from 118 SAIs
 - Overview report published in January 2013
- Annual **audit collections** in 2011 and 2012
 - Global audit database updated with appr. 450 environmental audit reports
 - Disaster-related aid audits
- WGEA's **website** continuously maintained and enhanced



www.environmental-auditing.org

2011-13 work plan actions: Goal 4 (i)

Goal 4 - Increase cooperation between the WGEA, international organizations, other INTOSAI bodies

- United Nations **Rio+20** conference
 - Contribution paper submitted in cooperation with INTOSAI General Secretariat to the compilation document of Rio+20
 - WGEA's special Rio+20 report (*SAIs of Brazil and Canada*)
 - WGEA's side event at Rio+20
- UNEP's **World Congress** on Justice, Governance and Law for Environmental Sustainability
 - WGEA a co-sponsor the event
 - Auditors General from more than 20 SAIs
 - Compilation of a declaration presented to the Heads of Rio+20
- **Memorandum of Understanding** signed between UNEP and WGEA in September 2013
- WGEA represented at **COP17** with an exhibition



Proposals of INTOSAI WGEA to the Rio+20 delegates

- To acknowledge the **crucial role SAIs can play in achieving international sustainable development goals** by identifying the gaps and building accountability
- To acknowledge the **necessity of improving national reporting** by including in the annual reports of the governments to national legislatures **information on how international environmental commitments** are met along with the funding of these activities
- To state that “generally accepted standard setting bodies of government reporting” should establish **principles and standards** for the development of **environmental accounts and sustainable development accounts**
- To encourage all countries to develop and implement a **sustainable development policy** that is supported by a **mid-term action plan, performance indicators and an external review process**



MoU between INTOSAI WGEA and UNEP

- Purpose
 - provide a framework of cooperation and understanding, and
 - facilitate collaboration between the Parties to further their shared goals and objectives in regard to environmental auditing, including of the implementation of multilateral environmental agreements and other environmental laws and policies.
- The objectives will be achieved through regular dialogue and meetings between UNEP and INTOSAI WGEA.



2011-13 work plan actions: Goal 4 (ii)

Goal 4 - Increase cooperation between the WGEA, international organizations, other INTOSAI bodies

- **IDI-WGEA Transregional Capacity Building Programme on Cooperative Performance Audit of Environmental Issues in Forestry**
 - 15 SAIs from AFROSAI, ASOSAI, CAROSAI
 - Experts from Indonesia and Estonia
 - Target topics: harvesting, national forest inventory, forest protection, forest ownership, permanent forest estate, forest monitoring
 - Each SAI completed a forestry audit
 - A compendium of reports and audit case studies



WGEA's work plan for 2014-2016

- Approved by the WG15 Assembly in Tallinn, June 2013
- Core **research projects** to be undertaken:
 - Renewable energy (*Indonesia, Morocco*)
 - Energy savings (*Czech Republic*)
 - Environmental assessments (*Canada, India*)
 - Marine environment (*USA*)
 - Market based instruments for environmental protection and management (*Estonia*)
 - Greening the Supreme Audit Institutions (*India*)
 - Increasing the quality and impact of environmental audits (*Lesotho, Cameroon*)
 - Update of the INTOSAI WGEA 2004 guidance material on auditing waste management (*Norway*)
 - Review of the four ISSAIs on environmental auditing (*Indonesia, Brazil, Canada, European Court of Auditors, Philippines*)
- All project leaders will be part of the new Steering Committee (along with regional WGEA coordinators)



Transition of the WGEA's Chair

- Transition of the WGEA's chair from SAI of Estonia to SAI of Indonesia is planned starting from the beginning of the next work period of 2014-2016.
- The chairmanship to be officially transferred at the XXI INCOSAI, Oct 2013 in Beijing.
- SAI of Indonesia has been involved in the process of developing the WGEA's work plan for 2014-2016 to secure a smooth transition.



Thank you!

