



INTOSAI  
Working Group  
on Environmental  
Auditing

# 2014 – 2016 Progress Report of the INTOSAI Working Group on Environmental Auditing

Secretariat of the INTOSAI WGEA  
St. Julian's - Malta, 6-8 October 2015

# Outline

- WGEA membership
- 2014 – 2016 work plan projects
- Current Activities
- Next Activities

# WGEA membership and functioning

- 77 member SAIs
- WGEA Steering Committee:
  - Brazil, Cameroon, Canada, China, Czech Republic, European Court of Auditors, Estonia, India, Indonesia, **Kuwait**, Lesotho, Morocco, New Zealand, Norway, **Paraguay**, Philippines, United States
- Coordinators of RWGEAs:
  - **ACAG/PASAI**: New Zealand
  - **AFROSAI**: Cameroon
  - **ARABOSAI**: Kuwait
  - **ASOSAI**: China
  - **EUROSAI**: Estonia
  - **OLACEFS**: Paraguay



# 2014 - 2016 work plan projects

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

## Research projects

### •Final Drafts to be revised based on SC members input

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

### •In Progress:

- Environmental impact assesment (Canada and India)
  - SAI Canada will provide the dinal draft by December 2015
  - The final draft will be approved by SC members before March 2016.



# 2014 - 2016 work plan projects

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

- Update the INTOSAI WGEA 2004 guidance material on “Towards Auditing Waste Management” (Norway)
  - Final draft to be revised based on SC members input
  
- Review Four ISSAIs on Environmental Audit
  - ISSAI 5110: Guidance on Conducting Audits of Activities with an Environmental Perspective, 2001 (ECA)
  - ISSAI 5120: Environmental Audit & Regularity Auditing, 2004 (ECA)
  - ISSAI 5130: Sustainable Development: The Role of Supreme Audit Institutions, 2004 (Canada)
  - ISSAI 5140: How SAIs May Co-operate on the Audit of International Environmental Accords, 1998 (Philippines)
  - Note :
    - Minor Revision
    - Proposal on the ISSAI Review was sent to KSC on February 2015
    - Final draft to be revised based on SC members input
    - Latest final draft to be sent to Chair of KSC for public exposure

# 2014 - 2016 work plan actions

**Goal 2** - Facilitate concurrent, joint, and coordinated audits

- **Cooperative audits in other regions :**
  - PASAI Regional WGEA : Cooperative Performance Audit (CPA) on Climate Change Adaption and Disaster Risk Reduction Strategies and management
  - COMTEMA (OLACEFS) : Coordinated Audit on Water Resources
  - AFROSAI WGEA : Cooperative Audit on Lake Chad, Congo Basin forest and River Nile
  - ASOSAI WGEA : Cooperative Environmental Audit on Mekong River Basin



# 2014 - 2016 work plan projects

**Goal 3** - Enhance information dissemination, exchange and training

## WGEA International Training Program on Environmental Auditing

- In INTOSAI WGEA Global Training Facility : iCED Jaipur, India
- Modules for training developed in conjunction with INTOSAI WGEA GTF project sub committee members (Climate change: Norway, Sustainable development: Estonia, Water: USA, Waste: India and Biodiversity: Brazil)
- GTF 1 in 2013 and GTF 2 in 2014 attended by 46 participants from 22 SAIs
- Upcoming GTF 3 from 17th to 30th November 2015



# 2014 - 2016 work plan projects

**Goal 3** - Enhance information dissemination, exchange and training

## Dissemination of Forestry Auditing Training Module

- Modul for the training was developed by SAI of Indonesia with its sub project members
- The 1st training was in 2014 attended by 20 participants from 9 SAIs
- The 2nd training was on 14 – 18 September 2015 attended by 23 participants from 12 SAIs



The 13th Annual EUROSAI WGEA Meeting 6-8 October, 2015 – St. Julians, Malta



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# 2014 - 2016 work plan projects

**Goal 3** - Enhance information dissemination, exchange and training

## Greenlines Newsletter

- Published twice a year (June and December) and uploaded in the WGEA website
- Lead by US GAO
- Latest Edition : June 2015 with Feature Stories :
  - EUROSAT WGEA on Using Survey Data Analysis in Environmental Audit
  - SAI Canada on Making Effective Recommendations : Root Causes and Domino Effects
- Next Greenlines Edition : December 2015
- All WGEA members are invited to send their brief news (audit, training and others) before at the end of October 2015

**Greenlines**  
Volume 17, Number 1, Jan. 2015  
Greenlines Archive

WGEA Home  
Click here for PDF (147KB)

**MESSAGE FROM THE CHAIR OF WGEA**

Dear Colleagues,

I am pleased to report that INTOSAI WGEA has made significant progress on the 2014-2016 Work Plan. The working group held the 14th Assembly Meeting in the Philippines in October 2014 and the 13th Steering Committee (SC) Meeting in Indonesia in April 2014, and all projects are underway. We hope that WGEA will play an active role in promoting a better environment and eco-friendly activities within the SAIs' mandates. The WGEA family has shown a spirit of cooperation and sharing that will be instrumental for achieving these goals.

The projects outlined in the 2014-2016 Work Plan are on track and on schedule. The Work Plan includes seven research projects, an update of the WGEA guidance on waste management, and a review of four ISSAs on environmental auditing (ISSAs 5110, 5120, 5130, and 5140). I believe that these projects will be valuable to WGEA members and the INTOSAI community, and I would like to thank the project leaders for their unremitting endeavours. I hope that drafts of these projects can be completed and approved and that projects and activities for 2017-2019 can be discussed at the upcoming 14th SC Meeting, which will be held 29 September to 1 October 2015 in Egypt. I convey my highest appreciation to the Accountability State Authority of Egypt for hosting this important occasion.

I would also like to thank the SAIs that participated in the 2014 Annual Audit Collection. So far, we have received 200 audit reports from 36 SAIs on topics ranging from waste management to uranium mining. The list remains open, and we hope to receive more reports from SAIs to populate the 2015 WGEA audit collection.

WGEA also conducted its 6th Survey on Environmental Auditing, which focused on environmental audits from 1 January 2013 to 31 December 2014. The survey will result in a comprehensive report reflecting the status and development of environmental auditing practices of interest to SAIs and external partners. I would like to thank the Regional Working Group coordinators for translating the survey into French and Spanish.

Finally, I would like to extend my special gratitude to the US GAO for their continuous support in developing Greenlines.

Harry Athar Aziz, Ph.D.  
Chairman of the Audit Board of the Republic of Indonesia

**FEATURE STORY (CONTINUED)**

**Making Effective Recommendations**

Performance auditors know that effective recommendations can have significant impacts in correcting observed problems and promoting change in public institutions. But, not all recommendations are created equal; some provide greater opportunities for impact than others.

Read more...

**WGEA NEWS**

- 14th Steering Committee Meeting of INTOSAI WGEA in Egypt
- Global Training Facility's 3rd Programme
- Training Programme for Forest Management Auditing in Indonesia

Do you have comments on this issue of Greenlines? Click here to send us an e-mail.

**NEWS BRIEFS FROM AROUND THE SAI WORLD**

Read about your fellow auditors' work on environmental issues

- AZERBAIJAN: Chamber of Accounts audits environmental programs' budget practices
- BULGARIA: National Audit Office audits forest fires and biofuels
- CANADA: Developing new guidance for auditing sustainable development
- COSTA RICA: Audit assesses compliance with regulations protecting riparian zones
- CZECH REPUBLIC: SAO audits energy production from renewable sources
- ESTONIA: IAO audited the management of valuable semi-natural grasslands
- GHANA: First environmental audit workshop conducted in Ghana
- INDIA: International Centre hosts 2nd training programme on environmental auditing
- KUWAIT: SAI evaluates air and groundwater quality programs
- LITHUANIA: Results of an international cooperative audit of national parks
- MALAYSIA: Mitigation of climate change through sustainable forest management
- MEXICO: SAI provides support to Honduras and reports on access to clean water
- NEW ZEALAND: SAI work on co-governance, climate

# 2014 - 2016 work plan projects

**Goal 3** - Enhance information dissemination, exchange and training

## Annual Audit Collection

- 2014 : 207 audit reports received from 63 SAIs
- 2015 : will be commencing on the mid of October

Audit Collection for 2015	Time
Send Email to all INTOSAI members	Mid- October 2015
Deadline for Report Collection	December 2015
Upload the Reports in the WGEA Website	January 2016

## 8th Survey on Environmental Auditing

- Questionnaires in English, French & Spanish
- Focussing on the auditing work related to environmental matters conducted by SAIs worldwide from 1 January 2013 to 31 December 2014
- 50 Responses received
- 17 Responses from EUROSAI
- Report to be published by the end of 2015



# 2014 - 2016 work plan projects

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

- **Supporting CCAF** in delivering training on forestry for SAIs in English- and French-speaking African countries by providing a training module on forestry audit
- **Updating the INTOSAI Glossary** on Environmental Auditing organized by Working Group on Value and Benefit of SAIs
- **Cooperation with UNEP**
  - Under UNEP and INTOSAI WGEA MOU, INTOSAI WGEA as a member of Steering Committee involves on the project of **Development of a review system for the effective national implementation of Multilateral Environmental Agreements (MEA)**. The project Steering Committee members consists of UNEP-DELC (as the chair), UNEP WCMC, the International Network on Environmental Compliance and Enforcement (INECE)
- **Communication with Convention on Biological Diversity (CBD)** on possible future cooperation, with facilitation from SAI of Brazil

# Current Activities

## The 14th INTOSAI WGEA Steering Committee Meeting

- Cairo, Egypt on 28 Sept – 1 October 2015
- Attended by 36 participants from 16 SAIs
- Main agenda : Approve project's output, Draft Workplan 2017-2019 and WGEA and RWGEA updates including Greenlines and Training.



# Current Activities

## The 14th INTOSAI WGEA Steering Committee Meeting

### Outcome of the 14th SC meeting

- SC member approved the following projects :
  - The final draft of **six research projects** consisting of Renewable energy, Energy saving, Market based instruments for environmental protection and management, Greening the SAIs, Auditing government responses to a marine environment impacted by climate change: Creative and innovative strategies used by SAIs and, How to increase the quality and impact of environmental audits.
  - The **four reviewed ISSAIs** on environmental auditing (5110, 5120, 5130 and 5140)
  - **The Updated** INTOSAI WGEA 2004 guidance material on “Towards Auditing Waste Management
  - Research project on environmental impact assesment will be sent to Secretariat by early December 2015 for SC members input and approval.

# Current Activities

## The 14th INTOSAI WGEA Steering Committee Meeting

Proposed issue to be the next work plan (workplan 2017-2019)

- The SC members discussed potential projects to be considered for the next activities in the Workplan 2017 - 2019.
- Draft Workplan 2017 – 2019 will be finalized and discussed with SC members before Assembly Meeting 2016. The potential projects as follows:
  - ❑ **Sustainable Development Goals**
  - ❑ **Climate Change impact on agriculture on food protection** – Joint audit/action
  - ❑ **Environmental Health (focus on air pollution)** – Enforcement, research project and cooperative audit on air pollution
  - ❑ **Visibility of environmental auditing (communication)** – Research project and training
  - ❑ **Biodiversity in fisheries** – sustaining marine resources (cooperative audit)
  - ❑ **Prevention and mitigation of climate change and natural resources** – parallel audit and guidance
  - ❑ **Biodiversity** - Research paper
  - ❑ **Greening cities, focus on people and environmental health, good methodology, health costs** – Research paper
  - ❑ **Basel convention on hazardous waste (or nuclear waste, e-waste)** – Training/cooperative audit
  - ❑ **Strengthening the capacity to audit environmental topics**

# Next Actions

- Calling for the audit collection by October 2015
- Publication of Greenlines by December 2015
- Report the Working Group Progress to the 7th KSC Meeting in Washington on 15 – 16 October 2015 and the INTOSAI 67th GB Meeting in Abu Dhabi on 10 – 11 November 2015
- WGEA Assembly meeting in September/October 2016
  - Approval the project's outputs in the workplan 2014-2016
  - Approval the draft of Workplan 2017-2019
- Attending INCOSAI meeting 2016
- Continue to build communication and cooperation with UNEP, CBD and other External Organizations.

# Expectation from Regional Working Group

- Participation on the next work plan 2017 – 2019
- Translation of INTOSAI WGEA publications and surveys
- Participation in the 2015 annual audit collections
- Contribute case studies for WGEA projects
- Participation on the next Assembly Meeting 2016.



# Thank you

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