



EUROSAI

Working Group on
Environmental Auditing

**Report from the 8th Meeting
of the EUROSAI Working Group
on Environmental Auditing**

Texel, Netherlands

5–7 October 2010



This publication and presentations held at this meeting are available at the EUROSAI WGEA website (www.eurosaiwgea.org).

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1 PREFACE

The 8th meeting of the EUROSAI Working Group on Environmental Auditing was held on the island of Texel in the Netherlands 5–7 October 2010.

The Working Group's meeting was a success.

Inspired by the sharing of several supreme audit institutions' experiences and introductions from the International Energy Agency, the Dutch Society for Nature and the Environment and the United Nations Environmental Programme, the 70 participants from 33 countries or organisations busily engaged themselves in discussions and group work.

In order to develop and improve our work on environmental auditing, a young field of auditing, we all need to learn, to develop new methodologies; to receive support from experts and to be inspired by new ideas.

I am convinced that this year's meeting in the EUROSAI Working Group on Environmental Auditing, allowed us all to gain new knowledge and to be inspired both in our daily work and in identifying new audit approaches and to seek cooperation with colleagues across national borders.

The Netherlands Court of Audit was a most competent host, preparing and running the arrangement in a highly professional manner and providing relevant and interesting excursions.

Oslo, December 2010



Jørgen Kosmo
EUROSAI WGEA Chair

2 WELCOMING ADDRESSES



Mr Gijs de Vries, Vice-President, the Netherlands Court of Audit

Mr Gijs de Vries, Vice-President, the Netherlands Court of Audit

Distinguished colleagues, ladies and gentlemen,

It is my pleasure to welcome you to the 8th annual meeting of the EUROSAI Working Group on Environmental Auditing, here on the beautiful island of Texel. I should like to start by telling you more about this remarkable place. Texel is one of the Frisian Islands, located in the Wadden Sea. Since 2009, this area has been a UNESCO World Heritage Site. Texel is the largest and most densely populated of the islands, and much of it is a protected nature reserve. You can read more about it in the information package.

We hope that this location will contribute in various ways to the success of this meeting. For example, Texel may help us focus our thoughts. One of the main purposes of meetings like these is to exchange knowledge and learn from each other's experience. Being far away from the temptations of city life may well be conducive to more extensive, in-depth discussion.

We also hope that Texel's overwhelming natural beauty will inspire you. If you have time, I can recommend a visit to the Slufter, just a few kilometres north of here. This is a broad valley in the dunes that opens into the North Sea. The sea washes in at high tide and out at low tide; it is an impressive sight. There are few other places in the Netherlands where nature has such free play. In fact, the whole western side of the island, both dunes and polders, is part of the Natura 2000 network.

I have just talked about exchanging knowledge and sharing experience. As far as I am concerned, this annual meeting is also an opportunity to promote joint investigations by Supreme Audit Institutions. I admit that for audit institutions, joint investigations can be time-consuming. But I still hope that here on Texel we can move a few projects a bit further ahead.

It is a privilege for the Dutch Court of Audit to facilitate this meeting. We are delighted to make this contribution to the work of the EUROSAI Working Group on Environmental Auditing. I should like to take this opportunity to thank the Chair, Mr Jørgen Kosmo, Auditor-General of Norway, and his colleagues in the Working Group secretariat for their leadership and commitment. I hope that the Working Group will continue to flourish in the years ahead. I also hope that next Thursday's business meeting will produce input for the new work plan, and will help us prepare for the XX INCOSAI in Johannesburg in November. As you all know, this conference will be largely devoted to the issues dealt with by our Working Group, as one of its two special themes.

This brings me to the following; the work of the EUROSAI Working Group on Environmental Auditing doesn't stand alone. After all, many environmental problems occur all over the world. And many environmental agreements have a worldwide reach. Action at national or even regional

level may have a negative impact at a higher level. So for environmental policy and environmental auditing, it is essential that measures be assessed at the right level. This all goes to show how important it is for us to coordinate our efforts in the regional working groups within INTOSAI. I am therefore delighted that the secretariat of the INTOSAI Working Group on Environmental Auditing is represented at this meeting. I am also delighted to welcome the representatives of the ASOSAI, ARABOSAI and AFROSAI working groups. It is always useful to exchange information beyond your own immediate circle. And in this way we are truly putting Mutual Experience Benefits All into practice.

Finally, I should like to invite everyone who is staying until Thursday to take part in the optional excursion. Since there's a visit to a brewery on the schedule, I am sure that it will help us end this annual meeting in high spirits.

My colleague Jørgen Kosmo will now tell you about the programme for the next few days. I wish you all an enjoyable and productive meeting.

Thank you.



Mr Jørgen Kosmo, Auditor General of Norway

Mr Jørgen Kosmo, Auditor General of Norway

Dear vice-president, delegates, ladies and gentlemen,

Welcome to this first day of the 8th annual meeting of the EUROSAI Working Group on Environmental Auditing. First of all I would like to thank Mr Gijs de Vries, vice-president of the Netherlands Court of Audit, for opening the meeting. I am very pleased that so many of you are here today, representing 27 member countries and the Working Groups for Environmental Audit from the INTOSAI, the AFROSAI, the ARABOSAI and the ASOSAI who have come a very long way to be among us.

There are many and challenging themes where we can benefit from learning from each other and acting together. Last year we had a very enriching and successful meeting in Sofia which focused on audit challenges related to water management in Europe, and on the use of external experts. Prior to this meeting there was a training seminar on auditing biodiversity issues. This year the main topics are related to sustainable energy and impact of environmental audits, and yesterday there was a very well attended training seminar on sustainable energy. While reading the last number of the Newsletter of the EUROSAI WGEA I am impressed by the diversity of the reports produced by our member SAIs. At the same time within this working group I see joint initiatives amongst the Black Sea countries, and exchange of information and experiences among the Mediterranean countries and the Nordic countries. All this reflect the dynamism and dedication of the member countries and the working group's secretariat, as well as the topicality of our work with environmental auditing.

Over the last years several European SAIs have produced reports on auditing processes concerning climate change mitigation. A number of joint reports on climate change mitigation on European and global level have also been produced. However, the turn-out of reports concerning climate change adaptation is limited. Therefore it is with great interest that I notice that on Wednesday there will be a special session on auditing climate change adaptation which will be attended by quite a few countries.

Today we have a session on sustainable energy and tomorrow a session on the impact of environmental audits. I am very grateful to the external speakers from the *International Energy Agency*, the Dutch NGO *Natuur en Milieu* and the *United Nations Environmental Programme* for their precious contributions to the sessions. I am also very thankful to all member SAIs who contribute to the success of this meeting by making presentations and participating in group work and panel discussions. I am sure that the group session will be enriching to us all.

Last year we asked you to evaluate our meeting in Sofia and – as good auditors – we noticed a few points that could be improved. It concerned the need for more time for group discussion and information sharing and this year's programme has taken these wishes into account.

At the end of this first meeting day I look forward to a very pleasant dinner hosted by the Netherlands Court of Audit. The social part of the programme also includes excursions on this island of Texel, tomorrow afternoon we will visit municipality projects on sustainable energy.

Last week I paid a visit to the National Audit of China, the coordinator of the ASOSAI WGEA. We had very interesting discussions on environmental auditing and sustainable development which, as you know, is one the major themes at the next INCOSAI in South Africa 22–27 November this year. Please make use of the opportunity to discuss this INCOSAI theme during the business meeting on Thursday.

Finally I want to thank the Netherlands Court of Audit for hosting the meeting in such a professional and pleasant way. I also extend my gratitude to all invited guests and to all participants for their contributions to a successful meeting.

3 BUSINESS MEETING – BRIEF SUMMARY AND CONCLUSIONS

3.1 Activities of the EUROSAT WGEA in 2009–2010



Ms Herdis Laupsa, The EUROSAT WGEA Secretariat

The EUROSAT WGEA Secretariat reported on the activities of the EUROSAT WGEA for the period October 2009–November 2010, on the Work Plan for 2008–2011, the new website, planned activities concerning auditing waste and the list of experts in environmental auditing.

The progress report, included in Appendix 3, and the revised work plan, included in Appendix 4, were both adopted.

3.2 Future challenges related to environmental auditing in Europe and the 2012–2014 EUROSAT WGEA Work Plan

Following the secretariat's presentation of planned activities for the period October 2010–October 2011, a panel consisting of *Ms Margit Lassi*, the INTOSAT WGEA Secretariat, *Mr Heinrich Lang*, the Austrian Court of Audit and *Mr Rogier Zelle*, the Netherlands Court of Audit, presented their views on future challenges to environmental auditing in Europe. Summaries of their interventions are as follow:

Introduction by the INTOSAT WGEA Secretariat

Last year the INTOSAT WGEA secretariat finalised a report based on the 6th INTOSAT Survey. This introduction will be based on the European SAIs' responses in the survey. EUROSAT WGEA is the most productive and active regional group within the INTOSAT WGEA. Although SAIs in most European countries will conduct environmental audits, not all of them will have special mandates for carrying out environmental auditing. Hence a mandate is not a requirement for environmental auditing. Around 50% of European SAIs conducts audits related to multilateral environmental agreements. Among topics covered by the audits are UNFCCC, Kyoto Protocol, Natura 2000, and biological diversity. In most countries impact of the audits will also be measured. The main challenges related to impact are lack of data and indicators, and lack of a proper follow-up system. According to the INTOSAT WGEA survey all countries plan to conduct environment audits and among the most frequently mentioned issues are natural resources, waste and water. In the survey, SAIs also pointed out that the regional WGEA should spend more time on cooperative audits. In terms of the INTOSAT WGEA work plan, there is no need to re-invent the wheel, there are many topics of common nature. A lot of work has been done to audit and to design guides on how to audit environmental issues. It would be a good idea to look closer at former topics in guides. The main environmental challenges will also be important in many years to come, so there is a lot of information available on the INTOSAT WGEA website on performed audits, and guides on how to audit different environmental topics.



Mr Heinrich Lang, the Austrian Court of Audit

Introduction by the Austrian Court of Audit

In terms of environmental auditing, the Austrian Court of Audit is moving from auditing environmental goal attainment which has been the typical approach, to cross-sectoral audits focusing issues with linkages to other sectors and to sustainable development. Parliamentary debates on former environmental audits in Austria have often led to remarks on the linkage between environmental issues and issues such as forestry and agriculture. The way the Austrian Court of Audit was organized did not fit well with the shift in focus in the parliament. For example when auditing the water framework directive or water issues, there are obvious linkages to energy policy. In order to address the linkages, there has been a recent reorganization and the environmental section has been delegated the responsibility for issues such as sustainability, certain

subsidies to agriculture and forestry, and disaster prevention. In the new organization there has also been a shift from focusing on benchmarking, to a focus on indicators. Indicators are better ways of seeing the situation in these areas. The reorganization and the new issues to be covered are challenging to the audit institution and there have been discussions on whether the EUROSAT WGEA would be of assistance in this process. We think it is important to deal with the interlinkages between the environment and other issues. Furthermore, there is a demand for learning, hence the Working Group should consider taking on some of these issues.



Mr Rogier Zelle, the Netherlands Court of Audit

Introduction by the Netherlands Court of Audit

As mentioned by the UNEP representative Mr Arnold Kreilhuber during the session on multilateral environmental agreements, auditing the effectiveness of these agreements is important. Audit institutions should take on this challenge. Audit institutions' "know how" in relation to checking compliance renders excellent opportunities for cooperation on these issues. We should take on the challenge of forwarding our findings to UN organizations. My dream is to assess the quality of multilateral environmental agreements and forward the result for discussion to the parties signing the agreements. If many SAIs find that governments are struggling to implement complex international agreements, this would be an interesting conclusion which should be forwarded to the UN and other international organizations.

Audits should not be limited to the European level only. The new INTOSAI WGEA work plan encourages audits at the global level. It is also important to have global audits as many problems are global such as biofuels, carbon footprints, etc. When the necessity and the opportunity arise we should be open to cooperative audits. As concerns the topics to be cooperated on, the Netherlands Court of Audit has in its country paper to be presented at the INCOSAI Congress a part that deals with joint audits. We think cherry-picking the scope is necessary, but if we could cooperate and make joint reports that are relevant to the international community that should be the priority. The advantage is that you can compare results, do benchmarking and identify good governance. Another possibility is to audit cross-border control. There are many environmental treaties that require the parties to enforce cross-border activities such as regulating goods that are hazardous, waste transports, biofuels, and endangered plants/species. The characteristic is that you have a

country of origin, countries of transit and receiving countries. Audit institutions should concentrate on the link in this chain. A case in point: the Basel Convention on hazardous waste. An audit on this Convention should include the origin country, the transit country and the receiving country. Maybe you cannot compare, benchmark, but you will see how waste is dealt with. Knowledge sharing and best practice is the positive side effect for auditors.

The Netherlands will remain a EUROSAT WGEA member for many years to come. Looking back the ten last years, we made a self-evaluation which concluded that we should be more actively involved in cooperative audits. It is important to participate in meetings, but even so, it will be more important to participate in cooperative audits. The real business is to make a difference!

Summary from group session on future challenges related to environmental auditing

In the subsequent group session the participants' discussion of three questions resulted in the following responses:

Question 1

What will be the most important developments within environmental auditing the coming years?

- Air pollution
- Climate change
- Compliance with environmental agreements
- Environmental accounting
- Environmental crime
- EU funding issues
- Globalisation
- Impact of public health topics
- Impact of tourism
- Nuclear waste
- Biodiversity
- Sustainable energy
- Transport
- Water management
- Waste management
- New methodology (performance audit)
- Methodology; implementing the three E's in environmental auditing

Question 2

What are the most critical challenges for SAIs regarding environmental auditing in the years to come?

- Handling of broad topics
- Having different people with different background working together
- Lack of data
- Lack of criteria for sustainable development
- Lack of expertise
- Lack of follow-up-system
- Lack of indicators
- Lack of knowledge on new energy and carbon capture systems
- Lack of resources
- Measure financial results of work plan
- More complex and global issues, national governments can't solve them on their own
- More narrow focus of topics for parallel or concurrent audits with one common criteria
- Shift from national audit to international audit
- Using experts

Question 3

With regard to the questions 1 and 2, what are the most important measures in your SAI to increase your environmental capacity and to meet future expectations and needs for environmental auditing?

- Assessment of the effects on the population of the audits
- Cooperation to develop measurable indicators for audit impact
- Cooperation with other SAIs
- Develop methodology by preparing guidelines
- Lack of expertise and training
- Recycling the auditors to auditees and vice versa
- Subject based training
- Training to immediately followed up by audits

3.3 European cooperative audits – information on selected activities



Mr Edward Elferink, the Netherlands Court of Audit

3.3.1 Netherlands Court of Audit's Proposal: Enforcement of European Waste Shipment Legislation

Mr Edward Elferink, the Netherlands Court of Audit

The Netherlands Court of Audit has proposed to conduct a common performance audit on the enforcement of waste shipment legislation, in which participating SAIs audit their national enforcement agencies. During the EUROSAI WGEA meeting in Texel, the Dutch Court of Audit held a presentation regarding this proposal. Also, a meeting with the Norwegian, Slovenian, Bulgarian and Hungarian SAIs was held in which further plans were made for a possible coordinated audit.

3.3.2 A cooperative emission trading audit

Dr. Kristin Rypdal, the Office of Auditor General of Norway

The Office of the Auditor General of Norway presented a initiative to perform a cooperative audit on emission trading. The heads of Nordic SAIs have approved this cooperative project. Denmark and Norway (possibly joined by Poland) will prepare a project proposal during spring 2011, later other SAIs will be invited to participate in this project.



Ms Maria Schulezhko, the Accounting Chamber of Ukraine

3.3.3 Black Sea Coordinated Audit Progress Report

Ms Maria Schulezhko, the Accounting Chamber of Ukraine

In recent decades the basin of the Black Sea and the Sea of Azov has faced conflicts between rising human needs for exploitation of biological sea-resources and limitations to their natural reproduction.

Of top priority to the Accounting Chamber of Ukraine is the condition of the Black Sea environment and the efficient employment of the budget funds allocated for

environmental issues. The basin stretches for nearly all territory of Ukraine and has a lot of natural resources that are of biological, chemical, energy and recreational nature. In addition, the basin presents a vast marine economic zone with huge transportation potential.

For the last five years the Accounting Chamber of Ukraine has developed a capacity to understand the essence of challenges and possible solutions, as well as to performing supervision over the public policy.

In January 2009, the Accounting Chamber presented this Coordinated Parallel Audit for the first time in Qatar during the INTOSAI WGEA Meeting.

The Accounting Chamber as the Audit Coordinator with kind assistance from SAIs of Georgia, Romania, the Russian Federation and Turkey drafted and agreed the Common Position on Cooperation during this year.

The Accounting Chamber organized the first Expert Team Meeting in Kyiv in June this year where the participants agreed to consider breaking the Black Sea collaboration into three phases and dwell on the following issues:

- Phase 1. Protection of the Black Sea marine environment against pollution from the land-based sources and development of a monitoring system for the Black Sea waters that is at implementation stage;
- Phase 2. Pollution of the Black Sea marine environment by oil and other hazardous substances in case of accidents and emergencies;
- Phase 3. Protection of biodiversity and landscape of the Black Sea.

Following the results of Phase 1 in the Coordinated Parallel Audit, a Joint Report will be compiled and cover two main areas:

1. implementation of general provisions of the Convention in the countries of the region;
2. carrying out national policies in the Black Sea countries within the framework of the Convention dealing with pollution from the land-based sources and development of a monitoring system for the Black Sea waters.

The second Expert Team Meeting is planned for the 20–21 October, 2010, in Turkey. During the second Meeting the participants are going to report on the national audits progress that would help to elaborate common approaches towards making joint conclusions and recommendations, update the list of comparative data, and approve the Joint Report structure and its addressees, as well as its time framework.

3.3.4 Coordinated Audit on Adaptation to Climate Change

Ms Herdis Laupsa, the EUROSAI WGEA Secretariat

The EUROSAI WGEA has initiated a cooperative audit on adaptation to climate change. The secretariat has sounded out all members on their interest to take part in such a coordinated audit. The response was positive and several SAIs have signalled their interest in participating. During the 8th EUROSAI WGEA meeting the secretariat organised a separate meeting for all interested SAIs where common ground and future direction of the project was discussed. A brief presentation of the outcome of this meeting was presented in plenary.

3.4 Presentations by the INTOSAI WGEA, Regional WGEAs and Task Forces



Ms Margit Lassi, the INTOSAI WGEA Secretariat

3.4.1 Reporting on INTOSAI WGEA activities

Ms Margit Lassi, the INTOSAI WGEA Secretariat

The last INTOSAI WGEA meeting was held in China in June 2010. The Working Group at that point approved six new documents developed over the past three years. Furthermore, several parallel sessions were organised, and a new Work Plan for 2011–2013 approved. Ms Lassi introduced the newly published documents, as well as the web pages on the topics of climate change and biodiversity, and other projects related to the previous work plan (e.g. the Auditing the Implementation of Multilateral Environmental Agreements: A Primer for Auditors). The INTOSAI WGEA Secretariat acknowledges the important work done by all project leaders. Ms Lassi also presented the major projects in the new Work Plan for 2011–2013

and the upcoming meetings of the INTOSAI WGEA. Additionally, it was noted by the presenter that a side event during the XX INCOSAI is planned to release the Coordinated International Audit on Climate Change and to introduce other materials, and the INTOSAI WGEA is applying for a side event during the UNFCCC COP16 meeting in December 2010 in Mexico.



Ms Dalia El Bahbity, ARABOSAI

3.4.2 Experiences of the Egyptian Central Auditing Organization in Environmental Auditing on Sustainable Energy

Ms Dalia El Bahbity, ARABOSAI

The Pharoes were the pioneers in using solar energy. The approximately 6.5 billion persons living on the Earth need an enormous amount of energy. Modern Egypt is one of the countries having more than 20 years of experience in using renewable energy for electricity generation. In 1986, the New and Renewable Energy Authority (NREA) has been established by the law 102 as a governmental organization affiliated to the Ministry of Electricity and Energy. The NREA acts as a governmental entity for developing the utilization of renewable energy sources and introducing renewable energy technologies to Egypt.

In the field of electricity generation, Egypt's strategy is by 2020 to substitute 20% of the energy used with renewable energy, including 12% from wind energy. In addition to more than 7200 Mega watts generated at wind farms, also other renewable energy applications, such as hydropower and solar energy, will contribute to electricity generation.

Globally, an Egyptian wind project was the first Clean Development Mechanism (CDM) methodology. There is a chart for the electricity sources of Egypt with an installed capacity of 550 MW and generated electricity to an amount of 5.5 billion KWh that resulted an overall fuel saving amounting to 1.2 million Tons of Oil Equivalent (T.O.E), this successfully reduced CO₂ emissions by 3 million tons.

The Egyptian Central Auditing Organization's role in the Environmental auditing on sustainable energy to recognize environmental impacts evaluation studies, a foundation for electrical power plants, applying pollution supervising and observation programs round the immense plants for generating electricity, utilizing clean technology to generate electrical power, utilizing high efficient technology to generate electricity, improving the whole efficiency of the Egyptian electric power system by reducing the fuel quantitative consumption. It also help in the conversion for using natural Gas and reducing pollutant emissions, as well as establishing environmental department in the site of electrical plants (600 Mega Watt and over), an finally enhancing the utilization of new and renewable energy source.



Mr Robert Cheyo, AFROSAI

3.4.3 The need for cooperative and coordinated environmental audit in the East African region and the Lake Victoria basin

Mr Robert Cheyo, AFROSAI

The presentation of the ongoing joint audit on Lake Victoria basin conducted by three East African countries narrated the purpose of audit, which was generally to assess the decline of fish stocks and biodiversity in the lake basin. Furthermore, the presentation also highlighted some environmental stresses facing Lake Victoria such as: over-fishing, oil spills, untreated liquid wastes, water hyacinth, over-abstraction of water from the lake, construction and farming in shoreline, conversion of wetlands, poor solid wastes management, land degradation, deforestation, inflow of water hyacinth, pollution from agro-chemicals,

sediment loads, poor solid waste management, climate change etc. Finally, it was emphasized that an expected result of the audit as upon will be the need for more controls in order to curb the decline of fisheries and environmental pollution along the Lake Victoria basin.

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

Ms Maria Shulezhko, the Accounting Chamber of Ukraine

The following strategic goals were reported on:

Strategic Goal 1: Surveying and Contributing to Audits

Questionnaire results were analyzed and posted on the Task Force web-site;
Draft database was launched on the Task Force web-site and is open for new contributions;
Chernobyl Follow-up Audit and Coordinated Parallel Audit of State Funds Allocated to Prevention and Consequences Elimination of Disasters and Catastrophes are in process and their Common Positions are under approval.

Strategic Goal 2: Methodology Development and Capacity Building

Draft glossary of terms was compiled, accepted and partially posted on the Task Force web-site;
Tentative structure of Methodological Recommendations for Auditing Prevention and Consequences Elimination of Disasters and Catastrophes Based on Best Audit Practice was designed.

Strategic Goal 3: Setting up new contacts and information sharing between European SAIs

II Task Force Meeting was conducted on June 24–25, 2010 in Kyiv;
Task Force web-site was totally updated;
Information on Task Force activities was placed EUROSAT Magazine, EUROSAT Newsletter and EUROSAT WGEA Newsletter.

Strategic Goal 4: Cooperation with International Organisations

Contributions and comments were made to disaster-related guidance of the INTOSAI Working Group on Accountability for and Audit of Disaster-related Aid;
Progress report was presented at VII Meeting of the EUROSAT Working Group on Environmental Auditing in October 2009 in Bulgaria.



The EUROSAT WGEA Secretariat: Ms Herdis Laupsa and Mr Tom Næss



Mr Hayo van der Wal, the Netherlands Court of Audit

4 SESSIONS

4.1 Sustainable Energy – Background and challenges for governments and society



Dr. Lisa Ryan, the International Energy Agency

4.1.1 Auditing to ensure sustainable energy policy

Dr. Lisa Ryan, the International Energy Agency

Dr. Lisa Ryan has worked in the area of energy and environmental policy for the past 12 years. She is the senior energy economist in the International Energy Agency's Energy Efficiency Unit. The role includes conducting research and analysis across a range of cross-sectoral energy efficiency policy issues in IEA member countries. Her work focuses on the use of instruments to improve energy efficiency and, in particular, the interaction between energy efficiency and climate change policies.

Primary energy demand is forecast to double globally between 2007 and 2050 under the current policy framework. Tackling climate change and enhancing energy security are two central challenges that we face in the near and longer term. Energy consumption is forecasted to grow at a much faster rate in non-OECD countries than OECD countries. Countries need to work together to ensure that the rapidly growing economies outside the OECD do not follow the development path the OECD countries have done.

The International Energy Agency (IEA) estimates a scenario to achieve the target of halving CO₂ emissions in 2050 compared to 2005 levels. Such a scenario would be consistent with a trajectory to keep the long-term global temperature rise between 2° to 3° C. This is an extremely challenging goal that requires emissions reductions to be made across all sectors. IEA estimates that 52% of the energy savings that will need to be made should come from energy efficiency.

This presentation outlines the importance of policies to achieve sustainable energy consumption, focusing in particular on energy efficiency and the role of auditing in achieving these goals.



Mr Ron Wit, Natuur en Mileu

4.1.2 Renewable energy in the Netherlands – Ambition versus reality

Mr Ron Wit, Natuur en Mileu

Mr Ron Wit, MSc, is an economist and a member of the management team of the Dutch Society for Nature and Environment in the Netherlands. Until 2006 he worked for ten years as CE Delft and led studies for the European Commission, UN and many European countries. Ron was also responsible for the study Giving wings to emission trading. This study is the basis for the current proposal of the European Commission on the inclusion of aviation under the European emission trading scheme. Ron is also lead author for the Working Group III (migration) of the Fourth Assessment Report of IPPC (transport chapter 5).

This presentation addresses various issues that are of importance to any auditor assessing if member states comply with international and national commitments regarding renewable energy. These issues will be discussed by using the case of the Netherlands and relevant EU-policies.

As commitments are often set in the far future, it is important to review whether policies are already in place to achieve the set objectives in time. This requires a trend analysis and an analysis of the effectiveness of policies that are implemented. To give one example: the Netherlands will achieve with near certainty its Kyoto target. This is mainly a result of substantial reductions of non-CO₂ greenhouse gasses. While at the same time CO₂-emissions increased by almost 10% since 1990 and its share is now about 85% of total Dutch greenhouse gas-emissions in 2010. This implies that the Netherlands did not succeed in controlling its energy-related CO₂-emissions. As a consequence, achieving ambitious yet necessary GHG-reduction targets after 2012 requires a major shift in the current policy approach.

EU member states agreed on mandatory renewable energy targets as laid down in the Renewable Energy Directive (RED). In June 2010 all EU-member states had to report National Action Plans (NAPs) to the Commission in which they describe their policies and measures that should together realize their agreed upon target. Many NAPs read like a fairy tale. But assessing the NAPs shows that often there is a huge gap between ambitions and effective policies that should fulfill these ambitions. This may be due to unrealistic assumptions (mainly about energy efficiency), insufficient supporting schemes, lack of supporting policies (spatial planning), etc.

About one third of renewable energy targets of EU-member states should be achieved through bio-energy. The renewably energy target in the transport sector (10% in 2020) will be almost completely met by implementing biofuels, as other technologies (electricity, hydrogen, green gas) are not entering the market fast enough to cover more than about 2 to 4% of the 10% objective. However, accumulated evidence shows that many biofuels will not reduce greenhouse gas emissions. Currently, the RED does not account for all greenhouse gas impacts in the methodology.

From the perspective of climate policy, it is important to understand that renewable energy and associated policies are only means in achieving greenhouse gas targets. This implies that renewable energy policies are sometimes designed to improve innovation or security of supply instead of reducing CO₂-emissions. These policies may even affect existing climate policies negatively. For

example: the RED reduces the effectiveness of the European Emission Trading Scheme (EU ETS) significantly.

Policies (feed-in tariffs, mandatory targets, etc.) that support innovation or implementation of renewable energy technologies are important tools to comply with agreed policy objectives. However, other fiscal and/or energy policies may have a decisive impact on market circumstances, i.e. the competitive position of renewables compared to fossil fuels. Examples are direct or indirect subsidies for fossil fuels. These are the issues policy makers should be aware of.

4.1.3 Summary from morning group session on sustainable energy

The group work was organised according to two main questions. The groups were supposed to use input from presentations as inspiration for discussions on practical issues associated with sustainable energy issues. The topics discussed were:

Question 1

What could be relevant audit topics on energy generation?

Audit topics:

- Biofuels for different purposes
- Certificates on electricity
- Decrease emissions of CO₂
- Environmental impacts of sustainable energy
- Implementation of Renewable Energy Directive
- Import of energy
- Transport

Question 2

What could be relevant audit topics and audit criteria on energy use?

Audit topics:

- Effects and outcome of policies in practice
- Energy efficiency
- Energy savings
- EU energy directive.
- Interaction between policies
- Pricing structure for energy consumers
- Who energy policies are made for

Audit criteria:

- Cost-effectiveness
- Degree of integration/ synergies with other policies
- Realistic and matching goals
- Transparency

4.2 Sustainable Energy – Challenges associated with auditing sustainable energy topics



Ms Regina Charyparová, the Supreme Audit Office of the Czech Republic

4.2.1 Introduction to the INTOSAI WGEA Guide on Sustainable Energy

Ms Regina Charyparová of the Supreme Audit Office of the Czech Republic

The Czech Supreme Audit Office's decision to lead the project called "Sustainable Energy" was taken during the 11th meeting of the International Organization of the Supreme Audit Institutions Working Group on Environmental Auditing in June 2007 in Arusha, Tanzania. The project is a part of the INTOSAI WGEA's Work Plan 2008–2010, Goal 1: Expand the guidance materials available to SAIs. The INTOSAI WGEA's aim is to provide supreme audit institutions (SAIs) with the guidance materials how to audit a particular environmental or sustainable development topic.

The Guidance enables a reader

- to understand what the sustainable energy issue refers to and what its environmental, economic, and social impacts are;
- to understand governmental responses to this issue (such as policy instruments);
- to choose a suitable audit topic; and
- to design an audit in connection with conditions in the respective country and to form appropriate audit questions.

The structure of the guidance

- *Chapter 1 Basic information on energy issues* aims to identify problematic issues regarding the sustainable energy in the respective country and their impact on society, economy, and the environment. It gives the reader a basic overview of the most used energy resources and their advantages and drawbacks, as well as of energy consumption, savings, and efficiency.
- *Chapter 2 Understand the governmental response to sustainable energy issues* helps SAIs to answer questions concerning international agreements/treaties on sustainable energy, policies/programmes regarding the topic, and instruments used to manage the energy policies/programmes.
- *Chapter 3 Approach to choosing audit topics* shows some approaches to potential topics on sustainable energy. It also contains an analysis of possible risks (risk assessment), and will allow auditors to identify areas that can be subject to an audit (in the framework of legislative competencies) and to specify instruments appropriate for an audit (or that are advisable to audit).
- *Chapter 4 How to design the audit* explains the audit planning and preparation phase of an audit on sustainable energy. An audit logic matrix for performance audit of the sustainable energy issue is shown here.
- *Chapter 5 Audit execution and reporting* focuses on issues connected to carrying out an audit and the reporting and monitoring phase of an audit.

The training seminar which took place on 4th October was focused on presenting of both theoretical part of the Guidance and also for the participants a practical exercise was prepared. The training seminar was assessed very positively by the participants. All handouts are available on www.eurosaiwgea.org.



Mr Marcoen Roelofs, the Netherlands Court of Audit

4.2.2 Saving Energy in the Netherlands – Ambitions and results

Mr Marcoen Roelofs, the Netherlands Court of Audit

Mr Roelofs made a presentation of an on-going audit. Upon its completion in early 2011, the report will be posted on the EUROSAI WGEA website.



Dr. Richard Gauld, the National Audit Office of the United Kingdom

4.2.3 Sustainable energy audit topics and challenges – Developing a sustainable electricity system

Dr. Richard Gauld, the National Audit Office of the United Kingdom

The electricity system in Great Britain is facing a period of major change over the next decade, as the Government seeks to decarbonise electricity generation while maintaining secure and affordable supplies. This will require major investment in new low carbon generating capacity and potentially significant changes to the existing market system. The presentation described the transition that the UK Government is seeking to achieve and the growth in technologies such as renewable energy that will be required to achieve this. It then provided an overview of the key elements of Britain's electricity system, including the policy and regulatory framework and possible audit topics. The presentation concluded by examining key risks over the short, medium and longer term and an audit framework that could be used to examine the management of these risks.



Mr William Peplow, the National Audit Office of Malta

4.2.4 Renewable energy and energy efficiency in Malta

Mr William Peplow, the National Audit Office of Malta

The report Renewable Energy and Energy Efficiency in Malta concluded that efforts to exploit renewable energy sources (RES) and to increasingly adopt energy efficient practices have yielded some encouraging results.

To date, the exploitation of RES is marginal. Malta faces considerable challenges to have in place the appropriate infrastructures to cater for the opportunities derived from wind, solar and biomass energy. Deep coastal waters and limited land availability restrain the exploitation of wind energy. Solar energy is being marginally exploited within the various economic sectors primarily due to the relatively high capital outlay involved. Moreover development of the required infrastructure is still in its early phases.

Although efforts to date yielded some encouraging results, this audit raised a number of concerns indicating that there is a real risk that not all EU renewable energy and energy efficient targets will be met. The major causes of this situation can be partly attributed to delays in the consolidation and approval of the relative policies. Strategic and operational planning related to the various renewable energy and energy efficient initiatives did not always lead to the desired outcomes. Furthermore, the monitoring of the various measures and initiatives by the Regulator was not robust.

4.2.5 Summary from afternoon group session on sustainable energy

The group work was organised according to two main questions. The groups were supposed to use input from presentations as inspiration for discussions on practical issues associated with sustainable energy issues. The topics discussed were:

Question 1

What are the challenges associated with auditing energy issues? What could be possible solutions to these challenges?

- Broad topic; focus on one area
- Lack of technical know-how and specialists; cooperation with experts and understand their work
- Lack of resources
- Data availability

Question 2

Choose an audit topic. If you were to design an audit on this topic, what would be the audit objective?

- Governmental policy: Adaptation for environment and CO₂
- Biofuel
- Insulation of homes
- Energy efficiency
- Interaction between policies
- Value for money

4.3 Impact of environmental audits



Dr. Arnold Kreilhuber, United Nations Environmental Programme–UNEP

4.3.1 Auditing International Environmental Agreements

Dr. Arnold Kreilhuber, United Nations Environmental Programme – UNEP

Dr. Arnold Kreilhuber is an expert in international law and international affairs. He has been intensively involved with the United Nations Environment Programme's (UNEP) work in environmental law since he joined the organisation in 2005 as regards the implementation of, compliance with and enforcement of multilateral environmental agreements (MEAs).

The last few decades have seen an unparalleled development and evolution of norms and regulations addressing a multitude of environmental concerns from *Trade in Endangered Species, Hazardous Wastes, Toxic Chemicals, and Migratory Species to Climate Change, Desertification and Biodiversity Conservation* in general.

Multilateral Environmental Agreements (MEAs) are at the heart of this development and exemplary for a unique success story in international law. Centred on the concept of "sustainable development", the international community has – within a quite short period of time and often under the auspices of UNEP– been able to agree and devise a large number of binding agreements intended to regulate States behaviour when it comes to key environmental services and humanity's interaction with the environment in general. No other body of international law has developed so rapidly and in such volumes.

The focus has shifted in recent years from the negotiation of agreements to their effective national implementation of MEAs by national Governments. The fulfilment of the objectives of MEAs is now a true litmus test for the international community in the quest for sustainable development. Supreme Audit Institutions (SAIs) can play a major role in evaluating the national implementation of MEAs and whether the tools that their governments use to manage and protect the environment have produced the intended results.

This presentation will endeavour to discuss the main challenges to realizing global environmental objectives and efforts by UNEP and the international community to address these as well as provide anchor points for auditing the implementation of MEAs in a national context against the background of a joint publication developed by UNEP and INTOSAI-WGEA on the subject.

4.3.2 Potential impacts of environmental audits

Dr. Richard Gauld, the National Audit Office of the United Kingdom

The presentation examined the impacts resulting from NAO value for money audits relating to environmental programmes. It explained the different types and sources of impacts that the NAO measures, including financial impacts which totalled £890 million in 2009. There are potential challenges to auditing the impact of environmental programmes that have long-term goals. The presentation used case examples of three recent reports, on Government funding for renewable

energy technologies, business waste and reducing household energy consumption, to illustrate the types of impact that the NAO has had on the management and delivery of environmental programmes.



Ms Madeleine Nyman, the Swedish National Audit Office

4.3.3 The impact of Audit on Sweden's Emission Rights is a success – how and why?

Ms Madeleine Nyman, the Swedish National Audit Office

Today climate change is widely recognized as a global threat. The significance of the issue as well as the high level of public interest are two reasons why the Swedish National Audit Office (SNAO) decided to audit the information and handling of emission rights. According to the EU burden sharing agreement, Sweden is allowed to increase its emissions by 4 per cent. However, the Riksdag (parliament) has established a considerably more ambitious national objective which is to decrease emissions in the period of 2008 to 2012 by at least 4 per cent. Sweden's greenhouse gas emissions will have fallen by almost 10 per cent between 1990 and 2012. This means that Sweden will meet its Kyoto Protocol commitment, as established in the EU burden sharing agreement (+4 per cent). Indeed, emissions

in Sweden will fall significantly more than what is necessary to achieve Sweden's national interim target for 2012. Since the Kyoto protocol based allocation of emission rights allow a 4 per cent increase of emissions Sweden will have a significant surplus of emission rights for the 2008–2012 period.

The total value of the overall Swedish surplus is difficult to estimate but may amount to SEK 7 billion - 8 billion over the entire 2008–2012 period. Under the Kyoto Protocol, surpluses can be cancelled, saved or sold. However, the Riksdag's considerably more ambitious emission objective, if not revised, limits the number of available options. Sweden's national emissions' objective can be achieved if the +4 per cent (Sweden's Kyoto commitment) to -4 per cent (Sweden's national objective) surplus is cancelled. This would entail the withdrawal of emission rights from the market, contributing to a fall in global emissions. If priority is instead to be given to strengthening the government budget, all or part of the future surplus may be sold. The revenue could then be used to finance a range of government endeavours. If the entire surplus is sold, Sweden's national emissions' target for the 2008–2012 period will not be attained.

The SNAO audited how the Government and government agencies have reported on and handled Sweden's national holdings and future surplus of emission rights. The SNAO's overall conclusion is that reporting on Sweden's total holdings and future surplus of emission rights is not sufficiently transparent. Furthermore, there is a lack of information on how the handling of the surplus affects the attainment of the national climate objective and its emissions' target for the period of 2008 to 2012. The absence of a decision on the handling of the future surplus is part of the reason why the government agencies and ministries concerned differ in their views on how Sweden's national climate objective is to be achieved. The Riksdag has not been given the opportunity to decide on the use of substantial financial resources.

The audit has led to changes in the reporting to the Riksdag of Sweden's total national holdings of emission rights and on their estimated value. Information about the future surplus is now included in the Central Government Report to parliament. The Riksdag has also discussed how to deal with the future surplus of emission rights. Environmental NGOs have used the audit to draw attention

to the fact that the Swedish Government has not decided what to do with the surplus. In conclusion, the audit has brought attention, new information and transparency to an issue of great importance to the Riksdag as well as the public at large.



Ms Jerneja Vrabič, the Court of Audit of the Republic of Slovenia

4.3.4 Impacts of waste management audit

Ms Jerneja Vrabič, the Court of Audit of the Republic of Slovenia

What are the major problems of the waste management in Slovenia and what were the reasons to conduct an audit?

Although the waste management hierarchy¹ (avoid → reduce → reuse → recycle → recover → treat → landfill) is widely recognized also in Slovenia and should be the prevalent method for prioritizing waste management practices, waste treatment is still the area where Slovenia does not fulfill internationally recognized environmental standards and is much behind set national and European Union's targets. Statistical data show that the quantity of waste generated is rising rapidly, that recycling is quite

limited and that land-filling is still prevailing method of waste disposal. As it came out from different previous audits on related topics as well as of the studies we made in the pre-audit phase to assess the most risky environmental issues with possible audit impact, the system of waste management is not efficient mainly because of unclear determination of responsibilities and competences for waste recycling and final waste disposal between local and federal authorities, determination of price for waste collection, treatment and disposal which is not based on the "polluter pays principle" and does not stimulate those who respect the waste management hierarchy, as well as because of inefficient assignment of funds collected through different taxes on waste disposal, which were rather spent on promoting land-filling than on introducing practices higher on the waste management hierarchy. Waste incineration and land-filling were also (and still are) highly sensitive environmental issues among general public because of several unsuccessful attempts to locate incineration plants and regional waste treatment centres in different communities. There were also lots of public debates about unfairness in forming the price for waste collection and treatment, which differentiated a lot among regions and suppliers of waste management services. Particularly the price for land filling varies a lot; in many cases this price is several times lower than the price for recycling, which does not stimulate environmental friendlier practices of waste management. By analyzing data of different municipal suppliers we found out that there were a lot of discrepancies between price and quality of the service provided to meet required environmental obligations. These were the main reasons why we assessed waste management as one of the most risky areas where the impacts of our audit, both environmental and financial, can be the highest.

How we planned for impacts of the audit

The Court of Audit hasn't adopted yet any particular guidance on how to plan and later measure the impacts of audits. The quality of assessment of possible impacts depends mainly on the auditors' knowledge of issues audited as well as on the contents of the audit. However, the quality insurance process requires from auditors to identify potential audit outcomes, possible corrective measures and recommendations and upon that the identification of possible impacts of audit. In the detailed audit plan of each audit there should be indicated how impacts of the audit would be increased at

¹ The waste management hierarchy sets out the preferred order of waste management practices from the most preferred to least preferred with the objective of achieving the optimal environmental outcome.

different stages: in the report, in the post audit report about corrective actions taken², after publication and how the impacts will be measured.

As for possible financial impacts we identified four potential areas where financial savings might be realized, determined corrective measures and recommendations and assessed possible savings as the result of the audit (Table 1).

Table 1: Potential audit impacts and assessment of possible savings as the result of the audit

Area of impact	Corrective measure/ recommendation	Subject of impact	Total savings by the end of 2013
1. Reduction of the quantity of the municipal waste disposed to landfills	<ul style="list-style-type: none"> introduction of SMART objectives and comprehensive monitoring system of achieving goals; introduction of pricing policy based upon polluter pays principle; introduction of higher prices for waste disposed to landfills, regulated by the state authorities 	<ul style="list-style-type: none"> taxpayers through lower price for waste treatment 	€ 13 millions
2. Reduction of biodegradable components in waste disposed to landfills	<ul style="list-style-type: none"> introduction of regular chemical and physical control over waste disposed; assuring consistent composting of biological waste; introduction of pricing policy based upon polluter pays principle; introduction of higher prices for waste disposed to landfills, regulated by the state authorities 	<ul style="list-style-type: none"> taxpayers through lower price for waste treatment 	€ 8 millions
3. Increase in efficiency of the packaging waste collection schemes	<ul style="list-style-type: none"> introduction of new packaging waste collection scheme financed through tax on packaging, paid by producers and importers 	<ul style="list-style-type: none"> taxpayers through lower price for waste treatment 	€ 27 millions
4. Increase of recycling capacities	<ul style="list-style-type: none"> introduction of tax on land filling and allocation of funds collected in investments to improve recycling capacities 	<ul style="list-style-type: none"> state and municipal budgets 	€ 15 millions
Total savings			€ 63 millions

We assessed total savings upon estimating yearly savings. Possible yearly savings were assessed as the difference of costs of services in case measures were not introduced and lower cost of services after applying corrective measures and recommendations. We assessed the impact for each year because

² In audit report the Court of Audit determines corrective measures, which auditees have to carry out within 30 to 90 days. Auditees have to report on performing the measures to the Court of Audit, which afterwards in the post audit report evaluates whether the measures were carried out in order to improve inefficiencies/ ineffectiveness/ irregularities. If the corrective measures were not performed satisfactorily some sanctions can apply – also the resignation of the superior is possible.

introduction of measures were gradual and the final result is expected to come into effect only in 2013. By this period the goals should be achieved according to national and European Union's legislation. According to this deadline auditees prepared action plans to achieve set goals. Ratio of expected impact of this audit compared to the costs of audit (€ 150.000) is quite favourable.

Among non financial impacts we planned press conferences at publishing the audit report and at publishing the post audit report because of the relevant audit topic, expected inefficiencies in system and numerous corrective measures and recommendation that had to be implemented. We also expected that there will be the hearing at the parliamentary committee on public finances. We planned attending the most important conferences and seminars on waste management to present our findings and opinions and raise awareness about this important environmental topic to broader public and stimulate also them to act more responsible especially at separate waste collection.

Measuring the impacts of the audit

Upon receiving the report on performing the corrective measures we assessed that not all of them were implemented in a way to reduce inefficiencies properly. Also parliamentary committee hearing revealed that auditees are not in the track to implement measures in due time. The auditees will now have to report about their progress to the Court of Audit every six months and we will monitor constantly if the financial evaluation of the audit impacts is still appropriate. We plan a follow up audit for the year 2012 to examine in detail if the measures will be implemented by 2013. We assessed that other impacts were achieved accordingly to what we planned. The audit report as well as the post audit report were covered by the media extensively and definitely raise public awareness about problems regarding waste management. We also attended several expert seminars and round tables, which dealt with waste management issue.



Mr Denis Sidorenko, the Accounts chamber of the Russian Federation

4.3.5 The impact of the environmental audits of the Accounts chamber of the Russian Federation conducted 2008–2009

Mr Denis Sidorenko, the Accounts chamber of the Russian Federation

The Accounts Chamber of the Russian Federation conducts efficiency audits in order to control the performance of executive authorities performing their state functions and to monitor the efficient use of state funds. During the period 2005–2007 efficiency audits of environmental protection in the Russian Federation was carried out in the Ministry of Natural Resources of the Russian Federation and subordinated control and monitoring authorities, and in three joint stock companies. Among the imperfections of environmental protection regulations, the current legislation has no tools to oblige users of the natural resources to mitigate their environmental impact, run the environment protection and restoration programmes in full to compensate the damage to the environment.

4.3.6 Impact and relevance of environmental audits – Results of a survey among Nordic and Baltic SAIs

Ms Herdis Laupsa, EUROSAI WGEA Secretariat

In September 2009 there was a meeting among the heads of Nordic and Baltic SAIs where the auditor generals discussed "How to increase the impact and relevance of environmental audits on international level?" The background for proposing this topic for discussion was to receive input and advice from the auditor generals on how we can achieve the EUROSAI WGEA vision. After the meeting, the secretariat has collected answers to the issues raised among the Nordic and Baltic SAIs. A summary of the responses was presented.

4.3.7 Summary from group session on impact of environmental audits

The group work was organised according to four main questions. The groups were supposed to use input from presentations as inspiration for discussions on practical issues associated with sustainable energy issues. The topics discussed were:

Question 1

What is the role of auditors and their main challenges with regard to multilateral environmental agreements (MEAs)?

- Data accuracy, lack of data
- Difficult to assign value to environmental benefits
- Effects difficult to measure
- Good source for audit criteria (but sometimes the agreement is not very clear)
- Identify weakness in implementation
- Inform the government that MEAs are applicable to the obligations in your country
- Limited expertise
- Limited resources
- Looking into the policy implementation process
- Measure and assess if the MEA's objects were met
- National implementation
- Receive fair information from organisations and activities
- Time pressure
- Understanding role and responsibility
- Use the most important parts of the MEA

Question 2

How can audits influence the implementation and success of MEAs

- Audits can help governments to pay attention to issue
- Audits can help to improve MEAs
- Clear recommendations in the audit, then monitoring results
- Cooperative audits useful
- Different from national criteria related to cost effectiveness
- Investigate and compare implementation in different countries
- Learn from other countries
- Looking into quality insurance process
- Making governance strong
- MEAs can inspire in risk assessments
- Raise public awareness
- Set standards
- Questionnaires from auditors may help the government on track

Question 3

How can impact be measured?

- Availability of reliable data
- Benchmarking with other countries
- Changes in legislation
- Changes in policy
- Compare programs before and after the audit
- Constant monitoring of progress
- Define impact criteria
- Follow-up audits or statutory reporting from auditees
- Follow-up procedures
- High level agreement hard to apply in practise
- How to evaluate impact
- Interest in parliamentary committees
- Make recommendations specific and measurable
- Media coverage (can be false indicator of impact)
- Monetary assessments
- Transparency of choice for weighing criteria

Question 4

What are the challenges to assessing impact of environmental auditing?

- Assessment of costs
- Auditors wait until the end of the process
- Causality of the impact
- Changes due to other aspects than the audit
- Concreteness on the audit's added value
- Cost-benefit analyses not always easy to perform
- Data's accurateness, availability and reliability
- Difference between effects from national legislation and MEAs often unclear
- General recommendations are hard to measure
- Follow-ups are time-consuming
- How to attach value to matters without price-tags
- Implementability of SAIs recommendations
- Lack of methodology
- Lack of political will for actions
- Media not always interested
- Parliaments not always interested

5 INFORMATION SHARING MARKET

During the EUROSAI WGEA meeting, an information sharing market was organised. Its purpose was to allow participating SAIs to share information on past, current or planned environmental auditing activities. A number of the participating SAIs had prepared posters that were put on display together with hand-outs and other forms of documentation, all the while their representatives responded to colleagues' queries.

6 TRAINING SEMINAR ON SUSTAINABLE ENERGY

On Monday 4th of October, the day before the EUROSAI WGEA meeting, 37 of its participants joined a sustainable energy training seminar. The Supreme Audit Office of the Czech Republic has developed the INTOSAI WGEA "Guidance on Auditing Sustainable Energy" training course and material, and representatives of the office conducted the training. The purpose of the seminar was to provide essential background information, planning tools, case-studies and exercises with the aim to design sustainable energy audits.



Ms Margit Lassi, the INTOSAI WGEA Secretariat, Ms Regina Charyparová, the Supreme Audit Office of the Czech Republic, and Ms Ewa Borkowska-Domanska, the Supreme Audit Office of the Republic of Poland

APPENDIX 1: PROGRAMME

THE 8TH ANNUAL EUROSAI WGEA MEETING

Texel, Netherlands, 5–7 October, 2010

VENUE

Grand Hotel Opduin, Texel

PARTICIPANTS

Representatives of EUROSAI WGEA-members and invited guests

CHAIR

The Auditor General of Norway

HOST

The Netherlands Court of Audit

MAIN TOPICS

Sustainable energy
Impact of environmental audits

LANGUAGE

English

Monday 4 October	
09:00–17:00	Training seminar on sustainable energy The Supreme Audit Office of the Czech Republic
Arrival and registration of participants, transfer from the airport by the Netherlands Court of Audit	
19:30	Welcome drinks Hosted by the Auditor General of Norway
Tuesday 5 October	
09:00	Opening Chaired by the Netherlands Court of Audit
Session on sustainable energy – Part One Chaired by the Auditor General of Norway	
09:30	Keynote speeches on various dimensions of sustainable energy <i>Dr. Lisa Ryan</i> International Energy Agency – IEA <i>Mr Ron Wit</i> Natuur en Milieu (NGO from the Netherlands)
10:15	Coffee break
10:40	Group exercise followed by reflections from all resource persons and participants
12:00	Lunch
Session on sustainable energy – Part Two Chaired by the Auditor General of Norway	
13:30	Challenges associated with auditing sustainable energy topics "Introduction to the INTOSAI WGEA Guide on Sustainable Energy" <i>Ms Regina Charyparová</i> The Supreme Audit Office of the Czech Republic "Saving Energy in the Netherlands - Ambitions and Results" <i>Mr Marcoen Roelofs</i> The Netherlands Court of Audit "Renewable energy and energy efficiency in Malta" <i>Mr William Peplow</i> The National Audit Office of Malta "Possible sustainable energy audit topics and challenges for audit institutions" <i>Mr Richard Gauld</i> The National Audit Office of the United Kingdom
14:30	Coffee break
14:50	Group exercise followed by reflections from all resource persons and participants
19:00	Official dinner Hosted by the Netherlands Court of Audit

Wednesday 6 October	
08:30	<p>Session on impact of environmental audits Chaired by the Netherlands Court of Audit</p> <p>"Auditing International Environmental Agreements" <i>Dr. Arnold Kreilhuber</i> UNEP</p> <p>"Potential impacts of environmental audits" <i>Mr Richard Gauld</i> The UK National Audit Office</p> <p>"The impact of audit on Sweden's emission rights is a success – how and why?" <i>Ms Madeleine Nyman</i> Office of the Auditor General of Sweden</p> <p>"Impacts of the waste management audit" <i>Ms Jerneja Vrabič</i> The Court of Audit of the Republic of Slovenia</p> <p>"The Impact of the environmental audits of the Accounts chamber of the Russian Federation conducted in 2008–2009" <i>Mr Denis Sidorenko</i> The Accounts Chamber of the Russian Federation</p> <p>"Impact and relevance of environmental audits. Results from a survey among Nordic and Baltic SAIs" <i>The EUROSAI WGEA Secretariat</i></p>
10:00	Coffee break
10:15	Group exercise followed by reflections from all resource persons and participants
11:30	Lunch
13:30	Excursion Municipality projects on sustainable energy

Thursday 7 October	
08:45	Experience and information-sharing market
10:00	Business meeting Chaired by the Auditor General of Norway Progress report and administrative issues of the EUROSAT WGEA secretariat. Future challenges related to environmental auditing in Europe and the 2011–2014 EUROSAT WGEA Work Plan Group exercise with introduction by the SAIs of the Netherlands, Austria, Russia and the INTOSAT WGEA
12:00	Lunch
13:30	Business meeting (cont'd) European cooperative audits – information on selected activities Presentations by SAIs of Netherlands, Norway, Ukraine and the EUROSAT WGEA Secretariat
14:00	Presentations by the INTOSAT WGEA, regional WGEAs and Task Forces <i>Reporting on the INTOSAT WGEA activities</i> Ms Margit Lassi INTOSAT WGEA Secretariat <i>Experiences of Egyptian central Auditing Organization in Environmental Auditing on Sustainable Energy</i> Ms Dalia El Bahbity ARABOSAT <i>The need for Cooperative and coordinated environmental audit in East African region on the lake Victoria basin</i> Mr Robert Cheyo AFROSAT <i>Activities and plans of the EUROSAT Task Force on the Audit of Funds Allocated to Disasters and Catastrophes in Europe</i> Ms Maria Shulezhko Accounting Chamber of Ukraine
15:00	Official conclusion of the EUROSAT WGEA meeting The Netherlands Court of Audit and the Auditor General of Norway
15:30	Optional excursion
Departure of participants, airport transfer organised by the Netherlands Court of Audit	
Friday 8 October	
Departure of participants, airport transfer organised by the Netherlands Court of Audit	
09:00–11:00 EUROSAT WGEA Steering Committee meeting	

APPENDIX 2: LIST OF PARTICIPANTS

Country	Name	SAI Office	Title
Austria	Dr. Heinrich Lang	Court of Audit	Head of the Department
Belgium	Mr Rik Verlinde	Court of Audit	Senior Auditor
Belgium	Ms Jo Baele	Court of Audit	Auditor
Bulgaria	Ms Rossena Gadjeva	National Audit Office	Chief Auditor
China	Ms Nan Chai	National Audit Office	Deputy director
China	Mr Xue Xinhua	National Audit Office	Deputy director General
Cyprus	Mr Akis Kikas	Audit Office	Senior Principal Auditor
Czech Republic	Ms Regina Charyparová	Supreme Audit Office	Head of Department
Czech Republic	Ms Jana Vasícková	Supreme Audit Office	Lawyer Auditor
Czech Republic	Ms Jana Zahradníčková	Supreme Audit Office	Auditor - Methodologist
Czech Republic	Mr Michal Rampir	Supreme Audit Office	Head of the State Property Management Unit
Egypt	Ms Dalia El Bahbity	Central Auditing Organization	Auditor
Egypt	Mr Mohamed El Salamouni	Central Auditing Organization	Deputy President
Estonia	Ms Kaire Kesküla	National Audit Office	Advisor of INTOSAI WGEA Secretariat
Estonia	Ms Airi Andresson	National Audit Office	Senior Auditor
Estonia	Ms Margit Lassi	National Audit Office	Senior Advisor; INTOSAI WGEA Secretariat
Estonia	Ms Kaire Kuldpere	National Audit Office	Audit Manager
Finland	Dr. Vivi Niemenmaa	National Audit Office	Principal Performance Auditor
Finland	Dr. Paula Kivimaa	National Audit Office	Senior Auditor
France	Mr Cyrille Schott	Court of Audit	Senior Member
Georgia	Mr Kakhaber Sonishvili	The Chamber of Control	Audit Supervisor
Hungary	Ms Monika Terbe	State Audit Office	Auditor counsellor
Latvia	Mr Agnis Jakovlevs	State Control	Senior state auditor
Luxembourg	Mr Armando Do Jogo	European Court of Auditors	Team Leader Auditor
Luxembourg	Mr François Osete	European Court of Auditors	Head of Cabinet of Mr Kikis Kazamias

Country	Name	SAI Office	Title
Luxembourg	Ms Helena Piron	European Court of Auditors	Attache to mr Hubert Weber
Malta	Mr William Peplow	National Audit Office	Audit manager
Moldova	Ms Olesea Djurenco	Court of Audit	Auditor
Moldova	Ms Sofia Ciuvalschi	Court of Audit	
Netherlands	Mr Edward Elferink	Court of Audit	Auditor
Netherlands	Mr Matthias Fabriek	Court of Audit	Auditor
Netherlands	Ms Lieke van der Sanden	Court of Audit	Senior Auditor
Netherlands	Ms Saskia Verhoeff	Court of Audit	Secretary
Netherlands	Mr Hayo van der Wal	Court of Audit	Policy Officer International Affairs
Netherlands	Mr Rogier Zelle	Court of Audit	Audit Manager
Netherlands	Mr Peter van der Knaap	Court of Audit	Director
Netherlands	Mr Gijs de Vries	Court of Audit	Vice-President
Netherlands	Mr Marcoen Roelofs	Court of Audit	Audit manager
Netherlands	Ms Sylvia van Leeuwen	Court of Audit	Senior Auditor
Norway	Mr Jørgen Kosmo	Office of the Auditor General	Auditor General
Norway	Mr Helge Strand Østtveiten	Office of the Auditor General	Director General
Norway	Mr Tom Næss	EUROSAI WGEA Secretariat	Auditor adviser
Norway	Ms Herdis Laupsa	EUROSAI WGEA Secretariat	Senior Audit Adviser
Norway	Ms Anne Fikkan	Office of the Auditor General	Deputy Director General
Poland	Ms Ewa Borkowska-Domanska	Supreme Audit Office	Economic Advisor
Romania	Mr Ioan Anton	Court of Audit	Member of the Court
Romania	Mr Sandu Marin	Court of Audit	Director
Romania	Mr Dragos Budulac	Court of Audit	Head of Unit
Russia	Mr Denis Sidorenko	Accounts Chamber	Senior Inspector
Russia	Mr Valery Brattsev	Accounts Chamber	Director
Slovakia	Mr Igor Blasko	Supreme Audit Office	Auditor
Slovenia	Ms Jerneja Vrabič	Court of Audit	Principal Auditor
Spain	Mr Manuel Lagarón	Court of Audit	Auditor

Country	Name	SAI Office	Title
Sweden	Mr Fredrik Engström	National Audit Office	Audit Director
Sweden	Mr Markus Larsson	National Audit Office	Senior Auditor
Sweden	Ms Madeleine Nyman	National Audit Office	Senior Auditor
Sweden	Ms Magdalena Hansson	National Audit Office	International Relations Officer
Switzerland	Mr Martin Koci	Federal Audit Office	Project Manager
Switzerland	Ms Christine Zollinger	Federal Audit Office	Project Trainee
Tanzania	Mr Robert Cheyo	National Audit Office	Principal Auditor
Turkey	Dr. H. Omer Kose	Court of Accounts	Principal Auditor
Turkey	Ms Filiz Koroglu	Court of Accounts	Auditor
Turkey	Ms Berna Durusu	Court of Accounts	Auditor
UK	Dr. Richard Gauld	National Audit Office	Audit Manager
Ukraine	Ms Maria Shulezhko	Accounting Chamber	Chief Controller
	Dr. Lisa Ryan	European Energy Agency	Senior Energy Economist
	Dr. Arnold Kreilhuber	UN Environmental Program	Specialist
	Mr Ron Wit	Nature & Environment NGO, the Netherlands	Economist

APPENDIX 3: EUROSAI WGEA PROGRESS REPORT 2009–2010

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

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

The activities are reported according to the strategic goals.

Members of the EUROSAI WGEA Goal 4 and Goal 5

As of 1 October 2010, the EUROSAI WGEA comprises of 44 member SAIs.

The EUROSAI WGEA Work Plan Goal 4

The EUROSAI WGEA Work Plan for 2008–2011 has been revised and updated for approval in connection with the annual EUROSAI WGEA meeting in the Netherlands in October 2010.

The EUROSAI WGEA Steering Committee Goal 4

Since October last year two Steering Committee meetings have been held; one in connection with the 7th EUROSAI WGEA meeting in Bulgaria in October 2009 and one telephone conference in February 2010. In October 2010 the 6th Steering Committee meeting is to be organised in connection with the annual EUROSAI WGEA meeting in the Netherlands. The following SAIs are members of the Steering Committee; the European Court of Auditors, the Accounts Chamber of the Russian Federation, the Accounting Chamber of Ukraine, the Netherlands Court of Audit, the Supreme Audit Office of the Republic of Poland, the Office of the Auditor General of Sweden, the Court of Audit of Slovenia, INTOSAI WGEA and the Office of the Auditor General of Norway (Chair of EUROSAI WGEA).

EUROSAI WGEA Annual Meeting Goal 3 and Goal 5

The 7th EUROSAI WGEA meeting in Sofia, Bulgaria, October 2009

The secretariat has followed up the decisions made at the 7th EUROSAI WGEA meeting and prepared and distributed a meeting report.

The 8th EUROSAI WGEA meeting in the Netherlands, October 2010

Together with the Netherlands Court of Audit, the Secretariat has prepared the 8th EUROSAI WGEA meeting.

EUROSAI WGEA Website

Goal 5

The EUROSAI WGEA Secretariat has developed a new website. The website was launched in June this year. In this context a new visual identity for the working group has been developed and approved by the working group's Steering Committee.

EUROSAI WGEA Cooperative audits

Goal 1, Goal 2 and Goal 3

EUROSAI Audit on Climate Change

In December 2009 the coordinated parallel EUROSAI Audit on Climate Change was finalised. The SAIs of Azerbaijan, Cyprus, Denmark, Estonia, Israel, the former Yugoslav Republic of Macedonia, Poland, Russia, Switzerland and Ukraine, participated in the audit. The Supreme Audit Office of the Republic of Poland acted as audit coordinator.

Cooperative Audit on Protection of the Black Sea against Pollution

The Accounting Chamber of Ukraine has launched a cooperative audit on protection of the Black Sea. In June 2010 the Accounting Chamber of Ukraine, as the Audit Coordinator, organised the Expert Team Meeting for the Coordinated Parallel Audit. SAIs of Georgia, Romania, the Russian Federation and Turkey attended the meeting and reported on the status of their national audits and discussed issues related to the preparation of the Joint Audit Report. The Joint Audit Report will be presented in June 2011 at the VIII EUROSAI Congress in Portugal.

Proposal for new cooperative audit on Adaptation to Climate Change

The Secretariat has explored, by a letter to the heads of SAIs, the EUROSAI WGEA members' interest for a new cooperative audit on adaptation to climate change. The secretariat has followed up this initiative and is preparing for a meeting among the interested SAIs in connection with the annual meeting in the Netherlands in October.

EUROSAI WGEA activities on lessons learned

Goal 1 and Goal 3

In early autumn 2009 the Secretariat conducted the annual survey among its members. In November 2009 the report of the survey was finalised and distributed. A new survey for 2010 has been prepared and sent to the EUROSAI WGEA members.

Evaluation reports of the 7th EUROSAI WGEA meeting and the Climate Change Seminar have been made.

For the benefit of exchange of knowledge and expertise among SAIs, the Secretariat has mapped areas of expertise in the different SAIs and prepared a database on this. The database has been made available on the password protected area of the EUROSAI WGEA website.

EUROSAI WGEA activity on use of external experts in audit activities
Goal 3 and Goal 5

The secretariat has collected information on external experts SAIs have used in environmental audits and relevant expert institutions for environmental auditing. These lists are made available on our password protected website.

Governance, communication and cooperation strategy
Goal 4 and Goal 5

INTOSAI WGEA

In December 2009 and May 2010 the secretariats of the INTOSAI and the EUROSAI WGEAs met in Oslo in order to discuss common activities and issues.

In February 2010 the EUROSAI WGEA secretariat participated at the 9th INTOSAI WGEA SC meeting in Tanzania and in June 2010 at the 13th INTOSAI WGEA working group meeting in China. The EUROSAI WGEA secretariat organised a regional meeting for the EUROSAI WGEA members attending the working group meeting and presented in plenary the activities carried out in our region since last INTOSAI WGEA working group meeting.

Meeting of Heads of Nordic and Baltic SAIs

In September 2009 there was a meeting among the heads of Nordic and Baltic SAIs where the auditor generals discussed "How to increase the impact and relevance of environmental audits on international level?" The background for proposing this topic for discussion was to receive input and advice from the auditor generals on how we can achieve the EUROSAI WGEA vision. After the meeting, the secretariat has collected answers to the issues raised in the presentation. The results of this "survey" will be presented at our annual meeting in October 2010.

Sub-target groups – the Nordic countries and the Mediterranean region

Two sub-target group meetings, for the Mediterranean and the Nordic regions, were arranged in connection with the 7th EUROSAI WGEA meeting. In addition, the SAI of Sweden organised a meeting for the members of the Nordic group at the end of February this year. The aim of this meeting was to exchange information on auditing climate change issues in the Nordic countries. In October this year the sub-regional groups are planning to organise meetings in connection with the EUROSAI WGEA annual meeting in Netherlands

INTOSAI Development Initiative (IDI)

At the end of November, the EUROSAI WGEA secretariat met with the INTOSAI Development Initiative (IDI). The two secretariats exchanged information on their activities.

The United Nations Climate Change Conference, Copenhagen 2009, COP15

The EUROSAI WGEA secretariat contributed to the INTOSAI WGEA side-event at COP15.

EUROSAI Training Committee (ETC)

In beginning of May 2010 the EUROSAI WGEA secretariat attended the XVIII EUROSAI Training Committee meeting. The secretariat made a report on activities carried out in the working group since last ETC meeting in January 2009. In addition the secretariat shared the experiences and lessons learned related to organising meetings and seminars.

The II Meeting of EUROSAI Task Force on The Audit Of Funds Allocated To Disasters And Catastrophes

On June 24–25, 2010, the Accounting Chamber of Ukraine hosted the II Meeting of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes. Norway, as chair of the EUROSAI WGEA, attended this meeting as an observer of the Task Force.

Seminars

Goal 3 and Goal 5

Seminar on auditing climate change (Goal 1, Goal 2 and Goal 3)

The EUROSAI WGEA secretariat organised a seminar on "Auditing Climate Change" at the European Environment Agency (EEA) in Copenhagen, Denmark, 23–24 March 2010. 58 participants from 26 SAIs participated and a total of 30 presentations were held, including two presentations by experts from EEA. The focus of the seminar was on practical audit issues, lessons learned and best practice related to climate change audits. Parallel workshops covered the topics on how to design adaptation audits, how to audit flexible mechanisms and auditing energy sector issues from a climate change perspective. A meeting report has been prepared and distributed.

Workshop on Auditing Adaptation issues (Goal 1, Goal 2 and Goal 3)

The workshop on "How to design adaptation audits", carried out at the seminar on auditing climate change in Copenhagen in March, was based on a training course developed by INTOSAI WGEA. This course is one of the products of the new INTOSAI WGEA guidance on "Auditing the Government Response to Climate Change". The project leader for the guidance, the Office of the Auditor General of Norway, was responsible for the workshop.

EURORAI seminar, Barcelona 2009 (Goal 5)

The secretariat participated in and made a presentation regarding the EUROSAI WGEA's activities to the EURORAI (European Organisation of Regional External Public Finance Audit Institutions) seminar on environmental auditing in mid-October 2009.

Communication

Goal 5

EUROSAI WGEA Newsletter

Two issues of the EUROSAI WGEA Newsletter have been prepared and distributed to its members. The latest edition has got a new design to reflect the working group's new visual identity.

Communication of the EUROSAI WGEA work

In the reporting period, the secretariat has contributed to the EUROSAI Newsletter, the INTOSAI WGEA Newsletter (Greenlines), and prepared an article for the next edition of EUROSAI Magazine.

Conducted and ongoing audits

Goal 1 and Goal 3

The statistics of 2009 has not been compiled yet. The results of the statistics will be made available to our members as soon as the statistics are available.

Upcoming activities

The 9th EUROSAI WGEA meeting, 2011

The 9th EUROSAI WGEA meeting in 2011 will be hosted by the Swedish National Audit Office.

APPENDIX 4: RESULTS OF THE MEETING EVALUATION

On a scale from 1 to 5, the participants in the 8th Annual EUROSAT WGEA Meeting awarded the meeting an overall score of 4.7. Although the score for relevance to participants' daily work was 4.1, the participants rated the quality of group work 4.6 and the quality of presentations 4.5. The rating for information received prior to the meeting was 4.5 and the quality of the meeting facilities stood at 4.8.



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