



INTOSAI  
Working Group  
on Environmental  
Auditing

# Progress of the activities of the INTOSAI Working Group on Environmental Auditing

Secretariat of the INTOSAI WGEA

# Outline

- WGEA membership and functioning
- WGEA products and work plan for 2011-2013
- Recent and upcoming meetings
- Collaboration with international organisations
- Preparing for the transition of the WGEA's Chair

# WGEA membership (1)



- 71 member SAIs
- WGEA Steering Committee:
  - Argentina
  - Brazil
  - Canada
  - China
  - Egypt
  - Estonia
  - Finland
  - India
  - Indonesia
  - Lesotho
  - Morocco
  - New Zealand
  - Norway
  - Tanzania
  - United Kingdom
  - United States

# WGEA membership (2)

- Coordinators of RWGEAs:
  - **ACAG/PASAI**: New Zealand
  - **AFROSAI**: Tanzania
  - **ARABOSAI**: Egypt
  - **ASOSAI**: China
  - **EUROSAI**: Norway
  - **OLACEFS**: Argentina



# WGEA's work plan for 2011-2013

- Continues to link its logic to the strategic goals of INTOSAI
  - **Goal 1:** up-date existing and develop new guidance materials and conduct research studies on emerging topics in environmental auditing field
  - **Goal 2:** facilitate concurrent, joint and coordinated audits
  - **Goal 3:** enhance information dissemination, exchange, and training
  - **Goal 4:** increase cooperation between the WGEA, international organizations and other INTOSAI bodies
- New feature - research project
  - for exploring topics on which thorough research should be done before best practice and future trends can be recognised
  - does not give guidance nor elaborate necessarily much on how to audit the topic
  - introduction to and relevance of the topic, hints to best governance practices, overview of the audit work done in the given field

# Online database of environmental audits

WGEA > Home > Environmental Audits Worldwide > Audits by Country - Windows Internet Explorer

http://www.envir... Google.ee

File Edit View Favorites Tools Help

WGEA > Home > Environmental Audits Worldwide > ...

INTOSAI Working Group on Environmental Auditing

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INTOSAI WGEA

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Greenlines Newsletter

Environmental Audits Worldwide

- Audits by Country
- Audits by Issue
- Audits Based on Environmental Agreements

SAI Contacts & Mandates  
Learning Centre  
External Links  
Nature Cameras  
Photo Gallery

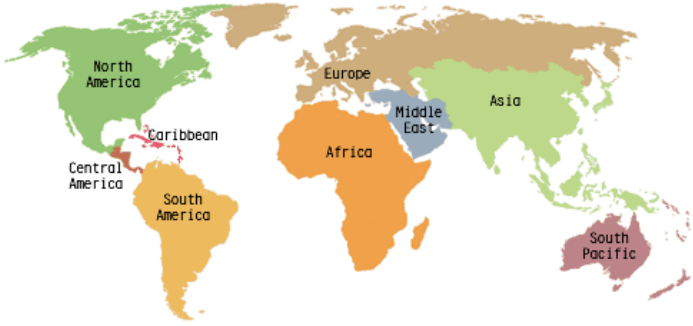
NEWS & EVENTS

Home > Environmental Audits Worldwide > Audits by Country

Print E-mail RSS

Audits by Country

Select a country or select a region by clicking on the map



View all SAI Contacts and Mandates by Regions

Contains commands for working with the selected items.

Start WGEA > Home > Envi... Tuuli Rasso - Outlook We... Microsoft PowerPoint - [I... green14n1sep.pdf (SEC... 9:22



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## INTOSAI WGEA

- About WGEA
- WGEA Activities
- Regional Working Groups
- WGEA Publications
- Focus on Biodiversity
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- Environmental Audits Worldwide**
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- Photo Gallery

## NEWS & EVENTS

- [Environmental Audit Collection 2011](#)
- [SC10 minutes](#)
- [New guides issued by the Secretariat](#)
- [INTOSAI WGEA released the "Coordinated International Audit on Climate Change" report at XX INCOSAI](#)
- [New useful updates on our website: opportunity to subscribe to e-mail updates and RSS!](#)

Home > Environmental Audits Worldwide > Audits by Country

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### Audits by Country: Sweden

[Contacts](#)

[Click here to see audits prior to 2003](#)

Set out below are environmental audits undertaken by this SAI in 2003 and Beyond.

Types of audits	Main audit objectives
<input type="checkbox"/> 1. Financial	<input type="checkbox"/> 1) Fair presentation of financial statements and expenditures
<input type="checkbox"/> 2. Compliance	<input type="checkbox"/> 2) Compliance with international environmental agreements
<input type="checkbox"/> 3. Performance	<input type="checkbox"/> 3) Compliance with domestic environmental legislation
<input type="checkbox"/> 4. Priori	<input type="checkbox"/> 4) Compliance with domestic environmental policies
<input type="checkbox"/> 0. n/a	<input type="checkbox"/> 5) Performance of government environmental policies and programs
	<input type="checkbox"/> 6) Environmental impacts of non-environmental government programs
	<input type="checkbox"/> 7) Evaluate environmental impacts of proposed environmental policies and programs

[Filter](#)

Year	Title	Issue	Type	Main Audit Objective	Report Summary	Report Full Text	Joint Audit Produced By
2011	Biofuels for a Better Climate – How does the tax relief work? (EU legislation on fuels from renewable sources)	Air: Climate change, Governance: Domestic funds and subsidies, Governance: Environmental management system, Human activities and sectors: Energy and energy efficiency, Human activities and sectors: Transportation, traffic, mobility, Natural resources: Other natural resources issues	3	1, 2, 5	<a href="#">English (372 kB)</a> Swedish	Swedish	
2011	Effects ahead to	Air: Climate change, Governance: Environmental	3	1, 2, 5	English	Swedish	



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# GREENLINES

Volume 14, Number 1, September 2011

[www.environmental-auditing.org](http://www.environmental-auditing.org)



## Message from the Chair of WGEA

Dear Colleagues,

Recent developments have heightened anxiety over environmental issues, as reflected in kitchen table talk as well as high-level political discussions. The Fukushima nuclear power plant tragedy has left few indifferent about government decisions to halt or undertake nuclear energy production. I would like to join with those expressing their condolences to the Japanese people in these hardest of times.

The global prominence of this and other environmental and sustainability issues has drawn increased attention to the role of the environmental auditor—a role that the 2010 XX INCOSAI Congress in South Africa sought to further underscore. Among other things, XX INCOSAI encouraged:

## Feature Story

### SAI of India Setting Up Global Environmental Audit Training Facility

Keeping in mind the increasing importance of environmental issues in the process of planning and development in India, and in the interest of providing auditors with the necessary skills to handle environmental issues, the SAI of India decided to set up a global environmental audit training facility. This global facility, called the "International Center for Environment Audit and Sustainable Development" (ICED), is being set up in the picturesque city of Jaipur, located about 250 kilometers from Delhi, the nation's capital. *(Read more on the following page...)*

Feature Extra

## News Briefs from Around the SAI World



BOTSWANA: OAG audits compliance with international climate change accords

BRAZIL: OLACEFS Environment Committee completes cooperative climate change audit

CANADA: SAI issues major environmental audit report; cites advances toward achieving a national focus on sustainability



CHILE: SAI reports on challenges in managing radioactive wastes

CHINA: Audit office finalizes its "Guidelines for Environmental Auditing on Water"



CZECH REPUBLIC: SAI audits financial





# Guidance materials 2008-10



**Environmental Accounting:**  
Current Status and Options for SAIs

**Auditing Mining:**  
Guidance for Supreme Audit Institutions






**Auditing the Government Response to Climate Change**  
Guidance for Supreme Audit Institutions



**Auditing Sustainable Energy**  
Guidance for Supreme Audit Institutions

2010

**Auditing Sustainable Fisheries Management:**  
Guidance for Supreme Audit Institutions

2010

**Auditing Forests:**  
Guidance for Supreme Audit Institutions

2010

# Preparation of guidance materials

- Research project on **land use and management practices** (SAI Morocco)
- Research project on the topic of **environmental data** (SAIs Canada and USA)
- Research project on **environmental issues associated with infrastructure** (SAI UK)
- Research project on the **impact of tourism on wildlife conservation** (SAI Lesotho)
- Research project on **environment and sustainability reporting** (SAI Finland)
  
- Update of the 2004 guidance material ***Auditing Water Issues: Experiences of Supreme Audit Institutions*** (SAI USA)
- Guidance material on **how to integrate fraud and corruption issues into the auditing of environmental and natural resource management** (SAI Norway)



# Recent and upcoming meetings

- The **10th meeting of the WGEA Steering Committee** in Marrakech, Morocco, 8-11 March 2011:
  - 38 participants from 15 countries
  - all the projects in the WGEA's 2011-2013 work plan reviewed and approved



- Upcoming: the **14th meeting of the WGEA Assembly** in Buenos Aires, Argentina, 7-10 November 2011:
  - working sessions on work plan topics
  - key note addresses by ACCA, INTERPOL, OECD, Transparency International, UNEP, World Bank
  - training day “Environmental Auditing for Beginners”
  - approximately 145 participating delegates from 60 countries, among them 15 Auditor Generals
  - 11th meeting of the WGEA Steering Committee





<b>Sunday 6 November 2011</b>	
09:00	<b>Training day: Environmental auditing for beginners</b>
09:10	<b>Introduction</b> What is environmental audit? What is 4th „E“? Introduction of INTOSAI WGEA guidelines, INCOSAI decisions and evolution of INTOSAI WGEA SAI of Estonia
10:30	Introduction to the concept of Sustainable Development SAI of Finland
11:00	<i>Break</i>
11:15	Overview of stages in environmental audit cycle with a focus on differences between environmental audit and other audit types. SAI of USA
12:30	<i>Lunch</i>
13:30	<b>Exercise in groups</b> Audit initiation: audit objective, audit questions, criteria SAI of Estonia
15:00	<i>Break</i>
15:30	Groups report their work, discussion
16:00	<b>Panel discussion</b> Overcoming the challenges of environmental audit and increasing the impact of audit Panel: Estonia, Finland, India, Norway, UK, USA
17:00	<i>Adjournment</i>

<b>Monday 7 November 2011</b>	
tbd	<b>Environmental Excursion</b>
tbd	<b>Welcome Reception</b> Hosted by SAI of Argentina

<b>Tuesday 8 November 2011</b>	
09:00	<b>Opening and Welcoming Remarks</b> <ul style="list-style-type: none"> <li>• Dr Leandro Despouy</li> <li>• Mr Mihkel Oviir</li> <li>• Local dignitary (tbd)</li> </ul>
10:30	<i>Group photo</i>
10:45	<i>Break</i>
11:00	<b>International funding of environmental projects</b> WB UK NAO
12:30	<i>Lunch</i>
13:30	<b>Innovative audit experience</b> SAI presentations: <i>The Netherlands, Brazil, Iran, Argentina</i>
15:00	<i>Break</i>
15:30	<b>Regional meetings</b> ACAG/PASAI, AFROSAI, ARABOSAI, ASOSAI, EUROSAI, OLACEFS
17:00	<i>Adjournment</i>




**Wednesday 9 November 2011**

09:00

**RWGEA progress reports and discussion outcome**

ACAG/PASAI, AFROSAI, ARABOSAI, ASOSAI, EUROSAI, OLACEFS (6x15 min)

10:30

*Break*

11:00

**Lessons learned from cooperative environmental audits**
*SAI presentations: Malaysia-Indonesia, Norway-Russia, Ecuador*

12:00

*Lunch*

13:00

**Cooperation with international organisations #1**

Sustainability reporting: What are governments and auditors doing about it?

- Gillian Fawcett, ACCA

Fraud and corruption in environmental issues

- Lisa Ann Elges, TI
- Oscar Rafael Pereira Aguilar, Interpol

14:30

*Break*

15:00

**PARALLEL SESSIONS #1**

Auditing water issues	Environment and sustainability reporting	Fraud and corruption in EA	Land use and land management practices
Chaired by the SAI of USA	Chaired by the SAI of Finland.	Chaired by the SAI of Norway.	Chaired by the SAI of Morocco.
Presentations: Bhutan, Argentina, Iraq, Mexico, New Zealand	Presentations: Australia, Poland	Presentation: Ukraine	Presentation: Czech Republic

17:00

*Adjournment*
**Thursday 10 November 2011**

09:00

**Cooperation with international organisations #2**

- Environmental performance assessment, OECD
- Effectiveness of MEAs - latest developments. Arnold Kreilhuber, UNEP
- Discussion

10:30

*Break*

11:00

**PARALLEL SESSIONS #2**

Environmental data of Canada and USA.	Wildlife conservation and tourism	Environment issues associated with infrastructure	Rio+20 compendium
Chaired by the SAI of Estonia	Chaired by the SAI of Tanzania	Chaired by the SAI of UK; Brazil, ECA, Thailand, Estonia	Chaired by the SAI of Brazil and Canada
Presentation: Estonia	Presentation: Ethiopia	Presentation: Thailand, Estonia	Presentation: Argentina, Bhutan and the Czech Republic

13:00

*Lunch*

14:00

**Environmental auditing Training Facility**

SAI of India and WGEA

14:30

**IDI and WGEA cooperation project**

IDI

15:00

*Break*

15:30

**Greenlines**

15:45

**Chair's Progress Report and WGEA Meetings**

- Overview of training modules
- WGEA guide for developing training materials
- WGEA website, Seventh Survey and Annual Audit Collection
- Overview of INCOSAI XX
- 12th WGEA SC meeting
- 15th WGEA assembly meeting

16:30

**Conclusion**

17:00

*Adjournment*

17:30

meeting of sustainability reporting group

19:00

**Reception Dinner**

Hosted by SAI of Estonia



**Friday 11 November 2011**

9:00

**Discussion of extended outlines of projects**

- Auditing water issues
- Environment and sustainability reporting
- Fraud and corruption
- Land use and land management practices

10:30

**Break**

11:00

**Discussion of extended outlines of projects continued**

- Environmental data
- Wildlife conservation and tourism
- Environment issues associated with infrastructure
- Rio+20

12:30

**Information on the progress of training modules**

- Training module on mining
- Training module on forestry

13:00

**Lunch**

14:00

**New Chair of INTOSAI WGEA**

Presentations of candidates

15:30

**Break**

16:00

**Continued**

17:00

**Conclusion**

# International cooperation

- Good working relations continuously maintained with UNEP, World Bank, OECD, UNFCCC etc.
- New contacts in this working period: ACCA, INTERPOL, Transparency International
- Application made to participate at the **COP17** in Durban, South Africa 29 Nov-9 Dec 2011
- INTOSAI WGEA intends to be also present at the **Rio+20 Conference** in 2012 in Rio de Janeiro, Brazil
  - WGEA's special project team is preparing a paper on SAI experiences on related topics
- Co-sponsoring of the **World Congress on Justice, Governance and Law for Environmental Sustainability** prior to Rio+20 with UNEP



# Transition of the WGEA's Chair

- Transition of the WGEA's Chair is planned, starting from the beginning of the next work plan period of 2014-2017
- Selection of the new Chair at the 11th WGEA Steering Committee meeting in Buenos Aires, 11 November 2011:
  - candidates expected to present their vision and capacity to chair the working group
  - round of questions from the SC members
  - no voting – consensus-based decision
- The next Chair will be involved in the process of developing the WGEA's work plan for 2014-2017, smooth transition will be aimed at.



Thank you!

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