

# **PROGRESS REPORT**

## **OLACEFS WORKING GROUP ON ENVIRONMENTAL AUDITING (COMTEMA)**

COMTEMA (Olacefs Committee on Environmental Auditing) was created in November 1998, during the 8th General Assembly of the Organisation of Latin American and Caribbean Supreme Audit Institutions (Olacefs). It is composed by SAIs of Argentina, Brazil, Chile, Colombia, Honduras, Paraguay, Peru and Venezuela; Brazil is the current coordinator. The main mission of the group is to develop studies and documents to supply SAIs with the necessary support to accomplish environmental audits. This document presents a summary of the 6th Meeting of Comtema carried out in June 2008, in Brazil.

### **VI MEETING OF COMTEMA**

The Brazilian Court of Audit (TCU) hosted, on June 11th and 12th, the 6th Meeting of the Comtema. The event was attended by representatives from committee members Argentina, Colombia, Paraguay, Peru, and Venezuela, as well as invited guests from Estonia, El Salvador, Mexico, and Panama.

The main objective of the meeting was the approval of Comtema's bylaws. It also aimed to establish performance guidelines for the committee along with a Work Plan for 2009-2011.

Besides, addressing the committee's ongoing activities, the meeting benefited from the participation of a climate change specialist. He lectured on the subject, with emphasis on Latin America's specific concerns and characteristics, and underscored the need for Latin American countries to start investigating which measures must be adopted to adapt to events resulting from climate change.

The Brazilian SAI presented the Coordinated Audit Manual prepared by the WGEA group, illustrating the advantages of adopting the manual's methodology. It also highlighted Brazil's practical experience with a coordinated audit addressing climate change, involving 13 other countries. Since Brazil is the only Latin American member of this working group, the TCU encouraged other Comtema members to carry out coordinated audits in themes related to climate change, preferably in audit-in-cooperation format.

With a view to synchronization with the line of work adopted by the WGEA in its 2008-2010 Work Plan, Brazil, as president of Comtema, proposed to the panel that climate change be considered the central theme for activities under the 2009-2011 Work Plan. Thus, it suggested focusing on the following priority themes:

- Forest protection, use and management
- Water resource protection, use and management
- Biodiversity protection, use and management

Argentina, Brazil, Colombia, Paraguay, Peru, El Salvador, México and Panama manifested the intention of participating in the cooperation audit. Venezuela agreed to be the coordinator of this audit.

As result of the meeting, the Committee's bylaws and Work Plan for 2009-2011 were approved. Among others activities, the members committed to carrying out a coordinated audit on climate changes, as well as the development of methodologies to carry out environmental audits in topics of regional interest.

The draft Work Plan approved by 6th Meeting will be ratified by the members of Comtema at the next Meeting, which is expected to be held in April of 2009. A new committee president will also be elected at the meeting.

During the 6<sup>th</sup> meeting, the SAIs of El Salvador, México y Panamá requested the participation in Comtema group. The formal approval of admission of the applicant countries will be announced in the 7<sup>th</sup> meeting.