Opening by the Chair

The chair, Mrs. Saskia Stuiveling, said welcome to all participants of the 5th meeting, especially the representatives of the new members of the Working Group, the SAIs of Brazil, Chile and Poland. She invited Mrs. Magelhaes (Brazil), Mr. Balazs (Chile), Mr. Wesolowski (Poland) and Mr. Mroczkowski (Poland) to introduce themselves, which they did subsequently.

The chair apologises that she had not been able to participate in the social program. She understood, from the very enthusiastic reactions, of those who did participate, that it had been a most exciting experience. She thanked the Peruvian SAI for their generous hospitality to organise the course together with Mrs Robayo (Colombia), to organise the meeting and the social program.

Attachment 1 contains a list of decisions.

1. Approval of the Agenda

The chair explained the structure of the agenda. First on the agenda were the subjects concerning the past (point 2 Minutes, and 3 general update), followed by subjects concerning the future (point 4 Draft Work Plan, 5 draft Strategy, 6 draft outline sustainable development, 7 general Working Group matters), and at last the subjects concerning current affairs like the presentation at the XVIth INCOSAI in Uruguay, next week.

The chair suggested to give those representatives who had prepared a presentation and had not yet been able to give it, the opportunity to do this at the meeting. Mr Cavanagh (United Kingdom), Mr. Kruchina (Czech Republic) , Mr. Mroczkowski (Poland) and Mrs. Hendriks (The Netherlands) indicated that they would like to seize this opportunity . The presentations were added to the agenda.

2. Minutes of the 4th meeting

The final version of the minutes, dated October 1998, of the 4th meeting of the Working Group on Environmental Auditing, held in Tallinn (Estonia) in September 1997 has been approved.
3. Update

- How SAIs may co-operate in the audit of international environmental accords

The Chair thanked the SAIs of Norway and Canada for all the work they had done in preparing this booklet. The booklet has gone through all INTOSAI procedures and the Chair informed that it would be presented at the INCOSAI XVI to let it become an official INTOSAI document.

- Guidance on Conducting Audits of Activities with an Environmental Perspective

Mr. Gray (United Kingdom) informed the Working Group on the changes that had been made in the document since the last meeting of the working group in Tallinn, Estonia.

After the presentation of Mr. Gray, there was a discussion of which the Chair made the following summary:

- It has been agreed to make the document a general document that can be applied all over the world. Therefore it should not be too specific: No technical issues will be discussed. This will be explained again in the introduction and summary of the booklet.
- A few case-studies will be used as examples. OLACEFS will provide for examples.
- The exposure draft will be sent around the world after the incorporation of the examples
- The complete document has to be ready before the next Working Group meeting
- The document will be presented at the next INCOSAI meeting (INCOSAI XVII Corea) to let it become an official INTOSAI document.
- The Green Lines can be used as a bridge between the general guidelines and specific situations.

- Presentation on "the co-ordinated audit-activities of the Czech and Polish SAIs, in relation to tasks connected with the management of borderwaters as follows from international agreements".

4. Draft Work Plan

Mrs Hendriks (the Netherlands) gave a presentation on the draft Work Plan 1999 - 2001, which was included in the meeting book.

Environment and employment

Mr. Werner (EU) suggested to add to the workplan a study on environment and employment. He had the opinion that there could be a positive relation between the environment and employment. If we could prove this relation, the study could be a very strong argument for SAIs to go into environmental auditing.

The chair warned that the Working Group does already quite a lot and that it doesn't have to prove itself.

Mr. Cavanagh (UK) remarked that the list of subjects, which we could study is endless and that we should set priorities. It wouldn't be handy if the subject would overlap with the study on sustainable development.

There followed some discussion on the two studies. The conclusion was that a study on environment and employment wouldn't interfere with the study on sustainable development. Mr. Werner explained that the study could go into issues like the definition of employment, whether there are environmental projects which have an employment target, and could focus on the importance of such projects for the employment.
Mr. Balazs (Chile) remarked that his SAI would have difficulties in getting the information from private organisations.

Mr. Mekulu Mvondo (Cameroon) remarked that he found the suggestion of Mr. Werner to have this study on environment and employment very interesting and that he was willing to support Mr. Werner with this activity. Mrs. Labib (Egypt) expressed her interest and support too.

The chair concluded that the Working Group agreed to add this study to our activities for the next period. She stressed that the study should also pay attention to the role of SAIs in relation to the subject. Mr. Werner will co-ordinate the study. Mr. Mekulu Mvondo, Mr. Randall (South Africa) and Mr. Cavanagh, as well as the SAI of the Czech republic will participate in a working group for this subject. The SAI of the United States will provide requested reports and information to support the working group. An outline for the study will be sent around for comments to all Working Group Members. For the next meeting there will be a first draft report.

*Theme Working Group*

Two SAIs had suggested to widen the theme of the Working Group. The SAI of Norway suggested to widen the theme with salt water into "water" in general. The SAI of Poland had suggested to widen the theme with "fresh air".

The chair pointed out that having a theme doesn't mean that all the other theme's are not important. Of course they are. But the Working Group has a theme in order to try to focus a bit on a subject which is relevant for all of us. If SAIs would focus on this theme we could compare the results and learn from each other. The wider a theme is, the wider the focus of the audits is.

Mrs. Fuentes Arends (Norway) explained their suggestion to widen the theme. Fresh and salt water are both part of the same water cycle and are dependent of each other.

Mr. Mroczkowski also explained the suggestion of the Polish SAI to widen the theme with Fresh Air.

The chair concluded that world-wide the theme remained Fresh Water and that the regions of course can choose to add their own specific themes.

*Information exchange/Bibliography*

Mrs. Fuentes Arend remarked that she would like to have the bibliography extended with some specific values. There followed some discussion on which the chair concluded that it might be a good idea if Mrs. Fuentes discussed with Mrs. Hendriks possibilities of the bibliography. After this bilateral discussion it was concluded that the bibliography needn't be changed.

Mr. Cavanagh (UK) suggested to start a discussion group on Internet. The chair responded that her SAI wouldn't welcome new activities very heartily, because it already did so much and had no extra capacity available. But, if another SAI, perhaps of the European Union, could do it, the discussion group could be linked to the homepage of the Working Group.

Mr. Werner (EU) replied that his SAI wasn't looking forward to it either.

The chair suggested to hold the subject in stock for the next meeting as in principle it is a good idea.

*Guidelines, methods and techniques*
The chair told something about the audit of the Ramsar Convention, which her SAI was about to complete. As part of the audit a general audit proposal had been written, which was relevant for all SAIs of countries which are parties to the accord. The chair announced that Mrs. Hendriks (NL) would give a presentation of the audit on the Ramsar Convention the next day.

Furthermore the chair suggested that her SAI would make an inventory of accords relevant to many countries in the world. At the next meeting, some working group members could choose an accord, for which they can make an audit proposal model, suitable as a bases for audits in all participating countries.

Mr. Balasz (Chile) drew attention to the Basil Convention on the transport of hazardous waste and a convention on endangered species, which were both very relevant for the South American continent. He expressed his support for the ideas of the chair.

Mrs. Fuentes Arends (Norway) remarked that her SAI was busy with an audit on the OSPAR Convention. They would think about making an audit proposal-model.

5. Draft Strategy and Evaluation Pilot

_Strategy for the co-operation between the Working Group and the INTOSAI-regions_

Mrs. Hendriks (NL) presented the contents of the strategy-paper, included in the meeting book under Tab 5.

The chair explains the character of one of the issues, the "trekkers-meeting". The aim of this meeting is to exchange ideas on creating a regional working group and help each other to take further steps on the way to a regional working group. The meeting is meant for the trekkers of the start-up team and the chairs of the existing regional working groups on environmental auditing.

The meeting resulted in the following overview of "trekkers" and members of the start-up teams.

<table>
<thead>
<tr>
<th>INTOSAI region:</th>
<th>Trekker : SAI of</th>
<th>Start up : SAI of</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFROSASI</td>
<td>South Africa</td>
<td>Cameroon</td>
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<tr>
<td></td>
<td></td>
<td>Egypt</td>
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<tr>
<td>ARABOSAI</td>
<td>Egypt</td>
<td>Libya</td>
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<tr>
<td>EUROSAI</td>
<td>Poland (whole European area)</td>
<td>Austria</td>
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<td></td>
<td>Malta (Mediterranean area)</td>
<td>Czech Republic</td>
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<tr>
<td></td>
<td>Netherlands (BeNeLux, Germany, Great Brittany, Ireland)</td>
<td>Estonia</td>
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<tr>
<td></td>
<td>Norway (Nordic countries)</td>
<td>European Union</td>
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<td></td>
<td></td>
<td>Georgia</td>
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<td></td>
<td></td>
<td>The Netherlands</td>
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<td></td>
<td></td>
<td>Russian federation</td>
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<td></td>
<td></td>
<td>United Kingdom</td>
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</table>
OLACEFS will also invite CAROSAI members to participate in their working group on environmental auditing and will work together with the working group on environmental auditing of OCEFS. For ASOSAI the chair will do some lobbying during the XVIth INCOSAI in Uruguay.

The SAIs of the United States and Canada will, in the administration of the Working Group, be considered as a region.

The strategy for the co-operation between the Working Group and the INTOSAI regions was accepted.

Evaluation Pilot

Mrs Gabor gave the results of the evaluation of the pilot: After the pilot with the environmental auditing course of OLACEFS an evaluation form was handed out. Of the 65 participants, 36 returned the form. The most important conclusions can be that the majority found the course very useful, and that the participants liked the methods used. The most important points for improvement were:

- people need more time to do both workshops;
- one computer for over 20 persons is not enough;
- it should be made more clear that the course was a different course than the one given by Colombia.

After the evaluation Mr. Caso Lay, president of the Peruvian SAI, memorised the OLACEFS course on environmental auditing and the participation of the Working Group. He praised Mrs. Robayo, who was in charge of organising this course in Cusipata in Peru and thanked her for her efforts. Then he gave the floor to Mr. Migone.

Mr. Migone (Peru), delivered a speech on the reasons to have this meeting. He expressed his regret that the meeting couldn't be organised with the meeting of the Board of OLACEFS. He memorised the good communication between the organising parties. Mr. Guzman gave special attention to the joint audit of Poland and the Czech Republic, which had very good results.

Mr. Guzman indicated that OLACEFS would go on with environmental auditing. At the Board meeting in Caracas OLACEFS decided to have a regional working group on environmental auditing. The SAIs of Colombia, Brazil, Nicaragua and Peru had applied for membership immediately and other SAIs will probably follow in the future. Mr. Guzman memorised the kindness of the Colombian SAI to organise the course on environmental auditing in Peru. At the end of his speech Mr. Guzman announced the video on the Alexander Von Humboldt Forest and the audit of the Brazilian and Peruvian SAI on he deforestation (attachment 4).

After the video Mrs. Magelhaes (Brazil) remarked that the audit had been a very important experience. The Peruvian and Brazilian SAI had realised that they share many problems. Whatever one country does affects often the neighbouring countries. So it pays of to do an audit together. The purpose of the joint audit was to make the utilisation of natural resources sustainable.
Thursday 5 November 1998

Mr. Cavanagh (UK) presented an audit on Vehicle Emission Testing, performed by his SAI. After March 1999 reports will be available at the SAI of the United Kingdom. An announcement will be made in the Green Lines when the report is ready.

6. Outline sustainable development

Mr. Gray (UK) gave a presentation on the pre-study the UK had done on this subject. It is agreed that the subject is very interesting for the Working Group and it is decided that the UK will co-ordinate this study. Canada will be asked if they are interested to join and others were invited as well. OAG of Norway volunteered to collaborate on this task and this was acknowledged by the rest of the group.

Mrs. Hendriks (NL) presented an audit on the Ramsar convention, performed by the SAI of the Netherlands.

7. General Working Group Matters

Composition Working Group

The chair will try to find new members in the ASOSAI region

New Chair

The chair memorised that the period 1999 -2001 will be the last period for the SAI of the Netherlands as chair. If the Working Group will continue to exist, it will be necessary to find a new chair.

Next Meeting

Mr. Cavanagh (UK) brought forward that we can not expect to complete two new products as INTOSAI products, when having only one meeting. The chair remarked that only the document "Guidance on conducting audits of activities with an environmental perspective" will be an INTOSAI product. The other ones will be Working Group documents like the paper on Natural Resource Accounting. She suggested to decide at the next meeting in April 2000 whether we need another meeting.

8.a Presentation at INCOSAI XVI

The Working Group agreed on the program for the presentation at the XVIth INCOSAI in Uruguay, as it was presented in tab 8B1 of the Meeting-book.

b. division of tasks and summing up

An overview of decisions, on which the Working Group agreed, is presented in attachment 1
<table>
<thead>
<tr>
<th>Agenda number</th>
<th>Decision</th>
<th>responsible SAI</th>
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<tbody>
<tr>
<td>0</td>
<td>Adjustment of the list of participants</td>
<td>The Netherlands</td>
</tr>
<tr>
<td>1</td>
<td>Approval of the Agenda</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Approval of the minutes of the 4th meeting of the Working Group in Tallinn by the Working Group</td>
<td></td>
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<tr>
<td>3</td>
<td></td>
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<tr>
<td>4</td>
<td>Inclusion of a study of environment and employment to the Work Plan. First outline/draft: July 1999.</td>
<td>European Union, together with the SAIs of Cameroon, Egypt, Canada, Czech Republic and South Africa</td>
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<tr>
<td></td>
<td>Present the idea of a study on environment and employment to the Board of INTOSAI</td>
<td>the Netherlands</td>
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<td></td>
<td>Theme of the global Working Group will remain &quot;fresh water&quot;, regions are free of course to add their own themes (salt water a. o.)</td>
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<td></td>
<td>Inclusion of audit proposal- models for the audit of some international environmental accords. The first step, an inventory of interesting accords, will be made by the chair. At the next meeting, the accords can be divided among the members, to make audit proposal-models.</td>
<td>first step: the Netherlands</td>
</tr>
<tr>
<td>5</td>
<td>Trekkers and members of start-up teams are made. See point 5, scheme 1 of this minutes</td>
<td>See point 5, scheme 1 of this minutes</td>
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<tr>
<td></td>
<td>The draft strategy, as presented in the meeting book tab 5, was approved</td>
<td>Working group, trekkers and members start-up teams</td>
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<tr>
<td></td>
<td>Organisation of &quot;trekkers&quot;-workshop in the Netherlands, June 1999</td>
<td>The Netherlands</td>
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<td></td>
<td>Evaluation pilot</td>
<td></td>
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<tr>
<td>6</td>
<td>Sustainable development</td>
<td>The United Kingdom</td>
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<tr>
<td></td>
<td>Draft paper will be send to Working Group members in October 1999</td>
<td></td>
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<td></td>
<td>&quot;Guidance on conducting audits of activities with and environmental perspective&quot;: adjusting the paper and distribution of the draft in the beginning of 1999</td>
<td>New Zealand/The Netherlands</td>
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<tr>
<td></td>
<td>Announcement of report on Vehicle emission testing in the Green Lines</td>
<td>United Kingdom/The Netherlands</td>
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<tr>
<td>7</td>
<td>Next meeting in April 2000</td>
<td>to be decided</td>
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