

Sixth Survey on Environmental Auditing

Project Objective:

The objective of the project is to conduct the sixth survey on environmental auditing. Every three years, the WGEA conducts a survey on environmental auditing. Surveys are sent to all heads of supreme audit institutions. The most recent one was conducted in June 2006 and results were reported in November 2007. The WGEA has conducted until now five surveys.

Project Scope:

This project is a follow-up of the five previous surveys on environmental auditing conducted by the WGEA. This survey will analyze the trends in environmental auditing (EA) of the INTOSAI members. It will also look at any new developments in the field of EA. This survey is an important tool for gathering data on the needs of the SAIs regarding EA and will help to shape our next WGEA work plan (2010 - 2013). Data from the survey will be compared with the previous surveys and trends will be analyzed.

The sixth survey will cover the period from 2006 to 2008 (three years). The survey will be conducted similarly to the previous surveys (using questionnaire). The main questions will be similar to the 5th survey but will be revised (see methodology section below). The questionnaire will be sent to all the INTOSAI members (as of fall 2007, there are 188 members).

Surveys are instrumental in the development of each WGEA work plan and serve the needs of INTOSAI members. The practitioners of environmental auditing can use the results of the survey to compare their work to that of other countries. For SAIs that are new in the field of environmental auditing or that do not conduct environmental audits as a common practice, survey results demonstrate that auditing environmental issues is important and that they can learn from colleagues who have made a difference in their countries. Survey results also show the international environmental community, which is concerned about environmental and sustainable issues, that SAIs play an important role. Results of the survey can be used to explain the roles of SAIs in EA when seeking funding from other organizations

Planned Methodology and Participants:

The methodology of 6th survey is similar to the 5th survey. However, some changes are planned (e.g. more detailed questions on sustainable development). Based on the results from 5th survey some questions that do not give a lot of valuable information will be removed. One part of the Sixth Survey is the Environmental Audits Collection form that is sent to all INTOSAI members annually. The survey will trend only the data that add value (for instance, number of environmental audits conducted, types of environmental issues audited, etc.).

The Questionnaire will be sent out by regular mail, which includes a paper copy of the questionnaire and also a re-writable CD with the template of the questionnaire. So, either a paper copy or the CD can be used to answer the questions and also it is possible to add any new audit report on the CD. The questionnaire will be sent out electronically by e-mail as well in addition to the package sent by regular mail. Additionally, there will be an option to download the questionnaire from the WGEA website. The Secretariat is considering an option to have the survey Online as the Fifth Survey, but as the secretariat is not sure yet about the technical side, it will be decided in due course with the builders of the new WGEA website.

SAIs will have 3 months to answer the questionnaire. We will encourage SAIs to answer the questionnaire electronically (by e-mail or by mail with CD). This will accelerate data collection and analyses. The data will be collected in MS Excel format and will be afterwards transferred

into statistical program for analyses (Statistica Release for Windows). This will help the data analyses and summarizing the results from the survey.

The Steering Committee (SC) will be consulted before the final versions of the questionnaire and the format for survey results will be drafted. At this stage the format for survey results is not clear, but it will not differ considerably. Most likely the form will be easier to understand and will consist data, which can be compared with previous surveys in order to show the trends and possible gaps.

During the 7th Steering Committee meeting on 6-9 May 2008 in Tallinn, Estonia, the UK, New Zealand, Norway, China, AFROSAI, OLACEFS accepted to be in the subcommittee and the Czech Republic offered their experience as well. Follow-up will be done to ensure a maximum of participation. Help from the Regional Working Group on Environmental Auditing (RWGEA) will be requested, if necessary, to do the follow-up with their members that have not yet answered to the questionnaire. The WGEA Secretariat will do a final follow-up. The time-line at the end of this document gives more details on the different steps.

SAls will be informed that the data may be used by their RWGEA. At this stage, it is planned (if possible) to translate the summary of survey results into the four other INTOSAI languages. Help from the regions is very welcome. Summary of the survey results will be available certainly in English.

The Results of the 6th Survey and new EA reports produced by SAls during 2006-2008 will be posted on the WGEA website. This is a source of information for SAls who want to conduct EA and also for other organizations (i.e. UNEP, UNCSD, World Bank, etc.). Moreover, it enables SAls to share information about their activities. Results of the survey can help SAls to improve their role in environmental protection by auditing commitments from governments.

Timeline and Key Milestones:

Stage	Action	Date
	Send draft Project Work Plan to WGEA SC members	17 March 2008
	Discussion on the Project Work Plan and draft questionnaire in Tallinn SC7. Discuss if there is necessary to add new questions and/or remove some questions that do not give valuable information (based on the 5 th survey questionnaire).	6-9 may 2008
	Review the questionnaire (based on comments received from SC members) and draft the new questionnaire. Contact with RWGEAs in order to find out if they have additional questions or comments on the questionnaire.	May 2008- August 2008
	Send the questionnaire to SC members for approval	September 2008
	Finalize the questionnaire and prepare a letter to be joined to the questionnaire. Update the mailing list.	October 2008
	Translate the questionnaire in other four INTOSAI languages	November 2008 – December 2008
	Present the questionnaire to the WGEA Assembly meeting in Doha, Qatar	January 2009
	Send the 6 th survey to all INTOSAI members (to gather data for the period of 2006-2008)	February 2009
	Send a reminder to the SAI that did not complete the questionnaire yet. Work with the RWGEA for the follow-up with their members	May 2009
	All the questionnaires should be received. Enter the data in a database (Excel format)	August 2009
	Begin data analysis	September 2009 – October 2009
	Finalize data analysis and draft the 6 th Survey results	November 2009

	Present a draft of the Survey results to the SC members for comments	December 2009
	Finalize the 6 th Survey results	March 2010 - April 2010
	Present data to the 13th WGEA meeting	June 2010
	Last update of the Survey Results and send to translation (only the Executive Summary).	July 2010 – August 2010
	Update the WGEA website with the results from 6 th survey on Environmental Auditing	September 2010
	The 6 th Survey results on Environmental Auditing will be tabled in South-Africa for XX INCOSAI	November 2010

Final Output:

- A questionnaire sent to all INTOSAI members.
- The 6th Survey Results on Environmental Auditing finalized for the XX INCOSAI in South-Africa.
- SAls needs are identified and next WGEA work plan for 2010-2013 drafted taking into account the survey results.
- The 6th survey and the Survey Results are accessible on the WGEA Web site. Information on Environmental Audits Worldwide is updated.

Sub-committee (after SC7):

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China
Czech Republic
United Kingdom
New Zealand
Norway
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