



## INTOSAI WGEA Chair's Progress Report

### Background

INTOSAI WGEA 2011-2013 work plan was developed by the Steering Committee (SC) and it was approved by the Working Group (WG) in WG13 meeting in China in June 2010. The work plan was introduced at the XX INCOSAI in South Africa in November 2010.

### Working Group Membership and Functioning

INTOSAI WGEA has grown to 71 members with the European Court of Auditors (Luxembourg) being the newest member of the group, Austria left the working group.

The Steering Committee has also changed, it now has 16 members. After the previous work plan period the SAIs of Cameroon, Czech Republic, Fiji and Poland have left and the SAIs of Finland, India and Lesotho have joined the Steering Committee.

In addition to the tremendous efforts made by the SC and project leaders, the Chair and the secretariat are relying much on the activities of RWGEAs.

List of RWGEAs and their coordinators is as follows:

- ACAG/PASAI – New Zealand
- AFROSAI – Tanzania
- ARABOSAI – Egypt
- ASOSAI – China
- EUROSAI – Norway
- OLACEFS – Argentina

The Secretariat has also news of its own membership - Ms Margit Lassi is on maternity leave as of mid February 2011 and as of mid March 2011 Ms Kairi Treufeldt will leave the National Audit Office of Estonia.

However, the Secretariat has gained two new excellent team members – Ms Tuuli Rasso and Ms Kaire Kesküla. Ms Rasso had previously worked as the Audit Manager of the Environmental Auditing Department and Ms Kesküla in the administrative services area of the NAO of Estonia.

Mr Mihkel Oviir remains the Chair of INTOSAI WGEA and Tõnis Saar as the Head of the Secretariat and the Secretary General of the National Audit Office of Estonia.

### INTOSAI WGEA 2011-2013 Work Plan Actions

During the next triennial working period INTOSAI WGEA is aiming to prepare 5 research projects on:

- land use/land management practices in environmental perspective (Morocco),
- environmental data (Canada/USA),
- environment and sustainability reporting (Finland),
- environmental issues associated with infrastructure (United Kingdom),
- wildlife conservation and tourism (Lesotho).

WGEA is also looking to:

- develop a guidance material on fraud and corruption in environmental auditing (Norway),

- update the 2004 guidance material on Auditing Water Issues: Experiences of Supreme Audit Institutions (USA).

It is planned to distribute a training “module” on the topics of climate change, mining and forestry and to implement a new e-learning tool (web-based, accessible through WGEA’s website) on the topic of climate change.

One of the future challenges is to find a partner to provide a global training facility on environmental auditing.

In addition WGEA will continue publishing the Greenlines (USA) newsletter, undertake the seventh survey on environmental auditing and carry out the annual collection of environmental audits worldwide.

WGEA also wants to highlight the following projects:

- Develop a compendium of SAIs country papers focusing on the topics in RIO +20 agenda (Brazil/Canada).
- Introduce and distribute the Primer for Auditors in Auditing the Implementation of Multilateral Environmental Agreements to the INTOSAI as well as to outside community.
- IDI-WGEA transregional cooperative environmental audit capacity building programme – performance audit of forestry.

## 2011-2013 WGEA meetings

- 10<sup>th</sup> Steering Committee (SC10) meeting on 8-11 March 2011 in Marrakech, Kingdom of Morocco. Being the first meeting of the 2011-13 work plan the main purpose is to review and approve all project plans for this period.
- 14<sup>th</sup> meeting of the Working Group (WG14) on 7-11 November 2011 in Buenos Aires, Argentina.
- 11<sup>th</sup> Steering Committee (SC11) meeting in mid 2012 when it is planned to approve the projects and to have discussion of the new work plan.
- 15<sup>th</sup> meeting of the Working Group (WG15) in June 2013 in Estonia, when it is planned to approve all the projects and adopt the new work plan.

## Status of the 2008-10 Work Plan Actions

INTOSAI WGEA has developed and approved during 2008 – 2010 the following documents:

- Auditing the Government Response to Climate Change (lead: Norway)
- Auditing Sustainable Energy (lead: Czech Republic)
- Auditing Forests: Guidance for Supreme Audit Institutions (lead: Indonesia)
- Auditing Mining: Guidance for Supreme Audit Institutions (lead: Tanzania)
- Auditing Sustainable Fisheries Management: Guidance for Supreme Audit Institutions (lead: South Africa)
- Environmental Accounting: Current Status and Options for SAIs (lead: USA)

In cooperation with United Nations Environmental Programme (UNEP) the Primer for Auditors in Auditing the Implementation of Multilateral Environmental Agreements (MEAs) was developed.

One of the projects was to design and carry out a coordinated audit on climate change. This was lead by the SAI of Canada and 14 SAIs were participating in the project. The report was released during the XX INCOSAI in South Africa in November 2010.

With the co-lead of Canada and Brazil a training module on the topic of biodiversity and a new web page for the same topic were delivered.

The Working Group on Environmental Auditing also:

- Adapted and delivered the WGEA-IDI environmental auditing training course for French-speaking SAIs within AFROSAI-F/CREFIAP (lead: Cameroon)
- Published Greenlines newsletter twice yearly (lead: USA)
- Designed the new WGEA Web-site (lead: Estonia)
- Undertook the sixth survey on environmental auditing and the annual collection of environmental audits worldwide (lead: Estonia)
- Developed a formal cooperation principles with external organizations to provide on-going communication and outreach (lead: Estonia)

The Chair appreciates all the hard work of the project leaders as well as their subcommittee members. They all have put in their maximum efforts to meet the established goals, follow the project plans and deliver the agreed outcome in time. The Chair would like to thank all the members for actively participating in WG activities.

All the guidance materials and other projects can be found on the web page [www.environmental-auditing.org](http://www.environmental-auditing.org).

### Translation of the 2008-2010 work plan documents

The translation of the previous work period 2008-2010 documents into INTOSAI official languages is only possible by the voluntary efforts of SAIs.

The previous Work Plan documents are currently translated into Spanish by the OLACEFS Regional Working Group (COMTEMA). The SAI of Paraguay is the coordinator of this task.

The Secretariat has sent out the letters to the heads of AFROSAI and ARABOSAI to find the volunteer SAIs to translate the documents also into French and Arabic.

It has been decided not to translate the documents to German language.

We would like to express our sincerest gratitude for all the SAIs involved in translating the WGEA documents during the past and also the future years.

### Other Activities

The INTOSAI WGEA was granted an admittance to attend the United Nations Climate Change Conference COP15 that took place in Copenhagen, Denmark from 7 to 18 December 2009. An NGO status in this event allowed us to participate and run a side event during the COP15 meeting. The side event was held on climate change auditing.

INTOSAI WGEA also took part in the COP16, which was held from 29 November to 10 December 2010 in Cancun, Mexico. This time WGEA participated as an observer to the UNFCCC. An exhibition was set up and side event held on the climate change topic.

WGEA participated in the XX INCOSAI in South Africa in November 2011. An exhibition was set up and inputs to the Theme II were given.