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INTOSAI WG11 – Arusha, Tanzania
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Good morning to all.

I would like to start by sincerely thanking our host, Mr. Ludovick Utouh for his gracious hospitality and also to thank all of the staff of the Tanzania National Audit Office who have worked so hard to organize and plan this event.

I want to tell you all how happy I am to be here and to participate in this, the eleventh meeting of the INTOSAI working group on environmental auditing.

I have the pleasure to inform you, officially, that this is the largest meeting of the working group ever – 150 participants from nearly 60 audit offices from virtually every region in the world.
And in many ways, I am not surprised. I believe we share a common concern *and* a common purpose.

As citizens of the world, our common concern is for the quality of our environment. Never before in human history have we been as aware as we are today of the importance

of a healthy environment to our health and prosperity, our livelihoods, and indeed our very future.

And never before have we been as aware of the catastrophic damage we are causing to land, water, air, animals, plants and ecosystems in all four corners of the world. The experts say we are testing Mother Nature like never before, locally, regionally and globally.

As professionals, I believe our common purpose is to do the audit work necessary to help Parliamentarians hold governments accountable for their commitments, actions and expenditures. Environmental audits can make a difference.

As many of you know, the Office of the Auditor General of Canada has been conducting environmental audits since the late 1980's – for a very long time indeed.

Ten years ago, through amendments to the *Auditor General Act*, we were given an explicit legislative mandate to audit environmental and sustainable development issues and to report our findings to the Canadian Parliament.

Our efforts are spearheaded by the Commissioner of the Environment and Sustainable Development, who leads a team of some forty full-time environmental specialists.

Over the years, we have conducted dozens and dozens of environmental audits, on topics ranging from water

pollution to the management of pesticides to the clean up of contaminated sites.

Tomorrow, you will hear from Mr. Rick Smith about the results of our latest environmental efforts – a series of audits on the topic of climate change – reported to parliament in September 2006.

But even if we didn't have this explicit legislative mandate, we would still be doing environmental audits.

When governments spend significant public resources on managing environmental problems, supreme audit institutions can provide the information legislatures need to hold them accountable for prudent financial management. We also contribute to holding governments accountable for compliance with international agreements as well as with domestic laws and regulations.

Performance audits can determine, for example, whether environmental programs are managed with due regard to economy, efficiency, and environmental impact, and whether there are measures in place to determine how effective the programs are.

Moreover, as the Auditor General of Canada, I have a professional duty to audit such issues because of the high financial and policy materiality of the federal government's expenditures and responsibilities.

I know many of you share my beliefs. At the same time, our offices are seeking guidance and support in building the internal capacity to do environmental audits.

And this is where the Working Group on Environmental Auditing comes in. I believe it is pivotal for our profession. Through the many guidelines that have been written, the training program developed in cooperation with the IDI, learning events such as this meeting, our Website, the *Greenlines* newsletter, and many more activities, the working group has become indispensable.

And our work is far from over. There is still much to do in building auditing expertise and methodology to meet the ongoing and emerging challenges that confront us all. The auditing profession has always had to adapt to new developments and trends, and with your support and interest, will continue to do so.

Six years ago, when our Office took on the role of Chair of the working group, I can say in hindsight that we did not fully appreciate what we were getting into. But we listened, innovated and learned. It has been a rewarding experience.

I believe the future of the working group is bright, and is in good hands. I know that the Auditor General of Estonia, Mr. Mikhail Ovir, and his team, are fully committed to leading us through the next evolution of our journey together. With your support, I know they will succeed.

In closing, I would like to say it has been our honor and privilege to be the Chair of the working group.

On behalf of all of the members of my staff who have been part of our efforts, I want to thank you for your generous support and confidence.

I wish you good luck and good learning over the next few days and look forward to meeting you personally.