



INTOSAI  
Working Group  
on Environmental  
Auditing

MINUTES  
14<sup>TH</sup> Steering Committee Meeting of the  
INTOSAI Working Group on  
Environmental Auditing

28 September – 1 October 2015  
Cairo, Egypt



## Day One, Monday, 28 September 2015 - Environmental Excursion

Prior to the three days meeting, the delegates went on a Nile River Cruise and had lunch on Nile Crystal cruising restaurant which was hosted by SAI of Egypt. The excursion continued with a visit to the oldest church in Egypt, Saint Virgin Mary's Coptic Orthodox Church which also known as the Hanging Church (El Muallaqa).

In the evening, SAI of Egypt also hosted the Welcoming Cocktail at the Sonesta Hotel where the meeting will be held for the next three days.



Left to Right : i. Delegates before departing for the Nile River Cruise; ii) Delegates at the Saint Virgin Mary's Coptic Orthodox Church

## Day Two Tuesday, 29 September 2015

The meeting was attended by total of 35 participants from 14 SAIs of Steering Committee members including Brazil, Cameroon, China, Czech Republic, Estonia, European Court of Auditors, Egypt, India, Indonesia, Kuwait, Morocco, Norway, Philippines, United States of America.

### Welcome and Introduction

*Welcome Remarks by, Counsellor Hesham Genena, President of the Accountability State Authority (ASA) Egypt*



Counsellor Genena started his remarks by welcoming all the meeting participants in Cairo, Egypt. He continued with expressing his concern on the current environmental issue which have become transboundary issues and required an effective international cooperation to handle it. He said that the meeting will be a good opportunity to develop stronger bond between different SAIs which have mutual interest regarding environmental issues. In his speech, Counsellor Genena also emphasized that the meeting will contribute to the achievement of sustainable development through the discussion of the working group's activities.

Counsellor Genena gave the welcome remarks

He expressed his sincerest gratitude to the meeting participants for their willingness to attend the 14th Steering Committee Meeting in Cairo, Egypt and hoped that the meeting will provide valuable contribution to the success of the WGEA and SAI members. Ending his speech, Counsellor Genena apologized for not being able to attend the whole three-days meeting as he has other pre-set agenda.

*Opening Remarks by Harry Azhar Azis, Ph.D. Chairman of BPK, Chair of INTOSAI WGEA*

Mr. Azis opened his remarks by introducing himself as the new Chairman of BPK and expressed how glad he was able to attend the WGEA meeting for the first time. He continued his speech by conveying his gratitude to Counsellor Hesham Genena for hosting the meeting and memorable excursion the previous day.

In line with Counsellor Genena, Mr. Azis expressed how the environmental issues have gone beyond any individual country's problem and regional boundaries. Through the working group, he expected to develop stronger cooperation, not only between SAIs but also with other international organizations such as UNEP and UNFCCC.



Chairman of BPK RI gave the opening speech

In his remarks, he also encouraged all Supreme Audit Institutions (SAIs) to do their part based on the mandate in strengthening the accountability, transparency, and integrity of government and public sector entities; demonstrating ongoing relevance to the stakeholders and being a model organization through example.

He further explained the objective of the meeting which to build upon the discussions held in previous meetings as well as the efforts of the project leaders and members in putting together their projects. After explaining briefly the agenda of the three-day meeting, Mr. Azis closed his remarks with conveying his highest expectation for the meeting to achieve the objective and wished all participants a pleasant stay in Cairo.

*Keynote Speech by Dr. Anhar Hegazi, Egyptian Energy Saving Expert*



Dr. Anhar Hegazi started the speech by expressing her enthusiasm for the meeting as the Cairo has recently hosted the meeting to discuss the Sustainable Development Agenda specific on energy sector and develop viable and concrete solutions based on the discussion. She stated that energy hold a vital role in the economic growth. She mentioned that energy production has grown rapidly to fulfill the needs of the population. In the past decade, energy demand has increased about 7% and the government has put their best effort to increase the energy production through the development of renewable energy resources such as Hydro, wind, photovoltaic and biomass.

However, the government still face several crucial problems related to the subsidy, the energy mix, and privatization/liberalization of the energy production. She also pointed out the importance to improve the energy efficiency. To resolve the problem related to the private's involvement in the

sector, the government has established and promulgated new law which allowed more competitive electricity market which ratified by all regulatory agencies

*Keynote Speech by Moh. Syekh, on behalf of Head of Egyptian Environmental Affairs Agency*



Mr. Moh. Syekh thanked the ASA of Egypt for the invitation to the meeting. He apologized on behalf of the Minister of the Environment for not being able to attend the meeting due to other schedule. He continued his speech by elaborating the current environmental issues faced by Egyptian's Government. He pointed out that their main concern related to the environment was water security issues on Egypt as it relied entirely to the Nile River. He emphasized the importance of green economy as the new perspective in governing the country especially in terms of developing energy policy which less rely to fossil fuels. Mr Syekh closed his speech by expressing his hope that the upcoming COP 21 Meeting which will be held in Paris in December 2015 will result better solutions to solve the global environmental issues.



*Steering Committee Members and Officials of ASA during the Opening Ceremony of the 14<sup>th</sup> Steering Committee Meeting of INTOSAI WGEA*

### Chair Update on Progress Report by the Head of Secretariat of INTOSAI WGEA



*Edward Simanjuntak* presented the meeting agenda and the project plans to be discussed during the meeting. He also explained the rule of the meeting and the expected output of the meeting.

Edward G.H. Simanjuntak updating progress report

### Environmental Assessment Research Project: Report by SAI of Canada

SAI of Canada presented the progress through video sent to the Secretariat. SAI of Canada was represented by Ms. Makeddah John. She started her presentation by elaborating the background of the research project which was selected from the 7<sup>th</sup> survey, brainstorming activities during steering committee meeting result, as well as proposal from SAI of Canada itself. She explained that there are five parts of the research paper which begin from brief overview of different types of environmental assessment and ended with criteria and audit approach development. The key areas were focused on four things namely 1) providing overview; 2) providing information on how to approach auditing environmental impact assessment; 3) showcasing the performed audits; and 4) identifying best practices and challenges.



Miss Makeddah John, SAI of Canada presenting the Overview of the Research Paper

She continued by summarizing the mini-survey results which concluded that only 11 out of 56 SAIs responded had undertaken the EIA audits and only 2 SAIs said that they were in the process of conducting the audits. The mini-survey identified several challenges related to EIA audits, namely determining appropriate sample, developing audit criteria and the lack of auditors' expertise to undertake the audit. She presented the draft of table of contents of the paper and continued explaining the next steps to be taken which was submitting the draft paper by December of 2015. Closing her presentation, Ms Makeddah John asked the meeting participants to give feedback regarding the usefulness of the paper, parts to be added or removed and other additional suggestions.

Discussion:

*Junnius Marques Arifa, SAI of Brazil acknowledged that EIA is very important because its evaluate impact due to new development project. He also expressed his concern for having the draft earlier than December due to the time management for other projects and to anticipate an overlapping with the submission schedule of the final draft to the Secretariat.*

*Xing Jian feng, SAI of China said that in 2005, SAI of China conducted an audit related to the topic and he could provide example case study if needed (SAI of Canada could find the report on the website).*

*Michal Rampir, SAI of Czech Republic stated that SAI could not audit the EIA if it's not using national budget but the SAI could take part in terms of audit the rules for the final decision of the final output.*

*Viire Viss, SAI of Estonia inquired whether the draft paper could be available as soon as possible that all steering committee members could give inputs.*

*Dr. Vivi Niemenmaa, European Court of Auditors stated that the topic was very important and it focused on public consultation. The EIA is scooping the strategic environmental assessment which is quite different.*

*Tjokorda Gde Budi Kusuma, SAI of Indonesia said SAI of Indonesia has mandate to audit the implementation of EIA (based on their planning to reduce impact of the activities) as well as audit the technical activities in implementing the planning. The mandate is almost the same with China that used EIA document as criteria or standard.*

*Rania Alojairi, SAI of Kuwait said she will submit the comments soon after they receive the draft.*

*Hassan Namrani, SAI of Morocco said that the output of the project will be very useful for the SAI and the SAI will give comments further*

*Mia Caroline Bratz, SAI of Norway said that the SAI will give comments after receiving the draft.*

*Wilfredo Agito, SAI of Philippines conveyed his expectation to the output of the research project. He added that in Philippines, in order to monitor the environmental impact, they need inputs from: 1) expertise (outsource people); and 2) citizens participatory. The two methods helped the SAI in ensuring whether the assessment was done in a right way.*

*Michael Hix, SAI of United States of America said that the SAI had no experience related to EIA but they will send their comments after they receive the draft.*

*Dr. Anhar Higazi, Egyptian Energy Expert* said that it will be useful to have a legal framework to perform audit on this topic. She mentioned also about the importance of certification for the auditors who perform this audit and additional methods to perform the audit.

*Edward Simanjuntak, Secretariat of INTOSAI WGEA* thanked all members for the comments and inputs. Secretariat (as well as SAI of India) will communicate the information, comments and inputs to SAI of Canada. He explained that SAI of Canada will submit the draft by December 2015 – January 2016, Secretariat will request SAI Canada to submit the draft earlier. After the SAI of Canada provided the draft of the output, the Secretariat will send it to SC members for their final comment and approval.

**How to Improve the Quality and Impact of Environmental Audits Research Project: Report by Francois Romeo Bekemen Moukoko from SAI of Cameroon**



*Francois Moukoko, SAI of Cameroon*

Starting the presentation, Mr. Bekemen Moukoko explained the background of conducting the research. He continued his presentation by explaining the main objective of the project which is providing the SAIs with a variety of tips, suggestions, experiences and case studies on ways that they can increase the quality and impact of their environmental audits. He further explained the steps that have been taken by the project subcommittee from the project plan outline until the draft submission to Secretariat. The outline of the research paper was designed having seven main chapters which included the introduction chapter, methodology, planning phase, criteria – going beyond compliance, result – audit execution, reporting and recommendation, and case studies from several SAIs.

In the end, he explained the next step after the meeting is to finalizing the research paper based on the steering committee members' inputs and comments. He also mentioned that he will communicate the comments and inputs to the project leader, SAI of Lesotho.

Discussion:

*Tjokorda Gde Budi Kusuma SAI of Indonesia* has submitted the comment earlier including examples based on previous experiences.

*Sunil Dadhe, SAI of India* mentioned that they already gave comments related with minor point on GEO 5. In addition, Chapter five could be more interesting and need to elaborate.

*Dr. Vivi Niemenmaa, European Court of Auditors*, the SAI already submitted comments and inputs related to the research. She stated that there are some interesting contents in the draft such as chapter 3.1. (media) and 3.2. (focus on the results not the systems), chapter 8 (need to add information about coherence in cooperative audit).

*Dilyanka Zhelezerova, European Court of Auditors* suggested that the environmental auditing terms need to be clarified and it is needed to add more cross-referenced with other research project to be more useful for the reader.

*Viire Viss, SAI of Estonia* said that her SAI is one of the subcommittee members and had their inputs sent earlier to the project leader.

*Michal Rampir, SAI of Czech Republic* said that recently his SAI had the opportunity to discuss audit external communication in Prague. In the discussion, it is discussed how to improve audit result communication to external parties. In addition, the SAI has no comment related to the research.

*Liu Huibo, SAI of China* said that they had no specific input for the research. But, based on their experience, it is important to focus on the audit process. Thus, the system should not be put aside as the auditors focusing on the result.

*Junnius Marques Arifa, SAI of Brazil.* The SAI already gave inputs to SAI of Cameroon. In addition, they agreed on the statements “focus on the result” and “go beyond compliance”. In Brazil, as the government was encouraging “green procurement”, SAI of Brazil was examining the methodology and resulting certain recommendations. After the audit was completed, the entity was requested to develop an action plan but there was no control to make sure whether the plan was implemented.

*Hassan Namrani, SAI of Morocco* mentioned his concern on the low follow up rate, is it an indicator of low quality of report.

*Sigmund Nordhus, SAI of Norway* conveyed his agreement on the importance of “communication and anchoring its value”. He added SAI of Norway’s experience through inviting the auditee for establishing the criteria, and early communication on the findings and the reporting process. In addition, competency of the auditor will give additional value for the audit. SAI of Norway also sent surveys to different ministries regarding the recommendation to identify whether the recommendations given to them were viable.

*Corazon Gomez, SAI of Philippines* had already submitted suggestions. In general, the SAI suggested to add best practices from others SAI in order to improve quality of the audit, more discussion about benefit of peer review and implementation of recommendation. She also suggested to include methodology such as using geo-tagging for validation of the project, and cooperating with civil society organization in doing survey or other activities.

*Michael Hix, SAI of United States of America* complimented the project leader for the work and he expressed how the paper will be very useful for the auditors

*Mrs Anhar Hegazi* said that there were huge complementary advantages from the project. The project answered whether we need to audit EIA or not, as well as giving applicable methodology and recommendation.

*Francois Bekemen Moukoko, SAI of Cameroon* thanked for the comments and inputs. He would contact each SAI for further clarification of the inputs and hope to submit the final draft to the secretariat.

As the conclusion, Edward Simanjuntak asked the opinion of all of the SC members about the status of the projects. The SC members agreed to approve the output of the Research Project on **How to Improve the Quality and Impact of Environmental Audits** by acclamation.

**Lunch Time**



### **Guest Speaker on Energy: Dr. Anhar Hegazi on Achieving Egypt's Energy Sector Sustainability – The Role of Energy Efficiency**



Dr. Hegazi started the presentation by explaining briefly the outline of her presentation. She explained the energy situation happened in Egypt which experiencing unprecedented imbalance between supply and demand due to low energy production, energy inefficiency and accumulating debt which has led to natural gas shortages. She exhibited the diagrams of energy consumption by sector in Egypt and explained how the household consumption has dominated the use of energy in Egypt by having 41% of total electricity consumption and 37.4% of total final energy consumption. She also explained based on the type of uses of electricity, lighting dominated by having 25% of total consumption.

Continuing her presentation, she explained that Egypt has set national energy strategy goals which included: 1) ensuring security of supply; 2) building competitive markets; 3) ensuring sustainability; and 4) developing sufficient supply and energy infrastructure capacity. In the presentation, she focused on the third goal which is ensuring system's sustainability which divided into two categories, namely technical sustainability and financial sustainability. She explained several requirements to achieve both sustainability and explained how energy efficiency could enhance the sustainability through a cost effective smart metering in Egypt. Lastly, she elaborated briefly the priority sectors for action namely building sector, industrial sector and transport sector and actions required to achieve the targets set in the national master plan.

#### Discussion:

*Michal Rampir, SAI of Czech Republic* said that it was necessary to identify pros and cons of the system in order to attract the investors.

*Junnius Marques Arifa, SAI of Brazil* complimented for the interesting presentation. He further asked the presenter to share more about the United Nations and how to get admission for the initiatives taken and connected them to the achievement of Sustainable Development Goals.

*Dr. Anhar Hegazi* stated that there are several issues that need to be considered but mean while some action has been allocated. Every step need to be reviewed and communicated (it needs 2 years to announce the project). In addition, they try to raise the issue not only in national level but also in regional level.

#### **Renewable Energy Research Project: Report by Hassan Namrani, SAI of Morocco**

Starting his presentation, *Hassan Namrani* explained the outline of the paper which divided into six main parts. He introduced the research project by explaining the importance of having the topic as research project. The research aimed to provide comprehensive data and information regarding renewable energy and introduce examples and best practice case studies in the field. Several steps have been taken by the project leader to finally submit the draft to the Secretariat last August 2015.

He later summarized several comments received from the SAIs which included the need of having links to energy saving research project, suggestion to include challenges faced by SAIs in auditing the issue and some successful renewable energy projects which could inspire next projects.

Next, he explained the outline of the research paper which consisted of four main chapters included the introduction chapter, the policies and government response to the challenges chapter, role of international cooperation chapter and the last chapter which consist of examples of audit performed in renewable energy sector. Ending his presentation, Mr. Namrani explained the target groups of distribution for the final output of the research.



*Hassan Namrani, SAI of Morocco*

#### Discussion:

*Michael Hix, SAI of United States of America* complimented the project leader for the excellent product as it was a difficult topic to audit. He added, this topic involved a lot different agencies thus it is difficult to make agreement related with the criteria. Further collaborations with other agency are needed to audit this topic.

*Wilfredo Agito, SAI of Philippines* said that as subcommittee member, they have sent their comments earlier to the project leader and Morocco already considered the comment.

*Tjokorde Gde, SAI of Indonesia* said Indonesia will help if needed, because Indonesia is the co- leader.

*Sunil Dadhe, SAI of India* said it was an exhaustive paper and they commented already. He suggested to elaborate the certification agencies related to renewable energy projects and consider its role in the development of the renewable energy projects. He also suggested to add more on the successful stories of renewable energy projects/experiments so that other SAIs could benefits from it.

*Dilyanka Zhelezarova, European Court of Auditors* said they already sent the comments and seen that it's reflected in the paper. They suggested to link the paper with other projects such energy saving and greening the SAIs as in order to improve knowledge of the readers.

*Viire Viss, SAI of Estonia* suggested to make the paper shorter and add more analysis in the policy instruments - when or why those instruments did not work and how the SAI/government overcome this problem.

*Michal Rampir, SAI of Czech Republic* said that they have sent their comments directly to the project leader.

*Liu Huibo, SAI of China* thanked the project leader for including the case study from SAI of China.

*Junnius Marques Arifa, SAI of Brazil* congratulated the project leader for the work. He said that renewable energy was one of the Sustainable Development Goals (SDGs) hot issues. In Brazil, Green House Gases (GHGs) emission is expected to be reduced by 37% in 2025. Renewable energy is one of ways to achieve this reduction. He suggested that next Work Plan will involve cooperative/coordinated audits related to the renewable energy. Regarding the paper, he suggested

to add more analysis and more audit experiences to solve the problems related to the poor implementation of renewable energy policy. It needs to clearer the reference with the tables and boxes. He also suggested to improve the Chapter 2.2. and Chapter 4 with more analysis not just description. He added to shorten chapter 2.2.1., the appendix and put only few of the examples so it could be more useful for the reader.

*Hassan Namrani, SAI of Morocco* thanked all participants for the inputs and comments. He will accomodate the input/comments and finalize the output of the project. He will submit the output of the projects on time.

**As the conclusion**, Edward Simanjuntak asked the SC members opinion about the approval of the output of the **Renewable Energy Research Project**. The SC members approved the document by acclamation.

### **Energy Savings Research Project: Report by Michal Rampir and Helena Vorbová, SAI of Czech Republic**



*Michal Rampir, SAI of Czech Republic*

*Michal Rampir* introduced the project through the brief explanation of the selection of the topic as part of the Work Plan 2014-2016 and mentioning the project subcommittee members. He explained that the objective of the project is to demonstrate the importance of the issue of energy savings as an audit topic and further develop the issue with prime focus on examples and case studies of best practices in this field. Next, he summarized the result of mini-survey conducted among INTOSAI members. The survey found that 32 SAIs have a set or defined indicators for energy savings in their country. Several other methods were used to collect data and information in the research. He acknowledged the role of several international institutions as the source of information for the research.

He continued by explaining the structure of the paper which consisted of three main chapters. The first chapter explained the background information of the energy saving issue while the second chapter focused more on the political and legal framework in energy savings and energy efficiency in selected regions. Ending his part, he explained the indicators for measuring energy efficiency which are useful for policy maker to evaluate the achievement of measures taken.

Continuing Mr. Rampir presentation, Ms. Vorbova explained the third chapter which focussing more on the case study related to energy savings. The paper highlight the case of SAI of Swedish performance audit conducted in 2013. The audit has three main objectives which basically assessing whether the Swedish government's measures in achieving energy efficiency. The audit found that the effect of measures have not yet been reported in clear way so it was unclear whether the energy efficiency has been achieved. Ending her presentation, Ms. Vorbova explained the challenges faced by SAIs in performing audit on energy savings.

#### Discussion:

*Junnius Marques Arifa, SAI of Brazil* conveyed his appreciation for the paper. Similar to the previous project on renewable energy, he said that energy savings could be a good topic for the next work

plan. He said that it will be interesting to see more on the impact, policies and government energy savings strategy. (01.36.15)

*Liu Huibo, SAI of China* said that as one of the subcommittee members, SAI of China already sent the comments earlier.

*Yasser Aggour, SAI of Egypt* thanked the project leader for the hard work. SAI of Egypt as the subcommittee member has contributed earlier so he had no further comments.

*Kristiina Visnapuu, SAI of Estonia* complimented the development of the paper since the last meeting in Prague. She added that it will be more beneficial if the paper could include on how to measure energy saved.

*Dilyanka Zhelezarova, European Court of Auditors* praised the paper done by the subcommittee. She emphasized the importance of consistent message provided within the paper and it will be useful to have links to others papers such as renewable energy.

*Sunil Dadhe, SAI of India* complimented the case of Sweden part for giving a good illustration on how the energy saving project could successfully done not just through diagrams or figures. As he already sent his comments earlier, he had no comments further to be explained on the forum. (1.40.40)

In line with *Ms. Visnapuu, Tjokorda Gde Budi Kusuma, SAI of Indonesia* expressed his concerned on the difficulties in measuring the energy saved, especially in households. He added, for some cases in Indonesia, saving energy means more electronic that can be used – per capita energy is not reduced. Thus, measuring how much energy saved is a difficult task.

*Adel Al koot, SAI of Kuwait* expressed his interest on the paper and praised the project leader for the good work. In addition, he pointed out about measurement of the energy.

*Abdelouahab Kadiri, SAI of Morocco* praised for the good review done and suggested adding more information related with organizations that implementing the energy saving policies and programmes.

*Mia Caroline Bratz, SAI of Norway* praised for the interesting part that explained about the difference between energy savings and energy efficiency. She also thought that the first two chapters are very informative. She hoped that the third chapter could also be more informative especially on the audit part.

*Corazon Gomez, SAI of Philippines* complimented the good work on the paper. She suggested to include the categorical order on the different issues faced by different regions and possible audit topics related to the issue. She also suggested to add some challenges faced by the SAIs and how to cope with those challenges when auditing the topic.

*Michael Hix, SAI of United States of America* congratulated the project leader for the work done. He was interested to see the inclusion of the observation method in the Scheme four of the Chapter 2. He agreed with *Ms. Bratz* that the third chapter could be more elaborative in characterizing the challenges to make the paper more useful.

*Michal Rampir, SAI of Czech Republic* thanked for the comments and inputs. He also thanked the inputs received from SAI of Canada and SAI of New Zealand and will consider them in revising the paper afterward.

As the conclusion, Edward Simanjuntak asked the SC members approval of the output of the **Energy Savings Research Project**. The SC approved the document by acclamation.

*Coffee Break*

### **Greening the Supreme Audit Institutions: Report by Sunil Dadhe, SAI of India**

Beginning his presentation, *Sunil Dadhe* acknowledged the project subcommittee members for their support in the developing the research. He later explained the importance of having “greener” SAIs. Continuing his presentation, he explained that the objective of the research is to explore methods and sustainable practices for greening the SAIs and serve as platform to share the best practices introduced by various SAIs. The scope of the project was to give an overview of what SAIs can introduce in the office to become more sustainable and environmentally responsible.

Next, he explained the structure of the paper and briefly explained the tools for greening the SAIs.



*Sunil Dadhe, SAI of India*

He later mentioned several challenges or barriers faced by SAIs in greening their SAIs and the need to change perspective or attitude in order to have successful greening initiatives. Ending his presentation, he thanked all the submitted comments received from many SAIs and invited more case studies to enrich the current paper.

### Discussion:

*Michael Hix, SAI of United States of America* praised for the excellent presentation and a very well read and comprehensive paper. He later told about his country’s efforts to be greener by reducing the producers’ waste, composting organic waste in line with agriculture improvement and still facing challenges doing that.

*Corazon Gomez, SAI of Philippines* praised the paper for inspiring the SAIs to be greener. She added that it will be more interested if the paper included the initiatives that could be taken by SAIs – the role of SAIs. Lastly, she suggested to provide the reference of the data to be presented in the paper.

*Sigmund Nordhus, SAI of Norway* thanked the project leader for the presentation. He expressed his interest on the report that it is relevant for the SAIs. He also said that greening the institution was closely related to the way people behave.

*Hassan Namrani, SAI of Morocco* praised the examples presented within the paper. He added that it could give example for other agencies that want to be greener, it also relevant with nowadays condition.

*Adel Al Koot, SAI of Kuwait* said that the paper was very good for encouraging people to be greener.

*Dian Primartanto, SAI of Indonesia* mentioned according to ISSAI, SAI lead the change through example. He added that changing the attitude and perspective were important in order to change the behaviour to follow green initiatives. In addition, he was looking forward more examples to change behaviour of SAI staff in order to follow this initiative.

*Dr. Vivi Niemenmaa, European Court of Auditors* considered the paper to be very useful for their SAI. She suggested adding cross reference to other project in the paper. She also mentioned about the usefulness of Annex 1 and suggested to have less content on the Annex 2. Finally, she offered help to add some examples related to audit topic based on their SAI's experience.

*Viire Viss, SAI of Estonia* complimented for the very nice work done by the project leader. She suggested to have short introduction on the importance of implementing ISO 14001 standards. She also asked about the user of the paper whether it will be given to the procurement agency/division or others, if it so it would be beneficial to add related criteria for procurement. It will be nice if the paper could also indicated who will be the target reader.

*Yasser Aggour, SAI of Egypt* praised the project leader for the excellent paper and presentation. He had no further comment on the paper.

*Michal Rampir, SAI of Czech Republic* thanked for the interesting report done by the project leader. He later emphasize that green initiatives focused on the people's behaviour not in auditing. Lastly, he suggested adding more experience from other institution (probably can be seen in the questionnaire) to be included in the paper.

*Liu Huibo, SAI of China* concerned with the checklist that very useful to assess greening activities of SAIs, such as saving energy, improve energy efficiency, response to the policies from government.

*Francois Romeo Bekemen Moukoko, SAI of Cameroon* enjoyed reading the paper because it's very practical.

*Junnius Marques Arifa SAI of Brazil* has been asked by the government related with sustainable action and procurement. But the country as well as the SAI has no formal regulation about how to be sustainable. Since last year, the SAI has produced sustainable policies and create committee related this. In fact, it is difficult to assess institution because lack of criteria and others obstacles. Updated information of this experience will be sent to India soon.

*Edward GH Simanjuntak, Secretariat of INTOSAI WGEA* reminded about uniform of terminology, so terminology in on paper would consistent with others.

*Sunil Dadhe, SAI of India* thanked for all the appreciation given and said that his colleague, *Nameeta Prasad* received many supports from other SAIs in finalizing the paper. In addition, he will be happy to receive the input and try to include the information when finalizing the paper.

As the conclusion, Edward Simanjuntak requested the floor to take position about the output of Greening the Supreme Audit Institutions project. The SC members approved the document by acclamation.

**Updating Towards Auditing Waste Management: Report by Sigmund Nordhus and Mia Caroline Bratz, SAI of Norway**



Mia Caroline Bratz, SAI of Norway

*Sigmund Nordhus* opened the presentation by introducing the background of the project and the objective of updating the guidance. The presentation continued by *Mia Caroline Bratz* who explained the new additional contents in the updated guidance such as Life-Cycle Approach concept and the issue of Waste Crime which has been an emerging issue in waste sector. She continued by explaining the challenges covered in the updated guidance related to trans-boundary movement of waste and the lack of international common standards, monitoring and enforcement. She illustrated how the waste sector has changed in the past decade through news clippings from various countries.

She later explained the new approaches that SAIs have to perform namely: international cooperative audits, exchange information and other innovative methods. Four steps in auditing waste were explained briefly, starting from identifying the environment and health risks scenarios until the selection of audit topic. She further explained audit methodologies and more innovative methods that SAIs could have taken to perform the waste related audit. Ending her presentation, Ms. Bratz invited the SAIs to contribute more case studies to better illustrate the concept and enrich the guidance.

Discussion:

*Junnius Marques Arifa, SAI of Brazil* congratulated the project leader for the paper and has no further comment for the paper. In addition, he explained the efforts taken by South America related to Waste Management. He said that in Brazil, although having a good regulation and coordination between federal and regional government, the waste management problem has not yet been solved. Thus, he expected that this new updated guidance will solve this.

*Francois Bekemen Moukoko, SAI of Cameroon* thanked the SAI of Norway for the work done in updating the guidance. He also emphasized the importance of exploring latest issues on waste, namely: electronic waste and medical waste.

*Liu Huibo, SAI of China* congratulated the project leader for the work and clarified small issue on the page 40 and 42.

*Michal Rampir, SAI of Czech Republic* congratulated the project leader and expressed how this guidance has helped them in auditing the issue. Lastly, he offered their report related to hazardous waste to be included in the guide as case study.

*Viire Viss, SAI of Estonia* suggested that the last chapter could be shortened. She also suggested the topic of hazardous and radioactive waste could be left out because it's totally different. She added that in the next EUROSAI meeting in Malta, there will a discussion on industrial waste and the project leader could explore more new concepts such cradle to cradle, circular economy and others.

*Dr. Vivi Niemenmaa, European Court of Auditors* said that in the past 10 years many aspects related to waste have changed. Waste crime was one of the good examples to be included in the updated

guidance. She suggested including good cases from Europe and United Kingdom and European Union Directives on Waste. She also asked the project leader to have “not too-European” guidance so it could also be useful for other regions other than Europe, maybe by having benchmark from other region or over-viewing international standard.

*Sunil Dadhe, SAI of India* stressed on the importance of including issues such the hazardous waste, illegal dumping, and risk assessment. Probably the paper could review conference of OPCW (Organisation for the Prohibition of Chemical Weapons). SAI could exchange information regarding the trans-boundary issues of waste dumping and could find solution on that.

*Tjokorda Gde, SAI of Indonesia* stated that he appreciated new methodology introduced in the paper which is GIS. In addition, he will try to find and send cases about how to use GIS in auditing waste.

*Hassan Namrani, SAI of Morocco* said that their SAI will contribute with sending some case study from their SAI related to waste audit.

*Corazon Gomez, SAI of Philippines* praised for the thick discussion on the guidance. She also expected to see more explanation about regulation and improvement in the audit question part as well as audit review and reporting in order to improve the implementation process.

*Michael Hix, SAI of United States of America* complimented the work done on updating the guidance and he was pleased to see the update. He expressed his concern on the issue as the government has spent billions of dollars a year to handle waste. In USA, recycling market was diminishing. Lastly, he mentioned several latest issues such international transport on waste and electronic waste which could be very interesting to be included.

*Sigmund Nordhus, SAI of Norway* thanked for the good inputs and he will take it into consideration.

*Mia Caroline Bratz, SAI of Norway* offered the forum if they want copies of the UNEP report on Waste Crime.

As the conclusion, Edward Simanjuntak asked the floor to make decision about the output of the project. The SC approved the document by acclamation.

## **Dinner**

In the evening, the delegates attended the dinner Hosted by SAI of Egypt at the Le Passage Cairo Hotel and Casino.



Left: The delegates enjoyed the dinner at the Le Passage Cairo Hotel and Casino; Right: The delegates enjoyed the entertainment during dinner time.



## **Day Three, Wednesday, 30 September 2015**

The Secretary General of INTOSAI WGEA started the second day of the meeting with a brief explanation on the result of the previous day's meeting and continued by inviting the next project leaders to report the project progress.

### **ISSAI 5110-5140 Review Project: Report by Dian Primartanto, SAI of Indonesia and Junnius Marques Arifa, SAI of Brazil**

*Dian Primartanto* opened the presentation by an introduction of the project background and the team members. The review scope of each documents were adjustment to the INTOSAI fundamental principles, new audit methodology, concepts and latest good practices in environmental auditing. The methods of review used by the team consisted of literature review, survey, focus group discussion and feedbacks from WGEA SC members also the INTOSAI Knowledge Sharing Committee (KSC). He continued explaining the steps taken by the team before came up with the latest drafts. Before going through the details in each documents, Mr. Primartanto explained some key changes made in the documents, such as redefined concepts, new references, highlight of audit methodology and more examples or case studies.

Next, he elaborated briefly the comments received from SAI of Estonia and the INTOSAI KSC. Furthermore, he explained the next steps to be taken after the SC meeting which will be concluded with the endorsement of the documents on INCOSAI meeting by November 2016. Finally, he invited all the steering committee members to send their feedbacks and inputs on the documents and thanked the audience.

In addition to Mr. Primartanto presentation, *Junnius Marques Arifa* expressed his concern on the template of the documents. He said that there was no specific guidance which regulates the template of ISSAIs. As the team tried to improve the documents, they will use the INTOSAI Professional Standard Committee (PSC) draft convention as the benchmark for the template. He also raised the issue of the consistency in defining environmental auditing within the documents.

### **ISSAI 5110 Review: Report by Dilyanka Zhelezarova, European Court of Auditors**

*Dilyanka Zhelezarova* presented the background of the project and the process that ECA has been taken in revising the documents before end up with the final draft submitted to the steering committee members. She explained several key messages in the updated ISSAI 5110 which based on the generally accepted principles of performance auditing introduced in ISSAI 300 and current good practice in environmental auditing. On the other hand, the ISSAI 5120 described further about the environmental issues in the financial and compliance audit context. Next, she explained several key changes made in the documents such as coherence with the level 3 and 4 ISSAIs, updated case studies from countries, references with other INTOSAI or WGEA documents and other international conventions or documents.

She continued explaining further detail on the contents outline of the updated guidance. They consisted of six main chapters: 1) Introduction; 2) General Concepts; 3) Planning the Audit; 4) Subject Matter; 5) Designing the Audit; and 6) Ensuring Impact of Environmental Auditing. Ending her part of the presentation, Ms. Zhelezarova raised the issue of defining the terminology of environmental auditing which she hope to be consistent with other documents afterward.

### **ISSAI 5120 Review: Report by Dr. Vivi Niemenmaa, European Court of Auditors**

*Dr. Vivi Niemenmaa* continued the Ms.Zhelezarova's presentation by explaining further details the updated ISSAI 5120. The key messages in the update were updating the latest developments in auditing field, the terminology and audit cases/examples. The update also included title change of the document into "Guidance on Conducting Financial and Compliance Audit with an Environmental Perspective". Similar to the ISSAI 5110, the ISSAI 5120 consisted with six main chapters, namely: 1) Introduction; 2) General Concepts; 3) The Nature of Environmental Auditing; 4) Financial and Compliance Audit; 5) Dealing with Environmental Issues in Financial and Compliance Audits; and 6) Reporting.

Despite the updates made so far, she emphasized that the document still required additional examples globally. Before ending her presentation, she elaborated briefly comments received from SAI of Estonia and SAI of Canada and invited the meeting participants to contribute further examples for the document.

### **ISSAI 5130 Review: Report by Andrew Van Iterson, SAI of Canada**

As SAI of Canada could not attend the meeting, the report was presented through video. In the video, *Andrew Van Iterson* began his presentation with brief explanation on the background of the document and the steps taken in the revision process. He continued by explaining key changes made in the updated ISSAI 5130 which in overall have 80% new content consisted of updated concepts and case studies, sources of and sample questions for audit objectives and criteria, links to other INTOSAI and other WGEA documents and clearer distinction between sustainable development audit with other types of audit.

He explained several key messages in the updated ISSAI 5130 such as the importance of sustainable development to SAIs as it is central to the well-being of current and future generations and the importance of having sustainable development audit as having other types of audit. He also emphasized that the updated standard focuses on three approaches to performance auditing in sustainable development, namely: 1) auditing sustainable development strategy; 2) auditing any programme, policy, strategy or issue using sustainable development lens; and 3) auditing the integration of sustainable development into aspects of a government's organization.

Then, Van Iterson gave a presentation on Table of contents briefly. Later, he invited feedbacks from meeting participants regarding the practicality and helpfulness of the document, additional case studies and other suggestions related to audit criteria, questions and objectives. Ending his presentation, Van Iterson asked whether the standard should be shorter and whether it overlapped with other ISSAI documents.

### **ISSAI 5140 Review: Report by Wilfredo Agito, SAI of Philippines**

*Wilfredo Agito* began his presentation with recalling the previous steps taken before came up with the final draft submitted to the Secretariat. He explained that the objective of the ISSAI 5140 document was to introduced and defined different types and nature of cooperative audits. He used several documents such other ISSAI 5100 series and other INTOSAI WGEA documents as references to update the ISSAI 5140. The update also included latest examples from various reports if INTOSAI

members in the year 2000 onwards. The updated ISSAI 5140 also have additional concepts such preliminary cooperation approaches, reference to ISSAI 5110 in terms of phases of audit and recent developments related to cooperative audit.

The recent developments on cooperative audit included the consensus on the cooperative environmental audit and good practices and factors contributing to the success of the audit. These were taken from the INTOSAI and Regional WGEA documents published between the years of 2007 – 2013. Mr. Agito elaborated briefly about the comments and inputs received. Ending his presentation, Mr. Agito suggested the new title for the document which was “Guide on Cooperative Audit of International Environmental Accords” and thanked the audience for the attention.

#### Discussion

*Francois Bekemen Moukoko, SAI of Cameroon* expressed his agreement for updating these standards. He also agreed sharing AFROSAI WGEA’s audit experiences to enrich the standards such cooperative audits on River Nile and Congo Basin. Lastly, he promised sending detail comment on the standards after the meeting.

*Xing Jianfeng, SAI of China* thanked for including their SAI’s experience as example in one of the standards and said that they will encourage other SAIs in the regional working group to contribute their audit experiences.

*Liu Huibo, SAI of China* recommended ISSAI 5140 to explain how to conduct cooperative audits on trans-boundary environment issues for which related with International Accords are not yet take place currently.

*Michal Rampir, SAI of Czech Republic* congratulated the project leaders and promised to send further comments later.

*Yasser Aggour, SAI of Egypt* conveyed his appreciation for the project leaders and have no comments related to the standards.

*Viire Viss, SAI of Estonia* said that she had her comments sent to the project leaders. However, she raised the issue related to the due process for updating the standards.

*Edward Simanjuntak, Secretariat of INTOSAI WGEA* thanked *Ms.Viss* for raising the issue. He suggested the project leader to develop communication earlier with KSC and PSC.

*Sunil Dadhe, SAI of India* complimented the project leaders for the outstanding work and hoped to have more case studies in the documents. He suggested considering the agreement made between INTOSAI and UNEP to be included in the document.

*Tjokorda Gde Budi Kusuma, SAI of Indonesia* conveyed his appreciation for the interesting documents because it’s easy to understand. In addition, He suggested having examples in environmental performance indicators part to give better understanding in the ISSAI 5140 paragraph 82. He also suggested having e-audit case as one of the examples. In addition to sustainable development ISSAI, he questioned any best practice in order to tackle difficulty on monitoring follow up of the recommendation due to time series approach (paragraph 4.23).

*Adel Al koot, SAI of Kuwait* promised to send case studies within the ARABOSAI WGEA to enrich the standard because the paper needs more case studies.

*Hassan Namrani, SAI of Morocco* thanked and congratulated the project leaders for the work done. He expressed his high expectation for the final output of these standards. Lastly, he expected to see shorter version of the documents for the ease of the users.

*Sigmund Nordhus, SAI of Norway* promised to send detail comments later.

*Mia Caroline Bratz, SAI of Norway* complimented for such comprehensive work done in ISSAI 5110 and 5120. She suggested differentiating between introduction and general concept parts, it needs to be restructured or merged. Regarding the ISSAI 5130, she complimented the comprehensiveness of the list of abbreviations in the document. For the ISSAI 5140, she suggested having the list of abbreviations as the ISSAI 5130 had.

*Corazon Gomez, SAI of Philippines* congratulated the team for the work done. She continued with raising the issue related to the cooperation between SAIs through online connection (e-cooperation) and encouraged other SAIs to perform such audits.

*Michael Hix, SAI of United States of America* expressed his impression for the results and said that he should consult with other colleagues to give detail comments.

*Edward Simanjuntak, Secretariat of INTOSAI WGEA* raised the issue of standardizing the table of contents for the documents. He thanked all the participants for the comments and hoped to have the case studies or examples promised could be sent to the project leaders as soon as possible.

*Dian Primartanto, SAI of Indonesia* appreciated the comments given and invited all SAIs to contribute their case studies to enrich the documents. He also explained that the teams considered the changes were major and had taken into account the due process as required.

*Wilfredo Agito, SAI of Philippines* said that the documents will be updated based on the comments and suggested case studies from the regional working groups.

*Edward Simanjuntak, Secretariat of INTOSAI WGEA* reminded all the participants to contribute their case studies before December 2015 so the project leaders could include them in the documents.

As a conclusion, Edward Simanjuntak asked the members to give their approval for the draft ISSAI 5110-5140 Review Project. The SC approved the document by acclamation.



Left to Right: Mr. Edward Simanjuntak, Mr. Dian Primartanto (SAI of Indonesia), Mr. Junnius Marques Arifa ( SAI of Brazil). Mr. Wilfredo Agito (SAI of Philippines), Mrs. Dilyanka Zhelezarova and Dr. Vivi Niemenmaa (European Court of Auditors)

### ***Coffee Break***

### **Market based instruments for environmental protection and management Research Project: Report by Viire Viss, SAI of Estonia**



*Viire Viss, Estonia*

*Viire Viss* started the presentation with an introduction of the project subcommittee members. She explained the main objective of the document which to give an overview of the market based instruments (MBIs) for environmental protection and management worldwide, and collect the experience of SAIs on auditing MBIs in public sector. Ms. Viss continued elaborating the methods used to collect data for the research paper and small challenges faced during the process. These challenges included prejudices such “we do not audit MBIs” and “cannot audit it”, structural difficulties, regional and country differences, and the usefulness of the information in the research paper.

She continued explaining the structure of the paper which included four main chapters namely the introduction chapter, government’s role in making environmental policy chapter, MBIs policy instruments chapter, and auditing MBIs chapter. Ms. Viss elaborated briefly the comments received which included the importance of setting standards to evaluate the effectiveness of MBIs, the need to add several constraints in auditing MBIs and the suggestion to define regulatory instruments. Ending the presentation, she explained that there were several things need to be improved such shortening some parts of the report, revision on risk and opportunities part, unification of cases, links to other project and inclusion of references.

Discussion:

*Michael Hix, SAI of United States of America* conveyed his appreciation for the excellent overview favouring MBIs in environmental protection.

*Wilfredo Agito, SAI of Philippines* congratulated the project leader for the excellent work.

*Sigmund Nordhus, SAI of Norway* thanked the project leader for the work done and said that their SAI was facing challenges auditing the issue. He also expressed his good impression on the “Opportunities and Challenges in auditing MBI” part and the instruments were well overviewed in normative way.

*Mia Caroline Bratz, SAI of Norway* thanked the project leader for a very well written report. She later raised minor issue related to the use of term of regulatory instruments versus MBI in introduction part and suggested making adjustment for the section 3.2 and 3.3 titles.

*Hassan Namrani, SAI of Morocco* thanked the project leader for the good overview of the MBIs. Based on their experiences, it was not easy to audit MBI due to variety of agencies. He later suggested including the difficulty in evaluating the effectiveness of MBI.

*Rania Alojairi, SAI of Kuwait* conveyed her appreciation for the great report done by project leader. She also expected to add guidance (in acceptable course) for preventing pollution in each region.

*Tjakorda Gde Budi Kusuma, SAI of Indonesia* hoped the project leader could elaborate more in the paper about carbon trading scheme and MRV (Monitoring, Reporting and Evaluation).

*Sunil Dadhe, SAI of India* praised the project leader for the good report she made and thanked because Estonia has elaborated their inputs. He later raised the issue on the difficulty in identifying whether having wrong policy or wrong implementation in the sector of MBIs. Lastly, he asked whether it was possible having more comprehensive case study related with the use of MBIs in stopping environmental degradation.

*Dr. Vivi Niemenmaa, European Court of Auditors* praised the project leader for a high quality review and very clear report of the MBIs. She has comment regarding the 2 table provided on page 21, she suggested to put in balance information related with feed-in-tariff and charges on tap based on countries and regions.

*Yasser Aggour, SAI of Egypt* complimented the excellent report made and thanked the project leader for that.

*Michal Rampir, SAI of Czech Republic* said that the report considered being very useful and clear. It also gave nice examples of cross topic review on the use of MBIs.

*Liu Huibo, SAI of China* congratulated the project leader for having integrated policy making process and the challenges also opportunities in MBIs. He said it was very helpful for the auditors as it gave examples on how to audit the topic. Yet, it was difficult to evaluate one single MBI policy individually while facing a set of policies.

*Francois Bekemen Moukoko, SAI of Cameroon* congratulated the project leader and said that he learned new things from the paper. He added that MBI is very useful to assess the effectiveness and value for the money of the instruments.

*Junnius Marques Arifa, SAI of Brazil* praised the section four for a very descriptive explanation on the MBIs. He later explained about the initiatives taken by Brazil regarding forest concession and its objective to improve sustainable development.

*Viire Viss, SAI of Estonia* thanked the inputs and comments and will consider them during the revision.

**As Conclusion**, Edward Simanjuntak asked the SC members approval for draft output of the **Market based instruments for environmental protection and management Research Project**. The SC approved the document by acclamation.

*Lunch Break*

### **Government Responses to Marine Environment affected by Climate Change and Ocean Acidification Research Project: Report by Michael Hix, SAI of United States of America**

*Michael Hix* began his presentation with acknowledgements given to the subcommittee members and other SAIs who have contributed to the draft report. He emphasized the importance of these issues as people depend on marine habitats for foods, jobs and economic activities. There are three objectives of the report namely: 1) identifying and describing the potential effects of climate change and government efforts to adapt to that; 2) providing information of previous SAIs' works related to climate change; and 3) describing the challenges experienced by SAIs in auditing the issue. Several methods used in collecting information for the paper such literature review, consultation, audit matrix development and mini-survey distributed among INTOSAI members.



Presentation by Michael Hix, SAI of USA

Each objective was briefly explained afterward. He elaborated first objective that explained about climate change's effect on marine environment and the government's adaptation efforts. The second objective was explained by elaborating SAI's experiences in auditing the issue. The experiences came from countries all over the world such as Australia, Brazil, Canada, Denmark, South Africa and India. Lastly, Mr. Hix explained the third objective which was the challenges faced in auditing the issue such as the limited audit criteria, fragmented governance, limited experience and training, competing audit priorities and the scope of SAI mandates. Ending the presentation, he explained the ways to overcome the challenges which included the use of international agreements as criteria, the use of international benchmarking, the use of experts and multilateral audits and training.

#### Discussion:

*Corazon Gomez, SAI of Philippines* praised for the good, current, relevant and also significant theme of the paper. She said that she had her comments sent earlier so no further comment for the paper.

*Mia Caroline Bratz, SAI of Norway* said the report was good and enjoyable. She expressed her good impression on the overview which was user-friendly and the cases were very helpful in illustrating the concept. She also like how the challenges in the theme were very well presented in the paper. Lastly, she suggested adding different methodology that has been used by different SAIs in auditing the theme.

*Hassan Namrani, SAI of Morocco* praised for the excellent presentation and thanked project leader for the hard work in compiling various information into a complete idea. He emphasized about the audit criteria on government action. He added that SAI should develop relationship with scientific organization to enrich the knowledge of SAIs.

*Rania Alojairi, SAI of Kuwait* praised for the comprehensive paper and said she will submit the comments afterward.

*Dian Primartanto, SAI of Indonesia* thanked the project leader for including the case study from SAI of Indonesia related to coral reef.

*Sunil Dadhe, SAI of India* said the issue was very interesting for many countries. He considered chapter two and chapter three were very useful in providing link of challenges and captured the issue very well related to ocean acidification.

*Dr. Vivi Niemenmaa, European Court of Auditors* said the topic was very interesting. She also found that the audit matrix approval and the appendix 1 were interesting. In addition, she thinks the tittle is pretty long. Lastly, she congratulated the project leader for the work done and systematic.

*Kristiina Visnapuu, SAI of Estonia* congratulated the project leader for tremendous work done. She added that the topic is very popular now in Estonia and soon their SAI will conduct the audit on the topic. She only suggested having more graphics or schemes in the paper.

*Yasser Aggour, SAI of Egypt* considered the paper very useful especially for SAIs who never conducted such audit.

*Michal Rampir, SAI of Czech Republic* said though his country has no ocean area, he said that he could contribute in other themes related to climate change.

*Xing Jianfeng, SAI of China* said the paper was very well organized and useful for the SAIs.

*Francois Bekemen Moukoko, SAI of Cameroon* said the paper was very resourceful with much information and easy to be understood. He later said that he looked forward having the final output of the paper.

*Junnius Marques Arifa, SAI of Brazil* complimented for the good work done by the project leader as it develop awareness to their SAI to look new perspective related to the topic. He also emphasized that the case studies were very well presented. He added that the government were facing problem related to legal system especially in terms of integration and monitoring.

*Michael Hix, SAI of United States of America* thanked everyone for the inputs and said that he cannot wait telling his fellow colleagues for such appreciation they have from everyone.



**As the conclusion**, Edward Simanjuntak asked members approval for the draft output of the **Government Responses to Marine Environment affected by Climate Change and Ocean Acidification Research Project** . The SC approved the document by acclamation.

**Presentation from Dr. Samah Saleh, Guest Speaker on Sustainable Development Goals: What to be expected from SAIs to Anticipate Government's Programmes**

*Dr. Samah Saleh* thanked ASA Egypt for the invitation. She started the presentation by explaining the concept of sustainable development and why it was needed. She continued by explaining briefly the history of the Sustainable Development concept and the Millennium Development Goals (MDGs). Furthermore, she emphasized that environmental sustainability was one of the MDGs which has several aspects such developing and implementing strategies to protect ecosystem and an integrated management of land, water, and living resources. Next, she explained strategies for sustainable development which has several principles as follow: 1) local ownership of the strategy process; 2) effective participation from all levels; and 3) high level commitment.



In practice, the strategy has to bring together the aspirations and capacities of government, civil society, and the private sector to create a vision for the future and to work tactically and progressively towards it. The previously known as MDGs were improved and changed to Sustainable Development Goals (SDGs) consisted of 17 goals. She later explained briefly about the related indicators and main challenges related to sustainable development. There was also explanation related to phases need to gone through by SAIs related to sustainable development programmes, from planning phase, implementation phase to measuring and evaluation phase. Further, she explained briefly several types of policy tools that could be used in achieving sustainable development goals, namely: regulatory, incentive based, precautionary, economy wide, integrated and awareness raising policy. Concluding her presentation, Dr. Saleh said that SAIs could play an essential role for achieving sustainable development because it builds on monitoring and evaluation system that reflects citizen needs for better life at present and future.

Discussion:

*Viire Viss, SAI of Estonia* asked how to evaluate the achievements of the Sustainable Development Goals achievement in Egypt.

*Dr. Samah Saleh* said the situation was not ideal to perform the evaluation. However, sustainable development considered as a process which has to be monitored continuously. She added that each organization need to work together to achieve sustainability and it needs to audit the whole processes.

*Junnius Marques Arifa, SAI of Brazil* shared the Brazilian initiatives related to SDGs He added that next challenge for INTOSAI was to develop a proper tool for performance audit in the SDGs area which has more global perspective. He also emphasized the importance of identifying baseline data for natural resource.

## **An Intro for Draft Work Plan 2017-2019 – Reflection and Visioning – by Edward Simanjuntak, Secretariat of INTOSAI WGEA**

*Edward Simanjuntak* began the introduction by presenting the WGEA past activities and published papers to recall the achievements of the working group. Briefly, he also explained the current work plan of 2014-2016 and the progress made. Further, he described the condition where the working group has been contributed to and its relation with global society and international organizations. Mr. Simanjuntak continued by explaining the 8<sup>th</sup> results on the topics for the next work plan and the cooperation between UNEP and WGEA as themes to be considered further. In addition to that, separated proposals from SAI of India, SAI of New Zealand, and SAI of China were also presented as consideration.

### Discussion:

*Michal Rampir, SAI of Czech Republic* said that his SAI was preparing the structure for the next audits and one of them was related to National Park Audit.

*Sunil Dadhe, SAI of India* suggested two activities, namely: 1) Research on the big data of environment and its relation to the Information Technology (IT) capability to process them; and 2) additional trainings held in Global Training Facility which included training focused on water audit (2017); training focused on waste audit (2018); and training focused on air pollution audit (2019).

*Junnius Marques Arifa, SAI of Brazil* suggested including activities related to SDGs themes and also governance its governance.

### **Group Session on Work Plan 2017-2019**

The meeting delegates were divided into three groups and discuss most probable and emerging issues on environmental as the issues that will be included in the next Work Plan. The first session was to have brainstorm session to obtain 15 most current issues related to environmental auditing.



In the evening, the participants joined the excursion arranged by SAI of Egypt visiting the Pyramids Lights and Sounds Show which took place at Giza Pyramids.

## **Day Four, 1 October 2015**

### **The Result of Project Leader Meeting**

A day earlier, the project leaders gathered discussing the time frame of the projects and the structure of the research project. Starting the meeting on the last day, *Edward Simanjuntak* explained the result of the small meeting below:

1. The project leaders agreed to send the final draft based on the Egypt's meeting inputs by December 15<sup>th</sup> 2015 to the Secretariat.
2. By the end of January of 2016, the Secretariat will send the final draft to all SC members for final approval.
3. The SC members are expected to give their final approval on March 15<sup>th</sup> 2016 the latest so the Secretariat could start the editing and printing process by the end of April 2016.
4. The meeting also agreed upon a certain structure of the research project which consisted of:  
1) Foreword and acknowledgement; 2) table of contents; 3) acronyms and abbreviation; 4) executive summary; 5) introduction; 6) chapter I to chapter as needed; 7) appendix I to appendix as needed; and 8) bibliography.

### **Group Session on Work Plan 2017-2019 (continued)**

Based on the previous day's discussion, the three groups managed to collect 50 issues related to environment. The issues were listed by the Secretariat to be further discussed by each group. The groups rate each theme from 1 (less prioritized) to 4 (most prioritized). The rating process from three groups generated 21 top rank themes to be discussed further in the next assembly in 2016. The 20 top ranked are the following.

1. Visibility of environmental auditing (communication)
2. Basel convention on hazardous waste (for nuclear waste, e-waste)
3. Strengthening the capacity to audit environmental topics;
4. Climate change impact on agriculture and food production;
5. Environmental health (focus on air pollution)
6. Biodiversity in fisheries – sustaining marine resources;
7. Prevention and mitigation of climate change and natural disasters;
8. Biodiversity
9. Greening cities, focus on people and environmental health; good methodology, health costs;
10. SDGs – how SAIs can enhance the application by governments (selection of goals, e. g goal no 6 on drinking water);
11. Measuring climate change adaption (costs and benefits) - Progress of adaptation process
12. Auditing of MEAs (e.g CBD or others) - air pollution, waste, marine pollution (MARPOL etc);
13. Water sanitation
14. Land organization and soil quality management, Combating desertification
15. Gathering and processing environmental data
16. Waste crime – cooperative audit
17. Adaptation to the outputs of climate change;
18. Air quality monitoring;
19. Water Scarcity;
20. Climate Change
  - o Natural disasters: assessments of governmental responses  
=> Disaster waste
  - o Natural resources, e.g. fisheries
  - o multilateral environmental agreements

21. Environmental data; tips how to find, collect and analyse (tip list).

*Lunch Break*

**Regional WGEA Progress Reports and Discussion**

The Chairman of INTOSAI WGEA, Dr Harry Azar Azis started this session by congratulating the result achieved from the previous meeting.

**AFROSAI by Henri Eyebe Ayissi, SAI of Cameroon**

*Henri Eyebe Ayissi* started the presentation by explaining the activities done in the current 2014-2016 Work Plan which consisted of training, research and cooperative audits and communication. The training activities included encouraging the RWGEA members to participate in the GTF training and several trainings held in Niger and Ghana in early 2015. Other activities related to cooperative audits held on the drying up of Lake Chad and the next audits related to River Nile audit and Congo Basin Forest audit. He added that the RWGEA also participated in the 8<sup>th</sup> Survey held by INTOSAI WGEA and contributed to the research project led by SAI of Lesotho and SAI of Cameroon.



Henri Eyebe Ayissi, SAI of Cameroon

In the near future, the RWGEA will hold their annual meeting in Dakar, Senegal on November 16-21 2015, completing the research project at the African continent level, executing the cooperative audits on River Nile and Congo Basin Forest and finalizing the documents on Joint Audit of Lake Chad. Mr. Ayissi expressed his commitment to improve the RWGEA through increasing the SAI members' interest in environmental audit and spread the practice of environmental auditing in the region. Ending the presentation, Mr. Ayissi showed the video related to the Joint Audit on Lake Chad.

Discussion:

*Dr. Vivi Niemenmaa* complimented the short video regarding the cooperative audits on the Lake Chad as it gave the great illustration of how the audit was needed to encourage people to be aware of preserving the Lake.

**EUROSAI by Dr. Alar Karis, SAI of Estonia**

*Dr. Alar Karis* began the presentation by mentioning recent activities done by the EUROSAI WGEA such as the training seminar on auditing infrastructure and 12<sup>th</sup> annual meeting held in Lithuania on last October 2014. In addition to that, the RWGEA also held three other events included the spring session on auditing energy issues, EU common electricity market seminar and joint report from the energy seminar. In the communication activities, RWGEA also actively update about environmental audits through RWGEA newsletter and website.

Dr. Karis continued by explaining forthcoming activities which were the training seminar on environmental impacts of agriculture and the 13<sup>th</sup> annual meeting held in Malta on October 2015. Ending his presentation he explained that currently, the RWGEA was discussing about the possibility

of having cooperation within the group in terms of multilateral environmental agreements (MEAs) and energy efficiency in public sector.

#### **OLACEFS by Junnius Marques Arifa, SAI of Brazil**

Starting the presentation, *Junnius Marques Arifa* highlighted several activities done in 2015 such as COMTEMA meeting in Lima, Peru last May 2015, started audit on environmental liabilities and concluded two audits on protected areas and non urban soil and land governance in Brazil. The meeting on May 2015 was held to plan the environmental liabilities audit which clustered into three, 1) general look; 2) mining; and 3) waste management. The protected areas audit done by 9 SAIs was also concluded with the help of INDIMAPA tool. He continued with a brief explanation of the next audit on non-urban soil and land governance in Brazil. He elaborated the methodology, scope, objectives and the preliminary results of the audit.

He added that in conducting the audit, SAI of Brazil conducted analysis on the land governance laws, and federal official stakeholders of the land governance. The preliminary result showed that there was a lack of knowledge of land use, soil, and water among the stakeholders forum of planning and coordination. The results also showed that there were deficiencies in the performance indicators, IT integration, and monitoring and assessment routines. Briefly, Mr. Arifa also explained about the problem related to system integration of the land governance in the Brazil. Lastly, he explained several audit conclusions which spread around the legislation, plans-objectives-coordination, monitoring and assessment and the knowledge related to the land use, soil and water. Ending his presentation, he mentioned that based on the findings the TCU held an International Soil Governance Conference in Brasilia last March 2015 which produced the Letter of Brasilia which providing inputs for National Soil Governance.

#### **ARABOSAI by Yasser Aggour, SAI of Egypt**



Yasser Aggour, SAI of Egypt

*Yasser Aggour* began his report by introducing the RWGEA members which consisted of 9 SAIs. He continued with explaining the progress of the RWGEA Work Plan of 2013-2015 such as 1) the contribution to the survey of extractive industries auditing and energy savings; 2) research papers on mining, energy utilization impacts, and hazardous hospital waste; 3) studies on ISSAI 5100 series implementation; 4) translation of INTOSAI Guidance materials; and 5) participation in the INTOSAI WGEA work plan of 2014-2016. Mr. Aggour also mentioned the results of the 8<sup>th</sup> RWGEA meeting that SAI of Kuwait will replace SAI of Egypt chairing the group and agreed upon several training programs held by SAI of Jordan, SAI of Egypt and SAI of Kuwait.

Lastly, Mr. Aggour explained several new research projects planned by the group. The projects included: auditing liquid industrial waste; comparative study of environmental laws and regulations in Arab countries, the role of SAIs in auditing national parks; and auditing protected areas.

#### **ASOSAI by Secretariat of INTOSAI WGEA**

*Edward Simanjuntak* represented SAI of China reporting the ASOSAI WGEA latest updates. The presentation started with introducing the membership of the group and with two new members

made the group had 34 members so far. Mr. Simanjuntak explained previous activities done in 2014 such as the 5<sup>th</sup> seminar and the 4<sup>th</sup> meeting of the group held in Hanoi, Vietnam. He also added that the ASOSAI WGEA also participated actively in attending the WGEA meeting held in Philippines, conducted regional communication on environmental auditing and upgraded the group website to be more informative.

#### **ACAG/PASAI by Secretariat of INTOSAI WGEA**

Similar to SAI of China, SAI of New Zealand could not attend the meeting so the report was done also by the Secretariat of INTOSAI WGEA. *Edward Simanjuntak* explained that the group held their last meeting on May 2014 in Canberra. The meeting was a very positive endorsement of the group's program and for sharing the information of environmental auditing. The RWGEA also actively participated in the training held in GTF in India. In 2015, PASAI will send two trainers in GTF training. With regard to the next INCOSAI meeting in 2016, PASAI hoped to contribute in theme work in the areas of professionalization and Sustainable Development Goals (SDGs).

Despite having several numbers of members from Pacific Islands, only four Pacific SAIs were able to attend the RWGEA meeting held in 2014. To help with this problem, PASAI was to consider seeking assistance from New Zealand Ministry of Foreign Affairs PIC fund to encourage greater attendance from PASAI representatives in the next meeting which will be held by Victorian Auditor-General's Office around May 2016.

#### **Greenlines by Michael Hix, SAI of United States of America**

*Michael Hix* started the presentation by explaining that the next issue of Greenlines was in progress. He said that he had sent out the email requesting for contributions from the SAIs regarding news briefs that could be included in the next greenlines. Lastly, he hoped to receive the contributions by the end of October 2015 so that the Greenlines could be issued on time in December 2015. He emphasized to keep it short and simple between 2 or 3 paragraphs for the news and longer for feature story.

#### Discussion:

*Dr. Vivi Niemenmaa, European Court of Auditors* thanked SAI of United States of America for maintaining their good work in creating good source for audit examples. She added that beside the website, greenlines has been the impressive media to share knowledge on environmental audit.

*Michal Rampir, SAI of Czech Republic* asked whether it is available also in the website.

*Michael Hix, SAI of United States of America* thanked for the appreciation and said that the greenlines issues are available online in the WGEA website.

#### **Annual training in Global training facilities (GTF) by Sunil Dadhe, SAI of India**

*Sunil Dadhe* explained the preparation of the next 3<sup>rd</sup> GTF training which will be held on 16-30 November 2015. The first two trainings have been attended by approximately 46 participants from various countries and he thanked all WGEA members for their contribution especially for sending the trainers.

### **Chair Progress Report by Harry Azhar Azis, Ph.D., SAI of Indonesia**

*Harry Azhar Azis* explained the WGEA membership and functioning to begin the chair report. He continued with elaborating briefly about the progress from each project in the current work plan 2014-2016. For the achievements in Goal 1 related to research projects and guidance updates, the final drafts will be revised based on the SC members input. As for the Goal 2, the cooperative audits were conducted in several regions included the climate change adaptation audit (PASAI), Congo Basin and River Nile audit (AFROSAI) and water resources audit (COMTEMA). The Goal 3 was also achieved through training activities held by GTF and SAI of Indonesia on Forestry Audit, Greenlines, Website update, audit collection and the 8<sup>th</sup> environmental survey.

Lastly, the Goal 4 was also in good progress as WGEA was supporting CCAF in delivering training on forestry through providing training modules, becoming one of the steering committee members in the review system project for the effective national implementation of Multilateral Environmental Agreements (MEAs) and several other communication with other international organizations such Convention on Biological Diversity (CBD) and International Federation of Accountant (IFAC). Ending his presentation, Mr. Azis mentioned several steps to be taken after the SC meeting such as calling for the 2015 annual audit collection, publication of next greenlines, attending next INTOSAI KSC and Governing Board Meeting, and conducting the next assembly meeting in October 2016.

### **Conclusion by Edward Simanjuntak, SAI of Indonesia**

*Edward Simanjuntak* concluded the three-day meeting with explaining the results of the previous day meeting. The foremost important result was the approval of six research projects, four reviewed ISSAIs and one project on updating guidance on Waste Management. One project related to Environmental Impact Assessment is expected to be sent to the Secretariat by early December 2015. The meeting also agreed upon timeline for the next steps taken before the endorsement of the project documents in the next Assembly Meeting in 2016.

As ISSAI Review Project has to follow a certain process based on ISSAI Due Process, the next steps taken are slightly different with the research projects. In details, after the endorsement from the steering committee members in Cairo, the next steps are as follow: 1) send the revised drafts based on the SC members' comments to the Secretariat in December 2015; 2) submit the drafts to the INTOSAI Knowledge Sharing Committee (KSC) by January 2016; 3) obtain feedback from the INTOSAI KSC and refine the documents by April 2016; 4) upload the drafts as exposure drafts by May 2016; 5) obtain final endorsement in INTOSAI WGEA Assembly Meeting by October 2016; and finally 6) obtain the final endorsement during INCOSAI 2016.

The meeting also managed to generate several themes and activities for the next Work Plan of 2017-2019. Some of the issues were: 1) climate change impact on agriculture on food production (joint audit/action); 2) environmental health focus on air pollution (enforcement, research project and cooperative audit); 3) visibility of environmental audit – communication (research project and training); 4) biodiversity in fisheries (cooperative audit); 5) prevention and mitigation of climate change and natural resources (parallel audit and guidance); 6) biodiversity (research paper); 7)

greening cities (research paper); 8) Basel convention (training or cooperative audit); and 9) strengthening the environmental audit capacity.

Upon the suggested topic mentioned previously, the secretariat will define the objectives of each project, send the draft to the SC members for inputs and revise the draft based on the inputs to be presented in the next assembly meeting for approval. Ending his presentation, Mr. Simanjuntak said that the next assembly meeting will be held on October 2016 and the host would be announced later.

### **Closing Ceremony**

#### *Address by Host SAI*

*Mrs. Suhair Abdul Sattar* conveyed her best regards to all the participants for their active role during the three days meeting. She also apologizes on behalf of Counsellor Hesham Genena for not being able to attend the closing ceremony and hope that all the delegates have enjoyed their stay in Cairo. Ending her speech, she handed the souvenirs from Counsellor Hesham Genena to the Head of SAIs who attend the meeting.

#### *Closing speech by Chairman of SAI of Indonesia, Harry Azhar Azis, Ph.D.*

Mr. Harry Azhar Azis closed the meeting by conveying his high appreciation for all meeting participants for their valuable and active contribution. He also mentioned in his closing speech that SAI Indonesia will continue the chairmanship of the INTOSAI WGEA for the next period

### **Dinner Hosted by SAI of Indonesia**

To end the meeting and as an appreciation of the delegates' hard work, SAI of Indonesia hosted the closing dinner which also located in Sonesta Hotel.

