

# **Evolution and Trends in Environmental Auditing**

# 1. Progress to date

## 1. a. Research and activities completed

A detailed plan to research specific activities and information sources has been developed. Research activities and information sources include WGEA documents, tenth meeting of WGEA in Moscow, SAIs, and several external organizations. The research activities are coordinated under the three sub-objectives in the project work plan. Research activities that have begun are

- Background research to identify relevant international audit and environmental organizations including the World Bank, UNEP, OECD, Institute of Internal Auditors, ISO 14000. Contact with World Bank, OECD, and UNEP has started: and
- Interviews will be scheduled with seasoned and novice environmental auditors attending EUROSAI seminar in September 2005.

A significant portion of the information for this project will be gathered at the tenth meeting of WGEA in Moscow. The information includes:

- Papers submitted for the compendium, in particular sections on audit planning, methods, challenges, and lessons learned.
- Behind the scenes perspectives and experiences of environmental auditors, from parallel working session on Evolution and Trends in Environmental Auditing.
- Behind the scenes perspectives and experiences of environmental auditors, from interactive workshops on Increasing the Impact of Environmental Audits and Environmental Auditing: Facing the Challenges.

So far, the involvement of the sub-committee has not been requested.

### 1. b. Information request

There is no questionnaire or mass request for information directed to all SAIs. Information will be gathered through

- documentary evidence (review of audits and other relevant documents) including the call for papers for the upcoming tenth meeting of WGEA in Moscow; and
- testimonials will be collected from one-to-one interviews with environmental auditors and relevant experts.

#### 1. c. Sub-committees

The sub-committee members, who will be attending the meeting in Moscow are Australia, Chile, China, Pakistan, Poland, United Kingdom, United States and Zimbabwe. In Moscow, the project leader is planning to meet with the sub-committee and discuss progress on the information gathering process.

# 2. Future steps

The steps below address the research activities planned in the upcoming months.

- Review environmental audits from past WGEA compendiums and environmental audits worldwide on the WGEA Web site.
- Review documents produced by the international auditing and environmental community.
- Conduct additional follow-up interviews with auditors on selected audits.
- Conduct interviews with experts from international auditing and environmental community. Interviews with the organizations external to SAIs may require additional travel in early 2006.

### 3. Additional comments

The majority of the research will be completed in the winter of 2006.

#### 4. Contacts

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