2009–2010 Work Plans

AFROSAI—Working Group on Environmental Auditing

December 2008

‘DRAFT’
Table of Contents

Acronyms..........................................................................................3
Introduction......................................................................................4
Background....................................................................................4
The International Organization of Supreme Audit Institutions (INTOSAI)..................4
The INTOSAI Working Group on Environmental Auditing (WGEA)..........................5
The WGEA’s Mandate and Long-Term Vision.................................................6
Regional working groups or committees on environmental auditing (RWGEA)...........7
Introducing the WGEA’s 2009–10 Work Plan.............................................7
2008–10 Goals and Actions....................................................................9
Goal 1: Introduce, expand and facilitate regional joint and coordinate audits.............9
Goal 2: Building the regional capacity in Environmental Auditing by conducting training11
Goal 3: Increase cooperation between the WGEA and international organizations......13
AFROSAI-RWGEA membership (as of December 2008)..............................15

Acronyms

AFROSAI  African Organization of Supreme Audit Institutions
IDI       INTOSAI Development Initiative
INCOSAI  International Congress of Supreme Audit Institutions
INTOSAI  International Organization of Supreme Audit Institutions
RWGEA    Regional Working Group on Environmental Auditing
SAI       Supreme Audit Institution
WGEA      Working Group on Environmental Auditing
Introduction

Over the past fifteen years, the INTOSAI Working Group on Environmental Auditing (WGEA) has been instrumental in encouraging SAIs to conduct audits of environmental issues and programs and in helping them build the capacity to do so. The practice of environmental auditing is now common in many Supreme Audit Institutions (SAIs). Over the past decade, more than 2,000 environmental audits have been conducted, encompassing all types of audit: regularity (financial and compliance) and performance.

To guide its efforts, the WGEA prepares an overall work plan every three years, according to established INTOSAI procedures. These work plans are approved by the members of INTOSAI at the triennial INTOSAI Congress.

To ensure that Environmental auditing is carried out effectively in all five regions of the WGEA, each Regional Coordinator has been asked to prepare a work plan for the next two years. The developed work plan addresses all the issues which have been covered in the overall WGEA work plan.

This work plan sets out the vision, mandate, goals, and proposed actions of the INTOSAI Working Group on Environmental Auditing (WGEA) for 2009–10. It has been developed by the AFROSAI-RWGEA Coordinator (The National Audit Office of Tanzania), drawing on the results of the Fifth Survey on Environmental Auditing, and in consultation with the WGEA Steering Committee. The goals and activities included in this work plan are intended to respond to the range of needs of AFROSAI members, recognizing their respective levels of development.

The following section includes background on INTOSAI as well as the WGEA's structure, past accomplishments, and long-term vision.

Background

The International Organization of Supreme Audit Institutions (INTOSAI)

As the internationally recognized leader in public sector auditing, INTOSAI

- issues international guidelines for financial management and other areas,
- develops related methodologies,
- provides training, and
- promotes the exchange of information among members.

In 2004, INTOSAI adopted its 2005–10 Strategic Plan, which enumerates its Mission, Vision, and Core Values and identifies four Strategic Goals in the areas set out below.

- Goal One - Accountability and Professional Standards,
- Goal Two - Institutional Capacity Building,
• Goal Three - Knowledge Sharing and Knowledge Services, and
• Goal Four - Model International Organization.

INTOSAI also has a number of committees to work on special subjects, such as auditing standards, and a number of working groups dedicated to innovative subjects, such as environmental auditing. WGEA work and activities fit with and support these goals, and is aligned with Goal Three in particular.

Within INTOSAI, there are seven regional organizations of SAIs:

• Latin America and the Caribbean (OLACEFS),
• Caribbean (CAROSAI),
• Europe (EUROSAI),
• Africa (AFROSAI),
• Arab countries (ARABOSAI),
• Asia (ASOSAI), and
• The South Pacific (SPASAI).

Each regional group has its own headquarters and organizes seminars, congresses, and other activities for the SAIs in its region.

The INTOSAI Working Group on Environmental Auditing (WGEA)

The INTOSAI WGEA was formed in 1992. The Netherlands’ Court of Audit was the first Chair, and it served in this capacity for nine years. In October 2001, the Office of the Auditor General of Canada began its term as Chair and Secretariat of the Working Group. The SAI of Estonia became the new Chair and Secretariat in November 2007 at the XIX INCOSAI in Mexico City.

The WGEA membership started out with 12 countries, and it now has 62, which makes it the largest INTOSAI working group. Six of seven INTOSAI regions—AFROSAI, ARABOSAI, ASOSAI, EUROSAI, SPASAI, and OLACEFS—have established regional working groups or committees on environmental auditing (RWGEA). English is the official language of the WGEA.

In 2001, a WGEA Steering Committee was established. It serves as the management committee for the WGEA, emphasizing project management, long term planning, and operational decisions. The Steering Committee currently has twenty-one members, including the Coordinators of the Regional WGEAs. In contrast, at full WGEA meetings, the emphasis is on information exchange and learning. Formal Terms of Reference for the WGEA and the Steering Committee were adopted at the ninth meeting of the WGEA (WG9) in Brasilia, Brazil in 2004.
The WGEA’s Mandate and Long-Term Vision

The WGEA aims to encourage the use of audit mandates and audit methods in the field of environmental protection and sustainable development by both members of the Working Group and non-member Supreme Audit Institutions. Per its existing Terms of Reference, the WGEA has the mandate to

- help SAIs gain a better understanding of the specific environmental auditing issues,
- facilitate exchange of information and experiences among SAIs, and
- publish guidelines and other informative material.

During 2007, the Steering Committee developed a new long-term vision for the WGEA. It was adopted by the members of the WGEA at their Eleventh Meeting held June 2007 in Arusha, Tanzania:

*The WGEA and its members share a commitment to use the power of public sector audit to leave a positive legacy for future generations, by improving the quality of the environment, the management of natural resources, and the health and prosperity of peoples around the world.*

To help realize this new vision, the WGEA also adopted the following supporting objectives:

*As a globally respected, professional and influential organization, the WGEA provides value-added and leading edge tools and services to its members, helping them to increase the impact of their work and influence on decision-makers.*

*Leading by example internally and externally, and with the active and strong support of its regional bodies, the WGEA emphasizes mutual support and cooperation, knowledge creation and sharing, capacity development and training.*
Regional working groups or committees on environmental auditing (RWGEA)

**Key Function:** Foster information exchange and capacity building and coordinate efforts at the regional level.

**Key Responsibilities of Regional Coordinator:**
- Serves as focal point for two-way exchange with WGEA
  - Provides regional perspective on global WGEA work plans, projects and actions
  - Provides global information and products to regional level
- Organizes meetings of regional members in close cooperation with the host
- Leads and coordinates development of regional work plans and associated actions where warranted (e.g. guidance for regional issues)
- Supports regional information gathering for the purposes of WGEA projects and its triennial survey
- Provides liaison with Regional Training Committees (RC), other regional INTOSAI bodies, and with regional external organizations
- Supports regional training and capacity building initiatives and provides or facilitates technical support to regional members
- Encourages cooperative audits (and may facilitate them)
- Participates as member of the Steering Committee

Currently, Tanzania is a Regional Working Group on Environmental Auditing (RWGEA).

**Introducing the RWGEA’s 2009 – 10 Work Plan**

This work plan is designed to help the AFROSAI - E realizes its vision and fulfill its mandate. For 2009–10, the RWGEA has established three goals and associated actions, which are described in the following sections. Each proposed action requires a SAI to act as overall project leader. Project leaders are responsible for many aspects of a given project, including preparing individual work plans and progress reports, organizing meetings and consultations, authoring drafts, and communicating with the Regional Coordinator and AFROSAI-WGEA membership. Each project leader is in turn generally supported by a subcommittee. Subcommittee members are expected to review and comment on key documents related to the project (largely through email) and may also undertake specific tasks (such as research or writing) as agreed with the project leader. In all cases, the Regional Coordinator establishes overall management processes and schedules to guide the development of projects. The AFROSAI-E oversees all projects.
The following terms describe the various roles played by SAIs to achieve the proposed goals and actions found in the sections that follow:

- The “Regional Coordinator” facilitates the coordinated RWGEA activities in the region.
- “Audit Coordinator” facilitates the coordinated audits.
- “Audit team members” work hand in hand with the audit coordinator to facilitate the planned joint or coordinated audit.

AFROSAI-RWGEA has decided to adopt a “central theme” for this work plan period in order to focus on the training of auditors on environmental related issues, enhancement of communication among AFROSAI member countries and to conduct coordinated or joint environmental audits by AFROSAI members.

A central theme however does not preclude or restrict other topics of interest or proposed actions. Previously some AFROSAI member countries had a central theme in their audits i.e. Solid Waste Audit which involved 5 different countries in the region, namely Ethiopia, Ghana, Kenya, Mauritius and South Africa.

For 2009–10, the AFROSAI-RWGEA is proposing that the following areas should be adopted as our central themes:

- Water;
- Air pollution;
- Mining;
- Fisheries;
- Forestry;
- Biodiversity;
- Waste management; and
- Climate change (if necessary)

These areas are arguably the most important environmental, social, economic and political challenge facing mankind today. Few countries are immune from their effects.
2009–10 Goals and Actions

Goal 1: Introduce, expand and facilitate regional joint and coordinate audits

Goal

Facilitate concurrent, joint, or coordinated environmental audits by SAIs, at regional level.

Rationale

INTOSAI and the WGEA encourage SAIs to undertake concurrent, joint, or coordinated audits. Some of the WGEA guidance papers have been prepared on different topics in the past such as waste management, water, biodiversity etc.

To date, some of the cooperative work has taken place at a regional level. Many SAIs, have gained considerable experience through concurrent, joint, and coordinated audits—in the planning, examination, and reporting phases of the audit cycle. These experiences and the lessons learned have been included in the 2007 paper, Cooperation between SAIs: Tips and Examples for Cooperative Audits, which was jointly prepared by the SAIs of the Netherlands and Poland.

During 2009–10, each of the AFROSAI-RWGEA members are encouraged to design and conduct a coordinated audit (or audits) at the regional level. Such audits would address regional issues, such as waste management, deforestation, water management, or nature protection.

The Coordinator of the Regional Working Group on Environmental Auditing will encourage joint, or coordinated environmental audits with the Audit Coordinator to be selected by the participating SAIs.

In addition, SAIs from AFROSAI will have to agree on the proposed coordinated audits on the aforesaid topics i.e. Water, Air pollution, Mining, Fisheries, Forestry, Biodiversity, Waste management and Climate change (if necessary). The participating SAIs will define the specific model of cooperation and detailed audit scope and project elements.
## Proposed Actions

<table>
<thead>
<tr>
<th>Actions</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1 Regional coordinators and member SAIs to identify and pursue topics of common interest.</td>
<td>February 2009</td>
<td>Lead: Regional coordinator - AFROSAI.</td>
</tr>
<tr>
<td>Some of these topics of common interest are:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Water;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Air pollution;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Mining;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Fisheries;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Forestry;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Biodiversity;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Waste management;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Climate change (if necessary)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.2 Select the audit coordinator.</td>
<td>February 2009</td>
<td>Audit Coordinator: To be determined by Participating AFROSAI members.</td>
</tr>
<tr>
<td>1.2 Define the precise scope and form of cooperation.</td>
<td>Within the 2009–10 work plan period</td>
<td>Lead: Audit coordinator and Audit team members</td>
</tr>
<tr>
<td>1.4 Design and carry out a multi-SAIs concurrent (parallel) or coordinated audit (or series of audits) of selected topics. Participating SAIs to define the model of cooperation, audit scope and project elements.</td>
<td>Within the 2009–10 work plan period</td>
<td>Lead: Audit coordinator and Audit team members</td>
</tr>
</tbody>
</table>
Goal 2: Building the regional capacity in Environmental Auditing by conducting training

Goal

Maintain and enhance the dissemination and exchange of up-to-date information on, and training in, the techniques of environmental auditing among SAIs.

Rationale

Building the capacity of SAIs to conduct environmental audits, through the exchange of information and training, is a core activity of the WGEA.

AFROSAI-WGEA meetings are a key way for AFROSAI members to exchange information, build capacity, and network among themselves and other external organizations. At least two full AFROSAI-RWGEA meetings will be organized during the work plan period. The 1st AFROSAI - RWGEA meeting in South Africa, February 2009, to be hosted by the AFROSAI-E Secretariat.

AFROSAI-RWGEA meetings are also important; the emphasis at these meetings is often on sharing information and experiences at the regional level.

To help disseminate globally important information consistently across the region, the AFROSAI-RWGEA will develop a training/exchange “module” on different topics, which will be delivered at planned regional meetings. These training/exchange “module” will be developed based on the guidance materials developed by WGEA on different environmental audit issues. The information adapted to the specific need of the AFROSAI region, before being delivered. If necessary, subject matter experts and training specialists would be recruited to support regional delivery.

AFROSAI-RWGEA will ensure that, the WGEA-IDI Environmental Auditing Training Program that was developed in 2004 is tailored and delivered in the region both in English, French and Arabic, with support from WGEA subject matter experts.

Effective communication both inside and outside the AFROSAI-RWGEA community is a key priority. During the 2009–10 work plan period, the Communications will be led by the AFROSAI-E, will coordinate and support communication activities as opportunities arise or are identified by the various project teams. These actions will take into account internal and external audiences and will be consistent with the cooperation strategy proposed.

*Environmental newsletter* will remain a key vehicle for information dissemination.
## Proposed Action

<table>
<thead>
<tr>
<th>Actions</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
</table>
| 2.1 Organize at least two full AFROSAI-RWGEA meetings. | 1<sup>st</sup> AFROSAI - RWGEA meeting in South Africa, February 2009  
2<sup>nd</sup> AFROSAI - RWGEA meeting 2010 (Dates and Location to be determined) | Lead: Regional Coordinator and AFROSAI-E Secretariat |
| 2.2 Develop a training "module" on the identified topics for delivery and dissemination at planned meetings of the regional working group on Environmental auditing.  
Some of the identified topics are:  
- Water quality;  
- Biodiversity;  
- Waste management; and | Development of module during 2009 - 2010 | Lead: Regional Coordinator  
Subcommittee: Subgroup Coordinators (AFROSAI – A, AFROSAI – E and AFROSAI – F) |
| 2.3 Conduct training courses on:  
- Water quality;  
- Biodiversity;  
- Waste management; and | Delivery in regions during 2009-2010 | Leads: Subgroup Coordinators (AFROSAI – A, AFROSAI – E and AFROSAI – F) |
<p>| 2.4 Adapt and deliver the WGEA-ID environment auditing training course for English, French and Arabic - speaking SAIs within AFROSAI. | Within the 2009–10 work plan period | Leads: Subgroup Coordinators (AFROSAI – A, AFROSAI – E and AFROSAI – F) |</p>
<table>
<thead>
<tr>
<th>Actions</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
</table>
| 2.5 Identify helpline function for the region (AFROSAI) | 2009 | **Lead:** Regional Coordinator  
**Subcommittee:** Subgroup Coordinators (AFROSAI – A, AFROSAI – E and AFROSAI – F) |

**Goal 3: Increase cooperation between the AFROSAI - RWGEA and international organizations**

**Goal**

Increase cooperation between the AFROSAI-RWGEA members.

**Rationale**

In recent years, a lot of developments have taken place in the environmental sector. New challenges have emerged and different countries and organizations have come up with different strategies on how to address some emerging challenges.

To ensure that, all countries are taking advantage of the audit techniques used by other SAIs or international organizations to tackle some of the challenges in their audits, it is very important to enhance communication among AFROSAI-RWGEA members.

As such, the AFROSAI-RWGEA members will have opportunity to discuss the work of other members, to exchange information and tools, and to share information on SAIs' work on environment auditing.

These activities need to take place in such a way which can help each and every member to have an access to the newly emerged information or experience. The following ways and media of information can be employed during the coming two years:

- Conducting annual AFROSAI-RWGEA meetings, whereby all of its members will be invited and a number of presentations can be
done to ensure that information is disseminated properly. Similarly, member SAIs will be invited to participate in different meetings, on that part, members will be given a chance to share and exchange experiences on the environmental related issues.

- AFROSAI-RWGEA will put in place environmental newsletter and Website newsletters. This will be accessible by every AFROSAI-RWGEA member.

Proposed Actions

<table>
<thead>
<tr>
<th>Actions</th>
<th>Timing</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1 Communicate all environmental related matters in different meetings. Such as</td>
<td></td>
<td>Lead: Regional Coordinator and AFROSAI-E Secretariat</td>
</tr>
<tr>
<td>• Conduct AFROSAI-RWGEA annual meetings</td>
<td>February, 2009</td>
<td></td>
</tr>
<tr>
<td>• Participate in AFROSAI-E Technical update meeting</td>
<td>November, 2009</td>
<td></td>
</tr>
<tr>
<td>• Participate in any other environmental related audit meeting in the region</td>
<td>To be determined</td>
<td></td>
</tr>
<tr>
<td>3.2 Publishing a Newsletter on environment in the region once per year.</td>
<td>Once per year</td>
<td>Lead: Regional Coordinator and AFROSAI-E Secretariat</td>
</tr>
<tr>
<td>3.3 Publishing website Newsletter</td>
<td>Within the 2009–10 work plan period</td>
<td>Lead: Regional Coordinator and AFROSAI-E Secretariat</td>
</tr>
</tbody>
</table>
AFROSAI-RWGEA membership (as of December 2008)

1. Algeria
2. Cameroon
3. Egypt
4. Ethiopia
5. Lesotho
6. Libya
7. South Africa
8. Uganda
9. Kenya
10. Tanzania
11. Botswana
12. Zimbabwe