



INTOSAI
Working Group on
Environmental Auditing

State of Environmental Auditing in the SAI Community: Highlights from the Fifth Survey on Environmental Auditing

**INTOSAI—Working Group on
Environmental Auditing**

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Introduction

Supreme Audit Institutions (SAIs) audit their government's environmental commitments, and, in doing so, play an important part in environmental governance. Since 1989, according to surveys, SAIs have conducted over 2,000 environmental audits (EAs) on various topics, such as waste management, water pollution, air pollution, and biodiversity. In addition, SAIs audit their government's commitments when they ratify international environmental agreements (IEAs), such as the Convention on Biological Diversity and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.

This summary of the state of environmental auditing in the SAI community is based on the most recent survey by the International Organization of SAIs (INTOSAI) Working Group on Environmental Auditing (WGEA), conducted in 2006. It will be useful for the practitioners of environment auditing in comparing their work to that of other countries. For SAIs who are new to environmental auditing, or for those for which this type of auditing is not a common practice, this paper demonstrates that auditing environmental issues is important and that they can learn from their colleagues, who have made a difference in their own countries. This paper also shows the international environmental community, which is concerned about environmental and sustainable issues, that SAIs play an important role in environmental auditing.

Background

INTOSAI and the INTOSAI Working Group on Environmental Auditing (WGEA)

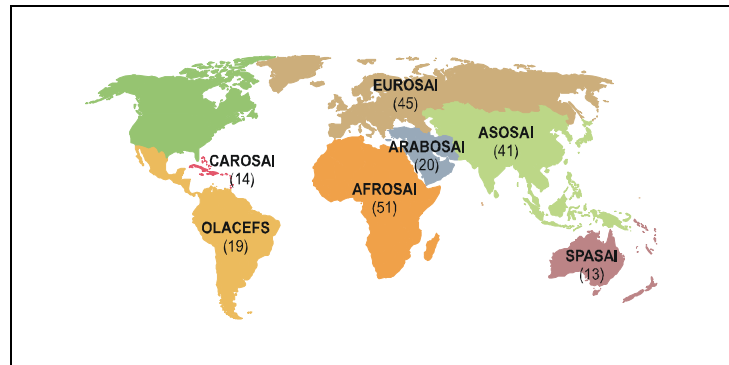
INTOSAI (<http://www.intosai.org/>)—the professional organization of SAIs in countries that belong to the United Nations or its specialized agencies—has several working groups for developing different aspects of audit practice.

The Working Group on Environmental Auditing (WGEA) has been in place since 1992. The WGEA promotes the development of environmental auditing techniques and more wide-spread application of these techniques within audit institutions and has developed numerous guidelines, which are available on the WGEA website (<http://www.environmental-auditing.org/>).

Within INTOSAI, sub-organizations of SAIs represent the following seven regions:

- Africa (AFROSAI),
- the Arabic countries (ARABOSAI),
- Asia (ASOSAI),
- Caribbean (CAROSAI),
- Europe (EUROSAI),
- Latin American and Caribbean (OLACEFS), and
- the South Pacific (SPASAI).

Exhibit 1 INTOSAI regions and number of SAIs



Note: Not all SAIs are members of a regional organization, and some SAIs are members of more than one region.

Regional working groups on environmental auditing (RWGEAs) were established in each of the INTOSAI regions except CAROSAI; see Exhibit 1 for the number of SAIs in each region. The WGEA works closely with the RWGEAs.

Surveys on environmental auditing

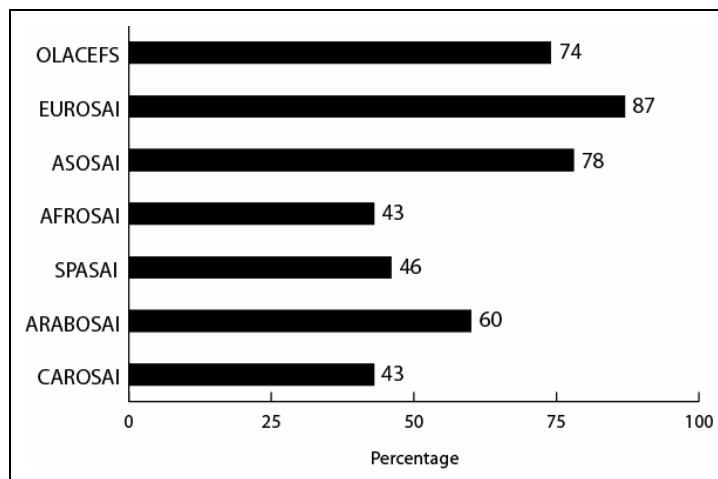
The WGEA has conducted five surveys (in 1993, 1996, 2000, 2003, and 2006), since its inception. The surveys are valuable tools to help the WGEA learn about SAIs' activities in environmental auditing and determine the best ways to support SAIs' needs and to develop products and activities. Surveys are also used to collect environmental audit reports, which are available on the WGEA website (www.environmental-auditing.org), under Environmental Audits Worldwide. Questionnaires and survey results are also available on the WGEA website, under WGEA Business/Surveys.

In 2006, the WGEA conducted its fifth survey on environmental auditing. The survey was sent to the 187 members of INTOSAI, and 119 SAIs completed it—including 8 countries that were responding to a WGEA survey for the first time—a response rate of 64 percent. See the Appendix for the list of respondents and the WGEA website (www.environmental-auditing.org), under WGEA Business/Surveys for the survey questionnaire (in the five INTOSAI languages).

As with previous surveys, the best response rates for the fifth survey were from the EUROSAI, ASOSAI, and OLACEFS regions (Exhibit 2). The response rate from ARABOSAI and AFROSAI members was better than that of the fourth survey, although their response rate continues to be low, especially for AFROSAI, compared to the other three regions. CAROSAI and SPASAI members continue to be under-represented—none of them achieved a 50 percent response rate.

The response rate from high income (83%) and medium income (69%) countries was very good and lower from low income countries (39%) (based on the World Bank classification).

Exhibit 2 Response rate to the fifth survey per region



The numbers and percentages in this paper are drawn mainly from the fifth survey. Any numbers from previous surveys will be identified. The detailed survey results are available on the WGEA website (www.environmental-auditing.org), under WGEA Business/Surveys.

What is environmental auditing?

The term environmental auditing is used in the context of independent external auditing, also called legislative, or public sector, auditing. Generally, three broad types of audits—financial, compliance, and performance—are used in public sector auditing. Environmental auditing is in principle no different from the other types of audits that SAIs conduct, all of which may address environmental, natural resource, and sustainable development issues.

Financial audits are used to determine whether government’s financial statements reflect its environmental costs and liabilities. Compliance audits are used to assess compliance with spending authorities and with environmental laws, treaties, and policies.

Finally, performance audits are used to determine whether a government

- meets its environmental objectives,
- is effective in producing environmental results, and
- operates efficiently and economically.

It is not uncommon for SAIs to conduct environmental audits that combine some or all aspects of financial, compliance, and performance audits.

The Big Picture

SAIs can play a major role in protecting the environment, by helping legislatures and parliamentarians hold their countries' governments accountable for the environmental commitments that are made through international environmental agreements as well as domestic legislation and programs. According to the surveys, SAIs have conducted over 2,000 environmental audits (EAs), since 1989, on various issues, such as waste management, protected areas, and water pollution.

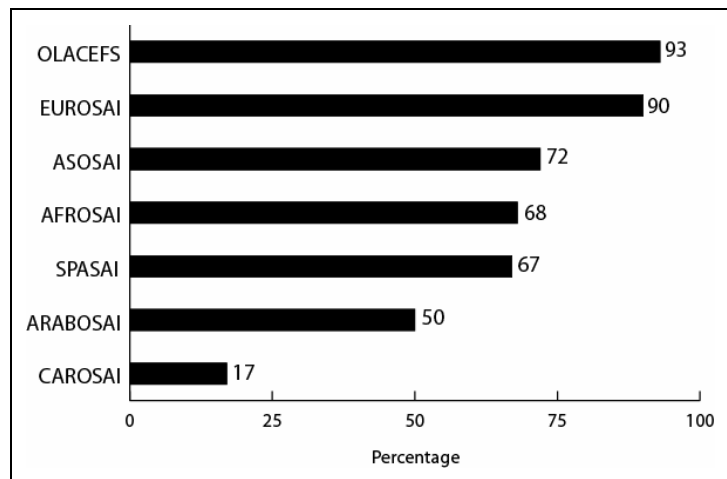
In the fifth survey, SAIs were asked "Has your SAI ever conducted any environmental audits?" Seventy-four percent of respondents (88 SAIs) answered that they have conducted at least one environmental audit—almost ten percent more than was reported in the fourth survey (in 2003). SAIs in some regions, such as OLACEFS (93%) and EUROSAI (90%), are very active in environmental auditing while in others, such as CAROSAI (17%), are less active (Exhibit 3).

Respondent SAIs from low income countries conduct fewer environmental audits (58%) compared with high income countries (76%) and medium income countries (79%).

Environmental Audit Trends

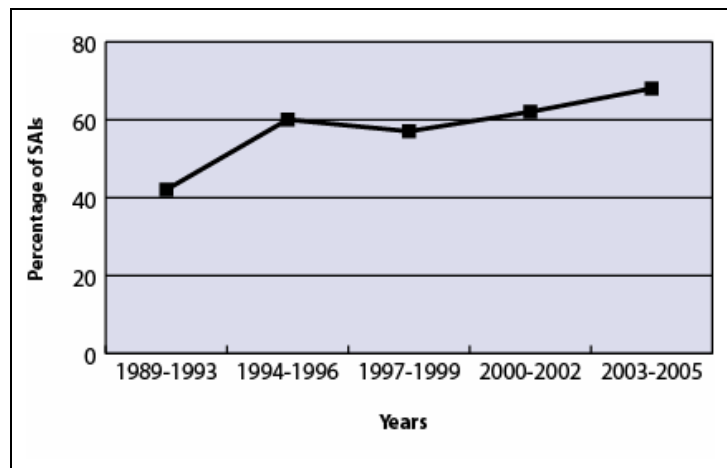
In general, SAIs that conducted environmental audits in the past continued to do so. From 2003 to 2005, 68 percent of respondents (81 SAIs) conducted at least one environmental audit—the highest percentage so far (the same question was asked in every survey). Exhibit 4 shows a steady growth in environmental auditing over the last 15 years.

Exhibit 3 Percentage of SAI respondents per region that have conducted at least one environmental audit



74% of SAI respondents conducted EAs

Exhibit 4 Percentage of SAIs that conducted environmental audits during each survey period



Source: WGEA surveys

The survey reveals that there are marked differences in the level of environmental auditing from region to region. According to the fifth survey, SAIs from the OLACEFS region are the most active compared to the other INTOSAI regions—93 percent of OLACEFS respondents conducted an environmental audit from 2003 to 2005—SAIs from EUROSAI are also very active at 82 percent (Exhibit 5).

Results of the fifth survey (2006) were compared with those of the fourth survey (2003) to see if there are newcomers to environmental auditing. Of the SAIs that stated in the fourth survey that they never conducted environmental audits, 11 conducted their first environmental audit from 2003 to 2005. These SAIs are mainly from the AFROSAI (4 SAIs) and ASOSAI (3 SAIs) regions.

From 2003 to 2005, SAIs conducted 363 environmental audits—mainly performance and compliance audits. Even though the percentage of SAIs that are conducting audits has increased (Exhibit 4), the total number of audit reports, compared with the previous surveys, has decreased (Exhibit 6).

It is difficult to determine how meaningful this decrease is, as we rely on countries to voluntarily inform the WGEA of all environmental audit reports produced. The decrease may be due to countries having grown tired of reporting to the WGEA, or it may be an actual decrease in environment audit reports. In addition, some SAIs that are active in environmental auditing did not respond to the survey.

Exhibit 5 Percentage of SAI respondents per region who conducted environmental audits from 2003 to 2005

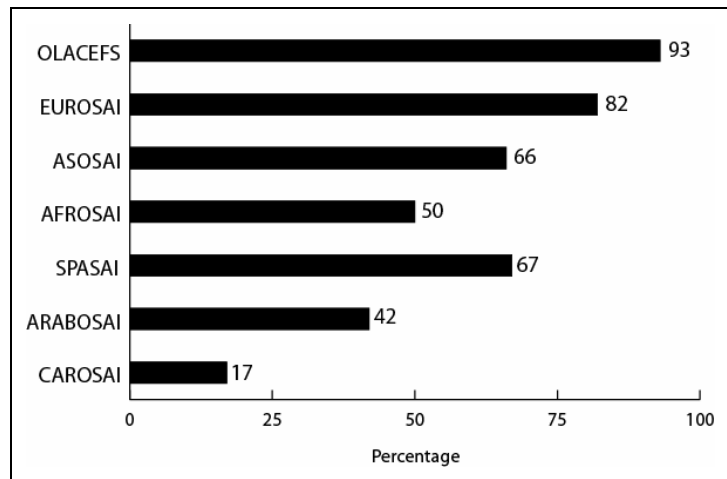
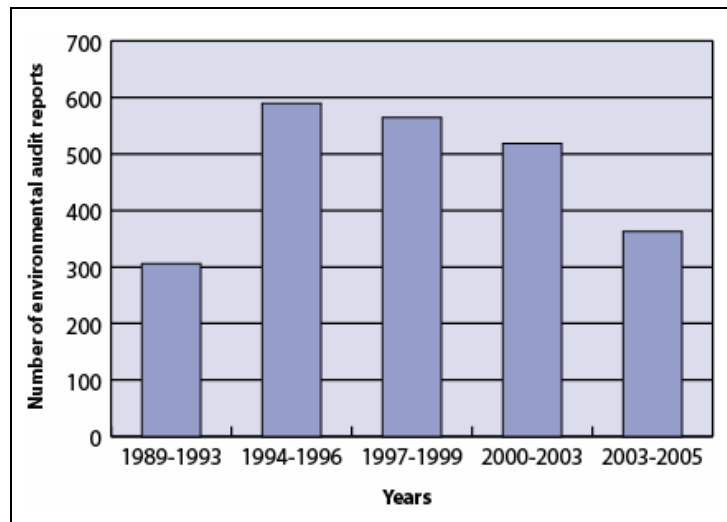


Exhibit 6 Number of environmental audit reports produced by SAIs during each survey period



Source: WGEA surveys

Environmental Issues Audited—2003 to 2005

As mentioned earlier, SAIs audit different environmental areas. The survey results are particularly interesting to identify which environmental issues are audited the most.

SAIs were asked to indicate the issues they audited during the last three years, from 2003 to 2005 (see the questionnaire on the WGEA website). For a list of the main topics and the number of reports that was produced for each, see Exhibit 7.

Exhibit 7 Environmental issues in SAI reports from 2003 to 2005

Environmental issues in SAI reports	Number of audit reports*
Protected areas and natural parks	64
Pollution of water bodies (such as by industry and agriculture)	59
Biodiversity	56
Domestic funds and subsidies	56
Environmental management system	51
Wastewater treatment	48
Environmental impact assessment	45
Agriculture	42
Ecosystem management and ecosystem changes	41
Infrastructure	40

* One audit report may include several environmental issues.

Audit Objectives—2003 to 2005

For each audit, SAIs identify the audit objectives based on the questions the audit is expected to answer about the performance of an activity. At the end of the audit, auditors conclude against audit objectives.

Audit objectives come from different sources. Since 2003, SAIs have drawn their main audit objectives from

- compliance with domestic environmental legislation (86%)
- compliance with domestic environmental policies (77%) and,
- the performance of government environment programs (72%).

Exhibit 8 Main audit objectives of environmental audits from 2003 to 2005

Main audit objectives of environmental audits	Percentage of SAIs* (N=81)**
Compliance with domestic environmental legislation	86
Compliance with domestic environmental policies	77
Performance of government environmental programs	72
Compliance with international environmental agreements and treaties	46
Fair presentation of financial statements and expenditures	38
Environmental impacts of non-environmental government programs	28
Evaluations of environmental impacts of proposed environmental policies and programs	28
Others	4

* Percentages do not total 100%, because SAIs were allowed to select more than one option.

** Total number of respondents for this question

Environmental Issues in Non-Environmental Audits

SAIs may also include environmental issues in non-environmental audits—that is, audits that do not focus on environmental issues. An audit is usually divided in lines of enquiry (sub-topics) and may include a line of enquiry specific to environmental issues. Fifty-four percent of SAIs have included environmental issues in non-environmental audits during the last three years (from 2003 to 2005). For example, SAIs looked at how well environment mitigation measures are respected when their government builds infrastructures, such as highways, or when they conduct defence activities.

Auditing Implementation of International Agreements

SAIs, especially SAIs from developed countries, are tackling areas that are at the fore front, such as auditing government commitments related to the numerous international environmental agreements and treaties they have signed.

Since 2003, 36 percent of SAIs have used international agreements as a source of audit criteria. The resulting audits touch on a variety of environmental issues:

- Biodiversity:
 - Convention on Biological Diversity,
 - Ramsar Convention on Wetlands,
 - Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).
- Waste: Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.

- Marine pollution: International Convention for the Prevention of Pollution from Ships (MARPOL).
- Ozone protection: Montreal Protocol on Substances that Deplete the Ozone Layer.
- Climate change: Kyoto Protocol to the United Nations Framework Convention on Climate Change.

EUROSAI conducts the most audits related to international agreements (19 SAIs), while OLACEFS is the second most active region (5 SAIs). SAIs just learning to do their first environmental audit do not tend to approach this area.

Auditing Sustainable Development

Sustainable development is a concept that, over the last two decades, has gained in acceptance and understanding; it is now a major consideration in government planning and policy making. The concept of “development that meets the needs of the present generation without compromising the ability for future generations to meet their own needs” is now accepted by the public and private sectors.

So far, 25 percent of SAIs have completed or started an audit on this topic. SAIs from all INTOSAI regions, except CAROSAI, have conducted these audits, for example, EUROSAI (10 SAIs), ASOSAI (5 SAIs), and OLACEFS (4 SAIs). The audit topics have included sustainable development strategies, freshwater resources and water services and their social impact, and the World Summit on Sustainable Development (WSSD) commitments.

Working Together: Cooperative Audits

Part of the mission of the WGEA is to encourage SAIs to undertake cooperative audits. Cooperative audits are useful for SAIs, particularly for environmental audits of transboundary issues and those related to international agreements. Through cooperative audits, SAIs can

- exchange information,
- train each other,
- build capacity, and
- network.

SAIs can also compare audit findings and results with other countries (benchmarking), which can make audit report more powerful. Benchmarking is particularly useful for parliamentarians, who like to know how they perform compared to other countries.

Since 2003, 19 percent of the 108 respondent SAIs conducted cooperative audits related to international agreements, such as the Convention on Biological Diversity or the regional Helsinki convention on the Baltic Sea. Except for one cooperative audit done by a SAI in the ASOSAI

region, only SAIs in EUROSAI reported conducting cooperative audits related to international agreements.

Since 2003, 22 percent of the 111 respondent SAIs have conducted cooperative audits that were not related to an international agreement. Most of the cooperative audits on topics not related to international agreements have been done in EUROSAI (37%). However, other regions, including OLACEFS (21%), ASOSAI (13%), and AFROSAI (17%), are also conducting cooperative audits.

In addition, SAIs do cooperate in other ways. For example, the exchange of audit information or environmental audit experiences is common for SAIs (52%).

Coping with challenges related to cooperative audits

Doing cooperative audits is not yet common practice in the SAI community, because SAIs face different challenges when they consider doing such audits. Of the 119 SAIs that responded to the survey, only 24 percent reported that they did not face barriers in conducting cooperative audits. For the others, however, the main challenges were

- lack of resources (45%),
- lack of skills or experience in the SAIs (35%),
- inadequate SAI mandate (22%), and
- lack of partners (19%).

Measuring the Impact of Audits

Results of the fifth survey show that SAIs use different methods to measure the impact of their audit work, including

- government responses to their recommendations (73%),
- follow-up audits (66%),
- number of parliamentary hearings (43%), and
- amount of media coverage (36%).

Mandate and Resources of SAIs

In the SAI community, there are similar roles and functions, standards, audit types, and methodologies. However there are some variations in mandates, scopes, and specific practices.

General mandate

According to the fifth survey, SAIs conduct different kinds of audits:

- most have a regularity (financial and compliance) mandate (93%);
- many of them have also a performance audit mandate (89%); and
- some have mandates to conduct priori audits (33%), in advance of expenditure.

Many SAIs' mandates give them full access not only to the national government (97%) but also to provincial, regional, or state governments (75%) and local, municipal, or community governing bodies (65%). Environmental issues are often audited at multiple levels, and because they have such extensive audit mandates, many SAIs have the opportunity to assess how all levels of government are doing to protect the environment.

In addition to the audits, some SAIs (mainly from low and medium income levels) have a mandate to help their governments evaluate their capacity to develop and implement their environmental policies and programs (24%) or formulate environmental legislation and programs (19%).

Mandate on environmental auditing

Often debated among SAIs is whether a special mandate is needed to carry out environmental audits. There are different, sometimes competing, views on this matter. The official position of the WGEA is that a specific mandate is not needed. Environmental audits can be done under regularity (financial and compliance) or performance audit mandates. However, some SAIs hold the view that a special mandate can help SAIs approach ministries and give a clear message to the government of the day that environmental audits are important.

According to the fifth survey, some SAIs have specific provisions for environmental auditing (17%) in their legislative mandates, which can take different forms. The legislation may include environmental protection, environmental policies, environmental impact, and sustainable development.

Results from the fifth survey demonstrate that a specific environmental audit mandate is not essential since seventy-four percent of SAIs declared that, while they had already conducted environmental audits, many of them do not have specific environmental mandates.

It is important to note that SAIs can have additional environmental roles not related to audit. For instance, SAIs may have mandates that include environmental petition processes or reviews of their government's sustainable development strategies.

Resources used to conduct environmental audits

SAIs who want to begin environmental audits often wonder what sort of resources they will need, results from the fifth survey show that this varies from SAI to SAI. This demonstrates to newcomers that a SAI can begin environmental auditing without investing many resources. However, some SAIs do invest considerable resources in environmental auditing.

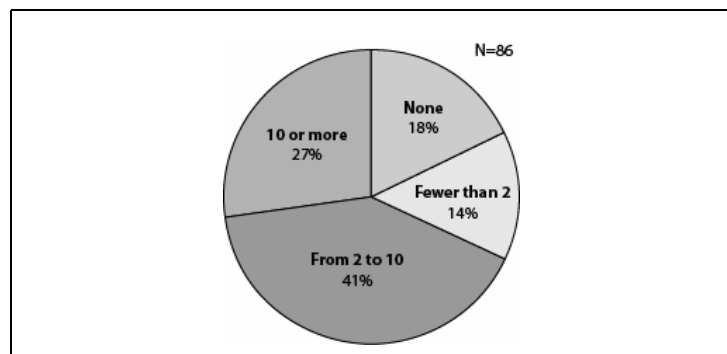
In the fifth survey, SAIs were asked to estimate how much of their annual budget is dedicated to environmental audit. Of the 66 SAIs who responded

- 24 percent dedicated more than 4 percent,
- 28 percent dedicated between 1 and 4 percent,
- 27 percent dedicated 1 percent or less, and
- 21 percent indicated that they dedicated no money to environmental auditing.

The number of people conducting environmental audits in each SAI also varies. In response to the question about the number of full-time equivalents working on environmental auditing in an average year since 2003, SAIs said that they have

- fewer than two people working on environmental audits (14%)
- from 2 to 10 people working on environmental audits (41%); or
- 10 or more people working on environmental audits (27%) (Exhibit 9).

Exhibit 9 Number of people working on environmental auditing in an average year since 2003

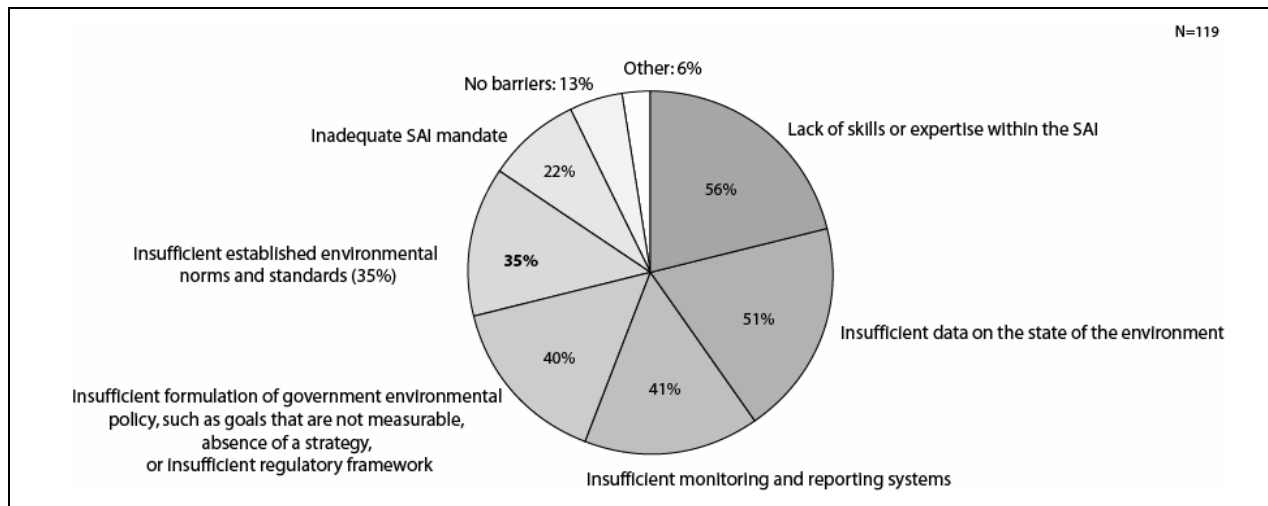


Although having a dedicated division is not a prerequisite for conducting environmental audits, it can help a SAI to build its expertise and some SAIs have decided to have a specific division working on environmental auditing (35%).

Overcoming Barriers in Environmental Auditing

In the fifth survey, SAIs identified a number of potential barriers to conducting environmental auditing. The main barriers are the lack of skills or expertise within the SAI and insufficient data on the state of the environment. Exhibit 10 illustrates some of the other barriers.

Exhibit 10 Barriers encountered by SAIs in environmental auditing from 2003 to 2005



SAIs that encountered barriers were asked how they overcame them. Of the 98 SAIs that answered this question, 47 percent said that training staff was the main solution, and 34 percent said that working with RWGEAs was also a solution.

In some cases, if information from the government was lacking, SAIs

- collected environmental data from the field directly (36%),
- developed performance indicators (19%), and
- cooperated with research institutes and universities (19%).

If the country does not have sufficient norms and standards, SAIs used international organization environmental standards as criteria (29%). In other cases, the mandate of SAI was modified (7%).

For the 31 SAIs that had never conducted environmental audits, 65 percent indicated that the main barrier is a lack of skills and expertise—identifying training as the best way to overcome this barrier—and thirty-five percent indicated that main barrier is an inadequate SAI mandate.

Planning New Environmental Audits

SAIs will continue to conduct environmental audits in the future. It is interesting to see what environmental topics will be the main priority, and if SAIs anticipate any major changes in environmental auditing.

Results of the fifth survey show that 76 percent of respondents are planning to conduct environmental audits from 2006 to 2008—an increase of about 10 percent since the fourth survey. The main topics that SAIs are planning to audit are related to protected areas, water, and waste (Exhibit 11).

Exhibit 11 Main environmental issues planned to be audited from 2006 to 2008

Environmental issues	Percentage of SAIs* (N=119)**
Protected areas and natural parks	28
Drinking water and supply	28
Pollution of water bodies	27
Forestry	26
Municipal waste	24
Wastewater treatment	24
Environmental Management System	22
Waste	21

* Percentages do not total 100%, because SAIs were allowed to select more than one option.

** Total number of respondents for this question.

SAIs were asked if they were anticipating changes in the volume of environmental auditing that their SAI has scheduled for the next five years. The SAI respondents are anticipating that the volume of environmental audits, on the following topics, will increase in the next five years:

- Sustainable development (50%)
- Performance audits of environmental issues (50%)
- Compliance audits related to environmental international agreements (42%)
- Compliance with environmental legislation (41%)
- Financial audits of environmental issues (30%)

SAIs are also anticipating various developments in the area of environmental auditing to occur in the next five years. The data from these 98 SAIs indicates that many of them plan to

- increase the exchange of knowledge with other SAIs (71%),
- integrate environmental issues in other audits (70%),
- provide more environmental audit training (66%),
- use advice from external experts (40%),
- create pools of environmental auditors (31%), and
- create environmental units in their SAIs (22%).

How the WGEA can Help

The results of the fifth survey were essential when the WGEA 2008–10 work plan was developed. Drawing on the survey’s results, the WGEA adopted the theme of climate change for the next 2008–10 work plan. The issue of natural resources and energy was also rated as an important issue to tackle, and the WGEA decided to develop guidelines in this area.

SAIs were asked if they were interested in new guidance material and were asked to provide topics of interest. The WGEA analyzed the suggestions made by SAIs and incorporated many of those suggestions (climate change and natural resources) in the 2008–10 work plan. The development of guidance materials remains very important (86%), particularly for low (100%) and middle (90%) income countries and regions, such as AFROSAI (100%) and SPASAI (100%), that are currently less active in environmental auditing. Training and seminars during WGEA meetings also remain important for the SAIs respondents.

Benefiting from the WGEA and other SAIs

SAIs can learn from the experiences of other SAIs. They can also find guidance documents on the WGEA website, which are usually available in most INTOSAI languages. In particular, the "Guidance on Conducting Audits with an Environmental Perspective" could be very useful for newcomers. According to the survey, this document was the most used (56%) and was considered to be the most useful (76%) by SAIs. Sixty-nine percent of respondents felt that "How SAIs may Cooperate on the Audit of International Accords" was useful; this document can be used by those wishing to undertake cooperative audits.

The *Greenlines* newsletter, which is produced twice a year and is posted on the WGEA website, contains helpful information, particularly in its section "News brief from SAIs around the World". Sixty percent of respondents who read *Greenlines* found it useful. In addition, membership in the WGEA and attendance at WGEA meetings provides SAIs with good opportunities to network and share environmental auditing practices. Seventy percent of the respondents who used the meeting material found it useful.

All the titles of environmental audits, provided by SAIs through surveys, are on the WGEA website, (www.environmental-auditing.org), under Environmental Audits Worldwide. This site is a rich source of information for SAIs and for the international community, which is interested in environmental issues. Sixty-four percent of the respondents who used this web page found it useful. Audits are classified by country; but, more importantly, audits are classified by environmental audit topic. The information on this web page is very useful for any SAI that is undertaking an audit. For many of these audits, a summary or the full audit report may be available on the website.

If the report is not available on the WGEA website, SAIs may find links to the report on the originating SAIs website under "SAI Contact and Mandate". According to the fifth survey, 81 percent of SAIs have websites (in 2003, only 68 percent of SAIs had websites) and 89 percent of SAIs make their audit reports available to the public (75 percent on the website). As a result, it is relatively easy to access information, although language could be a barrier. Findings from these reports can be used by various stakeholders in the environment.

Conclusion

As concerns about the state of our Earth increase, SAIs are conducting more and more environmental audits. Every country is concerned about local environmental issues, such as drinking water quality and waste management. In addition, global environmental issues, such as climate change or ozone layer depletion, have emerged. Pollution in one region can affect another part of the world or the entire world. The international community has put international agreements in place to deal with these global issues.

Governments have a major role to play in protecting the environment, by enacting appropriate legislation and setting programs to protect the environment.

SAIs can play a major role in making their government accountable for their commitments. According to the results of our survey, many SAIs are already very active in this area, and new SAIs are embarking on their own journeys to protect the planet for the future generations.

Appendix—List of SAI Respondents to the Fifth Survey

The fifth survey was sent to 187 SAIs, and 119 SAIs responded.

Albania	Egypt	Lithuania	Saudi Arabia
Algeria	El Salvador	Luxembourg	Sierra Leone
Andorra	Estonia	Macedonia	Slovakia
Angola	Ethiopia	(The former	Slovenia
Argentina		Yugoslav	South Africa
Armenia	Fiji	Republic of)	Spain
Australia	Finland	Malaysia	Sri Lanka
Austria		Malta	Sudan
	Germany	Mauritius	Suriname
Bahamas	Ghana	Mexico	Swaziland
Bahrain	Guyana	Moldova	Sweden
Bangladesh		Mongolia	Switzerland
Belarus	Honduras	Morocco	
Belgium	Hungary	Myanmar	Tanzania
Bhutan			(Republic of)
Bolivia	Iceland	Nepal	Thailand
Botswana	India	Netherlands	Tonga
Brazil	Indonesia	New Zealand	Tunisia
Brunei	Iran (Islamic	Norway	Turkey
Darussalam	Republic of)		Turks and Caicos
Bulgaria	Ireland	Oman	Islands*
Burkina Faso	Israel		Tuvalu
Burundi	Italy	Pakistan	
		Paraguay	Uganda
Cameroon	Jamaica	Peru	Ukraine
Canada	Japan	Philippines	United Arab
Chile	Jordan	Poland	Emirates
China		Portugal	United Kingdom
Colombia	Kazakhstan		United States of
Cook Islands	Kiribati	Romania	America
Costa Rica	Korea	Russian	Uruguay
Croatia	(Republic of)	Federation	
Cyprus	Kuwait	Rwanda	Venezuela
Czech Republic			Viet Nam
	Latvia	Saint Kitts and	
Denmark	Lebanon	Nevis	Zambia
	Lesotho	Saint Lucia	Zimbabwe
Ecuador	Liechtenstein	Samoa	

* This country is not member of INTOSAI but is a member of a RWGEA.