1. Background

1.1 Introduction

The 2017-2019 Work Plan of ASOSAI Working Group on Environmental Auditing (WGEA) is prepared in accordance with terms of reference formulated by ASOSAI WGEA in 2000, and in consultation with the 2016-2021 Strategic Plan of ASOSAI, the 2017-2019 Work Plan of INTOSAI WGEA, and the survey on environmental auditing conducted by the Secretariat of ASOSAI WGEA in 2016. Some parts of the Plan are the continuation of the 2014-2016 Work Plan of ASOSAI WGEA.

1.2 About ASOSAI WGEA

In October 2000, the ASOSAI WGEA was founded at the 8th Assembly of ASOSAI held in Chiang Mai, Thailand. During the 1st meeting of ASOSAI WGEA, the Auditor General of the National Audit Office of China (CNAO) was elected as the Chairman and later in the same year, the Secretariat of ASOSAI WGEA was set up in CNAO. By the end of December of 2015, ASOSAI WGEA has grown to a membership of 32 SAIs.

1.3 Overview of Past ASOSAI WGEA Accomplishments

Since the WGEA was established, it has accomplished routine duties as follows: reporting work of the WGEA to ASOSAI Assembly and Governing Board Meeting; reporting work of the ASOSAI WGEA to INTOSAI WGEA; undertaking work and activities assigned by INTOSAI WGEA; participating in meetings or seminars of other Regional WGEA;
taking part in the activities of Steering Committee of INTOSAI WGEA. Besides, other notable accomplishments are as follows:

---Organizing 5 ASOSAI Seminars on environmental auditing;
---Conducting 7 surveys within ASOSAI community on the topic of environmental auditing;
---Promoting the accomplishments of some coordinated audit programs within ASOSAI, in areas of dust and sandstorm prevention, fishery, forest, Mekong River Basin Management, etc.
---Holding 4 meetings of ASOSAI WGEA;
---Developing and upgrading the web site of ASOSAI WGEA;
---Printing and disseminating publicity materials for the ASOSAI WGEA;

2. Strategic Plan

2.1 Vision

ASOSAI WGEA shares the same vision (the ultimate impact) as that of INTOSAI WGEA, calling to promote good governance of natural resources and environment protection by enabling SAIs to help their respective governments improve environmental performance and to protect health and safety of their citizens. In the years between 2017 and 2019, ASOSAI WGEA aims to:

---Encourage member SAIs of ASOSAI to actively carry out environmental audits and conduct research in relevant fields;
---Establish effective mechanism for communication within ASOSAI WGEA to enhance the communications, interaction and training on environmental auditing;
---Enhance communications with ASOSAI, INTOSAI WGEA and other regional WGEAs, and other stakeholders.

2.2 Operating Mechanism
“Full participation” mechanism is widely used for the operation of ASOSAI WGEA, the success of each activity is based on the joint and active contribution by all members.

The CNAO fulfills its duty of the Chair through the functioning of the WGEA Secretariat.

2.3 Schedule

The above-mentioned vision and mission could be interpreted in details as follows:

2.3.1 Development of ASOSAI WGEA and its routine work

ASOSAI WGEA is committed to:

---Expand the membership by absorbing SAIs interested in environmental auditing;

---Establish a well-structured operational norm to facilitate the operation of WGEA in a smooth way;

---Build partnerships with INTOSAI WGEA and other Regional WGEAs through effective communication.

Proposed Actions

<table>
<thead>
<tr>
<th>Actions</th>
<th>Timing</th>
<th>Undertaken by</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.3.1.1 Expanding the membership</td>
<td>Long-term</td>
<td>The Secretariat</td>
</tr>
<tr>
<td>2.3.1.2 Communication with ASOSAI</td>
<td>(a) Report work to ASOSAI Assembly</td>
<td>2018</td>
</tr>
<tr>
<td></td>
<td>(b) Report work to ASOSAI Governing Board</td>
<td>Every year</td>
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<tr>
<td></td>
<td>(c) Notify ASOSAI Governing Board important proceedings of WGEA, including work plan, work progress</td>
<td>2017-2019</td>
</tr>
<tr>
<td>2.3.1.3 Communication</td>
<td>(a) Participate and report work to INTOSAI WGEA Assembly meeting</td>
<td>WG18 (2017) WG19 (2019)</td>
</tr>
</tbody>
</table>
2017-2019 Work Plan of ASOSAI WGEA

with INTOSAI WGEA

(b) Participate and report work to INTOSAI WGEA Steering Committee

15th Meeting (2017) and 16th Meeting (To be decided) of the INTOSAI WGEA Steering Committee

The Chair and members of ASOSAI WGEA

(c) Participate at INTOSAI WGEA activities, including: research project, guidelines, concurrent audit, training course, etc.

Follow the 2017-2019 Work Plan of INTOSAI WGEA

The Secretariat and member SAIs of ASOSAI

(d) Invite Chairman of INTOSAI WGEA to ASOSAI WGEA meetings

ASOASAI WGEA meetings

The Chair and Secretariat

2.3.1.4 Communication with other Regional WGEAs

(a) Invite Chairmen of other Regional WGEAs to ASOSAI WGEA meetings and exchange information

The Chair and Secretariat

(b) Take part in activities arranged by other Regional WGEAs and exchange information

According to the time of activities arranged by other Regional WGEAs

The Secretariat and members of ASOSAI WGEA

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2.3.2 Enhance the dissemination and exchange of information and experience on environmental auditing

ASOSAI WGEA is committed to provide an effective platform of communication for the dissemination and exchange of information and experience on environmental auditing among its members.

Proposed Actions:

<table>
<thead>
<tr>
<th>Actions</th>
<th>Timing</th>
<th>Undertaken by</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.3.2.1 Organize the 7th working meeting and 6th seminar of ASOSAI WGEA</td>
<td>2018</td>
<td>Hosting SAI (OAG Thailand), Chair of ASOSAI WGEA and Secretariat</td>
</tr>
<tr>
<td>2.3.2.2 Undertake the 8th survey on environmental auditing</td>
<td>2019</td>
<td>All members of ASOSAI WGEA and the Secretariat</td>
</tr>
<tr>
<td>2.3.2.3 Arrange training courses on Environmental Audit in conjunction with some int'l seminar/workshop</td>
<td>2017-2019</td>
<td>The Chair, the Secretariat, and host SAI</td>
</tr>
<tr>
<td>2.3.2.4 Collect and print materials of the 6th Seminar of ASOSAI WGEA</td>
<td>2017</td>
<td>The Secretariat and host SAI of India</td>
</tr>
</tbody>
</table>
2.3.2.4 Compile environmental auditing cases in 2016-2018  
2018 members of ASOSAI WGEA and the Secretariat

2.3.2.5 Update of website of ASOSAI WGEA and the maintenance (members are committed to provide relevant material or information, the Secretariat is responsible for collecting and uploading of materials as well as daily maintenance)  
2017-2019 All members of ASOSAI WGEA and the Secretariat

2.3.3 Facilitating cooperation and collaboration on environmental auditing

ASOSAI WGEA is committed to encourage cooperation and collaboration among SAIs in various ways in order to draw their attention to topics of common interest in the field of environment, and facilitate their efforts for better solutions to international environmental issues or environmental challenges.

Proposed Actions:

<table>
<thead>
<tr>
<th>Actions</th>
<th>Timing</th>
<th>Undertaken by</th>
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<tbody>
<tr>
<td>2.3.3.1 Carry out environmental auditing by competent SAIs and exchange the information (all members could inform the Secretariat their respective progress so that the Secretariat will disseminate information through email and WGEA website among members in a timely manner) .</td>
<td>2017-2019</td>
<td>All members of ASOSAI WGEA and the Secretariat</td>
</tr>
<tr>
<td>2.3.3.2 Identify the needs of members, undertake cooperative audit (a group of SAIs, which has the audit topic of common interest, is encouraged to implement one cooperative audit to share knowledge and experience), carry out pilot audit in possible cases(The Secretariat will be responsible for selecting the involved SAIs as coordinator).</td>
<td>2017-2019</td>
<td>All members of ASOSAI WGEA and the Secretariat</td>
</tr>
<tr>
<td>2.3.3.3 Facilitate research on environmental auditing (Members are encouraged to provide research topics and results; the Secretariat will be responsible for dissemination)</td>
<td>2017-2019</td>
<td>All members of ASOSAI WGEA and the Secretariat</td>
</tr>
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</table>
### Appendix: List of ASOSAI WGEA membership (as of Oct. 2016)

<table>
<thead>
<tr>
<th>Country</th>
<th>Country</th>
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<tbody>
<tr>
<td>Afghanistan</td>
<td>Malaysia</td>
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<td>Azerbaijan</td>
<td>Maldives</td>
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<tr>
<td>Bangladesh</td>
<td>Mongolia</td>
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<tr>
<td>Bhutan</td>
<td>Nepal</td>
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<tr>
<td>Brunei</td>
<td>New Zealand</td>
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<tr>
<td>China</td>
<td>Oman</td>
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<tr>
<td>Cyprus</td>
<td>Pakistan</td>
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<tr>
<td>India</td>
<td>Papua New Guinea</td>
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<tr>
<td>Indonesia</td>
<td>Philippines</td>
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<tr>
<td>Iran</td>
<td>Russian Federation</td>
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<td>Iraq</td>
<td>Saudi Arabia</td>
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<tr>
<td>Israel</td>
<td>Sri Lanka</td>
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<tr>
<td>Japan</td>
<td>Thailand</td>
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<tr>
<td>Jordan</td>
<td>Turkey</td>
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<tr>
<td>Korea</td>
<td>The United Arab Emirates</td>
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<tr>
<td>Kuwait</td>
<td>Vietnam</td>
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