



**INTOSAI**  
Working Group on  
Environmental Auditing

# ***MINUTES***

## *Fourth Meeting of the Steering Committee*

*Prague, Czech Republic*

4-7 April 2005





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## Welcome and introductions (Canada)

### Welcoming address by Mr. Dušan Tešnar Vice President of the Supreme Audit Office of the Czech Republic

Mr. Dušan Tešnar welcomed the Steering Committee to Prague. He thanked members for their devotion to environmental issues, especially the efforts and work of the Auditor General of Canada and the Commissioner of the Environment and Sustainable Development who have been in charge of the Working Group for several years. He appreciated the Working Groups activities aimed at the common priorities and the production of a number of useful information materials and guides.

Mr. Tešnar is from a region of Czech Republic that was most affected by the negative effects of coal mining caused by the steel industry. He is convinced that independent auditing is an effective tool to enforce a change in the attitude of governments as well as the public to protect and improve the environment. These issues are vital to our quality of life and of our children's lives.

Immediately upon the founding of the Czech Supreme Control Office in 1993, environmental issues were considered the first priority with the creation of a special Environmental Control Section. The Office produces approximately 3-4 environmentally related audits per year, representing 8-10% of the Office's annual audit plan. By conducting parallel audits, he welcomes the opportunity to expand on international cooperation. They have completed an audit jointly with their Polish colleagues, currently they are reporting on a parallel audit with their Austrian colleagues. As well, they are preparing an audit on the Basel Convention on the Control of Transboundary Movement of Hazardous Wastes and their disposal with the Supreme Control Office of the Slovak Republic.

### Discussion and outcomes

Agenda is adopted.

The Chair (Johanne Gélinas) welcomed new Steering Committee (SC) members, who were present—Indonesia and Peru. Cameroon and Sri Lanka have also joined, but were unable to attend.

#### The Chair highlighted the WGEA's recent accomplishments:

##### WG9 Brasilia, Brazil

- Enclosed in the meeting material was a copy of the terms of reference, which was updated following the meeting in Brasilia, Brazil.
- Topics discussed at length in Brasilia included: the fourth survey, concurrent audits, the World Summit on Sustainable Development work in progress proposed by the UK, and the INTOSAI Journal proposal of a special edition on environmental audits.
- Since Brasilia, two SAIs have joined the WGEA—Uganda and Turks and Caicos Islands. As well, the Steering Committee has four new SAI members—Cameroon, Indonesia, Peru, and Sri Lanka.

##### XVIII INCOSAI meeting in Budapest

Since the Ninth WGEA Assembly in Brasilia, Brazil in May 2004, the WGEA Secretariat and its members prepared and attended the XVIII INCOSAI meeting in Budapest, in October 2004. The Secretariat presented the WGEA work plan and submitted two papers as formal INTOSAI Guidelines

- *Sustainable Development: The Role of Supreme Audit Institutions*
- *Environmental Audit and Regularity Auditing*

The 2005–07 WGEA work plan was approved at the XVIII INCOSAI meeting and the two papers were also approved as formal INTOSAI Guidelines.

During the INCOSAI meeting, the WGEA inaugurated its new kiosk, distributed WGEA documents, and answered SAI questions on environmental auditing and the WGEA. Two WGEA papers—*Auditing Water Issues: Experiences of SAIs* and *Towards Auditing Waste Management*—were distributed. Numerous SAIs requested these documents to be sent to them.

In addition, the Chair held a special event entitled *Heads of SAIs Forum: Experiences in Environmental Auditing*, where the 5 auditors general from Peru, Poland, Sri Lanka, South Africa, and the Deputy Auditor General from China made presentations. The 5 auditors general addressed the importance of environmental audits and environmental protection. The event was a huge success; more than 100 auditors general attended.

Following INCOSAI, project leaders for the 2005–07 WGEA work plan projects provided a first draft of project work plans to the Steering Committee members for comment. By February 2005, second drafts of their project work plans were completed, and inserted in the material for this SC meeting.

### **Training**

The training course on EAs has been given in AFROSAI-E and ASOSAI regions. OLACEFS will translate and give the course in Spanish. OLACEFS's first course was delivered in December, in Columbia, and another session is coming in April, in Brazil.

### **Conclusion**

The Chair (J. Gélinas) concluded by saying that the last three years can be described as very productive and efficient. WGEA delivered a lot of products. The bar is now set high for delivery of the next work plan. Some project work plans are already set in motion. WGEA needs to check to make sure we can deliver the ambitious workload. WGEA may need more support from outside the INTOSAI community. Therefore, it is important to agree on realistic terms of delivery and to market among colleagues in the regions in order for more SAIs to be onboard and involved.

The Secretariat thanked Austria for the German translation of the waste and water papers and other countries as well for translating. Waste and water are now available on the WGEA web site ([environmental-auditing.org](http://environmental-auditing.org)). The Secretariat still needs to find someone to translate these two papers into Spanish. WGEA relies on countries to volunteer to make the translations.

## **Minutes (Chair)**

The minutes of the Third Steering Committee meeting held in Lima, Peru, in February 2004 were adopted. The Chair (Johanne Gélinas) indicated that future minutes will be sent, by e-mail (or mail), for an e-mail (or mail) ballot.

## **2005–07 Project work plans (Chair)**

### **Purpose of agenda item**

The purpose of the meeting in Prague was to approve the project work plans. During the latter individual project sessions, the discussion addressed the common areas of concern, as well as project-specific questions posed by the project leaders.

Specific issues are identified below for discussion and decision.

### **Discussion and outcomes**

The Chair (John Reed) thanked the project leaders for developing project work plans and for making the revisions, noting the high quality of work and the thought put into it. To plan for 2005–07, the Secretariat reviewed all project work plans to identify common issues and opportunities. Overall, the set of proposals are very ambitious. There are approximately ten individual projects, with a lot of activities to monitor at the same time; all the volunteers are appreciated. The Chair pointed out this process needs to be managed in order to arrive at XIX INCOSAI in Mexico with a great deal of success.

The Chair also indicated that there is a need to have a common understanding of the project scopes, timelines, and milestones. The SC discussion provided a sense of what the final products would look like since not all projects are the same. As well, there are opportunities to integrate and share information between work plans. Some projects will produce a final document; others are continuing projects or one-time activities.

During the subsequent project-specific discussion, project leaders gave a 10 minute introduction to their project work plans. These discussions provided opportunities to comment on specific project objectives, scope, and the various issues mentioned below.

### **Standardized deadlines and reporting at meetings**

The Chair is aware of possible high-work periods for the Secretariat and the need to manage work expected from these projects to take advantage of future meetings. This session included a discussion about identifying and agreeing on necessary common deadlines. The Secretariat produced and distributed a three-year timeline chart, in order to standardize key expectations and deadlines, which was the basis for several discussions. The version that was finally agreed on is attached.

In particular, deadlines for submitting documents for all SC and Working Group meetings will be six weeks prior to meeting. The following describes the order of activities, along with meetings that will occur in the future, and some activities between meetings.

- October 2005: WG10 Moscow—sharing and collecting data from the Assembly
- June 2006: SC 5—first draft of final papers to be discussed among SC members
- For several of the projects producing final papers, there will likely be a need for additional consultation with the related subcommittees between SC5 and SC6.
- January 2007: SC6— The Steering Committee to give approval to the projects' final products
- The Secretariat will circulate final drafts of the products to all WGEA members for approval, Project leaders will make necessary adjustments based on received comments.
- June 2007 WG11—formal approval for all WGEA papers
- October 2007 INCOSAI— present WGEA papers and products as discussed during WG11

### **Moscow, WG10**

The next WG meeting, which will be held in Moscow, will provide an opportunity for project leaders to share and gather information from the members of the WGEA. For the majority of the projects, project leaders were asked to consider using the Moscow meeting to advance their project work plans. Ideal formats, project updates, and useful speakers to pursue are points to consider during their project specific sessions.

The Secretariat will be issuing a formal invitation to Moscow meeting at the end of April or the beginning of May. Also, project leaders will be asked to provide a progress report for their projects. A template to report on progress will be sent by the Secretariat at the end of June 2005.

### **Assistance and collaboration from the Secretariat**

Carolle Mathieu or Vivien Lo's name is listed next to each project on the three-year timeline chart. They are the main contacts in the Secretariat for the particular projects.

### **Type of document and translation**

The Chair explained that the WGEA relies on countries to voluntarily translate documents. The Secretariat has found it challenging to plan and ensure all documents are translated consistently and in a timely manner. Translation needs to be discussed and planned, based on the translation needs of all project work plans.

The Chair explained the differences in language options between WGEA papers and INTOSAI papers. WGEA papers only require circulation and approval in English, whereas official INTOSAI papers require circulation and approval in all five INTOSAI languages. This creates an additional process of almost six months that is not budgeted in the current three year work plan for any of the projects. SC agreed that

all documents would be WGEA papers. However, the Secretariat encourages translating WGEA products, whenever possible, as SAIs are able.

### **Document format**

For projects with final paper, the Chair explained that it would be more efficient to have common formats, styles, and layouts. In the future, the Secretariat will be providing a template to the respective project leaders.

### **Final project work plans**

During the SC meeting, all projects work plans were discussed and comments from SC members shared. Project leaders agreed to revise their projects work plans and to send finalized plans to the Secretariat by April 30, 2005. These final projects work plans will be posted on the WGEA website. The final project work plan should:

- indicate project leader contact information; and
- reflect changes made, as a result of the three-year timeline chart handed out and the discussion during this meeting.

### **Role of subcommittees**

Subcommittees were established for the majority of the projects discussed in the following sessions. The Chair emphasized that the role of subcommittee members for all projects, at minimum, is to review drafts and provide comments to project leaders. For projects with questionnaires, subcommittee responsibilities will include reviewing questions prior to sending them out to SAIs. There may be a role for subcommittees to find contacts and additional information on case studies that extends beyond the regional coordinators' role.

### **Discussion and decision on project work plans requiring information from SAIs**

The Chair noted that five projects include, and need to gather information from SAIs through such means as case studies, questionnaires, and interviews. The Secretariat is concerned that the number of questions may overburden SAIs. The Chair discussed some options (i.e., common methods) to streamline information requests from project leaders. As a result, a table was produced and distributed to SC members which outlined the cross-project issues and it was used for discussion during the meeting.

### Issue of joint letter for data collection (World Summit on Sustainable Development, Co-operation between SAIs and Biodiversity Audits)

The Steering Committee considered how to best request information from SAIs for the research needs of three specific projects—biodiversity, co-operation between SAIs, and the World Summit on Sustainable Development. The project leaders of these three projects will contact the individual SAIs directly. However, in order to ensure that all requests for information appear organized to the INTOSAI community, and are fully supported by the WGEA, there will be some coordination between the project leaders of these three projects and the Secretariat.

- In a letter the Secretariat is sending (late April/early May) to formally announce WG10 in Moscow, there will be a brief section stating that there will be separate requests for information from SAIs in the next several months on the World Summit on Sustainable Development, co-operation between SAIs and biodiversity. This is to give WGEA notice as early as possible regarding each project.
- Project leaders will send a draft of questions to Secretariat and the Secretariat will add a two paragraph overview. This will provide a jointly authored letter/introduction between the project leaders and the Secretariat to ensure a common introduction to the request for information for all three projects and to warn SAIs that two other letters of request of information may come their way.
- Letters should be addressed to auditor generals of SAIs and copied to the environmental contact.

### World Summit on Sustainable Development (WSSD)

There will be two phases of information collection for this project.

- The first phase is to ask SAIs if they or their government are working on the WSSD commitments. A general question—such as “Currently, are you working on WSSD commitments and are you auditing



these activities?”—will allow information to be collected from those who have done audits and other activities. The first phase needs to go out as soon as possible (May).

- The second phase will be post-Moscow. Once the project leaders know which SAIs are actively addressing the WSSD, the project leader will contact SAIs working on WSSD commitments with more instructions.

#### Cooperation between SAIs

- There will be one information request—made up of two sets of questions covering both the Netherlands’ and Poland’s parts of the project—to be sent in September.
- Based on discussions with SC, identifying SAIs with cooperative audit environments includes only two regions: EUROSAI and AFROSAI. However, there are one or two cooperative audits going on in OLACEFS. Overall, the information should be relatively easy to obtain. Contact will be made with regional coordinators to identify the population, including AFROSAI, who are not present.

#### Biodiversity

- This project will be looking at case studies for information on best practices. Obtaining audits on biodiversity is based on contact with RWGEAs to update audits since 2003-04. It was decided that informally touching base with regional coordinators is the best method. Audits from before 2003 are available on the WGEA website.
- A questionnaire will be conducted electronically. Brazil will deliver a letter instructing SAIs to go online and access the database or diskette/CD. It may be possible to conduct the questionnaire by May.

#### The following projects will not require the same level of coordination

##### Waste/Water Alive

- This project is different from the ones that produce a final paper. The timing, and the method used to request audits for this project, is more flexible. The audits and audit summaries will be collected through the Fifth Survey. The Secretariat (Carolle Mathieu) will forward papers and summaries during the summer of 2006.
- Networking with regional working group chairs is another method of forwarding relevant audits.

##### Fifth Survey

- The Fifth survey will be sent to all INTOSAI countries in January 2006

##### Legislative Review

- The legislative review will no longer be a stand-alone project; the two main lines of research have been incorporated into the fifth survey, and Evolution and Trends on environmental audits.
- Pakistan, the project leader has been invited as a subcommittee member of both the fifth survey and Evolution and Trends on environmental audits.

##### Evolution and Trends

- Separate request for Audits will not be sent out
- Source for audits will come from those posted in the WGEA site and the call for papers in Moscow
- Review of audits will be followed through with personal interviews

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### **Summary of Decisions and Suggestions**

- Standardized deadlines for all projects until 2007 were handed out and accepted by the SC. These deadlines take into account the upcoming SC and WG meetings’ approximate dates.
- Sub-committee members’ minimum responsibilities are as peer reviewers of drafts of the paper.
- The final project work plan is due to Secretariat April 30th and will be posted in the website afterwards
- Formal invitations to Moscow WG10 will be sent at the end of April 2005
- Work in Legislative Review Project will be incorporated into fifth survey and Evolution and Trends document.

#### Information request

- There will be an initial announcement to go to all WGEA members, subsequently, 3 separate letters requesting information will be sent to SAls identified for the World Summit on Sustainable Development, biodiversity and cooperative audits.
- Water and Waste Alive will use the Fifth Survey results
- Evolution and Trends to use WG10 in Moscow call for papers to obtain information.

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## Moving towards auditing biodiversity (Brazil-Canada)

### Purpose of agenda item

Steering Committee members held discussions in order to approve the project work plan on moving towards auditing biodiversity.

### Discussion and outcomes

SAls of Brazil (Marcia de Souza Leite Magalhães) and Canada (Carolle Mathieu) presented the project work plan. They thanked the members for their comments. The introductory part of the paper will be based on the module on biodiversity from the course on environmental auditing developed by INTOSAI Development Initiative (IDI) and the WGEA. The biodiversity project work plan was welcomed and approved subject to following agreements and suggestions.

#### Suggestions:

- The paper should be clear on the relationship between actors and their different competencies.
- Ensure that social and economic dimensions are tackled.
- The title needs to reflect the topic and the content of the paper. Should the title include the notion of “nature protection”? There is a need to clarify the definition and what it means to do an audit on biodiversity.
- The paper should simplify the notion of biodiversity; it is a broad topic and still abstract for many people. Members agreed that using examples from different regions will be useful to illustrate the breadth of issues. Biodiversity is a worldwide top priority for organizations such as the World Bank.
- It was suggested that the audit examples should be presented by issues and not by methodology as presented in the project work plan.
- One section of the paper will identify best practices. These practices will have to be identified within the audits to show the government best practices and improve the management of biodiversity.

#### Other comments

Egypt would like to present this project work plan to other ARABOSAI countries during their next meeting in May; Tunisia and Jordan would likely want to participate in this project. Egypt also offered to translate the document in Arabic.

#### Role of subcommittee

Australia, Cameroon, Norway, Peru, Poland, Indonesia, and Zimbabwe are subcommittee members. Countries will review versions of the questionnaire and the various drafts of the paper. They may also help to find additional information and case studies (audits on biodiversity). An ARABOSAI country may join the subcommittee in June 2005.

#### Information request

Obtaining biodiversity audits (case studies). Audits until 2002 are available on the WGEA website. Brazil will contact RWGEA to get an update on biodiversity audits since 2003-04. This will take place in May.

Best practices examples. A questionnaire will be conducted electronically to find best practices examples. Brazil will deliver a letter instructing the auditor generals to go online and access the database or diskette/CD. It is possible to conduct a questionnaire by May 2005.

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**Summary of decisions and suggestions**

- The title will reflect the nature of the paper.
  - Some suggestions were made on scope, case studies and best practices.
  - SAIs who have done audits on biodiversity will be selected for communication with RWGEA and research on the WGEA Web site database of audits.
  - A questionnaire will be sent to SAIs who have done audits on biodiversity to get “best practices.”
  - There is possible interest from Jordan and Tunisia in becoming subcommittee members.
  - The final paper is a WGEA paper.
  - Egypt offered to translate the document into Arabic.
  - The project work plan was welcomed and accepted.
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**Co-operation between SAIs: Tips and Examples****Part I—Preparing and performing international environmental audits (the Netherlands)****Part II—Reports from international environmental audits (Poland)****Purpose of agenda item**

Steering Committee members held discussions in order to approve the project work plan on Co-operation between SAIs—Part I - Preparing and performing international audits and Part II – Reports from International Environmental Audits.

**Background**

Cooperative audits by SAIs of cross-border environmental issues and policies and audits of international environmental accords, has the working group’s special attention. In June 2004, during the WGEA assembly in Brasilia, the SAI of the Netherlands proposed to lead a project that captures lessons learned in the planning and examination phases of such audits. The SAI of Poland proposed to lead a project that capture lessons learned in the reporting phase of such audits. No subcommittee was identified prior to this meeting.

**Discussion and outcomes**

Steering Committee members were provided with two project work plans reflecting the history of the projects. During the introduction, the SAIs of Poland and Netherlands announced that they would be harmonizing their work to produce one project work plan and one final paper. Rob de Bakker of the Netherlands and Ewa Borkowska-Domanska of Poland introduced the project.

A demand for additional tips on Cooperative audits was identified during WG9 in Brazil. This project is meant to emphasize the most important things learned in the last year. The project work plan was welcomed and accepted by SC members with the following suggestions:

**Subcommittee**

- There will be two types of countries forming the subcommittee: those with experience in cooperative audits and those without experience in cooperative audits. Having SAIs without experience is important because they will provide the context for barriers, as well as help the project leader select what tools would be helpful to them.
- The role of this subcommittee is to comment on the questionnaire and on drafts of the paper. They could also help develop and organize the workshop in Moscow.
- Czech Republic, Costa Rica, Austria, and the United Kingdom will join the subcommittee of SAIs with experience in cooperative audits. China will join as country without experience. The Chair (J. Reed) volunteered South Africa as a country with experience and Peru volunteered to join this group as well.

**Scope**

- The sample of cooperative reports should not be exclusive to environment, but should have an emphasis on the environment. It would be useful to include some non-environmental audits, not as part of an exhaustive search, but to know what cooperative audits are occurring among SAIs to avoid possible duplication. However, it may be necessary to explain why the project leaders included non-environment audits.
- Austria offered to check with other INTOSAI working groups to see if there are other non-environmental cooperative audits occurring in the INTOSAI community.

**Moscow**

- There will be a workshop for this project in Moscow. The aim of the workshop will be to share experiences, discuss barriers, remove barriers, and present cases. There will be space to include the participation of SAIs who do not have experience in this field.

**Request for information and methodology**

- The questionnaire will be sent to SAIs with specific experiences in cooperative audits. These SAIs will be identified by finding them through the database of audits on the WGEA web site. Regional representation is important as well. There are two regions with extensive cooperative audits: EUROSAI and AFROSAI. For AFROSAI, it was suggested that the project leaders should email Ms. Mildred Chiri (Zimbabwe) and SAI of South Africa to identify the population of SAIs doing cooperative audits. Additionally, there may be one or two cooperative audits underway in Costa Rica, OLACEFS region. Overall, the audits are relatively easy to obtain.
- The questionnaire content will include five questions, three of which were already asked of EUROSAI members in Sofia last November, by SAI of Poland as Regional Coordinator. This information request is made up of two sets of questions that cover both the Netherlands and Poland parts of the project. The questionnaire will be sent in September.
- The project leader would like to select a group of audit institutions, from the list of countries that have experience in cooperative audits, and do an evaluation—to think of major problems and make a list of solutions.

**Final paper**

- The final paper will also include the possible difficulties that could arise when doing joint reports.
- The final output is the WGEA paper.

**Suggestion on methods and scope of participants**

- Barriers that stop SAIs from doing cooperative audits should be included.
- New Zealand suggested a follow-up with the Australian State audit offices to see if they are interested in answering the questionnaire.

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**Summary of Decisions and Suggestions**

- The questionnaire will be sent to SAIs with experience in cooperative audits, SAIs will be identified through direct contact with Regional Coordinators
  - Participants will include countries that have not done cooperative audits, in order to discuss barriers to cooperative audits.
  - Suggestions will include non-environmental cooperative audits for a fuller background.
  - WG10 in Moscow will be used to discuss cooperative audits.
  - The final paper is a WGEA paper.
  - The project work plan is welcomed and accepted.
  - Check if the Australian State audit offices will be willing to answer the questionnaire.
  - Austria offered to check for cooperative audits in non-environmental topics.
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## Evolution and trends in environmental auditing (Canada)

### Purpose of agenda item

Steering Committee members held discussions in order to approve the project work plan on Evolution and Trends in Environmental Auditing.

### Background

The WGEA Assembly proposed in Brasilia in June 2004 to prepare a paper that summarizes the environmental audits done by the Working Group. Canada will examine the current environmental audits available and identify ways to best organize and summarize the material for it to be useful to SAIs.

### Discussion and outcomes

SAI of Canada (Vivien Lo) provided an overview of the Evolution and Trends project work plan. The plan was welcomed and accepted by Steering committee members, with the following additional suggestions and discussion.

- There will be two audiences for this paper. The first one is internal, consisting of SAIs and those involved in the training program. Sections of the paper will try to address whether environmental auditing differs from other types of auditing. How are SAIs practicing environmental audits today? Are the five categories still accurate from the original paper? It may be a process of updating people's perspective.
- The second audience is external. The paper will provide link to the ambitions of the fundraising strategy and the goal to improve relationships with external organizations. The paper will try to answer some questions on how environmental audits are improving governance and accountability. Speaking to 'governance' is important because organisations outside of SAIs refer to this term.
- This will be a working group document.

### Suggestions by SC below refer to three sections of final paper as outlined in the project work plan

- There are issues of enforcement of law and regulations. Specific issues include whether or not these laws and regulations are applied the same way to foreign companies, state owned enterprises, and investments in emerging countries. This is perhaps because pressures and constraints in developed countries and developing countries differ. Even in the European Union, there are observed differences in how legislation is implemented. For the same international agreement, rules can be applied differently across the board.
- It was requested that the project work plan take out examples of environmental issues on water and waste. It may lead to the assumption that environmental audit issues are this narrow. Stick to "environmental themes."
- Section 1. *How are SAIs doing EAs today?* Should become more of an introduction.
- Section 2, *What are SAIs routinely finding?* is viewed as the core of the document. This section is separated into two sub-sections: i) the internal section, which includes lessons learned and barriers, and ii) the external section.
- It would be useful if the scope of Section 3, *What are SAIs experimenting on?* is expanded further. Then Section 3 would be the conclusion and include the emerging trends.

### Scoping

- Research and scope of this paper should stick to environmental auditing and not sustainable development in order to eliminate overlap with the paper on the World Summit in Sustainable Development. There is opportunity to reference each one in the other without overlapping.
- It is important to include barriers to conducting environmental audits, and in documenting impacts from environmental audits.

### Sub committee

Australia, Chile, China, Poland and United Kingdom, United States and Zimbabwe make up the subcommittee. Egypt will ask at ARABOSAI meeting if anyone is interested. Zimbabwe will raise this paper at the inaugural meeting for all of AFROSAI this month.

### Request for information

- Review existing audits on the WGEA Web site
- The methodology will not include a questionnaire; the data source will be the call for papers from Moscow, the call for papers template will have a section on the results and impacts of audits.
- The detailed information collection through personal interviews will continue from the call for papers.

### Moscow

- A concurrent session will be held in Moscow for this project.
- Individual interviews may also take place in Moscow.

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### Summary of Decisions and Suggestions

- Emphasize *What SAIs are routinely finding?* and use *How are SAIs doing EAs today?* as an introduction.
  - The scope should bring in barriers and limitations.
  - The scope of *What are SAIs experimenting on?* should focus on environment and not the broader topic of sustainable development.
  - The methodology will not include a questionnaire; rather, the data source will be the call for papers for Moscow and audits online. Interviews will follow.
  - Egypt will ask at the ARABOSAI meeting if any other SAIs are interested.
  - The final paper is a WGEA paper
  - The project work plan was discussed and accepted.
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## Reviewing the implementation of the World Summit on Sustainable Development commitments: exploring SAI experiences (United Kingdom)

### Purpose of agenda item

Steering Committee members held discussions in order to approve the project work plan on Reviewing the implementation of World Summit on Sustainable Development commitments: exploring SAI experiences.

### Background

Sustainable development is at the core of the WGEA vision statement. In 2004, the document *Sustainable Development: The Role of Supreme Audit Institutions*, developed by the WGEA, was tabled as an INTOSAI paper at INCOSAI in Budapest. The SAI of the United Kingdom developed the paper and agreed, during the WGEA meeting in Brasilia, to develop a second paper, which would capture lessons learned in sustainable development audits.

### Discussion and outcomes

SAI United Kingdom (Sarah Billiald) provided an overview of the World Summit on Sustainable Development project work plan. The plan was welcomed and accepted by SC members, with the following additional suggestions.

The project objective is to bring together what SAIs have done so far and the actions by the government, if any, and to find out if there are mechanisms in place and whether audit work has been done. The paper is not just what they delivered on World Summit on Sustainable Development commitments, but do they have processes in place.

### **Project objective and Scope**

- UK would like to clarify a couple of points. They will be taking out paragraph three, which refers to the Millennium Development Goal targets for 2015, out of the project work plan. The reader assumes that the project is dealing with these specific commitments but it is not. Another clarification is that the intent is not to produce a case study on each country.
- There are several ways to interpret this paper. Is it trying to find out what audits have been done against elements of World Summit on Sustainable Development Plan of implementation? Or, through audit or audit means, do SAIs have knowledge of government activities? Are there national strategies? There could be a package of information of government activities, post World Summit on Sustainable Development. The project may identify a lot of the information outside auditing.

### **Methodology and Request for Information**

- The research will consist of two phases.
- Phase 1: The purpose is to find out who is interested in participating. “What has your government done in regards to World Summit on Sustainable Development?” At this point, the question is not intended to constrain to specifics. The results will likely be a mix of those who have done audits and a lot of other activities. Phase I needs to go out ASAP (May 2005).
- Phase 2: This will include interviews with SAIs that actively address the World Summit on Sustainable Development and will be done post-Moscow.

### **Subcommittee**

- The role of subcommittee is to collect evidence; they are the key people involved. The paper is a starting point to take stock; it is not trying to be too ambitious. Active players will form the subcommittee.
- During the meeting, about 7 countries showed interested in the World Summit on Sustainable Development. The project leader envisions some sort of questionnaire to these countries.
- Australia, Canada, India, Norway, Austria, New Zealand, and possibly the following three countries: South Africa, Pakistan, and Poland will make up the subcommittee. Egypt will ask whether ARABOSAI members are interested, and Brazil will check with members from OLACEFS. The project leader will see if Australia, India and Pakistan are still interested in being members.

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### **Summary of Decisions and Suggestions**

- The project work plan is accepted.
  - The final paper is a Working Group paper.
  - One question will be sent in May to all Working Group members, those active in the World Summit on Sustainable Development will be asked or selected as subcommittee members for an additional detailed questionnaire and for interviews.
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## **Expand tools to keep water and waste alive (The Netherlands and Norway)**

### **Purpose of agenda item**

Steering Committee members held discussions in order to approve the project work plan on Expand tools to keep water and waste alive.

### **Background**

During the 2002–04 WGEA work plan, the WGEA developed two papers for SAIs that want to start conducting audits in water and waste. Both papers have had an extremely positive reception. The Netherlands and Norway will continue to present new tools; the Netherlands will focus on topic of water, while Norway will focus on the topic of waste. SC members should consult the project work plan proposal on Web-enhancements—Phase II, which is closely linked to the implementation of the waste and water alive project.

## **Discussion and outcomes**

The Waste and Water Alive project work plan was welcomed and accepted by SC members with the following additional suggestions. SAIs of the Netherlands (Arien Blee-Booij and Rob de Bakker) and Norway (Sissel Iversen) explained that:

- The idea of web pages for both themes is to support SAIs planning to audit waste and water by providing electronic versions or links to audit reports, international environmental agreements, and international organisations. Norway and the Netherlands will create the list links.
- The Secretariat is in charge of the look and feel, Norway and the Netherlands are in charge of content. Norway will manage waste and the Netherlands to manage water. The Secretariat will provide Norway and the Netherlands with the template of the webpage and an inventory of existing WGEA website material for waste and water by 15 June 2005.
- For the INTOSAI WGEA Web page on waste and water, the Secretariat distributed a printout of the Web site showing how the site would be set up within the WGEA webpage.

### **Other material for Web site**

- It may not be realistic to post information on all upcoming conferences and seminars. In the UK there are waste and water events every week; keeping track of conferences takes a lot of effort and may never be complete.
- The plan is to update the waste and water pages twice a year with what is going on in the INTOSAI community. We recognize that this is an experiment. The updates will be made and then we will see if it is going well.
- Another way to keep the waste and water alive is to use these documents into our training courses. We have done the formal training program already; other SAIs are using it for training as well and are referencing waste and water.

### **Contacts for support on waste and water audits**

- In the audit summaries that will be requested and posted for waste and water, it helps to include a contact person and their contact information. This is important for getting additional quality information.
- It is difficult to keep Web pages updated, we can ask for the names of the people who submit information.

### **Workshop and further training**

- For WG11 in 2007 and for future meetings (for example, once in every three), project leaders of waste and water suggested having traditional workshops to discuss both waste and water. The EUROSAL seminar on waste this September will be a good opportunity to keep waste alive.
- In regards to the training material, the project leaders need to know what waste and water material was provided and to ask in Moscow how to get additional knowledge on the issue. There is a link to waste and water in the training material.
- The decision for this does not have to be made now but will be a good idea for the 11th WGEA meeting.

### **Discussion forum**

A discussion forum was considered, as an option for the waste and water web pages, and is closely linked to web enhancement project. The following were some of the expressed concerns:

- An electronic mailing requires lower technology rather than a discussion forum.
- One of the benefits of the discussion forum is that it would help to eliminate security issues. However, there is a concern that if we don't use it and the forum becomes inactive, the Secretariat would need to send emails to get users, which would defeat the purpose.
- It was suggested that there should be a pilot with the SC that would expand to RWGEA, and then to WGEA.
- Passwords are needed to maintain the discussion forum.



The final decision on whether or not to have a discussion forum was made during the discussion on Web enhancements, not in the discussion below.

### **Subcommittee**

There is no subcommittee. However, SC members will be asked to test the site once all the pages are ready.

### **Gathering waste and water audits**

- It was decided at the meeting that the project will use the fifth survey to collect a summary of audits in English. Because the fifth survey is a formal request, this will increase the number of audits summaries received that are not expensive to obtain in English.
- There was discussion on whether the audit summaries were technically abstracts, summaries or executive summaries. Some members felt that abstracts are what the majority of SAIs are more responsive to. Another opinion was to use the same summary template as the European Union, in order to avoid another version of the fourth survey. This would be a good opportunity to use what already exists. In these audit summaries, it is important to identify the subject, the goal, the main aim, and audit criteria.
- The time to start to wait for the audit summaries begins 3 months after the fifth survey is sent out. The survey will request a PDF version of entire paper and a short version in English. This will be the last time the fifth survey will be used to request papers. After the fifth survey, the requests for audits will be annual in the beginning of the year. Carolle will forward papers and summaries to Norway and the Netherlands.

### **Other comments**

- There was a suggestion that a more refined search of the audits would improve the search system for audits. Therefore, searches for cooperative audits, value-for-money audits, or other more specific topics would be possible. For instance, Brazil would be interested in audits that consider the cost to caring for nature. Unfortunately, the search capabilities are driven by the questions in the survey, limiting our search capabilities right now to search by country and topic. Each audit has a category section but it is not on the searching tools. This is a point to raise in the fifth survey.
- Secretariat (Sylvie McDonald) thanked SAI of Canada's behind the scenes IT people: Jeannette Booth and Paul Atkinson. Their expertise is invaluable to the Secretariat.

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### **Summary of Decisions and Suggestions**

- This project is different from other projects with respect to deadlines and the need for information.
- It will have audit summaries as well as information on events related to waste and water.
- Audit summaries will come from the fifth survey, questions in the fifth survey will be adjusted accordingly.
- There is no subcommittee but SC members will be asked to test the waste and water pages in the WGEA Web site.
- Regional Chairs are a source to forward relevant audits as they become aware of them

**Postscript:** The Secretariat's IT consultants explained that for security reasons, they will not be able to provide all SC members with access to the staging area of the waste and water Web pages. Instead, Norway and the Netherlands will be able to test a mock-up of the waste and water pages.

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## **The fifth survey on environmental auditing (Canada)**

### **Purpose of agenda item**

Steering Committee members held discussions in order to approve the project work plan on the fifth survey on environmental auditing.

### **Background**

The WGEA has conducted four surveys—in 1992, 1996, 2000, and 2003. The purpose was to stimulate and support SAIs, in developing and improving their role in environmental auditing. Results of the surveys have been instrumental in developing the WGEA work plans and serving the needs of INTOSAI members. Information obtained from these surveys includes the countries' environmental audit reports, the barriers to environmental auditing, and the types of auditing carried out by SAIs. The next survey will be conducted at the beginning of 2006.

### **Discussion and outcomes**

Carolle Mathieu provided introduction to the project work plan. The fifth survey project work plan was welcomed and accepted by SC members with the following additional suggestions.

#### **Reviewing the questionnaire**

- The survey will look at trends and new developments in environmental audits.
- The objective of the survey is to be a tool for SAIs who want to begin conducting environmental audits. Also, the results can be used in the WGEA fundraising strategy. The survey will also help with the drafting of the next WGEA work plan.
- It was agreed that the questionnaire (the former fourth questionnaire) needs a major rewrite. It will be important to look at the data that needs to be trended over the years—compared to the previous survey results; not everything needs to be trended. Many questions can be dropped and others can be added, including questions on sustainable development.
- The appendix has a list of categories and types of performance audits that needs to be reviewed.
- Because of the timeline, the survey will not be used to address the other projects requiring information, specifically the World Summit on Sustainable Development, cooperation between SAIs, and biodiversity.
- SAIs will be encouraged to answer the questionnaire electronically with a Web-based survey; this will accelerate data analysis.
- The SC members agreed that it is not necessary to have two questionnaires—a long and a short—as we did with the fourth survey and we did not increase the response rate.
- At the beginning of 2007, the Secretariat will request annually that the SAIs provide an update of the environmental audits they have produced during the previous year. We will no longer request this information every three years with the general survey; this will help to keep our Web site (Environmental Audits Worldwide) more up-to-date.
- The SC members discussed the need to translate the results of the executive summary in the other four INTOSAI languages. We need to consider who the audience is. It was suggested that if a region thinks that it is useful to have a summary translated (one page of main findings), they can do it themselves.

#### **RWGEA**

- It was mentioned that, in the past, it was useful to have the Regional Working Group coordinators follow-up with their members to complete the questionnaire. Coordinators agreed to help with this again.
- During the last WGEA meeting in Brasilia, Brazil, it was suggested that regional coordinators should have access to the data coming from their regions. Other regional coordinators agreed with this during the Prague's meeting. In the letter accompanying the questionnaire, it will be mentioned that data from their country can be shared with their RWGEA.

- AFROSAI E developed an additional questionnaire and attached to the fourth questionnaire. This can be done again for a region where there is a specific need. Suggestions from the regions to update the questionnaire are welcome. It is possible to attach different questions for different regions.

### **Subcommittee**

- It was proposed that a subcommittee be created to help draft the questionnaire and review the draft results. The subcommittee will revisit objectives—need for training, future planning, etc.
- Sylvia van Leeuwen from the Netherlands has already agreed to share her knowledge from the first three surveys and will join the subcommittee. The United States, United Kingdom, and regional coordinators – New Zealand, Poland, Brazil, China, Egypt have agreed to join the subcommittee; South Africa needs to be confirm.

### **Timeline and key milestones**

- The subcommittee will review and comment on the questions around June 2005.
- The questionnaire will be presented in Moscow in October 2005.
- The subcommittee will meet in Moscow.
- The questionnaire will be sent to SAIs at the beginning of 2006.

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### **Summary of Decisions and Suggestions**

- Instead of a long and short form in the fourth survey, there will be only a single questionnaire.
  - There will be a major rewrite of the questionnaire; new questions will be added and others removed. During analysis, trending will still be an option, not a requirement for all the questions.
  - Regional coordinators will be on the subcommittee for the fifth survey. They have been instrumental to ensuring the survey was completed circulated in the past and they will contribute to questions.
  - The subcommittee meeting will be scheduled for Moscow.
  - The survey will be circulated to SAIs at the beginning of 2006.
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## **Legislative Review (Pakistan)**

### **Purpose of Agenda Item**

Steering Committee members held discussions in order to approve the project work plan on the Legislative Review.

### **Background**

During the WGEA Assembly in Brasilia, Brazil June 2004, the SAI of Pakistan proposed to lead a project that creates a compendium of legislations, and to conduct an analysis of the findings. This was the first round of comments from the steering committee members.

### **Discussion and outcomes**

Pakistan representative, Rashid Ahmed Saleh was not present, as Pakistan is not a member of the SC. The Chair (John Reed) spoke on his behalf.

The project work plan contemplates the analysis of two types of legislations: SAI legislation and environmental legislation—e.g., the *Environmental Protection Act*, specifically sections that reference a requirement to be audited by SAIs. There are several concerns with this project work plan; the number of resources and capacity to undertake this work is not small. It will be difficult for Pakistan to complete the research, as they are not members of the Steering Committee. Also, it is not clear if there is a need for this analysis and data gathering. For example, the fifth survey already has a mandate question to

collect SAIs with an environmental auditing mandate. Discussion of the proposal was separated into the following two parts:

### **Part I of the proposal**

The Steering Committee discussed reasons why it is not necessary to conduct a request and analysis of SAIs with an environmental auditing mandate and how to use the concepts of this paper in the current work plan.

- Based on the fourth survey, WGEA already knows that 17 percent of SAIs that responded to the fourth survey have an environmental auditing mandate. This information was collected only three years ago and the question is covered again in the fifth survey. There may be no need to create new statistics. There maybe, however, some interest in what other SAIs have as legislations. Furthermore, WGEA has two papers concerning the issues in this project.
- Changing the mandate of SAIs is a constitutional problem, which is a separate issue from the compilation of mandates. The INTOSAI Web page already lists the mandates of all SAIs.
- In the environmental auditing week training course, it was clear that an environmental auditing mandate is not needed in order to conduct environmental audits.
- A proposed option is to examine the 17 percent of SAIs, with a mandate for EAs, and append the analysis to the Evolution and Trends of EAs paper. This research is also useful for fundraising, to help demonstrate how SAIs make a difference. A short two-page document that breaks down information by region and describes what gives SAIs the legal mandate could be useful.
- The SC supports and agrees with the ideas.

### **Part II of the proposal**

- The question regarding environmental legislation which may confer audits to SAIs could be incorporated into the fifth survey. Information could appear as an appendix to the Evolution and Trends paper, or remain as results in the fifth survey. Pakistan could assist with the analysis of the results. This proposal was accepted by the SC.
- Based on the Brazil meeting, it would be useful if Pakistan's review of the question could answer all the questions in the last 12-14 years. This paper could go to INTOSAI; it would be an official paper with answers that address some formal points that were topics in Brazil.
- Overall, this is all desktop research; therefore, there is no need to contact SAIs

After the meeting, the Secretariat (John Reed and Vivien Lo) had a telephone conversation with Rashid Ahmed Saleh to convey the above discussion and proposed solutions. Rashid agreed with all the points.

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### **Summary of Decisions and Suggestions**

- The work on the Legislative Review project will be incorporated into the fifth survey and the Evolutions and Trends document.
  - Pakistan will review SAI mandates, with environmental mandates, for the Evolution and Trends document
  - Add and adjust questions in the fifth survey; Pakistan will review and analyze relevant aspects of the collected data
  - Add Pakistan to the fifth survey and Evolution and Trends in Environmental Auditing subcommittees.
  - Meet with Pakistan in Moscow and discuss further their involvement in both projects.
  - As the project leaders of the Fifth Survey and Evolution and Trends on Environmental Auditing, Carole and Vivien will contact Rashid to discuss their respective projects.
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## **2005–07 Training (Canada)**

### **Purpose of agenda item**

Steering Committee members reviewed progress of the WGEA/IDI Environmental Auditing Training Program

### **Discussion and outcomes**

The Chair (J. Reed) provided the update. It is mainly information at this stage.

#### **Training and support activities**

During the 2002–04 work period, a collaborative effort between the WGEA and IDI led to the creation of a two week environmental auditing training course.

- The course was delivered, as a pilot, to the ASOSAI region in October 2003 in Turkey. IDI recently sent out follow-up surveys to SAIs who attended training in Turkey
- The course was delivered to the AFROSAI-E region in February 2004 in Nairobi.
- The course was translated into Spanish and delivered in the OLACEFS region in November 2004, in Columbia; a second delivery is planned for Spring 2005, in Honduras. A third delivery may occur in Brasilia, with other Spanish speaking countries. It is evident that there is good value for this course since it will have been delivered three times.

This training program has triggered a number of initiatives in the SAIs, and taken on a life of its own.

- SAIs have begun to internalize the training program; several SAIs have used the course as a basis for additional training in their SAI and in government ministries.
- In addition, several SAIs (e.g. Sri Lanka, Ethiopia) are now in the process of developing environmental auditing manuals and other guidance materials for use in their SAI.
- In EUROSAI, the course will be delivered in Russian by Russian speaking SAIs; they may also deliver the course in English for European SAIs that are not Russian speaking.
- IDI has funded an extension to training in AFROSAI-E pilot audit that started this past February and involves five South African countries. Countries that attended training in Nairobi are on this pilot.

#### **Follow-up on training**

IDI surveyed the entire INTOSAI membership to identify training priorities. According to the survey, the demand for environmental audits is ranked as number two. IDI used results of survey to determine to which regions to deliver their training. It is important for priorities to be expressed so the training committee can set their long term plans. The budget for training is not a barrier.

#### **Future actions: What could or should the Working Group be doing?**

- How do they match trainers to subject matter experts?
- They continue to rely on subject matter experts to help trainers.
- Egypt expressed a need for training in their country.
- For regions and countries that have not yet had the training course, there are two ways to express that need. It is important that either the SAI or the regional training committee identifies environmental auditing training as a high priority to IDI, or that the RWGEA identifies environmental auditing training as a high priority.

There was some discussion about fine tuning the course. SPASAI would like to tailor the course for small islands - there will be a one day training course on environmental auditing for auditor generals later this year followed by a one to two week course for auditors next year. In OLACEFS region, prior to delivering the course, the trainers made some adjustments. Therefore, it is possible to tailor the course.

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**Summary of Decisions and Suggestions**

- Training has been very successful. The course has been delivered to almost all regions and has been translated into Spanish and Russian. The course has been adopted and refined, in order to be redelivered in regions.
  - The Secretariat advised ARABOSAI and SAIs that need training on EAs to contact their regional training committee or their RWGEA in order to communicate the need to IDI.
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**Web enhancements—Phase II (Canada)****Purpose of agenda item**

Steering Committee members held discussions in order to approve the project work plan on Web enhancements—Phase II.

**Background**

The WGEA Web site was redesigned in May 2003 and the Secretariat continues to update its functionality. The Web enhancements work plan is closely linked with the water and waste work plans and the communication work plan.

**Discussion and outcomes**

The Secretariat, Sylvie McDonald provided the overview. The Web enhancement work plan was welcomed and accepted by the SC members with the following amendments and suggestions.

Some of the activities in the project work plan—including the Web pages on waste and water and improving the audits worldwide section—are going ahead because it is necessary,. The United States will be taking over creation of the Greenlines and the Secretariat will post it on the Web site.

**Discussion forum for the SC—continued from expanding tools to keep waste and water alive**

- Although the forum is a popular idea, it is an enormous amount of work to set up.
- The SC felt that the benefits of a discussion forum were uncertain.
- IDI's discussion forum takes a lot of energy. It is possible that after the original set up of the discussion forum it is forgotten—including the password—it may still require regular emails.

After considering the key advantages—such as providing all countries access to each others comments—there were still concerns regarding whether or not resources would be put to good use. The Chair (John Reed) pointed out that leaders are needed to keep the discussion going. The final decision was to not have a discussion forum.

The Secretariat will go ahead and create a secure site, with passwords, to exchange WGEA documents, rather than relying on the creation of a discussion forum. The vast majority of the Web enhancement will still go ahead, except for the discussion forum testing and expansion.

**Other comments**

- The Web site could update the audits on the site more regularly.
- It would be useful to provide links to other SAIs sites, where they have their reports online. It could be a complement to having PDFs on the site.
- Is there a place to put events, seminars, workshops, and their links so the Steering Committee knows what is taking place? It could be limited to information supplied by the regional working groups. This should be easy because there is already space on the site for this. Regional coordinators need to update the Secretariat, as the Secretariat is not always finding out about activities.
- It is possible to improve hit rates by spending some time working with the main search engines.

- The Steering Committee appreciates the work that goes into the site. The Dutch set it up in the first place and then Canada took over to make it user friendly
- There are still a lot of kinks are being dealt with. Currently, the site is not designed to do word searches on audits; the coding only works in a certain way.

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### **Summary of Decisions and Suggestions**

- A decision was made not to have a discussion forum; the vast majority of web enhancements will still go ahead.
  - A decision was made to create a secure site for future meeting material; the password will be provided to members
  - Other suggestions included updating audits more often, and having regions provide updates on events and news to the Secretariat more regularly.
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## **Fundraising Strategy (Canada)**

### **Purpose of agenda item**

The purpose of this agenda item was to identify

- the potential financial needs of SAIs in environmental auditing;
- potential sources of financial assistance (e.g., donors);
- whether there is support for fundraising among SC members; and
- if supported, determine a fundraising strategy, including respective roles and responsibilities.

### **Background**

To stimulate this discussion, the Secretariat commissioned a short discussion paper that elaborated considerations that SC members must take into account for fundraising, and was enclosed in the meeting material.

### **Discussion and outcomes**

The Chair (John Reed) introduced the reasons for having fundraising as a WGEA strategic goal, indicating that there is a demand for resources and constructive ideas on how to use resources. Meanwhile, on the supply side, institutions have resources earmarked for sustainable development. Therefore, WGEA needs to have a strategy to identify fundable activities and the organizations interested in funding these activities. In order to help WGEA develop a strategy, the Secretariat asked Yvan Gaudette to produce a paper for this discussion. Some of his considerations included:

- It won't be a small undertaking; it requires a coordinated approach and a cohesive strategy to go forward.
- In order to develop a strategy, we want ideas on activities that will develop capacity.
- How do we put together a fundraising strategy and what are the elements of that.

### **General reaction**

- The paper is a good start for a discussion. It provides a good picture of the challenges to take into consideration and the amount of hard work required. However, the paper needs to be developed further, to expand from activities WGEA wants, to what WGEA wants to achieve overall. Focussing more on results and outcomes rather than activities has been a standard expectation from potential funders. WGEA needs to put measurements in place to demonstrate that we have achieved our goals. Members also expressed a view that the WGEA should not appear to be in competition with IDI, but in concert with them. Also, it is important to consider moving forward with other INTOSAI working groups.

- Funds for the translation of papers and other information would benefit Latin America, because translation into Spanish would raise the equality of access to information available to the majority of auditors who only speak Spanish. The purpose is to develop capacity in developing countries. The strategy could be used as a robust business case by individual SAIs.
- EUROSAI's regional coordinator warned that their own experience of looking for external funds resulted in the decision to not ask for funding, and that SAIs would need to come up with funding themselves. This point ties into another funding point; namely that Canada would not be in charge of a pot of money.

### **Opinions from developing countries**

The Chair asked developing countries in the SC about the needs or gaps they have in environmental auditing. The developing countries responded by highlighting the importance of learning by doing; the need to bring in experts, at key times during an audit; and the lack of funds available for travel.

- In Indonesia, 90 percent of the staff are accountants. The current environmental auditing priority is to transfer knowledge to other auditors in the office. They have been doing this since last year by translating knowledge to the local language and developing audit manuals for deforestation.
- According to OLACEFS regional coordinator, it is helpful to have pilot courses; however, it is much easier to learn by doing. It is important to get specialists to advise the group.
- Zimbabwe echoed the comments from OLACEFS and indicated that very few in Zimbabwe have been trained. When only a few people are trained, they are more marketable and more likely to leave the office. An example of an environmental issue, panning for gold in the rivers just to meet basic needs has silted the river. Some countries don't see these issues as an environmental audit. Zimbabwe needs someone there to help teach common sense. Lack of funding to travel to meetings is another problem.
- There are more valuable ways to learn than attending training. Costa Rica developed good methods of auditing national parks and are able to assist on specific parts of audits. If there were resources to help in this matter, it would be better than learning in the classroom. This can be considered getting technical assistance for audits.
- According to ASOSAI, assistance is necessary for the RWGEA; China has difficulties arranging ASOSAI with no assistance from outside of China. They need capacity to develop the role of the RWGEA, CNAO is a part time Secretariat. They would like to learn from other offices and the Secretariat. Developing countries cannot afford travel costs. They need more people to develop training at the regional level.
- South Africa is doing a pilot project with five countries that attended AFROSAI E in Kenya; the next step is pilot collaborative audit. The SAI of South Africa will ensure quality control. They don't believe they can count on IDI to fund forever. Doing activities on a pilot basis is not permanent.
- IDI can only support these requests to a limited extent. These issues suggest that it may be worth finding out from the World Bank how to get assurance that their donor funds are being well spent. It is a natural link and a logical part of the pitch to assist developing quality assurance in developing countries to ensure that the funds are well spent.

### **Secretariat**

- The easiest activities to fund are those that deliver on clear outcomes, this would link to pairing advisors for projects and audits. Therefore, travel to meetings is not fundable, but travelling to advise on projects can be funded. Also, the Secretariat is aware that three SAIs are developing environmental auditing manuals.
- Regional banks and institutions could be valuable source, possibly more than the World Bank.

### **Comments on the role of regional banks**

- The Asian Development Bank has given money to countries affected by the tsunami and will come to a cooperative audit meeting on the tsunami.
- According to OLACEFS, the Inter American bank is funding the environmental auditing training course.



- According to SPASAI, the region has previously received funding from the Asian Development Bank for financial and performance audit training, and it sees no reason not to extend this to environmental audit training.

**Potential next steps: Focus on institutional capacity building and Moscow**

The Chair (J. Reed) asked regional chairs to talk to their own members about their needs, on a regional basis; to explore those needs with their regional banks and regional institutions; and to take stock of what the regional banks have already funded. SC expects that regional chairs are closer to the regional banks, so they can find out which areas are more or less likely to receive support from the regional banks. Detailed results from the regions will be discussed in Moscow.

Regional coordinators responded that they were willing to speak with the members of their respective RWGEA; some regions have meetings in the near future to raise the issue. The Chair requested that Egypt speak with ARABOSAI.

Because SC agrees it is important to be cautious of opening the door for other INTOSAI working groups to follow the same route, they also agree that they are currently more comfortable focussing the fundraising strategy specifically on training. This is a logical expansion from IDI's work on training. Training and capacity development is the next step. It is important that the strategy co-operates with IDI's efforts. This will demonstrate that the WGEA Steering Committee is staying on the same course, and is keeping track of what is accomplishing in cautious small steps. This will help to build the business case to ensure results from the funding.

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**Summary of Decisions and Suggestions**

- The paper, by the founder of IDI, was helpful in defining the fundable needs of WGEA.
  - The focus on fundraising will be a small portion of WGEA activities. They will mostly be activities that involve capacity building for specific projects/audits.
  - Some caution was expressed on approaching banks and not to have our work overlap with either IDI's work or of other INTOSAI working groups
  - Regional coordinators will check in their regions to determine what activities have been funded by the regional banks or the World Bank.
  - Regional Coordinators will explore what their regional institutions and SAIs need.
  - The results will be discussed in Moscow.
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**Implementation of the WGEA communication plan (United States)****Purpose of agenda item**

Steering Committee members held discussions in order to approve the project work plan on Implementation of the WGEA communication plan.

**Background**

Communicating WGEA activities with members of the Working Group, the INTOSAI community, other international organizations, and the public is most important to the WGEA. In Brazil, the SAI of the United States accepted to lead the sub-committee on communication. On 14 January 2005, the General Accounting Office (GAO) of the United States contacted sub-committee members regarding:

1. producing a three-panel brochure;
2. producing *Greenlines*;
3. other products and activities; and
4. suggestions for improving the communication plan.

Consult the project work plan proposal for Web-enhancements—Phase II, which is closely linked to the implementation of the communication plan.

## Discussion and outcomes

Steve Einstein provided the introduction. The communications plan was welcomed and accepted by SC, with the following additional suggestions.

### Brochure (handed out in the meeting)

Steve asked the SC to send suggestions by email within a few weeks of the meeting. The brochure needs to be finalized within a couple of weeks. When the brochure is printed, the colours will be slightly different, but the brochure will be consistent with the corporate look and will be printed on recycled paper.

- Take “annual” out of “annual working group”
- Add the number of working group members (53)
- SC thanked the General Accounting Office (GAO) and there was a request for copies for regional meetings
- Copies will be distributed to all SAIs and outside the INTOSAI community.

### Greenlines

- The format of *Greenlines* has been revised. The USA is taking over responsibility of production. They are looking at ways to jazz up *Greenlines* by revising the format and the distribution.
- The distribution will include two semi annual issues per year. The notification will be by email, when it is available. Ideally, there will be a PDF copy on the Web site.
- The format will consist of business news or housekeeping news (e.g. updates of Work Plans, news from recent meetings, future events, etc) and a short newsworthy information from SAIs. *Greenlines* will invite the larger WGEA membership to submit items of interest about what is going on in their country and audit office. For example, the SAI of Estonia received an award from environmental non-governmental organizations for their environmental contribution.
- Another idea for the format is to have a feature story of two pages. Examples can be found in the INTOSAI journal. The article would be professionally edited and returned to authoring SAI for approval. The feature story could convey a lot of the richness in the world—the Tsunami could be the feature article in the first issue—a two to three page discussion on a situation and how a SAI is dealing with it. For Indonesia, we could work with other SAIs to highlight what they did, what we have done, and what we will do in next few years in environmental Auditing. The conference on the Tsunami will end on April 27<sup>th</sup> and we could have an article two weeks after that.

### Long term planning

- The short term activities are the brochure and the *Greenlines* discussed above.
- The GAO is open to other thoughts on what the communications committee can serve. For example, Web site updates are not specified in the communication plan, but are also happening—including update to the water and waste pages. These activities should be reflected in the communication plan.
- There is a Web site for ARABOSAI. Egypt will give the Web address to the Secretariat. A link for this site will be added to the WGEA site.
- Look for information on worldwide events; it would be good to have someone from WGEA give speeches and cover these opportunities. There is a major conference on water in Mexico in 2006; it would definitely be good to have someone to give a talk there.
- Linking *Greenlines* to the INTOSAI journal is important. The communication plan should echo what is going on in the working group. WGEA is committed to provide information to the INTOSAI journal in the housekeeping tips of the INTOSAI journal about WGEA every edition
- On behalf of SC, the Chair (J. Reed) thanked the GAO, and extended his gratitude to their staff.

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### Summary of Decisions and Suggestions

- The new brochure, designed by the USA, was handed out for comments and finalized
  - The content, format, and distribution of *Greenlines* will be improved. The context includes the addition of feature stories; the format will include PDF and HTML; the PDF format will improve distribution.
  - The communication plan is open to other long term planning ideas. Some ideas include links to world events; it is important to link *Greenlines* to the INTOSAI Journal.
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## Regional progress reports and future work plans (regional co-ordinators)

### Purpose of agenda item

The regional working group co-ordinators were asked to provide a five minute presentation on activities (training, guidelines, and meetings) that are underway at the regional level. They were also asked to provide regional work plans.

### Discussion and outcomes

Regional coordinators gave an update of activities underway at the regional level.

#### **SPASAI** by Mr. Gareth Ellis of New Zealand

- SPASAI provided a list of completed environmental audits, planned audits, and possible collaborative audits.
- The third meeting of the ACAG/SPASAI RWGEA is scheduled to take place from April 27th to 29th. It will be hosted by the New South Wales Audit Office. The meeting will include interactive methodology sessions and external speakers covering a range of environmental issues. Specific knowledge sessions on water are also expected.
- A copy of the SPASAI 2003-2005 work plan was provided with the material for this meeting. It includes a list of actions, the country responsible for each, and the timing for the actions.
- A regional Web page has been developed that contains information on contacts and records of environmental audits.

#### **AFROSAI** by Ms. Mildred Chiri, Auditor General of Zimbabwe

- Zimbabwe has been doing a concurrent audit. The audit was completed but requires responses from the audit team; the other countries are almost finalized. There will be a summary finding from the audit. Advantages of the parallel audit include: providing an opportunity to share experiences; sharing common methodology, when approaching this topic and helping to build knowledge in environmental auditing. Ms. Chiri expressed solidarity among the region by using the common methods.
- The Swedish national audit office also assisted with this audit. They want to develop a composite report that would summarize findings in these countries.
- South Africa is soliciting common topics for other regions. South Africa is organizing an inaugural meeting of a larger group of countries, including west and east Africa next week.

#### **ARABOSAI** by Ms. Hanadi Mohammed of Egypt

- ARABOSAI has prepared a research paper on the members' actual experience in environmental auditing. They found that since Arab countries have little or no experience with environmental audits, it was difficult to fill out their surveys. For the 2004-2005 ARABOSAI RWGEA work plan, activities to date have included finalizing the preparation of guidance on environmental audits, preparing for their second questionnaire, gathering indicators on environmental auditing, and updating their regional Web site. Environmental topics that the RWGEA has been working on include solid waste, sustainable development, and methodologies for environmental auditing.

- The Chair requested a summary of the analysis of the surveys for the Secretariat.
- The ARABOSAI RWGEA Web site is accessible in French, Arabic, and English at [www.arabosai.org](http://www.arabosai.org).

**ASOSAI** by Mr. Xun Zhou of China

- ASOSAI conducted an environmental survey in April 2005. The information obtained will assist in future planning of the ASOSAI RWGEA, as well as provide suggestions for cooperative audits. The upcoming RWGEA work plan for 2005-2007 includes priorities to share and exchange information, promote environmental auditing and cooperation among SAIs, and to carry out environmental auditing research.
- ASOSAI held an environmental seminar March 2005, on biodiversity and water, in Wuyishan, China.

**EUROSAI** by Mr. Zbigniew Wesolowski of Poland

- EUROSAI held their annual meeting in Sofia, Bulgaria, from November 2nd to 5th, 2004. During this meeting, the regional coordinator and sub coordinators established general aims, including the approval of the 2005 RWGEA work plan and the EUROSAI Congress in Bonn, from May 30th to June 2nd, 2005. As well, seminars were held on biodiversity and nature protection.
- EUROSAI provided a list of planned audits and current collaborative audits.
- Other information was provided, including a status on their regional web page, list of current members, and a draft copy of the RWGEA Work Plan.
- The meeting in Sofia also saw the creation of a subcommittee to deal with nuclear waste—initiated by the SAI of Ukraine. Other countries on the subcommittee include Denmark, Switzerland, Austria, the European Union Court of Audit, Poland, and Lithuania. This subcommittee is being managed at EUROSAI RWGEA, currently there are no requests to involve the WGEA. The first meeting of this subcommittee will take place in the autumn of 2005.
- The Czech Republic and Austria are working on an ecological project, and are currently planning to carry out cooperative audits on the Basel Convention and hazardous waste, in 2005 with Slovak.
- Austria, Slovenia and Hungary are beginning a cooperative audit on environmental issues (air, soil, etc.).
- The SAI of Poland announced that Jacek Jezierski, VP will take over from Zbigniew Wesolowski, VP as Coordinator of the EUROSAI WGEA. Zbigniew will officially announce his departure in Moscow. He thanked everyone for creating a cooperative and friendly atmosphere. The Chair replied, on behalf of the SC that Zbigniew will be missed and he welcomed Jacek to the Steering Committee.

**OLACEFS** by Ms. Marcia de Souza Leite Magalhães

- The proposed work plan for the period of 2002-2006 was approved in 2002. The fourth meeting of the Commission (OLACEFS) was held in Columbia, in November 2004. The main mission of the Commission is to develop studies and documents that support SAIs in environmental management.
- The Commission is trying to identify mechanisms of financial assistance and technical cooperation, in order to implement its work plan. Currently, they have support from the General Accounting Office, Inter-American Development Bank, and IDI for two courses: one in Columbia, which will take place in December 2004, and one in Honduras, which will take place in April 2005.
- A pilot collaborative audit will be carried out by the SAIs of Brazil and Columbia in late 2005.

**Secretariat**

The Chair (J.Gélinas) asked if the regional coordinators would like to share lessons learned with the other coordinators, and discuss the experiences to replicate, or to avoid. The regional coordinators responded that it would be useful to have some time to examine the role of coordinators, and the relationship between coordinators and the Secretariat. The Secretariat will provide 1.5–2 hours for this discussion in Moscow.

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## **Summary of Decisions and Suggestions**

- During the Moscow meeting time will be set aside for the regional coordinators to meet.
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## **Tenth WGEA meeting in Moscow (Canada)**

### **Purpose of agenda item**

The next WGEA Assembly meeting will be held in Moscow, Russia from 27 October to 1 November, 2005. The WGEA Secretariat proposed to follow the same format used during the meetings in Brasilia and Warsaw—Workshops and WGEA business.

SC selected topics for the workshops in Moscow and identified potential key speakers. In addition, SC members agreed on items from the numerous projects in the 2005–07 WGEA work plan to be discussed in Moscow.

### **Background**

In the past, the workshops provided a forum for WGEA members to learn about auditing techniques, tools, and issues concerning the environment and sustainable development. The objectives were to create links between SAls, support awareness of environmental auditing issues, and learn from the experience of other SAls.

The results of the evaluations from the interactive workshops on environmental auditing held in Brasilia in 2004 were very positive. Sixty-six participants out of 68 think that we should continue to have interactive workshops in the future.

### **Discussion and outcomes**

#### **Introduction**

Mr. Vladimir Kuleshov and Mr. Mikail Kozlov presented information on the venue in Moscow. The meeting will be at the Accounts Chamber of the Russian Federation. Accommodations will be provided at two hotels: the Arbat Hotel and the President Hotel (10 minutes from Red Square). There will be a cultural excursion that has not yet been arranged.

#### **Dates Oct 27- Nov 1, 2005**

The Chair (J. Reed) discussed the dates; they are hard to change and reflect the Secretariat's needs. The Chair is aware that the dates create complications for some European countries and those observing Ramadan. The organizers will ensure all needs are taken care of.

- Meetings will be held on Oct 27th and 28th (Thursday and Friday).
- The cultural program will be held on Oct 29th and 30th (Saturday and Sunday).
- Meetings will be held again on Oct 31st and Nov 1st (Monday and Tuesday).

#### **Agenda, session style, and themes**

SC voted on themes for workshops, and discussed how to use the time in Moscow to best support projects and miscellaneous extras that may be added (regional coordinators). The Chair pointed out that the style of last WG meeting in Brazil, was successful—including the breaking into groups so everyone decides what they want to talk about. There were 8-10 unstructured sessions or discussion groups. It was suggested to dedicate WG10 in Moscow to WGEA work plan projects. The following decisions were made:

- Project leaders will present their projects
- To advance the projects, there will be parallel workshop sessions for:
  - Co-operation between SAls;
  - Biodiversity; and
  - Evolution and trends (to advance project).

- There will also be a session for auditors, who are new to environmental audits, at the same time as the parallel workshops.

Traditional presentations by SAIs and smaller break-out rooms will include:

- Biodiversity (theme of this work plan);
  - Making environmental audits more effective;
  - Climate change; and
  - Innovative government ideas.
- Time will be set aside, without an agenda, so regions and sub-committees of projects can meet.

#### **Potential keynote speakers to address the plenary sessions**

- Nobel Peace Prize from Kenya
- Newly released Millennium Ecosystem Report
- Head of the World Bank

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#### **Summary of Decisions and Suggestions**

- The dates have been finalized as Oct 27th to Nov 1st—with a weekend in between.
- The agenda style will be similar to Brazil.
- The themes will be biodiversity, making environmental audits more effective, climate change, and innovative government ideas.
- The meeting will be used to advance projects and themes, and will allow regions to meet.
- Several keynote speakers were suggested and will be pursued.

**Postscript:** The Secretariat decided to incorporate the workshop on Innovative government ideas as a component of the call for papers for all workshop topics at WG10. Examples of innovative government ideas can then be highlighted in all four workshop topics. A fourth workshop on 'Facing the Challenges' is planned.

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## **Next meetings—SC5, SC6, and WG11 (Chair)**

### **Purpose of agenda item**

Dates and venues for upcoming Steering Committee meetings (SC5 and SC6) and the WGEA Assembly meeting (WG11) were explored.

### **Background**

Many of our meetings have been held in the EUROSAI and OLACEFS regions. It would be ideal to have future meetings in another INTOSAI region (ACAG/SPASAI, AFROSAI, ARABOSAI or ASOSAI). This is a great opportunity for SAIs to share environmental audit information and accomplishments with interested countries. When discussing dates, SC needs to consider project work plan timelines and key milestones.

### **Discussion and outcomes**

The Chair (John Reed) updated SC on the approximate dates of future meeting, the reason for those dates, and the foreseeable business during future meetings.

SC 5 May 2006

- May 2006 gives the project leaders enough time, after Russia, to write their first substantive draft and discuss it with subcommittee.
- The development of the 2008–10 work plan will be discussed after results of the fifth survey.

#### SC 6 Dec 2006

- This will provide time for project leaders to produce an almost final draft of paper to be distributed. Between SC6 and WG11, a paper will be distributed to WGEA for approval.

#### WG11 June 2007

- The final draft of paper will be distributed and accepted.
- Prior to INCOSAI meeting, the work plan for 2008–10 will be developed and finalized—no later than June and possibly a bit earlier.

#### Reaction

- After some discussion, it was decided that the WG11 will be delayed, in order to shift SC6 to early 2007. This will provide a better justification for funds for countries to send participants, rather than two SC meetings in one year in 2006. SC6 was moved to early Jan 2007; this also gives time to prepare project papers.
- Indonesia offered to host the next SC5 in mid June/July. They will confirm soon after discussions with their colleagues at home.

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#### **Summary of Decisions and Suggestions**

- SC5 – Project leaders will provide a first substantive draft of project, and discuss the 2008–10 work plan, after results of fifth survey
- SC6 - Project leaders will have an almost final draft of their final paper for distribution.
- WG11 – The final draft of paper and the 2008-2010 work plan will be distributed and approved.
- A decision was made to move SC6 to early 2007 instead of having two SC meetings in one year.
- Indonesia will check back about hosting SC5 in June 2005.

**Postscript:** The SAI of Indonesia has agreed to host the next SC5, in June 2006.

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## **Collaborative audits: Compilation of planned audits by regions (Canada)**

### **Purpose of agenda item**

The Steering Committee decided whether or not to pursue a yearly compilation of planned audits by regions to be distributed in Moscow.

### **Background**

#### **2002–04 WGEA work plan**

At the eighth WGEA meeting in Poland, the WGEA discussed ideas for facilitating concurrent, cooperative, and co-ordinated audits. Members agreed that a template document was needed to allow members to identify their long-range audit plans, potential topics, and participants. The UK SAI developed the template, and the Chair of the WGEA updated the template and asked members to fill it out.

### **Discussion and outcomes**

A copy of the compilation of planned audits by regions was handed to the SC members, during the meeting. The Chair (J.Reed) inquired whether or not the Secretariat should continue with the existing format, and whether or not the SAIs found it useful.

### **Problems raised**

Members raised concerns that this template will always be incomplete, since some SAIs are unable to publish future audit plans and national information is not easy to get because different timelines exist for each SAI. Another suggestion was that the template should speak to the area of interest instead of the

title of the audit. Another member felt that looking for collaborative audits is a matter of initiative; countries can directly contact potential partners. If a SAI wants to do a cooperative audit, it is easy to access neighbouring countries. There is some question as to the additional value of this document.

### **Responses from regional coordinators**

- OLACEFS: The template was used, during the last meeting, to accomplish a collaborative audit but not this time.
- SPASAI: There is merit in completing the template because it is a useful way of finding out what collaborative environmental audits are being done or planned between other countries.
- ASOSAI: The template is useful to find audit topics and points of commonality. As regional coordinators, they will try to use this template and distribute it to members.
- The Chair suggested that at regional level there is more interest than at global level. Perhaps it's better for regional coordinators to take template and ask members to compile it.
- Indonesia felt it may be useful to see what other regions are doing on a subject, such as what Brazil is doing about forestation.
- EUROSAI: In theory, they are willing to place information about national and international audits. However, there are great problems in gathering this information.
- AFROSAI E: South Africa has many problems coordinating this information, even though they meet quite regularly. However, Ms. Chiri of Zimbabwe pointed out that South Africa as regional coordinator is actively probing regional members.
- There was general agreement that neighbouring country information is important. Also, information about methodology and technical information from other countries is useful too, even though work is done at the regional level. The Secretariat will gather this information for regional coordinators, in our meetings. The Chair suggested that this activity is best managed by regional coordinators and suggested continued use of the current format. The regional coordinators can use it as they see fit.

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### **Summary of Decisions and Suggestions**

- Because not all countries publish audit plans, and timelines for planning in each SAI differs, there will never be a complete picture of planned audits for possible collaboration.
  - However this exercise is still useful and there is merit for this exercise, within regions and between regions.
  - Secretariat suggests regional coordinators use the current format and apply it to their regions as they see fit. It will not be managed by the Secretariat.
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## **Country SAI presentations**

This Steering Committee meeting introduced the informal presentations by the country SAIs. It was an opportunity to share an environmental, sustainable development activity occurring in their country. The following countries presented briefly on an activity occurring in their country.

### **Czech Republic, audits on biodiversity**

(Mr. Miroslav Kruchina, Head of the Department of Environment, and Ms. Sylva Mullerova, Auditor) Audits on biodiversity included state funds that are earmarked for environmental protection, including the State program of Care for the Landscape and NATURA 2000 system. Both are of regularity and performance audits. Findings for the State Program of Care for the Landscape included—suitable pre-conditions were not created for effective and economic use of budgetary means, and a significant increase in the activities of the intersectoral commission, which led to a complex approach to dealing with the individual locations. An Audit of NATURA 2000 found that part of the allocated financial means was used for other projects that were different from the NATURA system and the adjustment of budgetary expenditures in the following years. Another audit on biodiversity concerned Ecological Projects and Measures in the River Basin of the Dyje (Thaya) River. It looked at water protection; nature conservation; and the fulfilment of international agreements, related to biodiversity and the



management of the National park. The final national report was completed in September 2004; the joint Czech-Austrian report is expected in June 2005.

### **Canada, working with the OECD to report progress on the World Summit on Sustainable Development**

(Ms. Johanne G  linas, Commissioner of the Environment and Sustainable Development)

Johanne G  linas mentioned two external initiatives that SAI of Canada, Commissioner for the Environment and Sustainable Development has undertaken. They met with the OECD and discussed how the "OECD Environmental Performance Reviews" are done; recently they released a report on Canada. This study was done by consultants and was reviewed by a peer review panel, and is accompanied by recommendations. The OECD does a follow-up of their report every seven years. Reports include sustainable development information on the country. Although there are interesting data in these reports, SAIs cannot rely on them as a second source of information because audit methodology is not used. CESD will collaborate with the OECD to design and supervise the work that needs to be done, in order to report on the progress made by countries regarding the World Summit on Sustainable Development. J. G  linas will meet with the European Union and the European Court of Audit to discuss the role of her office and the work of the INTOSAI WGEA.

### **Costa Rica, audits on pesticides**

(Ms. Lilliam Marin, Area Manager)

The following two reports were presented: 1) The Assessment of the State's Performance Regarding the control over Agricultural Pesticides and 2) The Procedures applied to Assessing the Quality of Pesticides and their Residues in Vegetal Products. The objective was to assess the process of registration and the control of pesticides. In the first report, the SAI of Costa Rica found that the State agency lost sight of its responsibilities to the control of the quality, effectiveness, and impact of pesticides. Rather, it has been working as a facilitator for the importing and sale of such products. In the second report, the findings included an absence of properly defined procedures, for assessing quality of pesticides and the lack of action taken to punish those that did not conform to the minimum requirements of the law. Directives were issued to the relevant audited authorities in both reports.

### **Brazil, linking environment to non-environmental activities**

(Ms. Marcia de Souza Leite Magalh  es, Director of Environmental Audit)

The SAI of Brazil agreed that it is important to include environmental issues in "non-environmental auditing"; they insert a question related to the environment into all of their audits—"Is the government assessing the environmental impacts of their actions as mentioned in Agenda 21?" The Brazilian government is not doing it now. For instance, environmental impacts were not done for a 1/3 of their constructions. If it is not in the legislation, the government doesn't do it. Following the recommendation of their audit office, the government is beginning to conduct more environmental impact assessments, including long term plan assessment (Strategic Environmental Assessment).

### **Indonesia, environmental audits in Tsunami relief funds**

(Mr. Anwar Nasution, Chairman, Dewi Sukmawati, Senior Auditor)

Since the Tsunami of December 26th 2005, the SAI of Indonesia has taken and will continue to audit funds from the Tsunami relief. Over 110,000 people were lost and 700,000 people were displaced. Another 1,000 people lost their lives because of the second earthquake March 28th, 2005. Addressing environmental concerns is essential to address the livelihoods of the affected population, who depend on natural resources. Environmental considerations need to be mainstreamed in reconstruction and the restoration of damaged ecosystems. During the emergency phase, the Audit Board sent preliminary audit teams and covered 12 months of work. To continue these efforts, the Audit Board will hold an International Conference on Promoting Financial Accountability in Managing Funds related to Tsunami, Conflict and Other Disasters, in Jakarta from April 25th to the 27th. They will discuss issues relevant to the audit of disaster funds, among participants from both recipient and donor countries, as well as other countries affected by the receipt and other similar disasters. For that purpose, the Board initiated the auditing of Tsunami funds, with respect to environmental audits.

### **Zimbabwe, cooperative audit on water supply**

(Ms. Mildred Chiri, Comptroller and Auditor General)

An audit was done, with the SAIs of Botswana and Lesotho, on the effective maintenance and supply of water and the water supply infrastructure. The audit found that there were no planning and business

plans. Historically a government department, it was converted into a state enterprise without a business plan. As well, there is very little maintenance being done to the water supply system, resulting in rusted pipes, leaky pipes, non-working valves, and lots of break downs. They could not meet their time requirements of 48 hours, but found it took 24 days. The break down of the pipes affects some of the country's development nodes (growth points), as there are no back-up pump machines. The result is the use of water from protected wells. The records that were kept were poor and they did not show who fixed the machines or where they were fixed. These observations lead to adverse effects on the population; the water being consumed is unfit. The office stopped short of saying to people that they are not the right people to do the job.

## Participants

### Present:

Austria  
Heinrich Lang  
Brazil  
Márcia de Souza Leite Magalhães  
Ubiratan Agular  
Canada  
Johanne Gélinas  
John Reed  
Carolle Mathieu  
Vivien Lo  
Sylvie McDonald  
China  
Yu Xiaoming  
Li Yongku  
Zhang Wenli  
Zhou Xun  
Costa Rica  
Lilliam Marín  
Czech Republic  
Dušan Tešnar  
Miroslav Kruchina  
Sylva Mullerova  
Marie Eisnerová  
Zuzana Holoubková  
Martina Růžková  
Egypt  
Hanadi Mohamed  
Indonesia  
Anwar Nasution  
Dewi Sukmawati  
Dewi Chairani  
Netherlands  
Arien Blees-Booij  
Rob de Bakker  
New Zealand  
Gareth Ellis  
Norway  
Eirik Larsen Kvakkestad  
Sissel Iversen  
Peru  
Jesús Arias Valencia  
Poland  
Zbigniew Wesółowski  
Jacek Jezierski  
Małgorzata Romanowicz  
Ewa Borkowska-Domańska  
United Kingdom  
Sarah Billiald  
United States  
Steven Elstein  
Zimbabwe  
Mildred Chiri

### Guests:

Russian Federation  
Vladimir Kuleshov  
Mikhail Kozlov

### Absent:

Cameroon  
Jordan  
South Africa  
Sri Lanka