



**INTOSAI**  
Working Group on  
Environmental Auditing

***MINUTES***  
*Third Meeting of the  
Steering Committee*

*Lima, Peru*

2–4 February 2004





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## 1. Welcome Remarks

The Chair thanked Mr. Genaro Matute Mejía, Contralor General de la Republica, and the SAI of Peru for hosting the Third Meeting of the Steering Committee.

The Chair welcomed Mr. Heinrich Lang from Austria as the newest member-country to join the Steering Committee and mentioned that Mongolia had also recently joined as member of the Working Group. Membership now stands at 16 member countries for the Steering Committee and 50 member countries for the Working Group.

Mr. Matute Mejía welcomed the Steering Committee to Lima and encouraged them to visit the many interesting places in Peru. He also thanked the Chair for giving him the opportunity to host this meeting.

Mr. Matute Mejía indicated that the SAI Peru would carry out 10 environmental audits in 2004, many of which are in national parks and archaeological sites.

The SAI of Peru is a member of the INTOSAI Strategic Task Force, which was created at the INTOSAI meeting in Korea in 2002. This Task Force is presently revisiting how the INTOSAI is functioning and whether its committees and working groups are still relevant and active. The Strategic Task Force has found that many committees do not produce new documents and their reports do not change. The Task Force will bring forth its findings in Budapest and will present its proposal on how to improve and make the INTOSAI more fluid.

## 2. Chair's Progress Report

### Discussion:

The Chair provided a summary of progress since the last Steering Committee meeting in Costa Rica:

- The Chair attended the ACAG/SPASAI regional working group on environmental auditing meeting in Australia in August 2003. The ACAG/SPASAI's Strategic Plan is looking at getting approval from INTOSAI to allow affiliates to attend Working Group meetings.
- The WGEA is preparing its participation at the XVIII INCOSAI meeting in Budapest, October 2004. The Secretariat will host a reception/side event during INCOSAI at which various AGs (possibly from Brazil, China, Poland, South Africa, and Sri Lanka) will talk about the work they are doing in their countries in environmental auditing.
- The General Accounting Office (GAO) of the United States and the Office of the Auditor General (OAG) of Canada, on behalf of the WGEA, agreed to make environmental auditing one of the central themes in the International Journal of Government Auditing. The Journal will be published in the spring 2004. The proposed contents include an editorial and articles on the State of Environmental Auditing, (including links to the current WGEA strategies and work plan), Current Trends in Environmental Auditing, Back to School — Trainers and Trainees Speak, Getting Started — Beginning an Environmental Auditing Initiative, Regularity Auditing — The South African Experience, and When Two Heads are better than One: Collaborative Audits.

- The water and waste papers are almost final and have been approved as Working Group documents. Members have agreed to translate the papers for regional distribution.
- We are awaiting a response from the United Nations Environment Program (UNEP) on ways to expand collaboration.

**Results and Next Steps:**

- Regional co-ordinators to inform Chair of upcoming Regional Working Group meetings.
- The Secretariat is to find AGs willing to present during the Budapest reception and to send out an invitation to all INTOSAI AGs to attend.
- The SAI of Canada will recruit various SAI authors for environmental articles in the International Journal of Government Auditing. The GAO will manage the editing and publication process of these articles.
- The Secretariat will continue making informal inquiries with international financial institutions concerning the possibility of financial assistance to the WGEA activities.

### **3. Minutes of the SC meeting in Costa Rica**

**Discussion:**

The minutes of SC2 Costa Rica were brought forward for adoption. The minutes of WG8 Poland were provided for information.

**Results and Next Steps:**

The minutes of SC2 Costa Rica were adopted.

### **4. Regional Round-up**

**Discussion:**

Regional Co-ordinators gave an update about activities under way at the regional level.

**Results and Next Steps:**

The results of the discussion will be used for the discussion on the 2005–07 Work Plan.

#### **4.a ACAG-SPASAI**

The second meeting of the ACAG/SPASAI RWGEA was hosted by the Queensland Audit Office on 27–29 August 2003.

Mr. Bruce Taylor, Principal Environmental Investigator from the New Zealand Office of the Parliamentary Commissioner for the Environment, attended the meeting as did Mrs. Johanne G  linas, Commissioner for the Environment and Sustainable Development in Canada and Associate Chair of the WGEA.

A work plan for the group has been developed, which reflects many of the issues contained within the WGEA Work Plan.

The NZ OAG has developed a Web page for the ACAG/SPSAI RWGEA. The Web page

can be accessed via the NZ OAG site at  
[http://www.oag.govt.nz/HomePageFolders/SPASAI/ACAGSPASAI/ACAG\\_Home.htm](http://www.oag.govt.nz/HomePageFolders/SPASAI/ACAGSPASAI/ACAG_Home.htm).

The 3rd meeting of the ACAG/SPASAI RWGEA is planned for March/April 2005, The venue is to be confirmed.

#### **4.b AFROSAI-E**

South Africa was unable to represent the AFROSAI region but provided the following information to the Secretariat:

- A parallel audit on water is underway with South Africa, Botswana, Lesotho and Zimbabwe.
- The IDI/WGEA will give a 2-week course starting 16 Feb 2004 in Nairobi, Kenya.
- There is a great need to re-energize the AFROSAI RWGEA and address money issues.
- Mr. Abdulman Eric Harid, Comptroller and Auditor-General of Zimbabwe, has retired. A replacement has yet to be named.

#### **4.c ARABOSAI**

A Regional update for the ARABOSAI region was not provided.

#### **4.d ASOSAI**

In November 2003, the first environmental audit workshop organized by IDI and INTOSAI WGEA was successfully held in Turkey. Twenty-nine participants from 15 Asian SAIs took this workshop.

In November 2003, a CNAO delegation paid a visit to the Audit Court of the Netherlands. The delegation has exchanged ideas and experiences with Netherlands colleagues in fulfilling environmental auditing guidelines and conducting water resources audits and environmental auditing procedures.

In December 2003, after being invited by three parties: the SAI, the Chair of EUROSAI WGEA, and the Netherlands SAI, two auditors from the ASOSAI WGEA secretariat participated in the EUROSAI WGEA seminar on waste management. The two auditors also gave a presentation on the audit of medical waste management in China during the seminar. They also exchanged views with other European colleagues on environmental protection and environmental auditing.

In October 2003, Mr. Li Jinhua, Auditor General of the CNAO, submitted the report of the ASOSAI WGEA at the 32nd Governing Board Meeting of ASOSAI in Manila, Philippines. The report was later approved by the Board.

The ASOSAI WGEA drafted a work plan for 2004 after making reference to the work plan of the INTOSAI WGEA (2002–04). The draft work plan consists of three parts: objective, priorities and specific working plan; the latter includes information and experience sharing, environmental audits and co-operation, research and other items.

#### **4.e EUROSAI**

The 2004 Work Plan was drawn up at the fifth meeting of the Co-ordinator and Sub-co-

ordinators in The Hague, the Netherlands, 12 December 2003. The Work Plan is based on the Working Group's strategy for the years 2002-05. The strategy was adopted during the Second Working Group's meeting in Paris, April 2002.

On 9-11 December 2003, the Netherlands Court of Audit hosted the third EUROSAI Working Group on Environmental Auditing seminar in the Hague. The Seminar was organized in co-operation with the Supreme Chamber of Control from Poland. The subject this time was waste. In April 2002 (during the Second Working Group members meeting), the Working Group chose waste as a new priority theme for its activities, which are focussed on promoting environmental auditing and exchanging information among audit institutions.

The seminar was targeted at auditors of Supreme Audit Institutions in Europe and gave them a sense of how they could audit many aspects of the theme in their own countries; 33 European countries participated in the meeting.

Parallel audits planned for the near future:

- A parallel audit on protection from nature disasters in the region of the Karpaty Mountains between Ukraine and Poland was introduced during the recent bilateral visit of the representatives of the SAI of Ukraine.
- A parallel audit on the implementation of the provisions of the Black Sea Convention will be held. Bulgaria, the Russian Federation, Romania and Ukraine will take part in this audit.
- There are some plans to initiate a parallel audit on flood protection between Poland and the United Kingdom.

Planned regional working group meeting dates:

- The Third EUROSAI Working Group members' meeting is planned for November 2004 in Sofia, Bulgaria. A European environmental seminar on biodiversity and nature protection will be part of this meeting.

#### **4.f OLACEFS**

One of the goals established in the OLACEFS Work Plan 2002-05 was to support the undertaking of Collaborative Environmental Audits and Audits of International Accords. In this sense, the Brazilian Court of Audit gave a speech during the last Assembly of OLACEFS, November 2003, mentioning the importance of realizing such a work, and invited the SAIs to implement a collaborative audit in early 2004.

The VIII International Seminar on Environmental Audit took place, in Colombia, in June 2003. The Seminar aimed to provide tools in order to establish the concept and the wideness of range of environmental audits. It was based on the guide, Methodological Mark for Environmental Fiscal Auditing, produced by the Committee. This was also an opportunity for divulging the guide.

The web page of the Committee was released during the last Assembly of OLACEFS.

The Committee intends to offer distance learning and on-site training and capacity building courses on environmental auditing. These courses will deal with subjects related to environmental problems analyzed during the audits, aiming at preparing auditors for

future works in areas of regional interest. Some steps have been done in this sense. An agreement towards cooperation, subscribed by GAO, IDI, OLACEFS and BID will guarantee the delivery of three courses - one per year -, starting in late 2004. Besides, the Committee is taking part in the development of the WGEA courses to apply it regionally.

The Committee is trying to identify and use mechanisms of Financial Assistance and Technical Cooperation in order to implement the Work Plan 2002/2005. A detailed project has been elaborated this year, including goals, tasks, deadlines and indicators for follow-up. Now, the project will be presented to organisms that can co-operate and assist its implementation. The INTOSAI Working Group will assist the Committee by reinforcing the requests for co-operation.

### **Results and Next Steps:**

The Secretariat is looking for suggestions to improve collaboration with ARABOSAI. Wondering whether absenteeism is a funding issue or a lack of interest.

The SC members agreed that regional reports and regional work plans should be posted on the Web site. The abstract should also be posted on regional page.

The SC felt that it was important to pay attention to the guidance documents being developed at the regional level. The style and content should match up with WGEA standards. It was suggested that RWGEA follow similar proceedings when producing papers. The SC suggested that RWGEA:

- Operate in a similar fashion to the WG in that the Regional Chair would become the platform for collecting and disseminating information.
- Create index of documents that are being developed or have been developed thus far. Index should be posted on the web site along with contact information.
- Translate existing documents in English and in other languages, only if there is interest to do so.
- Ensure that documents (English format), which are still in draft form, are forwarded by the Regional Chair to the Secretariat for comment. The document will then be distributed to the Regional Chairs for comments.
- Once papers have been finalized at the regional level, the Regional Chair should present paper at WG meeting and decision will be taken as to whether document should be made a formal INTOSAI or WGEA document.

## **5. Updates/Discussions on Documents/Papers**

### **5.a Paper on Environmental Audit and Regulatory Auditing (New Zealand)**

In the fall of 2003, the INTOSAI Governing Board agreed with our plan to have this paper adopted at the next INCOSAI meeting in Budapest, Hungary, in October 2004. The paper has been translated into the five INTOSAI languages, and it has been circulated among the full INTOSAI membership for comment.

Discussion:

We received comments from 14 SAIs. Deadline for comments was the end of January 2004.

### **Results and Next Steps:**

It was agreed that the comments were not controversial and that we would try to incorporate the suggestions into the document.

Examples of potential changes proposed:

- Confusion with terms used in document. Check definitions, and explain with a couple of lines.
- Increase and update the case studies used in the paper. Due to time constraints, we will include UK case study only.
- Environmental auditing (Africa) to be included in a footnote for SD. See whether we are able to transport content from SD paper regarding environmental protection.

New Zealand will amend the document within 2-3 weeks. The Document should be ready at the end of February 2004. Chair will then forward document to SAIs, who have offered to translate into the five INTOSAI languages, for final revision. Chair will propose that document be adopted as formal INTOSAI document during XVIII INCOSAI in Budapest, Hungary, in October 2004.

### **5.b Paper on Sustainable Development: The Role of Supreme Audit Institutions (United Kingdom)**

In the fall of 2003, the INTOSAI Governing Board agreed with our plan to have this paper adopted at the next INCOSAI meeting in Budapest, Hungary, in October 2004. The paper has been translated into the five INTOSAI languages, and it has been circulated among the full INTOSAI membership for comment.

We received comments from 14 SAIs. Deadline for comments was end of January 2004.

### **Results and Next Steps:**

It was agreed that the comments were not controversial and that we would try to incorporate suggestions into the document.

Examples of suggestions made:

- There was a keen interest in seeing a descriptive section on Regional Working Group.
- Need to flag Web pages of RWG on the WGEA Web site using words that already exist about the WG.
- Tunisia suggested we include case examples. The SC felt that it was too late to provide case examples.
- Incorporate ideas on budget.
- Peru indicated that a diagram that summarizes the process may be helpful. They have a good example of what happens in their country, if we are interested in using it.

It was felt that the SD paper is very much a guidance document, and countries should be encouraged to use as they see fit.

The UK is to propose text and make clarification, keeping in mind that the changes will need to go through translation. Try and keep it short. Include the names of all people/countries that worked on, or translated the document.

We have yet to receive the Spanish translation of this document from Costa Rica. Brazil has graciously offered to contact Costa Rica and translate the document.

The Chair will forward the document to SAIs, who have offered to translate it into the five INTOSAI languages, for final revision. The Chair will propose that the document be adopted as a formal INTOSAI document during XVIII INCOSAI in Budapest, Hungary in October 2004.

### **5.c Auditing Water Issues: Experiences of Supreme Audit Institutions (the Netherlands) and Waste Management as a Central Theme — The Path Forward (Norway)**

Discussion:

The papers were approved as Working Group documents at the 8<sup>th</sup> WGEA meeting in Poland. At the same meeting, members agreed to translate the papers for regional distribution. The papers in English are presently in the final edit process. They are also being translated into French, German and Spanish. The regions are invited to translate the documents into other languages. The dissemination of the documents at regional and international levels will be discussed under the communication plan activities.

Discussion:

The Chair thanked countries that have authored and other countries that have translated or are in the process of translating papers.

Paper	Author/English	Arabic	French	German	Spanish
Regularity	New Zealand	Egypt	Canada	Austria	Brazil
SD	United Kingdom	Jordan	Canada	Austria	Colombia
Waste	Norway	Not yet identified	Canada	Austria	El Salvador
Water	Netherlands	Not yet identified	Canada	Austria	El Salvador

## **6. Results of the Fourth Survey on Environmental Auditing**

Discussion:

The Fourth Survey was sent to all INTOSAI members. We received responses from the audit institutions of 114 countries — a response rate of 57 percent. Seventy-four SAIs answered the long survey, and 40 SAIs answered the short questionnaire. The first set of data analysis was completed in December 2003.

Secretariat thanked the regional co-ordinators for helping — they made a big difference in amount of answers received.

Next steps:

Secretariat will need to further analyze results on regional basis, as well as differences between low, medium and high income countries. The comments received from Steering Committee members will be addressed.

- The second draft of the survey report will be sent to all WGEA members in early

March 2004 for comments;

- The amended version will be made available at the WGEA meeting in June 2004;
- The Executive Summary of the report will be translated into the five INTOSAI languages.
- The results will be presented at INCOSAI, 2004.

## **7. WGEA / IDI Training Program**

Discussion:

The first pilot was delivered in Antalya, Turkey, in November 2003, and was hosted by the Turkish Court of Accounts.

The first pilot was a great success based on the feedback from participants, the quality of the course outputs they produced, and the observation of instructors and Subject Matter Experts. By the end of the course, students were expected to produce several outputs: a profile of national environmental issues, an environmental audit proposal (including proposed topic, objectives, scope, line of enquiry and criteria) and a back-at-home action plan. The quality and breadth of these outputs was overwhelming and exceeded all expectations.

The second pilot is scheduled for February 2004 in Nairobi, Kenya, and will be hosted by the SAI of Kenya.

It is intended that the course would subsequently be adapted and translated for delivery in other INTOSAI regions and languages.

SC members voiced comments relating to the proposed training program and also discussed possible actions by the WGEA that would support future roll-out and adaptation of the course. For example:

- It was felt that Module 5 was a great model to follow: the first part was on technical issues; second part on applying knowledge/understanding.
- The OLACEFS will look at lessons learned and adapt and refine some of the examples used in course. There are no specific dates for the OLACEFS course yet, but they will go forward with it.
- We should have a train-the-trainer session before the delivery of the course, otherwise we should have a Subject Matter Expert on-hand.
- Representatives are supposed to return to their SAI and train others. IDI will follow up in two years on this matter.
- There is some confusion regarding compliance and financial attest. The course uses performance audit. — The training programme should get rid of the word “regularity.”
- The SC has to decide where to go from here: Phase 1 — training course; Phase 2 — twin program in which they pair an experienced SAI with an inexperienced SAI to do an audit.

- The WGEA and IDI are to come with a resolution to help get funding from international organizations for Phase 2.
- Modifications need to be done to address regional trends and issues.
- There is a need to specify whether course should be offered to countries that are not recognized by INTOSAI.
- IDI will send CDs of participant notes, exercises and appendices after Kenya pilot.

Possible actions by the WGEA that would support future roll-out and adaptation of the course:

- Explore future co-operation between IDI and WGEA — IDI cannot commit funds at this time for additional training. IDI is presently looking at its entire operations, mandate and operations and will develop their own strategic plan.
- The WGEA will explore the potential for funding for activities like: developing new guidance documents, travel for developing countries and seminars on specific technical environmental auditing issues.
- The IDI is planning to send, in March or April, a formal survey to all INTOSAI members to identify their training needs. The SC recommended that WGEA environmental contacts communicate internally and answer the survey regarding specific environmental auditing needs.
- The SC recommended that the Chair continue to discuss with IDI and report back potential for future collaboration at the 9<sup>th</sup> WGEA meeting in Brazil in June 2004.

## **8. Responding to the Challenges of Sustainable Development and the Johannesburg World Summit**

Discussion:

The Chair proposed that we establish a “WSSD sub-committee”. This will provide a forum for interested SAIs to advance the development of audit guides and tools in this area and share ideas with all WGEA members, without ‘binding’ those SAIs, who face constraints. Interested members could develop more formal terms of reference for presentation to the 9<sup>th</sup> WGEA meeting in 2004.

Results and Next Steps:

There is interest in keeping track of this subject, but it is still unclear as to how to capture it. The SC felt that there may not be a necessity to create a sub-committee at this point. SC encourages SAIs to write a short paper to share their experiences in auditing sustainable development and the Johannesburg World Summit. The approach should be voluntary. We will discuss in Brazil on where to go from here.

Other activities may include:

- Develop guidance on how to audit environment performance report.
- Create a bulletin board for this information to stimulate ideas and challenge things that are done in our countries.

- Create a forum for everyone to share information.
- Develop or share a report to be presented in 2007, which will be named “Five years later”. This report could present results of audits done by SAIs on the subject.

## **9. Concurrent, Joint and Co-ordinated Audit**

### Discussion:

At the 8<sup>th</sup> WGEA meeting in Poland, the WGEA discussed ideas on how to facilitate the conduct of concurrent, joint and co-ordinated audits. As a first step, it was agreed to develop a template document that would allow interested members to identify their long-range audit plans, with a view to identifying potential topics and participants in such audits. The template prepared by the SAI of the United Kingdom, and various (??) ways to facilitate such collaboration were discussed.

### Results and Next Steps:

- The SC members agreed that the template works.
- The audits will be categorized, as in the survey, to facilitate the research in the document.
- The target of collaborative audits is to get co-operation from other SAIs since some countries do not permit audit plans to be published.
- The Secretariat will send electronic version of template to regional chairs. The latter will communicate with members and collect information from 2004–07 and submit to the WGEA members in Brazil.

## **10. Web Site — New Developments**

### Discussion:

Suggestions on ways to improve the WGEA Web site were discussed.

### Results and Next Steps:

- It was felt that it would be useful to have a section reserved for members only on the Web site where future audits and drafts of the documents could be accessed.
- The Regional Working Group and Learning Centre (Training dates and material and Exchanges) pages need to be improved/updated.
- There is a request that the Secretariat send an e-mail to advise when Greenlines has been updated.
- The Regional co-ordinators are to provide news (progress report, work plan) to be posted on Web site.
- Discontinue use of binders for meeting material. Providing CDs instead will reduce costs by 80 percent.

## **11. Next Meetings — WGEA in Brazil and INCOSAI in Hungary**

### Discussion:

Members were updated on the 9<sup>th</sup> WGEA meeting in Brazil, in June 2004, and on the XVIII INCOSAI in Hungary, in October 2004. Locations for the 4<sup>th</sup> Steering Committee meeting and the 10<sup>th</sup> WGEA meeting were also discussed.

### Results and Next Steps:

#### **9<sup>th</sup> WGEA meeting in Brazil**

- The 9<sup>th</sup> WGEA meeting will be held from 31 May to 2 June 2004. This meeting will be held in conjunction with a two-day International Conference on Environmental Auditing hosted by the SAI of Brazil.
  - WGEA Meeting will consist of four sessions over the course of two days. SAIs will be asked to prepare an abstract and make a presentation for the following workshops:
    - Facing new challenges: What challenges had SAIs faced and how did they overcome them?
    - Concurrent, joint and co-ordinated audits
    - Regularity auditing
    - Biodiversity
  - The workshops will have break-out sessions in order to allow countries to feel comfortable in speaking out.

#### **XVIII INCOSAI**

- The SAI of Canada will be constructing a WGEA display (Kiosk) for XVIII INCOSAI in Budapest, Hungary, this coming October.
- The Chair of the WGEA, the Auditor General of Canada, Sheila Fraser, will be hosting an AG-to-AG discussion and reception.

### Next Meetings

- The SAI Czech Republic has offered to host the 4<sup>th</sup> Steering Committee meeting.
- The SAI Russian Federation has agreed in principle to host the 10<sup>th</sup> WGEA meeting.

## **12. 2005–07 WGEA Work Plan**

### Discussion:

The WGEA operates on the basis of three-year work cycles. The 2005–07 Work Plan will be the WGEA's fifth three-year plan — marking, in 2007 — the WGEA's fifteenth year of operation.

The 2005–07 Work Plan will require formal approval by the XVIII INCOSAI in Budapest. It will be presented for approval by the WGEA at its 9<sup>th</sup> meeting in June in Brazil. The SC was asked to carefully consider the future activities of the WGEA and

to establish effective ways to ensure we can deliver results.

A first draft of the 2005–07 Work Plan was prepared by the SAI of Canada. The ideas included are a mixture of various suggestions from individual members, the results of the 4<sup>th</sup> Survey, and decisions taken at the 8<sup>th</sup> Meeting in Poland.

The first draft of the Work plan was sent to SC members on 10 November 2003 for comments. Comments were taken into account when preparing the second draft for the SC meeting in Peru.

At the meeting, members of the SC were asked to review the second draft proposed, considering any comments, suggestions, alternatives and additions, and agreement on the final activities to be included. SC members were also asked to identify SAIs willing to lead and/or support specific tasks.

Regional WGEA Co-ordinators were asked to obtain regional views on the Work Plan prior to the meeting in Peru.

Results and Next Steps:

The SC members agreed to present the proposed Work Plan 2005–07 to the WGEA Assembly with the following specific changes:

**Summary (p. iv):**

Add the following values “innovation” and “co-operation” to reflect the proposed INTOSAI Strategic Plan 2005–10.

**Mission (p. iv):**

Methods and sustainable development will be added: “The Working Group on Environmental Auditing (WGEA) aims to encourage the use of audit mandate and audit methods in the field of environmental protection and sustainable development by both members of the Working Group and non-member SAIs.”

**Section 2.5.1 Expand the environmental auditing tools available to SAIs:**

Biodiversity will become the third central theme of the Work Plan 2005–07; however activities will be proposed to keep previous central themes (waste and water) alive.

The SAI of Canada agreed to lead the WGEA report on “Summary of Environmental and Sustainable Development Audits.”

Another proposed area of activity is to closely explore with other INTOSAI entities involved in this area, the potential role of, and need for, the auditor certification program.

**Section 2.5.2 Expand training and information exchange**

Page 7: Remove the following: “the course and materials will be made accessible on CD-ROM and can be obtained from the WGEA Secretariat.” and replace by: “the course and materials will be made accessible on a CD-ROM and can be obtained from IDI.”

Page 8: Add that other possibilities of capacity-building activities will be explored.

### **Section 2.5.3 Collaborative audits and the audit of international accords**

Replace all references to collaborative audits by “concurrent, joint and co-ordinated audits”. The latter are the terms used in the booklet entitled: “How SAIs may co-operate on the audit of international environmental accords”.

Delete 2.5.3 (b) and 2.5.3 (c). The ideas of preparing templates and long-term plans should be captured in 2.5.3 (a).

### **2.5.4 Strengthen Communication**

Transfer in section 2.5.4 the actions related to communications activities with the Regional Working Groups on Environmental Auditing (RWGEA) presented in section 2.5.5.

### **2.5.5 Increase co-operation with external organizations**

2.5.5 (c) Modify the following sentence “Encourage the formation of a Regional Working Group on Environmental Auditing (RWGEA) in the CAROSAI” to “Explore, with CAROSAI, the possibility of creating a Regional Working Group on Environmental Auditing (RWGEA) in the region.” This sentence related to liaison activities with the region will be transferred to section 2.5.4.

2.5.5 (d) Enlarge the proposal to other selected international organizations like the United Nations Environment Program. The results of these meetings should be communicated to the WGEA members and the INTOSAI Governing Board.

### **2.5.6 Explore external funding for the WGEA**

No change proposed.

## **13. Communication Plan**

Discussion:

The WGEA Assembly proposed in Warsaw, Poland, in June 2003, to create an ad hoc sub-committee to produce a communication plan. The communication-plan ad hoc sub-committee members are Canada, Estonia, New Zealand, Netherlands, Norway, South Africa, United Kingdom and the United States.

The SAI of Canada produced a first draft of the communication plan that was sent to the sub-committee members for comments. The SAI of Canada reviewed the communication plan taking into account the changes proposed by the sub-committee members.

The structure and main elements of the 2<sup>nd</sup> draft of the communication plan were discussed.

Results and Next Steps:

- Make papers on Waste and Water available for WGEA members, INTOSAI members, RWGEA, professional associations in auditing and environment and NGOs and academies. Norway will send the papers at the beginning of March

2004.

- One letter for SAIs and one for institutions will be prepared and will invite them to copy and disseminate the documents in their own offices.
- SAIs will be encouraged to distribute the papers to their ministries.
- The roles of the WGEA Chair, Secretariat, Steering Committee, Communication, RWGEA co-ordinators and WGEA members will be identified.
- The key messages will also be identified.
- The communication plan will be updated taking into account these proposed changes and the new activities proposed in the Work Plan.

## **14. Functioning of the Working Group — Terms of Reference for SC and WG and Next SC meeting**

Discussion:

Members were asked to review and comment on the draft new terms of reference to reflect the new reality of the WGEA and to consider the rules of rotation of the Steering Committee members.

Results and Next Steps:

The Terms of Reference will be adjusted taking into account the following proposed changes:

- Adjust the terms of reference taking into account the changes proposed in the Work Plan (values — mandate).
- Take out the reference to the “sub-trekkers” in the structure of the Steering Committee.
- No decisions were taken on the rules of rotation of the Steering Committee.

## **15. Closing Remarks**

Discussion:

Mr. Matute thanked the SC for choosing Peru to hold the 3<sup>rd</sup> SC meeting.

Mr. Matute is very proud that his SAI is developing a new area of research in environment. He is hopeful that we will learn more about the Inca and Pre-Inca times from the Machu Picchu historical sites. He hopes that his organization will be recognized for its contribution in the international community.

The SAI of Peru will celebrate its 125<sup>th</sup> anniversary next year. An invitation will be sent to all INTOSAI members to share in this event.

The Chair thanked Mr. Matute and his staff for hosting the meeting. She reminded us that it is crucial to continue our quest to protect these national treasures. She congratulated the Netherlands and Peru for undertaking collaborative efforts in protecting such treasures.

The meeting was adjourned at 14:39.

## 17. List of Participants

### Present:

#### **Austria**

Heinrich Lang

#### **Brazil**

Claudio Altounian

#### **Canada**

Johanne Gélinas, Associate Chair

Liliane Cotnoir

Sylvie McDonald

John Reed

#### **China**

Liu Haoyang

Zhou Weipei

Zhou Xun

#### **Czech Republic**

Miroslav Kruchina

Sylva Müllerová

#### **Netherlands**

Sylvia van Leeuwen

Pieter Zevenbergen

#### **New Zealand**

Gareth Ellis

#### **Norway**

Sissel Iversen

Eirik Larsen Kvakkestad

#### **Poland**

Jacek Jezierski

Malgorzata Romanowicz

#### **United Kingdom**

Sarah Billiald

#### **United States of America**

Steven Elstein

### Absent:

#### **Costa Rica**

#### **Egypt**

#### **Jordan**

#### **South Africa**

#### **Zimbabwe**

### Host:

#### **Peru**

Genaro Matute Mejía, Comptroller General

Rosa Urbina Mancilla, Vice Comptroller General

Gino Albán

Liliana Alfaro

Luis Arriola

Guillermo Bode

Ricardo Cornejo Corrales

César Fuentes

Iván Galindo

Aída Gherzi

Marco Lupú

Dora Diaz Rosemberg

David Medianero

Ana Teresa Pantoja

Gabriella Sambuceti

Oswaldo Ypanqui