

**Second Meeting of the Steering Committee
for the
INTOSAI Working Group on Environmental Auditing (WGEA)**

Heredia, Costa Rica

13-15 January 2003

Hosted by the Contraloría General de la Republica of Costa Rica

MINUTES

Agenda Items

1. **Visit with the President of Costa Rica**
2. **Welcome and Introductions**
3. **Regional Round-up**
 - a. **AFROSAI**
 - b. **ARABOSAI**
 - c. **ASOSAI**
 - d. **EUROSAI**
 - e. **OLACEFS**
 - f. **ACAG/SPASAI**
4. **Paper: Update on the Status of the Restricted Mandate and Regularity Auditing Paper**
5. **Paper: Update of the Status of the Sustainable Development Paper**
6. **Paper: Water Issues, Policies and the Role of Supreme Audit Institutions**
7. **Paper: Environmental Auditing and Waste Management**
8. **WGEA/IDI Training Program**
9. **Fourth Questionnaire on Environmental Auditing**
10. **World Summit on Sustainable Development**
11. **Web Site Re-design**
12. **Preparing for Beijing**
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15. **Adjournment**
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1. Visit with the President of Costa Rica

Discussion:

The Steering Committee met with the President of Costa Rica, Mr. Abel Pacheco, as well as the Minister of Environment. The President described his deep and personal concern for the protection of his country and our world and was encouraged by the work of the Supreme Audit Institutions (SAI) community. The meeting generated considerable local media coverage.

2. Welcome and Introductions

Discussion:

The Associate Chair welcomed all delegates to the 2nd meeting of the Steering Committee for the International Organization of Supreme Audit Institutions (INTOSAI) Working Group on Environmental Auditing (WGEA), which was held at La Condesa Hotel in Heredia, Costa Rica from 13-15 January 2003. The Associate Chair also thanked Mr. Luis Fernando Vargas Benavides, Costa Rica's Contralor General de la República Costa Rica, for hosting this event.

Mr. Luis Fernando Vargas Benavides indicated that he was very grateful for the presence of the WGEA members in his country. He mentioned that Costa Rica has only recently opened a specialized office that encompasses an environmental auditing unit and that they have a lot to learn and share with the WGEA. He wished the WGEA success in their discussions and ended by stressing that this meeting is important to both the INTOSAI community and the Contraloría General de la República.

The members introduced themselves.

The Associate Chair outlined the meeting objectives:

- get an update on what is going on at the regional level;
- verify that tasks, which were agreed upon in London, have been acted on; and
- discuss where we are at and where we are going.

It was noted that the Chair gave a progress report to the INTOSAI Governing Board in October 2002. The Associate Chair attended the following events in 2002:

- EUROSAI meeting hosted by Poland in Paris in April.
- AFROSAI-E training program in August.
- World Summit on Sustainable Development in Johannesburg in August 2002. SAIs from China, Norway, and South Africa also attended the event. Key events included a side event organized by Canada on "Making Sure Things Get Done-Governance" and a side event organized by South Africa on "How Will We Ensure That Governments Deliver What They Promise". These events raised the profile of INTOSAI and the WGEA.

Results and Next Steps:

Minutes of the 1st Steering Committee meeting, which was held in London in April 2002 were accepted with the following amendment:

- Page 2, agenda item 3 – "...minutes of meeting will be translated." It was suggested that we do not translate the minutes at this point, unless someone has a concern.

3. Regional Round-up

Discussion:

Regional coordinators gave a brief summary of activities underway at the regional level.

Results and Next Steps:

Chair requested that Regional Working Group on Environmental Auditing (RWGEA) coordinators copy the WGEA Secretariat on letters, guidelines, and anything relevant to share with the community and that they let her know as soon as the RWGEA meeting dates are confirmed.

3. a) AFROSAI

AFROSAI Regional Working Group on Environmental Auditing and other disciplines are currently not functional. The 2nd meeting of the RWGEA which was to be held in Libya in October 2002, did not take place; therefore, targets of the AFROSAI group have not been met.

Due to logistical problems in Africa, the IDI has created regional groups within AFROSAI, namely

- AFROSAI-A – Arabic speaking
- AFROSAI-F – French speaking
- AFROSAI-E – English speaking

AFROSAI-E has an environmental auditing workgroup and has done extensive work since April 2002. The following lists the work conducted:

- creation of a guideline for conducting environmental audits;
- creation of a best practice guide on the audit of medical waste;
- participation in a side event of INTOSAI to the WSSD; and
- holding a week-long training course (including a practical session in a hospital to use the best practice guide for 11 SAIs).

There are currently 12 strategic plans in place for the implementation of environmental auditing in SAIs across English-speaking Africa.

AFROSAI-E working group will hold a meeting in July 2003 of all countries who have begun environmental auditing to learn from one another and to share information.

AFROSAI-E performance auditing working group, in consultation with the environmental working group, will embark on concurrent audits in SAIs on the topic of quality of water for human consumption. This was also the theme for the case study used on the training course.

3. b) ARABOSAI

In his report to the Steering Committee for the meeting held in Costa Rica in January 2003, Mr. Gawdat El Malt, president of the Central Auditing Organization of Egypt, indicates that

- The ARABOSAI Regional Sub-committee for Environmental Auditing held a meeting in Egypt in October 2002.
- A first questionnaire was sent to ARABOSAI members to develop a database on environmental auditing.
- The committee recommended to have its draft statute approved by the Governing Board.
- The committee should meet once a year.

The Committee also suggested the following recommendations:

- The SAIs should give great concern to environmental issues, giving priority to international joint issues.
- A research paper should be prepared and submitted by all members concerning basics and methods for any environmental theme (water, seas and pollution, waste, etc.) which are assigned during the committee meeting.
- A directive including environmental auditing directions and standards guided by the INTOSAI standards for environmental auditing should be prepared.
- Training courses should be held for members in the fields related to environmental auditing.

3. c) ASOSAI

Discussion:

Since the First WGEA Steering Committee meeting on the Work Plan 2002-2004, the secretariat of ASOSAI RWGEA has

- Provided audit cases on water and waste to the SAIs of the Netherlands and Norway.
- Represented the secretariat of ASOSAI WGEA at the WSSD in August 2002 and delivered a speech introducing the ASOSAI RWGEA and the CNAO at a formal forum at the Summit, and attended the workshop on environment and sustainable development audit organized by AFROSAI RWGEA.
- Participated in the Second European Environmental Auditing Seminar held in Golawic, Poland in August 2002;
- Represented ASOSAI RWGEA at the 31st Governing Board meeting in Manila, Philippines in October 2002.
- Participated in the workshop on curriculum design organized by INTOSAI WGEA and the IDI, November 2-6.
- Updated the ASOSAI RWGEA Web site on a more frequent basis since its inception in 2001.
- Written to all ASOSAI members suggesting five research topics on environmental audit and inviting new ideas. Twenty-four SAIs have replied and the secretariat will compile the research results and disseminate them via the internet among ASOSAI members.
- Revised the Guidelines on Environmental Audit and submitted them to the ASOSAI.

Future work under the Work Plan 2002-2004:

- to promote the understanding of environmental audit issues of common concern among all ASOSAI members;
- promote exchanges of information and experiences; and
- strengthen relationship with INTOSAI WGEA, as well as other RWGEAs.

Results and Next Steps:

The Chair suggested that ASOSAI send a copy of the letter they sent out to SAIs with the compilation of findings as well as a copy of draft guidelines on environmental audit.

It was also suggested that we should keep an eye on guidance being produced in case they are suitable for wider dissemination and appropriate for this group.

It was noted that OLACEFS and ASOSAI regions appear to be developing guidelines. ASOSAI indicated that they make their guidelines specific because some Asian countries do not have environmental audit, and they must therefore cater to this.

3. d) EUROSAI

Discussion:

The 2003 Work Plan of the EUROSAI Regional Working Group on Environmental Auditing is based on the Group's strategy for years 2003-05. The current strategy was adopted during the Second Working Group's meeting in Paris, April 2002.

The Working Group recommends conducting national and international audits addressing the most severe environmental problems as follows:

- waste, including radioactive wastes;
- fresh water and sea pollution, including agricultural pollutants;
- nature conservation, including protection of endangered species of flora and fauna; and
- air pollution, especially of a transboundary nature.

In particular, for 2003-05, the Regional Working Group intends to promote audits about waste issues, in line with the current INTOSAI Working Group policy, and also recommends a sustainable development approach to European environmental audits.

The EUROSAI Working Group pays due attention to the results of the Earth Summit on Sustainable Development and is taking into account commitments made by the governments for further assessment of their implementation.

The Chair's principles are

- initiation of international environmental audits in the European region,
- exchange of experience in the field of environmental auditing and training activities,
- ongoing contacts with members through the Internet pages and Group's meetings, and
- presentation of Group's activities at the EUROSAI Board's meetings.

The Training activities are

- European Seminar on Environmental Auditing - (Sea Protection-MARPOL, OSPAR, Helsinki Convention) Warsaw, Poland, October 2002; and
- Waste management auditing, planned for December 2003.

The following international audits were completed:

- Marpol Convention - Preventing and dealing with pollution from ships at sea and in ports - developing joint final reports.
- Black Sea Convention - International audits on the observance of the provisions of the convention.
- Basel Convention - International waste on a transboundary shipment.

The first steps have been completed for the second international audit of

- The Helsinki Convention - Protection of the Baltic Sea watershed.

The Regional meetings were

- 2nd meeting of the members of the EUROSAI Regional Working Group on Environmental Auditing, Paris, 11-12 April 2002.
- 4th meeting of Co-ordinator and Sub-coordinators, Warsaw, 3 October 2002. The following topics were discussed:
 - work plan for 2002;
 - Earth Summit's afterthoughts and reflections, discussion on possible comparative studies of SAIs' implementation of the decisions of the Johannesburg Summit; and
 - Ways of possible regional co-operation between EUROSAI and ASOSAI regional working group on environmental auditing.

The Working Group has enlarged and currently consists of 33 members.

Results and Next Steps:

Associate Chair noted that there seemed to be a consensus to do something post Johannesburg. Members agreed that the RWGEAs should work in cooperation to follow commitments made by the governments for further assessment of their implementation.

3. e) OLACEFS

Discussion:

The Brazilian Court of Audit has been coordinating the Environmental Special Technical Committee since November 2000. It is composed by the SAIs of Argentina, Brazil, Chile, Colombia, Honduras, Paraguay, Peru, and Venezuela. Its main mission is to develop studies and documents that support the SAIs when acting in the control of the environmental management. The 3rd meeting of the Environmental Special Technical Committee was held in Villa de Leyva, Colombia on 6-7 May 2002.

The accomplished activities are

- Many important products were delivered: meetings, pilot-audits, and a document entitled *Methodological Mark for Environmental Fiscal Auditing* that may subsidize the control of the environmental auditing in the region.

The future activities are

- The Committee will keep on stimulating the execution of works on environmental impacts beyond frontiers and on international agreements.
- Auditing procedures will be developed to establish more specific methodological practices once it has been approved by OLACEFS. These procedures will allow the drawing or the selection of methods, indicators, models of comparison, techniques of gathering evaluation of evidences, and follow-up of the audit's results.
- The Committee intends to offer long-distance or common courses of training on environmental auditing.
- The results of audits made by the SAls and the information on environmental issues relevant to external control will be made public. They will be stored in the data bank on the Committee's Web site.
- The Committee will try to identify and use mechanisms of financial assistance and technical cooperation to implement the plan.
- There will be at least two more meetings of the Committee in the period of the Work Plan 2002-05.

3. f) ACAG/SPASAI

Discussion:

Since the last meeting of the Steering Committee, the ACAG/SPASAI RWGEA has held its first meeting hosted by the Victorian Auditor-General's Office in Melbourne, Australia.

The workshop began with a regional round-up that identified the following key issues:

- How to prioritize, design, and scope environmental audits;
- Waste management and water quality were recurring themes;
- Sustainability - who should be responsible for sustainable management of resources and what role can audit offices take;
- The development of triple bottom line reporting;
- The role of regulators;
- Environmental performance indicators and reporting of environmental information;
- The need for training in the auditing of environmental policies and activities; and
- The need for information sharing and learning from others.

After discussion over the two days, the group decided not to adopt a specific environmental theme such as waste management or water quality to focus on in the future. Rather, the sustainable management of environmental resources was identified as being the most critical outcome of environmental activities, and it was agreed that this should be at the centre of the group's thinking.

The New Zealand office is developing a Web page for the ACAG/SPASAI RWGEA. The page will contain contact information for members of the group and information about and links to other relevant INTOSAI sites such as the INTOSAI WGEA and IDI sites.

Key obstacles were identified:

- 1) The lack of standard methodology.
- 2) Accountants and auditors lack environmental expertise and knowledge about the sustainable development agenda:
 - difficulty involved in identifying costs generated by environmental problems,
 - difficulties with the valuation of environmental liabilities and contingencies, and
 - need to develop new accounting and information systems.

4. Paper: Update on the Status of the Restricted Mandate and Regularity Auditing Paper

Discussion:

The paper "Environmental Auditing and Regularity Auditing" (prepared by the SAI of New Zealand) is being translated and will be proposed for approval at the next WGEA Assembly in Beijing in 2003 and at the XVIII INCOSAI for approval as an official INTOSAI publication.

Results and Next Steps:

The Chair will submit the paper to the WGEA Assembly for approval in Beijing, and then it will be circulated among INTOSAI members before being submitted at the XVIII INCOSAI 2004 as a formal INTOSAI document.

5. Paper: Update of the Status of the Sustainable Development Paper

Discussion:

This paper was presented at the XVII INCOSAI in Seoul in 2001. It has now been updated to incorporate issues related to the World Summit on Sustainable Development (WSSD) held in Johannesburg in 2002. The paper is being translated and will be proposed for approval at the next WGEA Assembly in Beijing in 2003 and at the XVIII INCOSAI.

Results and Next Steps:

The Chair will submit the paper to the WGEA Assembly for approval in Beijing, and then it will be circulated among INTOSAI members before being submitted at the XVIII INCOSAI in 2004 as a formal INTOSAI document.

6. Paper: Water Issues, Policies, and the Role of Supreme Audit Institutions

Discussion:

Water has been a "central theme" for the WGEA over the past several years. To date, SAIs have already conducted more than 350 audits on water-related topics, demonstrating that auditing this topic is both feasible and important.

The Steering Committee reviewed and endorsed an excellent paper prepared by the SAI of Netherlands, which captures the main problems and issues related to water management, as well as the experience of SAIs. This paper will be updated by the SAI of the Netherlands taking into account the following comments by the Steering Committee members:

- prepare an executive summary;
- give consideration to new category called flood prevention and protection; and
- add in the section on instruments: fees and fines, aquatic monitoring, and regulation of water supply.

The paper will then be presented to the WGEA Assembly at its 8th meeting in Beijing in 2003. The paper will also be incorporated into future information exchange and training initiatives.

Results and Next Steps:

There was unanimous consent to propose that the updated paper on water be submitted to the WGEA members for adoption as a WGEA paper at the next WGEA Assembly meeting in Beijing China in 2003.

7. Paper: Environmental Auditing and Waste Management

Discussion:

Improper handling of domestic, hazardous, hospital, and radioactive wastes can have severe impacts on environmental quality and human health. For this reason, the WGEA identified waste management as its second central theme in 2001, in order to encourage SAIs to conduct audits of this subject matter. The SAI of Norway has developed an informative and high-quality paper intended to provide guidance to SAIs in auditing this subject area. The paper provides background information on the topic of waste, as well as suggested audit approaches for SAIs. This paper will be updated by Norway, taking into account the following comments by the Steering Committee:

- put the bulk of Chapter 1 into an appendix (to get to background material first);
- paper should be illustrated to make it easier to read; and
- put more emphasis on waste reduction.

Results and Next Steps:

There was unanimous consent to propose that the updated paper on waste be submitted to the WGEA members for adoption as a WGEA paper at the next WGEA Assembly meeting in Beijing, China, 2003.

8. WGEA/IDI Training Program

Discussion:

The WGEA has entered into a partnership with the INTOSAI Development Initiative (IDI) to develop a practical “how-to” two-week environmental auditing training course for SAIs. This project is proceeding as planned, thanks to the great support of the IDI and participating SAIs. The current plan is to hold the first pilot training session in the ASOSAI region in the early fall 2003 it would be oriented toward large SAIs. The second pilot session will be targeted toward smaller SAIs, from several regions, and will be held in late 2003 or early 2004.

The Steering Committee endorsed the overall project plan and curriculum for the course with minor changes. Here are examples of suggested changes:

- We want to ensure that SAIs that are trained are ready to commit to do an audit;
- In the IDI report on the Curriculum Workshop, use norm ISO 14001 instead of ISO 14000.

The overall project and curriculum will be further discussed at the next WGEA Assembly meeting in Beijing in 2003.

Results and Next Steps:

The Steering Committee endorsed the overall project plan and curriculum for the course with minor changes. The overall project and curriculum will be further discussed at the next WGEA Assembly meeting in Beijing in 2003.

- May 2003 - Canada will host a one week program on environmental issues “train the trainers”.
- June-July 2003 - trainers will take three weeks to write the course (venue yet to be determined).
- Fall 2003 - IDI will deliver the pilot courses in two regions. The first one will be delivered in the ASOSAI region, and the location of the second pilot has not been decided yet.
- Major involvement of IDI ends after the second delivery.

9. Fourth Questionnaire on Environmental Auditing

Discussion:

The Working Group proposed in its 2002-04 Work Plan to send the questionnaire every period, in order to track new developments in environmental auditing, to update the homepage on the Web, and to supplement the bibliography. The SAI of Canada will conduct the fourth survey.

The questionnaire covers the actual state of the art in the field of environmental auditing by SAIs. Where possible, the results of the survey are compared with those of the previous surveys. With the questionnaire, we also hope to contribute to the evaluation and further development of the strategy, products, and activities of the Working Group on environmental auditing.

The Steering Committee reviewed and suggested changes to the planned 4th Survey on Environmental Auditing that is being administered by the SAI of Canada.

This Survey will be sent to all INTOSAI members by the second quarter of 2003 with responses requested by the end of June.

Results and Next Steps:

The SAI of Canada will update the questionnaire taking into account the comments provided by the Steering Committee members. They suggested such things as

- RWGEA coordinators should suggest that SAIs answer the questionnaire by e-mail.
- There are still too many questions, try to keep it to a minimum.
- Ask whether the SAIs are planning to address the barriers they are experiencing in developing and executing environmental audits.
- Covering letter and the introduction to the survey should specify that SAIs who have not done environmental auditing should fill out the short survey.

The RWGEA coordinators will see whether they want to add questions for their own purposes and will send these out to the WGEA secretariat. They will also offer to help any SAI who needs assistance when answering the questionnaire.

The SAI of Canada will translate the questionnaire into the four other INTOSAI languages.

10. World Summit on Sustainable Development

Discussion:

The Steering Committee discussed the outcomes of the World Summit on Sustainable Development (held in August 2002 in Johannesburg, South Africa) and the implications of the Summit for SAIs.

Results and Next Steps:

The Steering Committee agreed on several ideas about how the WGEA members could respond to the challenges of sustainable development and will propose these to the WGEA Assembly in Beijing. The Steering Committee members proposed that the WGEA

- produce a report on progress at Johannesburg +5 (2007);
- focus on a small amount of themes (for example waste, strategy, biodiversity, safe water, and sanitation);
- uses templates that are a good starting point;
- focus on progress instead of comparing audit results.

The Steering Committee agreed on the content of the templates provided and proposed that the Chair of the WGEA

- Propose at the WGEA Assembly in Beijing in 2003 that each SAI produce a working paper on what their SAI is doing.
- Include in the WGEA survey a question to ask SAIs what their government is doing on sustainable development.
- Ask WGEA members to undertake some informal "intelligence gathering" in order to determine what actions, if any, are planned domestically to respond to the WSSD.
- Bring forward this topic to the Governing Board of INTOSAI.

11. Web Site Re-design

Discussion:

The SAI of Canada, as Chair and Secretariat, has re-designed the WGEA Web site to take advantage of new information technologies. This new site was presented to the Steering Committee and constructive improvements were suggested. The Web site will be officially demonstrated and launched at the WGEA Assembly meeting in Beijing in 2003.

The Steering Committee members like the look and feel of the Web site.

Results and Next Steps:

The Steering Committee members gave some suggestions for the Web site:

- the European court of auditors is not a member;
- information that changes little should be put on the RWGEA pages;
- leave the contact list as is: auditor general contact information followed by the WGEA contacts;
- the external links page should indicate the links to international agreements;
- Hong Kong should appear under ASOSAI;
- the Australian states offices could be listed as affiliated members.
- in the language policy we should translate the mission, mandate and background in all languages

The Steering Committee recommends that the mission, vision, and mandate described in the Web site be brought forth for approval at the WGEA Assembly in Beijing in 2003.

Costa Rica will help with the Spanish edit.

12. Preparing for Beijing

Discussion:

The 8th meeting of the INTOSAI WGEA will be held 10-15 April 2003 in Beijing. The meeting will be hosted by the Chinese National Audit Office (CNAO). Consistent with the direction requested by many working group members, this four-day meeting has been divided into two main portions. The first two days (10-11 April) will focus on information exchange and training among members. It will blend seminar presentations (involving SAIs, as well as experts from external organizations) with interactive workshops in three main topic areas: sustainable development, waste, and water. All WGEA members will be asked to prepare a short paper describing a recent audit, and these papers will be distributed to all participants. In addition, selected SAIs will be invited to present their paper during the meeting. The second main portion will focus on the business of the WGEA, including the approval of various papers, advancing the WGEA/IDI training program, and considering strategies for waste and sustainable development.

Results and Next Steps:

- The INTOSAI WGEA Assembly meeting will be divided as followed: April 10-11 environmental seminar, April 12-13 weekend excursion, and April 14-15 business meeting.

- One of the two-day seminar objectives is to have a mix of keynote speakers from international organizations (for example UNEP, World Bank) and SAI representatives.
- Members indicated that they were in favour of not splitting up in groups because the subjects are applicable for all SAIs and some countries send only one representative.
- The seminar should also focus on information and exchange and on sharing experiences.
- Members should also break out into small groups to facilitate exchanges.
- The secretariat will issue a letter to WGEA members to request whether they are interested in delivering a paper. We will try to have presentations from the different INTOSAI regions in the workshops.

13. Open Discussion

Discussion:

The Associate Chair commented that we have been able to mix pleasure and business in our meetings. We have established the tradition and must therefore communicate to the WGEA our enthusiasm and passion of the work we are doing.

14. Next Meetings

In order to facilitate long range planning and budgeting, the Steering Committee agreed on approximate future meeting dates as follows:

- 3rd Steering Committee Meeting - February 2004, Europe
- 9th Working Group on Environmental Auditing - June 2004, South America.

We expect formal announcements to be made in Beijing.

15. Adjournment

The meeting was adjourned at 16:00 on Wednesday, 15 January 2003.

16. List of Decisions During the Second Meeting, Heredia, Costa Rica, January 2003

Subject	Decision or further follow-up
Approval of agenda	Approved
Welcome and Introductions	
Minutes	Minutes of the 1st Steering Committee meeting, which was held in London in April 2002 were accepted with a minor change.
Region Round-Up	RWGEA coordinators to provide the following information to the Chair: <ul style="list-style-type: none"> ➤ Date of planned meetings ➤ Guidelines, training activities
Region Round-Up: ASOSAI	ASOSAI coordinator to provide a copy of letter they sent out to SAIs with the compilation of findings, as well as a copy of draft guidelines on environmental audit.
Paper on "Environmental Audit and Regularity Auditing" (New Zealand)	The Chair to submit the paper to the WGEA Assembly for approval in Beijing, and then it will be circulated among INTOSAI members before being submitted at the XVIII INCOSAI in 2004 as a formal INTOSAI document.
Paper on "Sustainable Development: the Role of Supreme Audit	The Chair to submit the paper to the WGEA Assembly for approval in Beijing, and then it will be circulated among INTOSAI members

Subject	Decision or further follow-up
Institutions” (United Kingdom)	before being submitted at the XVIII INCOSAI in 2004 as a formal INTOSAI document.
Paper: Protecting the Waters of our Planet – Experience of SAIs (The Netherlands)	There was unanimous consent to propose that the updated paper on water be submitted to the WGEA members for adoption as a WGEA paper at the next WGEA Assembly meeting in Beijing, China, 2003.
Paper: Environmental Auditing and Waste Management (Norway)	There was unanimous consent to propose that the updated paper on waste be submitted to the WGEA members for adoption as a WGEA paper at the next WGEA Assembly meeting in Beijing in 2003.
WGEA/IDI Training Program	<p>The Steering Committee endorsed the overall project plan and curriculum for the course with minor changes. The overall project and curriculum will be further discussed at the next WGEA Assembly meeting in Beijing in 2003.</p> <ul style="list-style-type: none"> ➤ May 2003 - Canada will host a one week “train the trainers” program on environmental issues. ➤ June-July 2003 - the trainers will take three weeks to write the course (venue yet to be determined). ➤ Fall 2003 - IDI will deliver the pilot courses in two regions. The first one will be delivered in the ASOSAI region, and the location of the second pilot has not been decided yet. ➤ Major involvement of IDI ends after the second delivery.
Questionnaire	<p>The SAI of Canada will update the questionnaire taking into account the comments provided by the Steering Committee members.</p> <p>The RWGEA coordinators will see whether they want to add questions for their own purposes and will send these out to the WGEA secretariat. They will also offer to help any SAI who needs assistance when answering the questionnaire.</p> <p>The SAI of Canada will translate the questionnaire into the four other INTOSAI languages.</p>
World Summit on Sustainable Development	<p>The Steering Committee members proposed that the WGEA</p> <ul style="list-style-type: none"> ➤ Produce a report on progress at Johannesburg +5 (2007). ➤ Focus on a small amount of themes (for example waste, strategy, biodiversity, safe water, and sanitation). ➤ Use templates that are a good starting point. ➤ Focus on progress instead of comparing audit results. <p>The Steering Committee agreed on the content of the templates provided and proposed that the Chair of the WGEA</p> <ul style="list-style-type: none"> ➤ Propose at the WGEA Assembly in Beijing in 2003 that each SAI would produce a working paper on what their SAI is doing. ➤ Include in the WGEA survey a question to ask SAIs what their government is doing on sustainable development. ➤ Ask WGEA members to undertake some informal “intelligence gathering” in order to determine what actions, if any, are planned domestically to respond to the WSSD; ➤ Bring forward this topic to the Governing Board of INTOSAI.
New Web Site	<p>The Chair will introduce proposed changes to the WGEA Web site.</p> <p>The Steering Committee recommends that the mission, vision, and</p>

Subject	Decision or further follow-up
	<p>mandate described in the Web site be brought forth for approval at the WGEA Assembly in Beijing in 2003.</p> <p>Costa Rica will help with the Spanish edit.</p>
Preparing for Beijing	<p>The INTOSAI WGEA Assembly meeting will be divided as followed: April 10-11 environmental seminar, April 12-13 weekend excursion, and April 14-15 business meeting.</p> <p>One of the two-day seminar objectives is to have a mix of keynote speakers from international organizations (for example UNEP, World Bank) and SAI presentations.</p> <p>The secretariat will issue a letter to WGEA members to request whether they are interested in delivering a paper. We will try to have presentations from the different INTOSAI regions in the workshops.</p>
Next Meetings	<ul style="list-style-type: none"> ➤ 3rd Steering Committee Meeting - February 2004, Europe ➤ 9th Working Group on Environmental Auditing - June 2004, South America.

17. Appendix – - Participant List

Participants:

Present:

Brazil

Claudio Altounian

Canada

Johanne Gélinas (Associate Chair)

John Reed

Liliane Cotnoir

Sylvie McDonald

China (People's Republic of)

Liu Dazhu

Zhou Xun

Costa Rica

Luis Fernando Vargas Benavides

Guillermo Barquero Chacón

Agustin Ureña

Adolfo Johanning

Lillian Marin

Mariela Azofeita

Czech Republic

Miroslav Kruchina

Sylva Müllerová

Netherlands

Sylvia van Leeuwen

Pieter Zevenbergen

New Zealand

Gareth Ellis

Norway

Øivind Berg Larsen

Lillin Cathrine Knudtson

Poland

Zbigniew Wesółowski

Małgorzata Romanowicz

United Kingdom

Joe Cavanagh

Absent:

Egypt

Jordan

South Africa (Republic of)

United States of America

Zimbabwe

In attendance:

IDI Norway

Else-Karin Kristensen

Kiyoshi Okamoto