



# ***MINUTES***

*Eleventh Meeting of the  
Working Group (WG11)*

*Arusha, Tanzania*

25-29 June 2007



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All meeting material referred to in these minutes is available on the WGEA website [www.environmental-auditing.org](http://www.environmental-auditing.org). Go to Meetings, in the left-hand column under WGEA Business, then Past meetings of WGEA Assembly, and choose the Meeting Material for Arusha, Tanzania.

## **Tuesday, 26 June 2007—Morning**

### ***Opening Session***

#### **Welcoming remarks**

The opening ceremonies began with the National Anthem of Tanzania.

The Girl Guides of Arusha welcomed the honoured guests and delegates with a song and a poem on the environment.

Mr. Edwin M. Rweyemamu of the National Audit Office of Tanzania introduced the honourable guests, invited guests, diplomats from the represented countries present, the Chair of the Public Accounts Committee of Tanzania, major private audit firms in Tanzania and the SAI delegates.

Mr. Ludovick Utouh, Controller and Auditor General of the United Republic of Tanzania made opening remarks and welcomed special guests. He also stated that the knowledge sharing that would happen during the rest of the week, between developed and less developed countries, would be welcome. He noted this meeting was very timely with respect to environmental concerns, especially on climate change. He also presented a message in Swahili “Kinga ni Bora Kuliko Tiba,” which means “prevention is better than cure.”

Ms. Sheila Fraser, Auditor General of Canada and Chair of the Working Group on Environmental Auditing (WGEA), thanked Mr. Utouh and his staff for the warm welcome and for their gracious hospitality. She announced that this was the largest meeting of the WGEA—with 150 participants and over 50 audit offices from virtually every region in the world—which reflects the common concern and purpose shared by delegates. She said that it had been an honour to lead the WGEA for the past six years and expressed her support for the incoming WGEA Chair, the National Audit Office of Estonia.

His Excellency, Dr. Ali Mohamed Shein, Vice-President of the United Republic of Tanzania, opened the meeting with a warm welcome to all delegates and honourable guests. He announced that the motto of the meeting in Kiswahili was “Yatunze Mazingira Yakutunze,” which means “Protect the environment so that the environment can protect you.”

#### **Keynote Speakers**

##### **Environment and Sustainable Development from a Tanzanian Perspective**

The Hon. Prof. Mark Mwandosya, Minister of the Environment of Tanzania provided the following comprehensive picture of the natural resources and the issues that affect Tanzania:

- Considering the wealth and diversity of Tanzania’s natural resources, the country is listed as one of the top twenty-five countries in terms of biodiversity. Forty percent of Tanzania’s land is in national parks and reserves, such as the Serengeti, and twenty-three percent is used for agriculture. There are also four wetlands listed as RAMSAR sites. Tanzania has a variety of natural resources, including the great lakes: Victoria, Tanganyika, Nyasa, and Manyara. Its mineral resources include tanzanite, gold, and diamonds.
- The rapid population increase in cities poses a big challenge to economic and environmental developments. The country consumes the equivalent of 15 million tonnes of oil, and approximately 60-70 percent of the population is urbanized. Urbanization brings with it sanitation problems, lack of access to safe drinking water supply, and other problems associated with a social environment. In rural areas, problems include increasing soil degradation, lower environmental productivity, and reduced forest areas.
- Tanzania has an environmental impact assessment system. However, its importance is often not recognized.

## **Tuesday, 26 June 2007—Afternoon**

### **The State of Our Global Environment**

Mr. Thierry de Oliveira, Programme Officer of the Global Environment Outlook Section of the Division of Early Warning and Assessment of United Nations Environment Programme (UNEP) presented perspectives and key findings from UNEP's Fourth Global Environmental Outlook (GEO-4) to be released in fall 2007. In his presentation he emphasized the following points:

- GEO-4 focuses on environment for development, by balancing environmental needs with economic growth.
- There are large, international, environmental problems: global warming and greenhouse gas emissions, the ozone hole, water availability; and, the decrease in the world's species. In Africa, land degradation is a particularly serious issue.
- There are drivers and pressures: population growth and global economic growth, technological evolutions (including biotechnology), and global environmental governance. For environmental governance, the world now has more than 5,000 international environmental agreements.
- Due to successful actions by governments, there have been some progress made and lessons learned. There has been success in decreasing acid rain regionally, reforesting temperate forests, controlling pollution, and reducing lead emissions in transportation. There are successes in regional collaboration; in particular, the European Union is successfully managing chemicals. The challenge is to look at how innovations can be implemented in different areas.
- Humans and the environment are interesting and complex: is security first or sustainability first? Thresholds can occur in the environment. For example, pollution in fresh water lakes can reach a threshold that cannot be reversed. Who, in government, has the controls or manages the impact: the Minister of Finance or the Minister of the Environment? In 1997, the natural environment had an estimate worth of US\$33 trillion. It is important to include natural resources in national accounts and to ensure that the economic benefits from the natural resources benefit the local community. This does not always happen.

### **WGEA Business Meeting**

#### **Overview of WG11**

The Chair of the meeting, Mr. John Reed, gave an overview of the meeting format. He explained the components of the meeting: a progress report from the Secretariat, regional reports and discussions, three thematic interactive workshops (with guest speakers), and presentations from SAIs, the small group discussions and tutorials. He also emphasized that efforts had been made to plan and encourage networking: through social activities and excursions and informal evening entertainment, organized by the SAI of Tanzania.

Most importantly, he emphasized that the vision of this meeting was to create a ripple effect. The delegates are encouraged to take what they learn at this meeting home and conduct environmental audits that make an impact.

#### **WGEA 2005-07 Progress Report**

The SAI of Canada's WGEA Secretariat presented an update on activities of the 2005–07 work plan. For more information, see the progress report and the presentation in the meeting material, under Tab 3, and in the presentation column. Members of the Canadian Secretariat presented on the following aspects:

- Organizational structure—Mr. John Reed
- Guidance documents—Ms. Vivien Lo

- Web enhancements—Mrs. Sylvie McDonald
- Communication—Ms. Anne Charron
- Fifth survey—Ms. Carolle Mathieu

## **RWGEA Progress Reports**

Regional coordinators were asked to provide updates on activities in their regions. Regional progress reports are available in the meeting material, under Tab 6. The following are highlights of their progress reports.

### **ACAG/SPASAI—Regional Coordinator SAI of New Zealand**

Mr. Peter McVay, from the SAI of Australia, presented the progress report on behalf of the SAI of New Zealand. The fourth ACAG/SPASAI Regional meeting was held in Canberra, Australia, and the theme was sustainable development. Their discussions included training, mandate, and planned and joint audits. They hope their next meeting will include more time for workshops and discussions, especially for audit methodology. The progress report lists recently completed and planned environmental audits in the ACAG/SPASAI region; it also includes decisions and actions from the meeting.

### **AFROSAI-E—Regional Coordinator SAI of South Africa**

Mr. Wessel Pretorius, from the SAI of South Africa, explained the structure of AFROSAI-E, which only has working groups that are not permanent and are only formed as needed. He also noted that the AFROSAI-E governing board recognizes the importance of environmental auditing. Mr. Pretorius noted several collaborative environmental audits that have taken place contribute to building AFROSAI-E members' capacity to conduct environmental audits.

### **ARABOSAI—Regional Coordinator SAI of Egypt**

Mr. Emad Riyad, from the SAI of Egypt, presented a summary of activities of the ARABOSAI WGEA. Their most recent, fifth meeting took place in Tunisia from 19 to 22 June 2006, and they have completed papers on several environmental auditing issues. Their next meeting will take place in Algeria, the date is undecided.

### **ASOSAI—Regional Coordinator SAI of China**

Mr. Linghu An, from the SAI of China, announced the ASOSAI WGEA website was upgraded in 2006 ([www.environmental-auditing.org.cn](http://www.environmental-auditing.org.cn)). Environmental Auditing Guidelines is the theme of the eighth ASOSAI research project. The Office of Comptroller and Auditor General of India, the SAI hosting the Secretariat of ASOSAI, is preparing the research project that ASOSAI members can participate in.

### **EUROSAI—Regional Coordinator SAI of Poland**

Mr. Zbigniew Wesolowski, from the SAI of Poland, announced four new SAIs that have joined the EUROSAI regional WGEA: Azerbaijan, Luxembourg, Finland, and Germany, and two seminars took place in 2006–07. The first seminar, dedicated to European biodiversity audits of NATURA 2000, took place during the fourth EUROSAI WGEA meeting, in Luxembourg in November 2006. The second, on European Environmental Law, was held at the European Academy of Law, in Trier, Germany, in February 2007. The next EUROSAI seminar will be held in Bratislava, Slovak Republic, and will focus on methods for auditing the implementation of the Kyoto Protocol. Lastly, Mr. Wesolowski announced that the SAI of Norway—upon approval by the seventh EUROSAI Congress, in Kraków, Poland in 2008—will be taking over as the Chair of the EUROSAI WGEA.

## **OLACEFS/COMTEMA—Regional Coordinator SAI of Brazil**

Mr. Ismar Barbosa Cruz, from the SAI of Brazil, gave an update of activities in the region. From 28 November to 12 December 2006, as part of the cooperative activities between SAIs of the Portuguese speaking community, the SAI of Brazil hosted a study cycle on Environmental Management Control, the focus of which was to disseminate environmental audit techniques from the SAI of Brazil. The OLACEFS/COMTEMA fifth regional meeting was held in Viña del Mar, Chile, in April 2007. The past actions and results of their last work plan were presented and evaluated, and environmental audits by some of their members were presented. Their next meeting is likely to take place in November 2007. Meanwhile the SAI of Columbia plans to organize a separate seminar, in the second part of 2007, to discuss poverty and the environment.

## **Regional Meetings during WG11**

The Chair, Mr. John Reed, followed the regional progress reports by explaining that the WGEA steering committee has been having on-going discussions to improve the overall function of the WGEA. An important aspect of these discussions was determining the different roles and responsibilities of members of the WGEA. In particular, there was an overall interest in strengthening the role of the regional coordinator and increasing activities at the regional level.

Keeping this in mind, Mr. Reed requested regional coordinators to find time in Arusha to organize a meeting with the SAIs in their region and address the following key questions:

- What do regional members want? What are their needs and wishes?
- What do member countries expect from the regional coordinator?
- What do regional coordinators expect from member countries?
- How should the RWGEAs and the WGEA work together?
- What do RWGEAs expect of the WGEA and the Chair?
- How do RWGEAs support the WGEA and the Chair?

He requested that the regional coordinators carry out these meetings before the end of Thursday, 28 June 2007 and provide feedback of the regional meetings to the Chair.

During WG11, regional coordinators held meetings with their members when possible from Tuesday to Friday. The level of discussion and decisions differed and may reflect the number of SAIs represented at WG11. The regional coordinators provided detailed minutes to the Secretariat. The following are highlights of those meetings and the discussions that took place.

## **AFROSAI-E**

SAIs in attendance: Botswana, Cameroon, Kenya, Lesotho, Mozambique, South Africa, Swaziland, Tanzania, Uganda, and Zimbabwe

The delegates discussed the roles and responsibilities, as recommended by Mr. Reed. Delegates stressed a need for training and supporting material, including an AFROSAI-E website. There was also a suggestion to focus on climate change.

Mr. Wessel Pretorius, from the SAI of South Africa, the Regional Coordinator of WGEA in AFROSAI-E, said that a strategic plan for AFROSAI-E, which covers communication and training, is currently in development. They need a contact person and responses from members on the regional work plan, for example, comments on the focus of climate change, agriculture, or poverty. Environmental auditing will be considered in the AFROSAI-E 2008 work plan. Mr. Pretorius noted that future training and agenda points for future meetings will be based members' responses. He requested that responses be sent in the following three weeks. A position paper, for the regions to consider possible themes, will be compiled and distributed to member countries for their input.

An environmental auditing manual will be launched at the AFROSAI-E second technical update in November 2007, to which AFROSAI-F representatives will be invited. This environmental auditing

manual and existing training material will be made available to the SAI of Cameroon to be implemented in the AFROSAL-F region.

## **ARABOSAI**

SAIs in attendance: Egypt, Kuwait, Morocco, Qatar, Saudi Arabia, Sudan, and the United Arab Emirates

Members of ARABOSAI discussed environmental auditing in the following three parts:

- environmental issues to audit, in order of priority: desertification, marine pollution, over exploitation of resources, air pollution, water, and waste;
- difficulties in conducting environmental audits in the Arab region; the top three, in order of priority: lack of qualified staff and technical expertise, absence of database and information, and absence of technical criteria for some environmental audits; and
- suggestions and recommendations for overcoming challenges in environmental auditing; the top three, in order of priority: enhance and promote ARABOSAI RWGEA, conduct training programmes within every SAI and integrate with IDI on subjects relevant to environmental auditing (e.g. accounting of natural resources, environmental management systems), and encourage cooperative audits among the members of ARABOSAI.

## **ASOSAI**

SAIs in attendance: Bangladesh, Bhutan, India, Indonesia, Korea, Malaysia, Mongolia, Pakistan, Qatar, Thailand, and Vietnam

The Regional coordinator, SAI of China, urged member SAIs to provide them with environmental audits from 2007. It was suggested that the ASOSAI website should include a list of environmental contact persons for all member SAIs. The SAI of China supported the importance of environmental contact, particularly to solicit more opinions on the development of environmental auditing standards for ASOSAI.

The SAI of China would like to hold an environmental auditing seminar in the first half of 2008 and are seeking a host. Several members suggested ASOSAI WGEA give full support to any SAI that is willing to host the seminar. Malaysia volunteered to host at its National Audit Academy of Malaysia, but hoped the SAI of China will make the formal proposal during the Governing Board meeting of ASOSAI in Kuwait, September 2007. Other SAIs offered assistance in providing experts and lecturers

The preparation of environmental auditing standards or guidelines for ASOSAI was discussed:

- It was suggested the regional coordinator could take this project.
- Another member urged the work to focus on existing INTOSAI WGEA material, in particular, papers on auditing with an environmental of sustainable development perspective.

For cooperative audits, the SAI of Indonesia, as the INTOSAI WGEA project leader on forestry, welcomed any input and participation from ASOSAI members. Comments from the members included

- Collaboration could include the possibility to increase the number of coordinated or parallel audit among ASOSAI members.
- Joint studies or audits could be conducted with other regions.
- Each SAI in the region could list their environmental issues and the ASOSAI Regional Coordinator could group the issues that are most common to its members, which could be used as potential subjects for collaboration.

The SAIs of Bangladesh, Thailand, and India will provide feedback at a later time.

## **OLACEFS/COMTEMA**

SAIs in attendance: Brazil, Paraguay and Chile

Mexico, not a member of the region, attended as a guest.

No decisions were made at the meeting. However, the participants discussed the activities from the 2006–08 work plan, the internal regulation of the COMTEMA, and the next meeting in November 2007.

## **Wednesday, 27 June 2007—Morning**

### **WGEA Business Meeting (cont'd)**

#### **INTOSAI WGEA 2008-10 Work Plan**

The Chair of the meeting, Mr. John Reed, began the day by explaining the INTOSAI WGEA 2008–10 proposed work plan. For more information on the specific projects under each goal, the Draft 2008–10 work plan (Tab 9 of the meeting material).

Mr. Reed also explained the roles of project leader and subcommittee member.

Project leaders lead all aspects of the project, including

- preparing project work plans,
- organizing meetings and consultations,
- doing research and soliciting information from SAIs as needed,
- developing drafts of the project for exposure,
- preparing progress reports as requested,
- communicating with the steering committee and WGEA membership, and
- commenting on other WGEA projects.

Subcommittee members are involved in reviewing and commenting on project work plans, progress reports, and drafts of the project, which helps to assure technical accuracy. It is possible for subcommittee members to undertake research or provide case studies as requested by the project leader.

Mr. Reed stressed that the projects are the opportunity for WGEA members to be more active. There is a need for both experienced and inexperienced SAIs to be subcommittee members. SAIs who do not have experience in environmental auditing are important, to providing advice on how user-friendly the guidance is.

Mr. Reed presented the projects in the work plan, under the following goals:

- Goal 1: Expand the environmental auditing guidance tools available to SAIs
- Goal 2: Facilitate concurrent, joint, and coordinated audits
- Goal 3: Enhance information dissemination, exchange, and training

In addition to speaking with the SAIs of Canada or Estonia on the Work Plan, Mr. Reed encouraged WGEA members to speak with steering committee members for more information. He stated that, to move forward, it must be clear which projects would be supported by Friday, 28 June 2007. If there are projects with no project leaders or strong subcommittees, those projects would be eliminated. He asked delegates to make an effort to review posters located immediately outside of the main hall, with the projects listed under each goal.

If there are countries that cannot confirm their commitment until they return home and speak to their SAI, the country can be added in square brackets [country] during the meeting.

## **Theme 1—Global environmental challenges we face together**

The presentations of the guest speaker and the SAIs are available on the website, on the same page as the meeting material. Each SAI's presentation was based on a paper in the Compendium of Workshop Papers on Environmental Auditing (Tab 7 of the meeting material).

### **Guest Presentation: Climate Change: What we know and what the future might be**

Dr. Chris Magadza, author of several chapters of the Intergovernmental Panel on Climate Change (IPCC) reports, presented the role of IPCC and its critical findings in their most recent, 2007 Fourth Assessment Report. In particular, he emphasized significant concerns for Africa.

- The credibility of the IPCC reports has increased with each report. This is because the report findings are increasingly based on real observations, rather than on predictions from modelling. Furthermore, the observations are improving at smaller scales and lower resolutions.
- Future projections include a raise in temperature of 2°C from pre-industrial levels or 1.4°C above 1990 levels, a decrease in ground water recharge, and a global decrease in agriculture—all leading to hunger, death, and flooding. The severity will be based on the CO<sub>2</sub> emissions exceeding certain levels and the degree rise in temperature. For example, an increase of 6°C would be disastrous.
- Africa is the most vulnerable area, because lack of adaptation is a serious issue. Warming in Africa will likely be greater here than the global annual mean. Rainfall is expected to decrease in northern and southern Africa, and it will likely increase in East Africa. However, it is unclear how rainfall will change in the Sahel, on the Guinean coast, and in the southern Sahara.
- In Eastern Africa, the glacier on Mount Kilimanjaro is decreasing. Future losses in biodiversity will occur, especially at the top of the mountain range. We can expect more elephant deaths to be caused by drought, and, in Uganda, we can expect coffee production to significantly decrease.
- The African “Enigma”—the most vulnerable continent with a low adaptive capacity—is a contrast to the African “Endowment”—natural resources, uneven distribution of water, and the critical mass of professional human resources.
- There are opportunities offered by climate change including carbon trading, solar and hydro energy, and biotechnology—new crops and new systems of irrigation technology.

### **SAI presentations**

Mr. Batbayar Badamdorj from the SAI of Mongolia moderated the interactive workshop for Theme 1.

SAI members made the following presentations.

- Canada—2006 Audit on Climate Change, Mr. Rick Smith
- Czech Republic—Coordinated Audit on the Basel Convention, Mr. Miroslav Kruchina
- Mexico—Marine Resources Protection, Mr. Fidel Lugo
- Norway—The Investigation of the Authorities Efforts to Survey and Monitor Biological Diversity and to Manage Protected Areas, Mr. Helge Østtveiten
- United Kingdom—United Kingdom's Climate Change Policy, Mr. Joe Cavanagh

### **Small group discussions**

After the SAI presentations, delegates were asked to break into smaller groups to discuss common environmental auditing issues. Each issue had a smaller, more focused set of questions that were used to provide direction to the discussions. For a comprehensive list of the environmental auditing issues and questions used in the small group discussions, see Tab 7 of the meeting material.

There were two rounds of small group discussions—after SAIs' presentations for Theme 1 on Wednesday and after SAIs' presentations for Theme 2 on Thursday. A summary of the small group discussions from both days are found after Theme 2—Audits of domestic environmental issues.

## Wednesday, 27 June 2007—Afternoon

### WGEA Tutorials

#### Cooperation between SAIs

This tutorial was led by Ms. Arien Blee-Booij, from the SAI of Netherlands, and Ms. Ewa Borkowska-Domańska, from the SAI of Poland. Both SAIs recently authored *Cooperation Between Supreme Audit Institutions: Tips and Examples for Cooperative Audits*. The tutorial was based on this paper, which is a practical guide for preparing, conducting, and reporting cooperative environmental audits. Included were examples of cooperative audits from different WGEA regions, which illustrated the tips taken from cooperative environmental audits, but abstracted from the content to make them more broadly applicable.

The presentation made during the tutorial is available on the WGEA website on the same page as the meeting material. The key points for discussion were

1. choosing partners and audit topics,
2. choosing the form of cooperation,
3. determining a common audit approach,
4. identifying the desired product, and
5. practical matters.

In a cooperative atmosphere, small groups of participants discussed some of the central issues of the paper. The following are some of the highlights of the discussions:

- A SAI can choose an audit topic and then find partners to cooperate with, or find partners and then choose a topic for a cooperative audit.
- Deciding the following in the preparation phase is strongly recommended: a common framework, assessment criteria, and the of form of report.
- It is important to discuss and decide on some practical matters. For example, to decide on the division of tasks and responsibilities or on how data will be exchanged, during the audit process. A pre-study may be helpful to make these decisions.
- It is important to conclude the preparation phase with a formal agreement.
- Communicating, being aware of differences, and finding common interests are of key importance.

The tutorial concluded with an interesting presentation by Ms. Mildred Chiri, the Auditor General of Zimbabwe. She shared her experiences, during her participation in three cooperative audits in the AFROSAI-E region.

- Her insights emphasized the importance of communication. In the three cooperative audits, teams organized three meetings: one to choose audit topic and starting date, a second to discuss the pre-study plan, and a third to discuss the reporting structure. Between the meetings, teams communicated by telephone and e-mail and discussed problems and experiences.
- The cooperative audits had an important impact: they raised a lot of debate in Parliament, and auditees, at various levels, implemented the recommendations.
- There were also some lessons learned that were important keys to success, such as being focused right from the beginning, having good coordination, hiring experienced staff, and ensuring management commitment.

- In developing countries, cooperative audits are important tools for solving common problems in the region. Concrete suggestions included environmental impact on the conservation of the Zambezi river basin (shared by six countries), economic impact of the Limpopo Trans-frontier Park, drought mitigation in Sub-Saharan Africa.

## Biodiversity

This tutorial was led by Ms. Carolle Mathieu, from the SAI of Canada, and Mr. Ismar Barbosa Cruz, from the SAI of Brazil—*Auditing Biodiversity: Guidance for Supreme Audit Institutions*. The presentation made during the tutorial is available on the website, on the same page as the meeting material.

This presentation focused on a four-step process for choosing a topic and approach for an audit of biodiversity as outlined in the paper.

Participants eagerly shared their views on biodiversity and the methods their government is using to protect it. Participants benefited from those who had experiences in auditing biodiversity, including SAIs that covered biodiversity audits during the SAI presentations.

**Step 1 Identify the country's biodiversity and threats to it.** Participants were asked to define what biodiversity is and why it is important that it is protected. They mentioned that biodiversity covers not only wildlife, but also plants and animals that are part of the farming industry. Biodiversity also includes genes and its diversity, all the species, their habitats and ecosystems. As one participant stated, "We need biodiversity, without it we do not exist"!

Participants identified the following as some of the services provided by ecosystems and its diversity: food, medicine, clean air, oxygen, tourist, wood timber, clothing, the stabilization of weather and energy.

Participants were particularly interested in the genetic modified organisms (GMOs), and whether they are good or bad. The instructors noted that GMOs can have a negative impact on the environment if not managed properly, which is why the Cartagena protocol on GMOs was adopted. It is not the role of auditors to determine whether GMOs are good or bad; as auditors, we assess what the government is doing to manage them properly. The discussion was concluded with the statement that it is important to protect the diversity of genes; diversity can help protect against diseases.

In small groups, participants identified and discussed the main threats to biodiversity, including pollution from industries, climate change, natural disasters, and deforestation that banks contribute to by giving money to forestry companies.

**Step 2 Understand the government's responses to these threats and the relevant players.** The instructors presented the government's responses to these threats (e.g. international conventions, legislation, policies, and programmes). Participants identified the following as the main players in biodiversity: ministries (rural/agriculture, agriculture-fisheries), environmental protection agencies, environmental councils, forestry agencies, local governments, NGOs, companies, and development agencies.

**Step 3 Choose audit topics and priorities.** The instructors finished the session by presenting the structure of Chapter 3 and the ten potential audit topics, examples of which include endangered species, freshwater habitats, marine habitats, forests resources, and mainstreaming biodiversity into economic sectors.

**Step 4 Decide on audit approaches: audit objectives and lines of enquiry.** Examples of audits for each of the ten potential audit topics are presented in the paper. During the presentation, the instructors focused on protected areas and potential researchable questions.

## **Sustainable Development and World Summit on Sustainable Development: Opportunities to Audit**

This tutorial was led by Joe Cavanagh, SAI of the United Kingdom, the author of the recent *The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions* and the previous *Sustainable Development: The Role of Supreme Audit Institutions*. The presentation used in this tutorial is available on the WGEA website next to the meeting material.

Mr. Cavanagh explained the concept of sustainable development, and how it can be translated into practical terms for implementation. He also explained how auditors might realistically tackle sustainable development and include relevant government policy tools that could be assessed. He noted that the material in this presentation is reflected in WGEA's *Guidance on Conducting Audits of Activities with an Environmental Perspective*.

After the initial presentation, Mr. Cavanagh asked the participants to discuss two aspects of auditing sustainable development: translating the issue of sustainable development into audit topics and examining the challenges and opportunities that exist.

**Challenges.** Participants discussed the following challenges:

- It is difficult to pin down the concept of sustainable development in a practical or auditable manner.
- The absence of a national strategy or institutional agreements (explicit or even implicit statement of what sustainable development means to the government) means the government has not set out what it means by sustainable development or how it is to be implemented. There will be challenges in deciding the appropriateness of the SAI to reach or promote its own views of what is sustainable.
- The government or the SAI lacks the capacity to undertake such audits or assessments of sustainable development, even if it is using the available tools. Governments and SAIs may also lack the capacity to challenge how these tools are used.
- Examining sustainability may require audits that include several ministries, which may reveal conflicting government or ministerial objectives or a resistance to sustainability, which can make it difficult to arrive at audit conclusions that will not be contested.
- The possibility that imposing sustainability criteria, on programmes that are not designed with sustainability in mind, may mean that auditors appear to question policy, which may be outside the SAI's mandate.

**Opportunities.** Participants discussed the following opportunities:

- SAIs may start by examining the existence of a national sustainable development strategy (required by 2005, a WSSD commitment). They could also look at the quality of the strategy—not by challenging whether it is sustainable enough, but by challenging whether it that covers all the right things and is supported by sufficient analysis.
- SAIs may look at the selection and reliability of the performance indicators that government has adopted to support its national strategy.
- SAIs may report on progress against key sustainable development targets and determine why targets are not being met.
- SAIs may also examine the existence and use of tools for providing sustainability in policy-making or decision-making, asking the following questions: Are the tools used? Are they used properly? Do they make a noticeable difference? If not, what are the obstacles?
- SAIs may also look at the existence and reliability of sustainability report, at the national or the entity level.
- SAIs may want to make international comparisons—comparing national practice with what is adopted in the countries, especially in countries with similar circumstances and sustainability challenges.

- Sustainability can also be applied at programme level. An obvious starting point is to look at the steps the government has taken to improve the sustainability of its own estate and administrative operations—for example, in terms of energy use, water consumption, sustainable procurement and construction, and sharing facilities with local committees. SAIs may also look at the performance of major environmental programmes, in line with the traditional role of environmental auditors.
- But SAIs might also look at how well sustainability has been reflected in other major spending programmes, especially when they claim to have a sustainable element. Have the programmes delivered the sustainability features that were promised? Is there any unintended and adverse environmental impact?

Mr. Cavanagh closed the tutorial by presenting the policy tools that came out of the World Summit on Sustainable Development (WSSD). He pointed to specific subject areas and these policy tools as potential opportunities to audit specific commitments from WSSD. He also addressed auditing WSSD options at different points from international commitments to domestic implementation.

## Thursday, 28 June 2007—Morning

### Theme 2—Audits of domestic environmental issues

The presentations of the guest speaker and the SAIs are available on the website on the same page as the meeting material. Each SAI's presentation was based on a paper in the Compendium of Workshop Papers on Environmental Auditing (Tab 7 of the meeting material).

#### Guest Presentation: Linking environmental auditing to sustainable development

Mr. Deodatus Mfugale, The Chairman of the Journalists Environmental Association of Tanzania and journalist for The Guardian Ltd., presented his insights into sustainable development in Tanzania, including challenges and the role of journalists and environmental auditors.

Tanzania is endowed with natural resources and holds potential for sustained growth, there are challenges, such as a lack of human capacity, poor technology, and the destruction of natural resources, that are obstacles to development.

**Environment, health, and poverty.** Tanzania has problems with severe deforestation, which have led to rivers with drastically reduced flows and reduced depths, which, in turn, have led to reduced fish catches. Human encroachment and climate change exert pressure on wildlife.

Tanzanians are in their current situation because of overlapping and contradicting policies among different sectors. In the past, environment was seen as “that other thing.” The 2004 Environmental Management Act is not being enforced, and corruption, particularly in illegal logging, is an issue. Many communities do not know the importance and benefits of a natural, healthy environment. Conserving soil fertility for small-scale farmers would help poorer families directly, lifting the majority of Tanzanians out of poverty and underlining the importance of properly managing natural resources at the local level.

**Role of the media.** The media is important for disseminating environmental information to different sections of the public. Unfortunately, the media's targeted audience is about 80 percent of the country's population—a rural population, most of whom are poor and less educated.

Tanzania has numerous newspapers and TV and radio stations that face daunting challenges (e.g. obtaining accurate and timely information) in reporting on the environment. Media owners focus more on making money than on educating the public, while both freelance and in-house journalists prefer to chase easier stories. The media is private, but it is not independent.

**Moving forward.** The government needs to avoid policies and programmes that have a negative impact on the environment. For example, raising the price of kerosene has a direct impact on forests and woodlands. In addition, government officials need to be held to a high degree of accountability.

The media needs to be trained to go beyond event-based reporting and report on various environmental concepts. Corruption is not just about money; it is also about sacrificing the truth.

Auditors have a responsibility to study, investigate, and announce findings. Auditors need to present the risks posed to the environment by human activity and how to address the challenges today and in the future.

By using the media to reach the public, the advice from auditing should enable governments, organizations, communities and individuals to take appropriate concrete measures to ensure healthy ecosystems.

## **SAI presentations**

Mrs. Mercy Muasya from the SAI of Kenya moderated the interactive workshop for Theme 2.

SAI members made the following presentations:

- Botswana—Clinical Waste Management at Referral Hospitals, Ms. Botho Entaile
- Egypt—Environmental Auditing on Waste, Mr. Emad Riyad
- Indonesia—Hot Mud Eruption on Sidoarjo, East Java with Environmental Perspectives, Mr. Anwar Nasution
- Paraguay—Audits on Wildlife in Protected Areas, Mr. Ignacio Avila
- Sudan—Environmental Impact of Water in Khartoum State, Mr. Abu Marin

## **Small group discussions**

After the SAI presentations, delegates were asked to break into smaller groups to discuss common environmental auditing issues. Each issue had a smaller, more focused set of questions that were used to give some focus to the discussions. For a comprehensive list of the environmental auditing issues and questions used in the small group discussions, see Tab 7 of the meeting material.

Where possible, minutes were taken and returned to the Secretariat. The discussions in each small group do not represent a consensus or one point of view. The minutes are a summary of the discussions provided by the small group discussion leaders. The Secretariat may have had to interpret some of the notes for the small group discussions that it did not attend. To avoid repetition, the following is a summary of the small group discussions from both days (Theme 1—Global environmental challenges we face together and Theme 2—Audits of domestic environmental issues):

### **A. General methods and techniques**

- i. What processes, methods, and techniques are common to environmental auditing and to normal financial, compliance, or performance auditing? What else is needed for environmental auditing?
- ii. What are the top tips for getting started on environmental auditing? How do auditors choose the right topic, objectives, and scope?
- iii. When do auditors start an audit: Is it only when the government's programme is fully implemented? How do auditors deal with programme targets that are to be achieved in the future (e.g. green house gas emission reductions)?
- iv. How do auditors deal with uncooperative entities? If entities are not cooperative, how can auditors get the information they need?

### **Discussion**

- There are three different aspects to methodology and techniques: financial, compliance, and performance. It is easiest to start with compliance, as it can be used if a country has environmental legislation in place.
- INTOSAI *Guidance on Conducting Audits of Activities with an Environmental Perspective* gives advice for those starting an environmental audit. Regularity, compliance, and performance audit methodologies are being used to audit the environment.

- While some countries have separate environmental audit teams, the majority of SAIs have regular audit teams conduct environmental audits. External experts are often hired when special expertise is required to assess environmental risks. Few countries have natural resources accounting that can be used to assess environmental risk. Not having an environmental audit team in a SAI, might result in no environmental audits being conducted.
- When the audit resources are limited, the scope of environmental audits has to be focused. In an audit, it is important to see whether the authorities responsible for protection have taken timely action to tackle an environmental issue.
- Even when there is no environmental audit mandate, environmental audits can be conducted after subject matter experts identify the environmental issues or risks. For instance, technical information on air pollution, water, land degradation, or cost of mitigation can be assessed by involving experts.
- Physical evidence such as photographs, samples, Geographical Information Systems (GIS) can be gathered and used as audit evidence. These are very effective tools for auditing environmental degradation and loss of biodiversity.
- Auditors need to be aware of the clash between the need to protect the environment and needs of the local communities for their livelihoods. Audit recommendations have to be balanced, and it must be possible implement the recommendations.

## **B. Skills and competencies**

- i. What special skills, knowledge, and capacity are needed for environmental auditing? How can they be obtained?
- ii. How can SAIs overcome inadequate funds, limited resources, or lack of expertise?
- iii. What is the best way to supplement internal expertise? How can SAIs use external expertise while maintaining their independence?
- iv. What is the right profile for environmental auditing in a SAI? Is a special unit needed?

## **Discussion**

### **Question i.**

- Environmental auditing is not a different type of audit
- Basic skills in auditing and communication skills are mandatory
- It is preferable that auditors have some knowledge of environmental issues and are able to find relevant environmental information, a wide variety of which is available on the Internet and locally. This knowledge and these skills can be obtained through internal training and external expertise. SAIs need to recruit staff with necessary competencies
- Analytical and research skills (including using the Internet) should be emphasized.
- A mix of technical skills is necessary.
- Networking with environmental specialists and non-governmental organizations is a good way to exchange ideas. Use academic institutions in your country.

**Question ii.** There is never any shortage of funds. The issue is establishing priorities. If the concerned stakeholders are sensitized to the need to make the environment a priority, the SAI will get the necessary funds. Ways to sensitize stakeholders include the following:

- Prepare and present one or two high impact environmental audit reports to establish the value of environmental audits. Once the stakeholders are persuaded of the value of environmental audits, it will be easier to raise funds.
- Conduct environmental awareness seminars for key stakeholders that provide funds, such as members of parliament.
- Find a great deal of relevant, free information is on the Internet.
- Find inexpensive expertise; academic institutions are often a good source.

- Use the media.
- Obtain funds from development agencies.

**Question iii.** Finding external expertise may be one way to supplement internal expertise.

- Get experts from outside the country to reduce the risk of bias. The environment has become a sensitive and political issue, and internal experts often take a stand for or against the government on environmental issues, which could bias opinions and make the SAI's reports less objective.
- Provide clear and specific terms of reference in the contracts with environmental auditing experts, which will help maintain expert objectivity and SAI authority.
- Use experts from reliable sources, such as institutions known to demonstrate high professional ethics.
- Obtain independent confirmation (for example, by consulting relevant ministries) of the skills and competence of external experts.
- Make it clear that the audit team is in control of decisions and is responsible for the project.

**Question iv.** The desired SAI profile for environmental auditing includes a team that has

- knowledge and skills covering a number of disciplines;
- experience in different types of audit (compliance, financial, and performance);
- environmental expertise, which could come from outside experts, if necessary; and
- access to specialized tools such as geographic information systems (GIS) and environmental economics, among others.

Some believe it is necessary to have a separate environmental auditing unit to

- emphasize the importance of environmental auditing,
- coordinate environmental audits, and
- build capacity.

Others felt might be desirable but not necessary to have a group of environmental auditors. The issue depended on the composition of the office and government structure. Auditors need to be aware that the focus of environmental audits focus is different, and the auditors' skills and professional background may be different (for example, they may not be just accountants).

Finally, some felt that a separate unit was not necessary, since environmental audits could be a part of a SAI's regular audits. They felt that if the SAI has a performance audit unit, there is no real requirement for a separate unit and that compliance, financial, or performance audits could be conducted with an environmental perspective.

### **C. Data collection and validation**

- i. What kind of data is needed to reach conclusions in an environmental audit?
- ii. Where can one go to obtain data on the state of the environment or results from government programmes?
- iii. How does a SAI verify data from a secondary source and assess its credibility? Can we rely on data generated by government ministries?
- iv. How do auditors deal with absence of information?
- v. What environmental information can be used to establish benchmarks against other countries?

## Discussion

**Question i.** The data should

- be simple, measurable, reliable, accurate, and acceptable;
- be approved by the parliament and the source of data should be trustworthy;
- be relevant to the audit criteria; and
- reflect long-term information rather than short-term.

**Question ii.** Data sources include

- state monitoring agencies,
- research organizations,
- academic institutions,
- environmental agencies,
- statistical bureaus,
- ministries,
- environmental non-governmental organizations,
- environmental activists and
- international surveys.

**Question iii.** SAIs have different levels of credibility, which may vary depending on the subject. How do we cross-verify academic institutions with other environmental organizations?

- Secondary data needs to be verified by external experts or sample surveys.
- Auditors need to recognize that the reliability of government data varies depending on the country or the subject.
- Cross-verifying data for desertification, forestry, and fisheries, by benchmarking with neighbouring countries, is important.

**Question iv.** The information can be obtained through interviews, surveys, field inspections, and commissioned studies.

**Question v.**

- Use common environmental indicators to establish benchmarks against other countries.
- Compare data on air or water pollution, desertification, deforestation, fisheries, rapid urbanization leading to environmental degradation, and loss of biodiversity.

### D. International environmental agreements

- i. Can international environmental agreements be used as sources of audit criteria? How do auditors deal with ambiguous language in these agreements?
- ii. Is it fair to audit countries, particularly developing countries, against international environmental agreement commitments, given the proliferation of international treaties and conventions?
- iii. How can SAIs make recommendations that the government spending be increased to implement international environmental agreements?
- iv. Is audit guidance needed on the impact of ratifying international environmental agreements and on whether obligations are enforceable?

## Discussion

### Question i.

- International environmental agreements are a highly valuable source of criteria and form the basis for international and parallel audits by making it easier to cooperate and have common sources of audit criteria. In performance auditing, the norms are critical.
- Because auditors do not write treaties, they need to seek explanations from governments or visit the relevant websites to determine whether the government's implementation of the treaties is inline with the intentions of those agreements.
- Sometimes the ambiguous language in the agreements is intentional, which is something auditors will have to be prepared to deal with. Some SAIs are allowed to interpret or give meaning to the ambiguous text, especially if the SAI has a strong audit role.
- Some agreements are too controversial, and SAIs look for real results. They can judge results and comment on whether governments are committed, even if they didn't signed the treaty.
- Parliament ratifies these agreements, which become law and then criteria.

### Question ii.

- It is fair to audit developing countries because government ratifies the agreements. All governments that ratified agreements must do the work to enforce the agreements.
- Developing countries can minimize the pressures from such agreements, by obtaining external resources and finances from sources such as the UNEP. SAIs could provide skills and capacity where they are lacking.
- Audits are critical to prevent abuse of the environment by investors.
- Parliament should examine the effects of ratifying some of these international conventions, which could add to existing problems in developing countries.
- UNEP can organize seminars for RWGEAs to build capacity and knowledge.

### Question iii.

- Increase spending to implement agreements should be up to each individual country. It is not SAI's role to criticize the amount of focus on international environmental agreements. Performance auditors generally do not recommend increased resources but do recommend managing the environmental issues more economically, within the available resources.
- Auditors need to advise governments, through recommendations, to prioritize activities and set realistic timeframes. SAIs could state indirectly that the government did not realize its full potential.

### Question iv.

- SAIs do not need to audit the impact of ratifying agreements. International environment agreements or any other international conventions can be used as guidance. It is beyond SAIs mandate, because SAIs are not diplomats.
- Auditors need to respect government goals. Sometimes, ambiguous goals are needed in order to reach agreements.
- Auditors could build good relations with relevant organizations and give informal advice. For example, auditors could inform the UN and other administrators of their environmental audits.
- Ratifying international treaties adds to the existing problems faced by developing countries.

- There are international funds and other resources available to assist the auditors. For example, UNEP may be willing to assist SAIs in their efforts to audit international environmental agreements.
- Environmental auditors can use environmental audit guidance papers on international agreements.
- Governments should include their plans for implementing international conventions in their policies and programmes. Auditors often need to examine timeframes, resources, targets, and performance indicators for programmes. They also need to seek clarifications from governments and visit relevant websites.

#### **E. Cooperation among SAIs**

- i. How can SAIs start a cooperative audit? What are the most important tips and considerations?
- ii. How are the most appropriate partners determined? How can SAIs be encouraged to cooperate with SAIs of different regions?
- iii. How can cooperation be managed when the auditors start from different experiences and have different mandates? What if partners are prevented from sharing confidential information?
- iv. What is the best way to write and add value to joint audit reports?
- v. Are there additional challenges associated with conducting a coordinated audit of a global environmental issue or convention? Is it better to pick a topic (e.g., Climate Change) or a convention (e.g., UN FCCC)?

#### **Discussion**

Cooperation is possible, even if there are barriers; if there is determination, there is a way.

##### **Question i.**

- Countries need to have a common problem and similar assumptions before deciding to start cooperative audit. For example, the SAIs of Indonesia and Malaysia have similar forest ecosystems, so they could have similar conditions and environmental issues to address. They would be looking at the same kind of forest ecosystems.
- It is important to get help from more experienced SAIs, to build the necessary capacity for an environmental audit.
- SAIs can start cooperative audits by choosing common criteria, such as international environmental agreements, which also have a good legal basis.
- A potential topic for a cooperative audit on waste disposal and management in Africa. Several African countries are faced with the problem of non-African countries dumping waste in Africa.

##### **Question ii.**

- Before starting a cooperative audit, it is recommended that SAIs develop memoranda of understanding (MOUs) to address confidentiality issues. MOUs are important to clarify
  - limitations and any potential problems; the staff (leader) and possible training;
  - criteria and audit topics, and who will determine them;
  - examination tools, and who will develop them (for example, questionnaires and data collection methods); and
  - the type of final report.
- Cooperative audits are a good opportunity for different regions and different regional organizations to cooperate—not just neighbours. Some environmental topics may lend themselves more to this type of audit than others, including oil, water, waste, marine, and transportation.
- Cooperative audits also help to increase confidence of auditors, since hands-on training is very important, auditors learn faster when they are involved in environmental audits.

**Question iii.**

- All questions should be put into an agreement between SAIs and discussed before the audit: Common questions, common criteria, common problems, documents from INTOSAI.
- Audit reports should be cleared at the senior levels of the SAI, if they are reported to a SAI by another country.

**Question iv.** Produce the national report first and, then, produce a joint report that is based on the national report. The joint report may be good for Parliament and the governments and helps them determine the common problem. There are often issues with the decisions about producing national and joint reports.

**Question v.** Some of the additional challenges in conducting a cooperative audits include

- limited legislation in different countries,
- planning and sharing resources and expenses, and
- timing audits and prioritizing among countries.

It's easier to audit an international environmental convention, because it is already based on a common topic or a problem. If no convention exists, select an environmental topic.

**F. Sustainable development**

- i. How can the government's implementation of the commitments made at the World Summit on Sustainable Development (WSSD) in Johannesburg be audited?
- ii. How can sustainable development be integrated in an environmental audit?
- iii. How can sustainability be audited without only looking at environmental issues? What other sustainability issues can be examined?
- iv. How can environmental and sustainable development considerations be part of a non-environmental audit? For example, how could environmental and sustainable development considerations be included in an audit of transport?

**Discussion**

**Question i.** SAIs remind government to implement their sustainable development commitments. The following are government strategies for implementing those commitments:

- One strategy could be to develop audit criteria for specific issues such as water or biodiversity.
- Another strategy is to see whether there is a monitoring mechanism installed. Check if the government has observed the results of the implementation of the sustainable development commitments.

**Question ii.**

- Check whether the government has a national, sustainable development strategy.
- Visit the WGEA website and develop criteria to integrate sustainable development in an environmental audit.
- Maintain the important balance between the social, economic, and environmental issues.
- Start with audits on water, waste, and energy for sustainable development. SAIs can do audit the sustainability of audit topics, such as infrastructure and transport.

**Question iii.**

- Social and economic issues provide additional criteria for auditing sustainable development.

- Look for countries that have already conducted comprehensive audits of sustainable development. Check WGEA website for audits.
- In one SAI example, auditors identified four fields of action: social, economic, environmental, and international commitments. The audit focused on how efficient systems were and whether there was enough money.

#### **Question iv.**

- Look at the government's process for implementing sustainable development to identify controls at the project or initial project planning stage. Use this information to formulate an audit plan or start programmes to examine the same controls at the field level.
- Identify environmental risks inherent in the non-environmental audits.
- Can SAIs legally audit the environment? This is common question for beginners. Auditors do not need a special mandate to do environmental audits. One country's government implements sustainable development by "Gross national happiness" indicator, which includes four pillars: Good governance, Conservation of national resources, Promotion of equitable sustainable development, and Cultural values.

#### **G. Having an impact and communicating results**

- i. How can the impact of environmental audit reports be increased? What communication methods can be used to increase the value of SAIs' work? How can SAIs work with members of civil society?
- ii. How can SAIs help their clients (parliamentarians) better understand the importance of environmental issues and the role of environmental audits? How can auditors better communicate within the SAI?
- iii. Are there any special considerations or methodological implications in generating positive audit results?
- iv. Is it possible to demonstrate the costs of inaction to government?
- v. How can illustrative case studies be used in an environmental audit?
- vi. How do you follow-up an audit, especially if the government is not acting on the recommendations?

#### **Discussion**

SAIs increased elected members and parliaments' understanding by holding seminars and using scientific specialists.

#### **H. Specific topics**

- i. What are the most important audit topics? Why?
- ii. Does the topic affect the audit methods? For example, are there special considerations in auditing emergency planning and response to man-made and natural disasters?
- iii. How can SAIs audit government economic measures (e.g., government taxation policy or emissions trading schemes, used to reduce pollution emission levels)?

#### **Discussion**

- Some issues are very complex, and auditors may lack the expertise. SAIs can collaborate with universities and exchange expertise with other SAIs. Therefore, it is not necessary to have all the expertise within the SAI. For the subject of forestry, the SAI of Brazil can offer assistance.
- Other importance audit topics are waste management:
  - Implementation and enforcement is a problem.
  - It is important to talk about disease and death and to link waste issues to improved health and cities.
  - All countries have waste and affect health and quality of life in cities.
- The method may not affect the audit topic, but the nature of expertise may be varied. Use general auditing techniques and in some cases incorporate special tools.

## **I. Future trends**

- i. What are the most important trends for auditors? What are the implications of these trends for the work?
- ii. How should auditors be preparing themselves to meet future challenges and trends?
- iii. What kind of skills and competencies will be needed in the future?

### **Discussion**

#### **Question i.**

- Climate change is a big challenge that involves many ministries and policies, and it is linked to the eradication of poverty. By auditing climate change, SAIs can look at possible, new root causes.
- The nature of global problem will have an affect on international funding. How can SAIs tackle these international dimensions?
- SAIs can focus on energy planning and audit emergency preparedness and prevention. SAIs could use risk management to tackle issues of disaster prevention and adaptation to catastrophic events or trends like desertification, climate change, and HIV/AIDS.
- New types of policy instruments like taxes, market mechanisms, and trading mechanisms are being developed to manage the environment.
- Another trend, audits could tackle corruption, which prevents governments from solving the above problems.

#### **Question ii.**

- Before conducting an audit, determine the methodology as soon as possible. Auditors need to be equipped with knowledge from other disciplines.
- More cooperation is needed between SAIs and auditors of international funds. SAIs might need to adjust their mandate to audit international funds.
- Use of new technologies occurs mostly when the government does not have adequate information.
- Other forward-looking audit topics could used to determine whether institutions are ready to implement policies.

#### **Question iii.**

SAIs need

- multi-disciplinary teams, especially for future challenges;
- more analytical research skills, including statistical modelling, economics, and environmental skills as well as information technology; and
- external experts and the knowledge of how best to use them.

## Thursday, 28 June 2007—Afternoon

### WGEA Tutorials

#### Waste

This tutorial was led by Ms. Sissel Iversen and Mr. Helge Strand Østtveiten, from the SAI of Norway—the SAI that authored of *Towards Auditing Waste Management*. The healthcare waste presentation and exercise are available on the website, on the same page as the meeting material.

Ms. Iversen delivered a slide presentation on "How to audit issues in waste," which included the following:

- the information on waste available at the WGEA website;
- the structure of the WGEA paper *Towards Auditing Waste Management*;
- a four-step process for selecting waste audit areas;
- the different stages of the waste stream; and
- nine of audit topics on waste management and possible audit or research questions to be raised for each of them.

After the presentation, there were small group discussions. The participants were divided into four groups, and each group received an exercise on Auditing Healthcare Waste (which is available in the post-meeting material). A hypothetical case on medical waste was presented, and the following four questions were discussed:

- What are the most important audit topics for this type of waste?
- Which researchable questions would be useful for this type of audit?
- What might be the main audit criteria for this audit?
- What kind of audit methods might be used to answer the research questions?

Each group came up with one suggestion for how to approach this audit. Several of the participants had conducted audits of waste; during the discussions, the participants shared their experiences in this area. The groups used flipcharts to report their answers to the plenary:

**Main audit topics.** All groups made the environmental agency their main audit objective for the case. Some chose a narrow audit scope, on national management of the waste, while others chose a broader approach and included the Basel convention and transboundary movement on waste. Different approaches were discussed, such as system performance and compliance with national and international laws.

#### **Researchable questions.**

- Are mechanisms in place in the Ministry of Environment or the Agency to enforce compliance? Is the Environmental Agency doing all that is can to protect people from healthcare waste?
- How does monitoring occur—for compliance at each stage or for waste disposal charges? Are there inspections? Are offenders penalized? What is an illegal dump?
- Does the National Plan for managing waste have detailed guidelines for healthcare waste?
- Have all the hospitals put a risk management plan in place?
- Does the domestic law comply with the international environmental agreements, such as the Basel Convention?

**Main audit criteria.** Understanding the audit criteria concepts and how the audit criteria would be used was different for the different SAIs that participated in the workshop. Some SAIs would use issue analyses; however, for compliance audits, the law would be the criteria.

**Audit methods.** All groups suggested that the analysis of documents and interviews as a possible method. Others methods included

- onsite visits and observations;
- photos, as audit evidence, and to trace how the waste is managed in practice by leaving some tagged waste at the hospitals;
- documentation on illegal dumping, relevant health incidences, and the health of the public and workers.
- questionnaires and other methods of gathering public opinion; and
- the use of specialists.

There were many similarities in how the participants would audit this case. They may conduct audits on these issues but may approach them differently.

## **Evolution and Trends in Environmental Auditing**

This tutorial was led by Ms. Vivien Lo, from the SAI of Canada. The SAI of Canada recently wrote the *Evolution and Trends in Environmental Auditing* paper, which is not a traditional guidance document on a specific environmental issue. The overall objective of this tutorial was to explain to environmental auditors how to use the paper to their greatest benefit.

The presentation made during the tutorial is available on the website, on the same page as the meeting material.

In the first portion of the tutorial, Ms. Lo presented the first three chapters of the paper.

- **Chapter 1.** The Foundations of Environmental Auditing in SAIs—the foundations include
  - benefits of SAIs environmental audits,
  - diversity of SAIs mandates and their audits, and
  - some common findings from environmental audits
- **Chapter 2.** The Evolution of Environment in Governance and in Auditing—the evolution was broken down by decade, beginning in 1970.
- **Chapter 3.** The State of Environmental Auditing in SAIs—this was broken down into four themes:
  - building methods, capacity, and knowledge,
  - emerging areas of environmentally-related audits,
  - SAI's special role in auditing international environmental agreements, and
  - cooperating and building relationships.

Ms. Lo also pointed out the useful appendices in the paper, including the Frequently Asked Questions on environmental audits, asked by SAIs. Ms. Lo ended the presentation by providing asking two questions that participants chose to discuss in small groups. The following are some of the participants' remarks during the discussion; remarks that often addressed both questions.

**Question 1.** How can SAI share and learn about the state-of-the-art environmental auditing techniques from colleagues?

### **Discussion**

- Auditing is not new, but environmental audits are still relatively new.

- A new element in methodology is to incorporate more stakeholders into audit planning.
- Tight audit scopes are important.
- Auditors need to cooperate with external experts.
- The structure of the audit should be developed and the necessary skills and technology should be obtained.
- Even if there is no specific environmental mandate, other audits that can cover several aspects of environmental audits. Environmental issues can be integrated in the same concepts as regular audits.

**Question 2.** How are SAIs preparing themselves for the future of environmental audits?

### **Discussion**

- Auditors are open to receiving information about different government developments.
- A work group on environmental auditing should be developed.
- The environment is a day-to-day activity; dedicate a small group to environmental audits and ask for help when the need arises.
- Awareness of the environmental issues has existed for a number of years. However, actually conducting environmental audits is new.
- Environmental auditing scopes and methods are similar to performance audits.
- The best available practices should be sought and included in methodology.
- Auditors can apply environmental ideas to the whole office, not just in the environment team.
- New and expanding topics include mining, agriculture, and fisheries (including sustainable fisheries). Some of the new policy instruments are complicated to enforce and to audit. For instance, market-based policy tools such as carbon-trading may have additional complexities because of transnational companies involvement.
- Recruitment and maintaining capacity is an issue for SAIs with experienced environmental auditors.

### **First Time Environmental Auditors**

Mr. Wessel Pretorius and Mrs. Tini Laubscher, from the SAI of South Africa, led the tutorial session. The presentations made during the tutorial are available on the website, on the same page as the meeting material.

The presentation included the following questions related to environmental auditing:

- What is it?
- What to expect?
- What to consider and when to consider it?
- When to conduct audits?
- How to conduct audits?

Three other SAI's in the AFROSAI E region, Swaziland, Uganda, and Botswana, also gave presentations:

- Ms. Nomsa Hutchinson, from the SAI of Swaziland, shared audit findings, experiences, challenges, and lessons learned during a first time environmental audit: an audit of the management of medical waste in selected referral hospitals.
- Dr. Fixon Okonye Akonya and Ms. Nyapendi Kayemba Keto, from the SAI of Uganda, shared their environmental auditing experience. They explained their audit objectives, relevant International Audit Practice Statements 1010 and International Standards on Auditing,

methods used to collect evidence, challenges, the impact of the audit, and the way forward for environmental auditing in their SAI.

- Mrs. Botho Entaile and Mr Batsumi Rankokwane, from the SAI of Botswana, also shared their audit findings, experience, challenges, and lessons learned during the tutorial, Management of Medical Waste in Selected Referral Hospitals, on the previous day.

Time was given after each presentation for a question and answer session, during which participants took to opportunity to raise concerns. By the end of the tutorial, the participants concluded that they will be able to conduct their first environmental audit.

## **Friday, 29 June 2007—Morning**

The presentations of the guest speaker and the SAIs are available on the website on the same page as the meeting material. Each SAI's presentation was based in a paper in the Compendium of Workshop Papers on Environmental Auditing (Tab 7 of the meeting material).

### **Theme 3—SAIs' approaches to and emerging topics in environmental auditing**

#### **Guest Presentation: Emerging topics in environmental auditing**

Ms. Carman Lapointe-Young, the Auditor-General of the World Bank, discussed the challenges of working with new and emerging issues, such as the environment, with a shrinking budget.

- The World Bank Group consists of three organizations that work with governments and the private sector, through different types of funding mechanisms. Its mandate is to achieve the Millennium Development Goals, eliminate poverty, and ensure sustainable development.
- Audits are done in the hot spots, and they need to continue until there is enough evidence to provide an opinion.
- With respect to environment and sustainable development, the World Bank can focus on country assistance. Carbon financing will be a high risk area. The World Bank has policies and standards that protect the environment and are often what many other parts of the world look to for guidance.
- The World Bank's Internal Auditing, under Ms. Lapointe-Young, conducted an audit of travel, during which it found high tolerance for exceptions, which raises concerns about exceptions in general of ethical values. From this audit, the added value of the internal audit office obvious.
- SAIs are in a position to influence the world. The World Bank's recent lack of leadership and ethics could create huge risks: What else might be tolerated? In environmental and ethical issues, actions speak very clearly.

#### **Presentations by SAIs**

Miss Theologia Gnardelli, from the SAI of Greece, moderated the interactive workshop for Theme 3.

SAI members made the following presentations:

- Australia— Cross-portfolio Performance Audit of Green Office Procurement in Australian Government Agencies, Mr. Peter McVay
- Bhutan—State of Environment in Bhutan, Mr. Choida Jamtsho
- Estonia—Handling of Issues Related to Rape Seed and Bio-diesel Fuel by the Government, Ms. Tuuli Rasso
- India—Challenges in Auditing Resources—Indian Perspective, Mrs. Sowbhagya Lakshmi Akundi
- China—Effective Coordination Mechanism, Mr. Liu Huibo

## Friday, 29 June 2007—Afternoon

### WGEA Business Meeting

#### 2008–10 work plan

The Chair, Mr. John Reed, presented the updated long-term vision, which was discussed by the steering committee earlier in the week. Estonia will be implementing the work plan. It was gratifying to see the WGEA members give the new Chair such a strong mandate with numerous projects. Mr. Reed went over three items with the delegates:

**New WGEA vision and supporting objectives.** The steering committee developed the vision and supporting objectives, which were developed from two steering committee meetings and will be part of the work plan.

*The WGEA and its members share a commitment to use the power of public sector audit to leave a positive legacy for future generations, by improving the quality of the environment, the management of natural resources, and the health and prosperity of people around the world.*

#### **Supporting Objectives**

*A globally respected, professional and influential organization, the WGEA provides value-added and leading edge tools and services to its members, helping them to increase the impact of their work and influence on decision-makers.*

*Leading by example internally and externally, and with the active and strong support of its regional bodies, the WGEA emphasizes mutual support and cooperation, knowledge creation and sharing, capacity development and training.*

Mr. Reed noted that the reference to leading by example compels the WGEA to address the challenges of decreasing the ecological footprint of its own activities.

**INTOSAI WGEA 2008–10 Work Plan goals.** The goals were reviewed with the related projects.

**Goal 1:** Expand the environmental auditing guidance tools available to SAIs

- The SAI of Norway will lead the development of the guidance on climate change, and the SAI of the Czech Republic will lead the development of the guidance on sustainable energy.
- Guidance on natural resources will be broken down into three projects on forestry, minerals and mining, and fisheries, and will be led by the SAIs of Indonesia, Tanzania, and South Africa, respectively.
- The SAI of United States will do structured review of the existing WGEA document, *Study on Natural Resources Accounting*.
- Projects on air quality and greening offices were eliminated, since no one volunteered to be project leaders.

**Goal 2:** Facilitate concurrent, joint, or coordinated environmental audits by SAIs, at global and regional levels.

- WGEA will encourage, but not obligate, regional coordinators to design and carry out a regional cooperative audit in each INTOSAI region.
- The SAI of Canada will take the lead in designing and carrying out a multi-region concurrent (parallel) or coordinated audit of climate change.

**Goal 3:** Maintain and enhance the dissemination and exchange up-to-date information on, and training in, the techniques of environmental auditing among SAIs.

- Organizing WG12 and WG13 will be led by the SAI of Estonia
- Developing a training module for biodiversity, which will be disseminated at planned regional meetings, will be led by the SAIs of Canada and Brazil. Regional coordinators are encouraged to hold one meeting of its RWGEA members during the next work period.
- Providing web support for the development of web pages—similar to the Focus on waste and water pages for the guidance papers on cooperative audits, and biodiversity—will be led by the SAI of Estonia and coordinated by the authors of the respective guidance papers.
- Adapting the IDI/WGEA environmental audit training course for AFROSAI-F/CREFIAC region will be led by the SAI of Cameroon.

**Goal 4:** Increase cooperation between WGEA and International organizations.

- Developing a formal cooperation strategy, with ongoing outreach to external organizations, will be led by the SAI of Estonia
- Reviewing the audits in the environmental audits worldwide database, to further develop a special web section for audits of international environmental accords, will be led by the SAI of Canada.

**Goal 5:** Identify and put governance practices and organizational structures in place, to ensure the ongoing and effective functioning of WGEA.

Updating the WGEA terms of reference—in particular, clarifying the roles and expectations of the steering committee, WGEA, RWGEA, and their members—will be led by the Estonia. They will present the final version of *The Roles and Responsibilities of WGEA* to all WGEA members for formal adoption.

The membership voted to approve the WGEA 2008–10 work plan:

- Mr. Reed asked all those in favour of the work plan to raise their hands. Everyone raised their hands.
- Then, he asked all those that oppose the work plan to raise their hand. No one raised their hands.
- After everyone had voted, he declared that the WG11 delegates unanimously approved WGEA 2008–10 work plan.

Mr. Reed thanked all the SAIs that volunteered, and mentioned that additional SAIs can express their interest in becoming involved, on a project subcommittee, after the meeting has closed. The work plan will be presented at XIX INCOSAI (in Mexico City, Mexico, fall 2007) for final approval.

Mr. Reed also noted two developments that will help facilitate joint audits (Goal 2):

- The SAI of Bahamas expressed an interest in forming a RWGEA in CAROSAI, which they will discuss with their region.
- The World Bank expressed an interest in participating in the multiregional, coordinated audit, in some capacity, which may lead to an interesting partnership.

Mr. Bob Robertson, from the SAI of United States, was invited to say a few words about their work on WGEA communication (Goal 3):

- He had the following to say about the Greenlines newsletter:
  - Results have been very positive, and the popularity of *Greenlines* has grown.

- Mr. Robertson invited delegates to submit their uplifting stories of audits from WG11 to the next issue.
- Parliamentarians who have read the newsletter have asked if they can submit articles.
- The SAI of United States will continue to produce *Greenlines* during the next work plan.
- The SAI of United States will also work with the INTOSAI Journal, and their SAI's Office of Public Affairs, to incorporate WGEA activities.
- Mr. Robertson told the delegates that the communication work is largely reactive and that they are open to ideas. He also asked them to please forward new thoughts and ideas to him.

Mr. Tõnis Saar, from the SAI of Estonia, was invited to speak on the next steps, and he

- thanked the Canadian Secretariat and the WGEA members for the extensive work plan in the next year—the SAI of Estonia will be talking to the steering committee soon, about moving all the projects forward, and will be discussing WG12 with Qatar;
- thanked the SAI of Canada for their support, for managing the WGEA website until the SAI of Estonia is ready and noted that its IT department will need to redevelop the website; and
- mentioned the projects are still open to new sub-committee members in the future.

## Message from the New Chair

Mr. Mihkel Oviir, the Auditor General of the National Audit Office of Estonia, expressed his deepest appreciation to

- the organizers of WG11;
- the WGEA Chair, Mrs. Sheila Fraser, and her team; and
- our host, Auditor General of the United Republic of Tanzania, Mr. Ludovick Utouh.

Mr. Oviir also thanked all the delegates for supporting the National Audit Office of Estonia, as it takes over the WGEA Chair for 2008–10. He noted that their Parliament's Committee of Public Accounts had given political support and that their government was ready to help the National Audit Office. The role of the WGEA Chair would fit perfectly to the priorities of Estonia. A budget has been drafted to ensure that the transition is smooth and to build up the Secretariat during this year.

The Secretariat will face the following challenges:

- ensuring smooth cooperation between the WGEA and the RWGEAs;
- supporting the knowledge transfer between the WGEA and the RWGEAs; and
- encouraging more active involvement by the RWGEAs.

## Next steps

### Staff recruitment

For the new Secretariat, successful recruiting of its staff is crucial. Mr. Olavi Tammemäe, the recent Deputy Minister of the Environment who has more than 15 years experience in environmental management field, has been nominated to be the Director General of the new Secretariat.

### SC7

To ensure the WGEA 2008–10 work plan is implemented as soon as possible, it is necessary to prepare for the next steering committee meeting (SC7), which the new Secretariat is planning to hold in Estonia, towards the end of May 2008 or early June 2008. Preliminary arrangements have already begun.

## WG12

The SAI of Qatar, the host of WG12 presented the location of the twelfth INTOSAI WGEA meeting. Preliminary discussions anticipate WG12 to be held either the end of November 2008 or January 2009. There was significant enthusiasm expressed by the delegates.

## Closing Remarks

### Summary of WG11 by Mr. Rick Smith, Assistant Auditor General of Canada

The WG11 meeting packed a lot into five days. The following is an overview.

#### Monday

We were given the opportunity to visit the Ngorongoro Crater, which some consider to be the Eighth Natural Wonder of the World. It is a haven for many forms of wildlife, and for local tribes maintaining their traditional lifestyles.

#### Tuesday

**Welcome and opening remarks.** The eleventh meeting of the WGEA (WG11) began in the following way:

- We were welcomed by singers and dancers from Tanzania and by a group of Girl Guides singing an environmental song.
- The Controller and Auditor General of Tanzania opened the meeting and introduced us to the Swahili saying "kinga ni bora kuliko tiba" or "prevention is better than cure."
- The Auditor General of Canada, who is the current WGEA Chair, noted we were gathered together because we share a common concern and a common purpose.
- Whether or not we have a specific mandate, we can all do environmental audits. As auditors, and as a working group, we should be proud of what we have achieved and the solid legacy we are leaving.
- The Vice-President of Tanzania welcomed us and talked about the importance of sustainable development for Tanzania and for the world. Tanzania faces a number of challenges, which it is taking steps to deal with, and auditors play an important role in assessing implementation.
- The Minister of the Environment (of Tanzania) continued these themes. He talked about the key environmental and sustainable development challenges facing Tanzania, and how they were rooted in the economic and social conditions of the country. Dealing with them will require sustained effort over a long period of time to bring environmental issues into the mainstream and to consider these issues as part of the national economy, and audits will help improve government performance.
- We were then given a preview of the UNEP Global Environment Outlook (GEO4) to be released in the fall, the theme of which is environment for development. While progress has been made in some areas, key trends are negative. Slowing down the rate of future degradation of the environment depends on current policy choices.

**Business meeting.** We then moved into the business part of the meeting.

- The WGEA has made real progress in the 15 years since it was established. For example, membership has grown from 12 to 60 SAIs, a substantial number of guidance papers have been issued, and environmental audits have become part of the mainstream.
- Progress was also made against the 2005–07 work plan. Four guidance papers were produced and were approved by ballot. We are still looking for help with translation, particularly into German.
- Six out of seven regions have working groups (RWGEAs), and they face common challenges of capacity and diversity that they are responding to, by capacity building and exchanging

information and experience. In addition, audits that are conducted cooperatively by more than one SAI are taking hold.

### **Wednesday and Thursday**

Wednesday and Thursday were devoted to interactive workshops and tutorials.

**Wednesday.** We focused on global environmental challenges:

- Dr. Chris Magadza from the Intergovernmental Panel on Climate Change set the stage with a presentation on climate change—“what we know and what the future might be.” While reminding us that there are still a number of uncertainties about climate change science, the uncertainties are diminishing as we move from modelling to directly observing the impact of climate change on the environment. Agriculture, species, coastal areas, and water supplies are vulnerable to the effects of climate change, and Africa is particularly vulnerable because of its low adaptive capacity.
- We were then presented examples of audit work on climate change, transboundary nature of hazardous waste, marine resources, and biological diversity. Significant weaknesses were identified in government management in each of these areas. In particular, there is a gap between commitments and results.
- Small group discussions considered seven broad sets of audit issues and raised a series of challenges for auditors, including
  - data availability and reliability,
  - skill sets and use of external expertise,
  - use of international agreements for audit criteria,
  - cooperative audits, and
  - lack of experience for sustainable development audits.
- Tutorials were well attended; they dealt with cooperation between SAIs, biodiversity, and sustainable development.

**Thursday.** We moved on to audits of domestic environmental issues.

- Mr. Deodatus Mfugale, an environmental journalist, set the stage, by talking about
  - how governance reform in Tanzania is leading to more decentralized decision-making, stronger accountability, and greater transparency;
  - the fact that biodiversity and the natural resources are keys to development at the local level;
  - today's conditions reflect decisions taken over the last 30 years, and decisions we make today will determine condition 20 years from now; and
  - good decisions required good information, and an independent press and independent auditors play important roles in gathering and disseminating that information.
- The five audits that were presented dealt with medical waste, disaster management, wildlife in protected areas, and water use. Key issues included non-compliance with appropriate standards, weaknesses of information systems, and weak risk assessment and risk management.
- Small group discussions provided a number of lessons learned, including
  - filling gaps in expertise by using external experts;
  - increasing the impact of audits, through networking and alliances;
  - cross-verifying data from different sources to ensure complete information;
  - understanding that there is no single answer for the question of whether to have a separate environmental audit group; and

- understanding that audits of waste management have had a tangible impact.
- Waste management and evolution and trends in environmental auditing were the topics for two of the tutorials. There was also a tutorial for first-time environmental auditors, which was particularly well-attended, and participants concluded that the challenges associated with a first-time audit can be overcome.

**Friday.** We moved into the third theme for the meeting: Approaches to and emerging topics in environmental auditing.

- Ms. Carman Lapointe-Young, from the World Bank, spoke about how environmental risk is being reflected in the bank's overall audit planning process. She looks at whether World Bank policies are suitably designed, consistent with best practices, and operating effectively. She emphasized the importance of leadership for organizational change—actions speak louder than words.
- She also noted that, should anyone doubt the impact of the work of people in the room, we have caused a panic among auditors in the development bank community, by making it clear that environmental risk is not being adequately considered.
- The SAI presentations that followed dealt with a variety of audit approaches being used in SAIs:
  - greening government operations in Australia,
  - state of the environment in Bhutan,
  - a coordinated environmental audit in the China National Audit Office,
  - bio-diesel fuels in Estonia, and
  - conservation and protection of tigers in India.
- Our colleagues from Qatar introduced us to the location for WG12.
- We agreed upon our 2008–10 work plan—including our vision, five goals and supporting initiatives, and subcommittee leads and members—will be presented at the INCOSAI meeting, in Mexico City, in November, for formal approval.
- The Auditor General of Estonia summarized plans to assume the Chair of the WGEA.

### **Final Remarks by Ms. Shelia Fraser, Auditor General of Canada**

Ms. Fraser closed the meeting by thanking

- guest speakers, moderators, and SAI presenters—everyone has been able to learn something;
- the Canadian Secretariat team, for their hard work; and
- all participants—the success of the meeting depends on their interest and exchange.

She also said that, although it has been an honour to chair the INTOSAI WGEA, it is important that the Chair position rotate, to encourage new ideas. She hopes the WGEA will be an example of a strong and shared working group and will encourage rotation of other INTOSAI working groups and committees. Ms. Fraser expressed her confidence that the National Audit Office of Estonia, along WGEA members who have made the commitment to work on the projects, will do a fantastic job.

### **Special Presentation—A Tribute to the WGEA**

The Chair, Mr. Reed, wrapped up the meeting with a special video presentation, which is intended to inspire the delegates to conduct environmental audits and to acknowledge the staff at OAG Canada that have supported the Canadian Secretariat.

# Appendix

## Summary of Evaluation

Participants were asked to fill out an Evaluation form for the meeting. The WGEA Secretariat received 85 evaluations. The following is a summary of the delegates' comments, listed under the appropriate evaluation question.

### 1) Which session did you find most interesting and why?

Climate change and Theme 1—Global Challenges we face together— particularly the presentation by Professor Chris Magdaza, the guest speaker from IPCC who spoke on climate change—received the most positive feedback. Several participants commented in how well Mr. Magdaza presented and the importance of using this event to understand climate change for auditors. Mentioned as often as climate change, was a general affirmation that all aspects of the meeting were "most" interesting.

Other notable highlights include the SAI presentations, small group discussions and all the tutorials. Several participants expressed their appreciation that sustainable development was tackled in a tutorial as well as in the Minister of Environment of Tanzania's keynote address. Environmental auditing for first timers was also very well received by those that wanted to understand more on practical skills and techniques.

### 2) What went well and what should we continue doing in future meetings?

In general, participants would like to see all aspects of the meeting repeated. Mentioned most often were the thematic workshops (that opened with the guest speakers), SAI presentations, and small group discussions. Many participants found the tutorials and small group discussions critical to understanding the details of environmental auditing and learning about the skills and knowledge required to conduct an environmental audit. Many also appreciated the time provided to discuss emerging issues, including climate change and sustainable development.

Participants also expressed appreciation for the social side, which was necessary for furthering knowledge exchange between participants and to see some of Tanzania.

### 3) What can be improved?

Participants wanted more time for

- tutorials;
- small group discussions;
- focusing on specific audit topics, such as climate change and specifics of audit techniques; and
- asking questions of the guest speakers and SAIs that presented.

Participants reflected on how the logistics and technical support for the meeting could be improved. A significant factor for the comments in this question was due to the large number of participants with English as a second language. Suggested improvements included

- sound system (in the main meeting room) that was clearer and more consistently audible from all corners of the room;
- paper copies of the presentation (to be distributed before the presentation);
- holding small group discussions to be held in separate rooms; and
- requesting delegates to turn off cell phone and other electronics.

Hotels and transportation logistics also received comments for improvement. Specifically, it was very important for participants to stay at the same hotel as the meeting.

#### **4) Is there anything you would like to see added or removed from the agenda for the next meeting?**

The majority of participants suggested no change was required. The following are some of the ideas suggested, which show there are differences of opinion on some of the meeting components:

- Report on progress of environmental audits, areas of environmental risk from each delegation
- Presentations or discussions on auditing sustainable development, nuclear power, capacity building in SAIs
- Sessions focussed on specific audit techniques
- Sessions focussed on specific types or opportunities to cooperate among SAIs
- One afternoon break from the meeting in the middle of the week
- Visits to environmental challenges in host nation and opportunities to leave a positive impact
- interpreter services
- More cultural programmes
- Comments on SAI papers circulated for future improvement

Respondents were divided on how to best use the time at the meeting. Some respondents suggested lengthen tutorials, while a few would like to see the tutorials minimized. While other suggestion on the use of time included shorter workshops, another said shorter presentation and therefore more time for tutorials. Some suggested longer training type sessions. Other suggestions aside for the meeting agenda was a break in the middle of the meeting for shopping or just shorter days in general.

#### **5) Other comments?**

“An excellent experience” was the most common message; many said it was an excellent first impression of the WGEA. There were numerous, hearty thanks and congratulations for the SAI of Canada, for leading the Secretariat and for organizing meeting. Participants really appreciated the wealth of information from the meeting. Congratulations to the team from the SAI of Tanzania, for hosting the meeting, were also repeated—especially the social and cultural activities. The setting and the agenda provided a good learning background. Good wishes to the SAI of Estonia for the work ahead.

Other comments were from a mix of categories—with one comment, to provide time during the meeting for the regions to meet, directly related to the meeting. The other comments were on other WGEA activities. There were requests for more

- time for WGEA members to review and approve the papers,
- exchange programmes between SAIs, and
- training in environmental auditing.

## Participants

### WGEA Members Present

Australia	Peter McVay	Korea	Hyung-Jung Kwon
Austria	Heinrich Lang		Gil-Hoo Lee
Bangladesh	Asif Ali	Kuwait	Tareq Sulaiman Al-Kandari
	Khan Md. Ferdausur Rahman	Lesotho	Limakatso Lucy Liphafa
			Mamahooana Justina
Brazil	Ismar Barbosa Cruz		Leisanyane
Cameroon	Pierre Moune	Libya	Ahmed Mohamed Aweidat
	Jean Protais Belinga		Younes Zwail El meer
Canada	Sheila Fraser		Mohamed Mosbah Belhaj
	Rick Smith		Rajab Mehdi Farhat
	John Reed		Mhemed Milad Zukar
	Carolle Mathieu	Lithuania	Zita Valatkiene
	Vivien Lo		Antanas Aliulis
	Sylvie McDonald	Mongolia	Batbayar Badamdorj
	Anne Charron	Netherlands	Pieter Zevenbergen
Chile	Peter Balazs		Arien Blee-Booij
China	Luo Meifu	Norway	Sissel Iversen
	Linghu An		Helge Strand Østtveiten
	Luo Quan	Pakistan	Rashid Ahmed Saleh
	Liu Huibo	Paraguay	Rubén Ignacio Avila Torres
	Yang Ningsheng	Poland	Zbigniew Wesolowski
Czech Republic	Miroslav Kruchina		Ewa Borkowska-Domańska
	Jana Kožnarová	Russian Federation	Vladimir Kuleshov
	Sylva Müllerová		Valery Brattsev
	Petr Neuvirt		Mikhail Odintsov
Egypt	Emad Mohamed Reyad		Sergey Antonov
Estonia	Mihkel Oviir	Saudi Arabia	Sultan M.S. Al-Otaibi
	Tõnis Saar	South Africa	Wessel Pretorius
	Tuuli Rasso		Tini Laubscher
	Olavi Tammemäe		Louis Heunis
	Margit Laja	Turks and Caicos Islands	Cynthia Travis
Ethiopia	Senait Melese Ejigu		Peshina Williams
	Assefa Desta	Uganda	Fixon Okonye Akonya
Greece	Theologia Gnardelli		Nyapendi Kayemba Keto
	Sowbhagya Lakshmi		
India	Akundi	United Kingdom	Joe Cavanagh
Indonesia	Anwar Nasution	United States	Robert Robinson
	Syafri Adnan	Zimbabwe	Mildred Chiri
	Edward Ganda Hasiholan		Davy Sethekelo Zibi Moyodsz
	Simanjuntak		Moyo

### Host

Tanzania	Ludovick S. L. Utouh	Magdalena Kirumba
	Fatma Mohamed	Robert Cheyo
	Gregory G. Teu	J. M. Lyimo
	Athanas Pius	P. Rutakumilirwa
	Jumaa J. Mshihiri	E. Kipole
	Selina. Lyimo	S. Nziacharo
	Modesta Zumba	Carl Ake Gerden
	Subira Mgallu	Martin Wilcox
	Muhidin Talib Abdulla	Edwin Rweyemamu
	Ahmed Kombo Bakari	

## INTOSAI Observers

Angola	Túlio Negrão de Barros Eva de Almeida João Fragoso Fonseca	Morocco	Mohammed Diyer
Bahamas	Terrance Bastian Cynthia Lucille Rolle	Nigeria	Anche Silas
Bhutan	Ugen Chewang Choida Jamtsho	Qatar	Moza AL-Sulaiti
Botswana	Botho Entaile Batsumi Rankokwane	Rwanda	Salwa Hamed Al-Mulla
Côte d'Ivoire	Gahon Jean-Hilaire Diaï	São Tomé and Príncipe	Obadiah Biraro-Rwaitare
Kenya	Florence Kiriinya Mercy Muasya	Sudan	José António de Monte Cristo
Malaysia	Anwari Suri Zaaba Zainuddin Norrizan Tahir Sawaludin Md. Nor	Swaziland	Abu Bakr Abdalla Marin
Mexico	Fidel Roberto Rivera Lugo	Thailand	Africa Elphas Habede
Mozambique	Antonio Ribeiro Moises Gomes Amaral Bolina Rosa Raul Jeremias Zuande Judite Tânia Baptisa Ali	United Arab Emirates	Nomsa Hutchinson
		Vietnam	Fumene Mkhonta
		Zambia	Khunying Jaruvan Maintaka Kittiwat Maintaka Samart Varagornvoravuti Vilailuck Anyamaneerat Sirin Phankasem Sirikanchana Karikanchana Mohamed Eisa Musallem Bal'ala Anh Tuyet Do Regina M. Chilupula Aggrey Mukalasha Bernadette Inutu Lubasi-Kapijimpanga

## Obersvers

Tasmania State Office	Geoff Driscoll
IDI	Pritom Phookun
World Bank	Antonella Di Lernia
African Development Bank	Edward Ouko
UNEP	Arnold Kreilhuber

## Speakers

Government of Tanzania	Ali Mohamed Shein
Government of Tanzania	Mark Mwandosya
The Guardian Limited	Deodatus Mfugale
World Bank	Carman Lapointe-Young
United Nations Environmental Programme	Thierry de Oliveira Christopher H.D.
IPCC Secretariat	Magadza

## WGEA Countries Absent

Algeria	Georgia	Macedonia	Romania
Bulgaria	Guyana	Malta	Slovak
Colombia	Iceland	Mexico	Slovenia
Costa Rica	Iran	New Zealand	Sri Lanka
Cyprus	Jordan	Peru	Thailand
Egypt	Kazakhstan	Romania	Tonga
El Salvador	Latvia	Slovak	Turkey
Fiji	Liechtenstein	Slovenia	Ukraine