



**INTOSAI**  
Working Group on  
Environmental Auditing

***MINUTES***  
*Ninth Meeting of the*  
***WGEA***

*Brasilia, Brazil*

30 May—2 June 2004





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## **Welcome and introductions**

The Chair, Ms. Johanne Gélinas, thanked Mr. Valmir Campelo, President of the Brazilian Court of Audit (Tribunal de Contas da União), and the SAI of Brazil for hosting the Ninth Meeting of the Working Group on Environmental Auditing (WGEA).

The Chair indicated that the membership of the WGEA continues to grow and now numbers more than 50 countries. Turks and Caicos Islands and Uganda are our most recent members.

## **Chair's progress report**

### **Discussion**

The Chair provided a summary of the WGEA's activities to implement the 2002–04 work plan:

#### **WGEA documents and guidelines**

- The WGEA has finalized two working group papers "Sustainable Development: The Role of Supreme Audit Institutions" and "Environmental Auditing and Regularity Auditing". The WGEA General Assembly unanimously recommended at its 8th meeting held in Warsaw Poland, in June 2003 that these papers be proposed as formal INTOSAI documents. The INTOSAI governing board concurs with our plan to have these papers adopted at the next INCOSAI meeting in Budapest, Hungary.
- Two other papers that support environmental audit work by Supreme Audit Institutions (SAIs), "Auditing Water Issues - Experience of Supreme Audit Institutions" and "Toward Auditing Waste Management", have been approved as working group documents, but will not be presented as formal INTOSAI documents. Members agreed at the eighth meeting to translate these papers for regional distribution.

#### **Training**

The WGEA and the IDI developed and delivered a two-week training course on environmental auditing for SAIs. The first pilot course was successfully delivered in Antalya, Turkey, November 3-17, 2003. The second pilot was delivered in Nairobi, Kenya, February 16-27, 2004.

#### **Information exchange, enhanced networking, and communication**

- The WGEA is preparing for the XVIII INCOSAI meeting in Budapest, October 2004. The Secretariat will host a reception/side event, during the meeting, at which various auditor generals (possibly from Brazil, China, Poland, South Africa, and Sri Lanka) will talk about the work in environmental auditing that they are doing in their countries.
  - The WGEA assembly agreed, in June 2003, to develop a communications strategy that would provide direction to, and suggest actions to the WGEA. Communication activities involve the INTOSAI community and external organizations, such as UN agencies, international financial institutions, and non-government organizations. A draft of the strategy prepared by the SAI of Canada was discussed at the third meeting of the Steering Committee and will be presented during this meeting.
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## **INTOSAI International Journal of Government Accounting**

On behalf of the WGEA, the General Accounting Office (GAO) of the United States and the Office of the Auditor General (OAG) of Canada agreed to make environmental auditing one of the central themes in the International Journal of Government Auditing. The contents include an editorial and articles from various SAIs on

- The State of the Environmental Auditing (including links to the current WGEA strategy and work plan);
- Current Trends in Environmental Auditing,
- Back to School—Trainers and Trainees Speak;
- Getting Started—Beginning Environmental Auditing;
- Regularity Auditing –The South African Experience; and
- When Two Heads are Better than One: Collaborative Audits.

This issue is available at [www.INTOSAIjournal.org](http://www.INTOSAIjournal.org).

## **Minutes of the eighth WGEA meeting in Poland**

The minutes of the eighth WGEA meeting held in Poland, June 2003 were formally adopted without any changes.

## **Regional round-up**

### **Discussion**

The Regional Coordinators were asked to provide an update on activities under way at the regional level, on training activities, on guidelines and meetings, and to identify possible actions to enhance and support regional working groups.

### **Results and next steps**

The results of the discussion will be used when the 2005–07 work plan is discussed.

## **ACAG/SPASAI**

Peter McVay from Australia presented the update. The second meeting of the ACAG/SPASAI RWGEA was hosted by the Queensland Audit Office on 27–29 August 2003.

Mr. Bruce Taylor, Principal Environmental Investigator from the New Zealand Office of the Parliamentary Commissioner for the Environment, and Ms. Johanne Gélinas, Commissioner for the Environment and Sustainable Development in Canada and Associate Chair of the WGEA, attended the meeting.

A work plan for the group has been developed that reflects many of the issues contained in the WGEA work plan.

The New Zealand (NZ) OAG has developed a Web page for the ACAG/SPASAI RWGEA. The Web page can be accessed via the NZ OAG site at

[http://www.oag.govt.nz/HomePageFolders/SPASAI/ACAGSPASAI/ACAG\\_Home.htm](http://www.oag.govt.nz/HomePageFolders/SPASAI/ACAGSPASAI/ACAG_Home.htm).

The third meeting of the ACAG/SPASAI RWGEA will be held at the New South Wales Audit Office in Sydney Australia in March/April 2005, dates to be confirmed. All ACAG/SPASAI members are invited to attend this meeting.

### **AFROSAI-E**

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

- Parallel audit is underway with South Africa and Botswana.
- IDI/WGEA gave a two week course starting 16 February 2004 in Nairobi, Kenya.
- There is a great need to re-energize the AFROSAI RWGEA and address money issues.
- Mr. Abdulman Eric Harid, the Comptroller and Auditor-General of Zimbabwe, retired. A replacement has yet to be named.

### **ARABOSAI**

*Regional update for the ARABOSAI region was not provided.*

### **ASOSAI**

Mr. Zhou Xun from China presented the update. In November 2003, the first environmental audit workshop organized by IDI and INTOSAI WGEA was successfully held in Antalya, Turkey. Twenty-nine participants, from fifteen Asian SAIs, took this workshop.

In November 2003, a Chinese National Audit Office (CNAO) delegation paid a study tour to the Audit Court of the Netherlands. The delegation has exchanged ideas and experiences with Dutch colleagues on fulfilling environmental auditing guidelines, conducting water resources audits and the environmental auditing procedures.

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

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

The ASOSAI WGEA drafted a work plan for 2004, after making reference to the work plan of INTOSAI WGEA (2002-2004). The draft working plan consists of three parts:

- objective, priorities and specific working plan, which including information and experience sharing;
- environmental audits and cooperation;
- research and others.

### **EUROSAI**

Mr. Wesolowski from Poland presented the update. The 2004 work plan was drawn up at the fifth meeting of the co-ordinator and sub co-ordinators in The Hague, the Netherlands, last December. The

work plan is based on the working group's strategy for the years 2002 – 05. The strategy was adopted during the second working group's meeting in Paris in April 2002, and annual work plans were approved each year by the co-ordinator and sub co-ordinators.

From 9–11 December 2003, the Netherlands Court of Audit hosted the third EUROSAI WGEA seminar in The Hague. The seminar was organized in co-operation with the Supreme Chamber of Control from Poland. The subject this time was waste, which the working group chose, during the second working group members meeting in April 2002, as a new priority theme for its activities. These activities focus on promoting environmental auditing and exchanging information between audit institutions.

The seminar was aimed at auditors of SAIs in Europe, and gave them a sense of how they could audit many aspects of the theme in their own countries. Thirty-three European countries participated in the meeting. During the seminar, experiences in waste management auditing were presented and discussed. The working group INTOSAI paper "Towards Auditing Waste Management" was presented, and its last version was distributed to the seminar participants.

The EUROSAI working group recommended conducting national and international audits, addressing the most severe European environmental problems. In particular, for 2003–05, the working group promoted audits about waste issues that were in line with the current INTOSAI working group policy. The EUROSAI working group's strategy, for this period, also obliges them to pay due attention to the results of the Earth Summit on Sustainable Development, held in September 2002 in Johannesburg, South Africa; and to consider any commitments made by the governments to further assess their implementation.

New initiatives have been undertaken regarding national and international environmental audits in the European region:

- A number of Mediterranean SAIS : Cyprus, France, Greece, Israel, Italy, Malta and Turkey, together with SAIS from the Netherlands and the United Kingdom, have concluded the parallel audit « Preventing and Dealing with Pollution from Ships at Sea and in Ports ' – MARPOL Convention. The joint audit report is under development.
- The second audit of provisions, from the Helsinki Convention, is currently conducted by SAIs of eight Baltic countries—Denmark, Estonia, Finland, Germany, Latvia, Lithuania, Poland, and the Russian Federation. The audit is co-ordinated by the National Audit Office of Denmark. The implementation of selected articles from the convention will be illustrated by a common case study approach.

Two parallel audits in the Eastern part of Europe are being conducted on the initiative of the Russian Federation SAI:

- the parallel audit on the trans-boundary shipment of hazardous waste in the Kalingrad Region—Basel Convention; Poland and the Russian Federation are involved in the audit; and
- the parallel audit of the protection of Nemunas river; the Russian Federation, Lithuania, Belarus and Poland are involved in the audit.

Introductory talks were also held on the other future collaborative audits:

- the parallel audit on the protection against nature disasters in the region of Karpaty mountains; Ukraine and Poland will be involved in the audit;
- the parallel audit of implementation of the provisions of the Black Sea Convention. Bulgaria; the Russian Federation, Romania and Ukraine will be involved in this audit; and
- the parallel audit on flood protection; Poland and United Kingdom are interested in the audit.

## **Planned regional working group meeting dates**

The third EUROSAI working group members meeting is planned for November 2004 in Sofia, Bulgaria. The European environmental seminar on biodiversity and nature protection will be part of this meeting, and is expected to be the key step to initiate the international biodiversity protection audit, which is needed to audit the commitments of Johannesburg Summit. Many European SAIs have indicated their willingness to share their experiences in this auditing field.

## **OLACEFS**

Mr. Altounian from Brazil presented the update of the Special Technical Committee on Environment. One of the goals established in the work plan 2002–05 was to support the undertaking of collaborative environmental audits and audits of international accords. The Brazilian Court of Audit gave a speech during the last Assembly of OLACEFS, November 2003. During the speech, they mentioned the importance of realizing such work and invited the SAIs to implement a collaborative audit in early 2004. The SAI of Colombia accepted the invitation and the audit is planned to begin in late 2004.

The VIII International Seminar on Environmental Audit took place in Colombia, in June 2003. The seminar aimed to provide tools to establish the concept and the wideness of range of environmental audits. It was based on the guide Methodological Mark for Environmental Fiscal Auditing, produced by the Committee, which was presented at this seminar.

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

The Committee intends to offer distance learning, on-site training, and capacity building courses on environmental auditing. These courses will deal with subjects related to environmental problems analyzed during the audits, and are aimed at preparing auditors for future work in areas of regional interest. Some steps have already been taken:

- An agreement towards cooperation, subscribed by GAO (USA), the INTOSAI Development Initiative (IDI), OLACEFS, and the Inter-American Development Bank will guarantee the delivery of three courses—one per year—starting in late 2004.
- The Committee is taking part in the development of the WGEA course to be used regionally.
- A meeting with the Committee, the WGEA, and the IDI is scheduled to take place in Washington, U.S.A. on 19 July 2004 to discuss distance learning.

The Committee is trying to identify and use mechanisms of Financial Assistance and Technical Cooperation in order to implement the 2002–05 work plan. A detailed project has been planned for this year, including goals, tasks, deadlines, and indicators for follow-up. This project will be presented to organizations that can cooperate and assist for its implementation. The International Conference on Environmental Auditing will be a good opportunity to present this project. The INTOSAI working group will assist the Committee, by reinforcing the requests for cooperation.

Finally, Mr. Altounian explained that the 26 stars on the Brazilian flag represent the Brazilian states:

- the green represents forests,
- the blue represents sky, and
- the yellow represents gold.

## Updates and discussions on papers

### Discussion

The chair thanked countries who authored, have translated, or are in the process of translating papers:

Paper	Author/English	Arabic	French	German	Spanish
Regularity	New Zealand	Egypt	Canada	Austria	Canada
SD	UK	Jordan	Canada	Austria	Colombia
Waste	Norway	United Arab Emirates	Canada	Austria	-
Water	Netherlands	United Arab Emirates	Canada	Austria	-

### INTOSAI documents

At its eighth meeting in Warsaw, Poland in June 2003, the WGEA Assembly unanimously recommended that the papers, Sustainable Development: The Role of Supreme Audit Institutions and Environmental Audit and Regularity Auditing, be proposed as formal INTOSAI documents.

In the fall of 2003, the INTOSAI governing board agreed with our plan to have these papers adopted at the next INCOSAI meeting in Budapest, Hungary, in October 2004.

The papers have been circulated among the full INTOSAI membership. The SAIs of New Zealand and the United Kingdom amended the documents, following comments received by 25 countries. The translations are being finalized for presentation at the XVIII INCOSAI meeting in October 2004.

### Working group documents

The papers, Auditing Water Issue: Experiences of Supreme Audit Institution and Towards Auditing Waste Management, were prepared to support environmental audit work by SAIs. They were approved as working group documents at the eighth WGEA meeting.

At the same meeting, members agreed to translate the papers for regional distribution. Their English version is on the WGEA Web site. The French, German, and Spanish translations will be posted on the site as soon as they are completed.

The SAIs of Norway and the Netherlands have sent these two papers to all SAIs and some organizations.

## Survey results

### Discussion

The WGEA Secretariat presented the status and findings of the fourth Survey on Environmental Auditing.

The fourth survey was sent, by the Office of the Auditor General of Canada, to 201 SAI members of INTOSAI in June 2003. The Secretariat received responses from 114 countries—a response rate of 57 percent.

The regional co-ordinators of the Regional Working Group on Environmental Auditing (RWGEA) played a key role in increasing the number of responses.

Steering committee members received an analysis of a first set of data at the meeting in February 2004. The draft report described the results of the survey, analyzed trends on how environmental auditing has changed since the third survey in 2001, and presented the changes from the last 10 years.

WGEA members were invited to comment on this report. The received comments will be incorporated, and the final document will be distributed at the next INCOSAI meeting in Budapest, Hungary, in October 2004.

### **Results and next steps**

- This draft survey will be finalized for the INCOSAI meeting in Budapest, October 2004.
- The response rate from ARABOSAI was low compared to the previous surveys (Table one of results). The Secretariat could meet with ARABOSAI representatives to investigate why the response rate was low for their region.
- Brazil suggested that the results from the OLACEFS region be available to the RWGEA coordinator.
- Chair thanked all SAIs who answered the survey, and indicated that another survey would be sent out in 2005 to cover the years 2003–05.
- The steering committee decided that a summary of the report would be translated into the five INTOSAI languages.

## **WGEA/IDI training program**

### **Discussion**

The need to develop environmental auditing training was included as part of the 2002–04 WGEA work plan. It was identified as a priority area for training, by the INTOSAI regional training committees and, subsequently, by the IDI.

At its April 2002 meeting in London, United Kingdom, the WGEA steering committee approved the establishment of a partnership between the IDI and the WGEA, to develop and implement a course on environmental auditing.

The following key steps have been accomplished:

1. November 2002 (Oslo, Norway) — Subject-matter experts drawn from WGEA members met to define the basic objectives and curriculum of the course. As indicated in the workshop report, the participants reached a high degree of consensus on many aspects of the course, including the key assumptions underlying the course design, the skills and knowledge required for an environmental auditor, and a proposed course outline. This will be used by the IDI training specialists to design and ultimately deliver the course. The report is available on the WGEA web site [www.environmental-auditing.org/intosai/wgea.nsf/html/training\\_dates.htm!OpenDocument&nav=trainingdates](http://www.environmental-auditing.org/intosai/wgea.nsf/html/training_dates.htm!OpenDocument&nav=trainingdates).
2. January 2003 (Costa Rica)—the WGEA steering committee reviewed project objectives, milestones, and draft course curriculum at its second meeting in Costa Rica. With only minor changes, the steering committee endorsed the overall plan for the project and the course curriculum and recommended approval by the WGEA in Poland.

3. June 2003 (Norway)—a one-week environment and sustainable development awareness seminar, for the IDI training specialists who will design the course, was held in Oslo.
4. August 2003 (Malaysia): A three-week course design workshop, involving ten IDI training specialists and five subject matter experts—from Canada, Poland, Brazil and South Africa—was hosted by the Auditor General of Malaysia. All of the course materials were developed during this period.
5. November 2003 (Antalya, Turkey)—the first pilot was delivered, hosted by the Turkish Court of Accounts.
6. February 2004 (Nairobi, Kenya)—the second pilot was held, hosted by the SAI of Kenya.

### **Results and next steps**

IDI has produced a program report on these pilot course and copies are available to delegates. The English material of the course is being now finalized and IDI will send it to all WGEA members and any other SAIs that request it. IDI should distribute the CD-Rom (English) of the course in August 2004.

It is intended that the course will be subsequently adapted and translated for delivery in other INTOSAI regions and languages. The course is currently translated in Spanish for the OLACEFS region. The redesign work and the delivery of the first course are planned before the end of 2004. When the course is finalized, it will be sent to all Spanish-language SAIs.

The IDI, as part of its 2001–06 strategic plan, is interested in collaborating with INTOSAI standing committees and working groups. IDI cannot plan for after 2006, as its mandate will have to be looked at again. At this point, IDI has some funding for 2005 and a little for 2006. IDI will send a survey to SAIs in developing and emerging countries that will identify training and capacity-building needs in IT auditing, environmental auditing, the audit of privatization, and public debt auditing. Everyone has a responsibility to fill out the survey to highlight needs in their regions. WG members should ensure that the person who completes survey in their SAI highlights environmental auditing importance. Once IDI receives survey results, they will be able to plan training activities further.

The WGEA Secretariat and the IDI have informally shared ideas about future collaboration. These include

- the development of a Spanish course for OLACEFS;
- the expansion of course training;
- the development of electronic learning tools (E-Learning);
- the facilitation of technical assistance (SAIs helping SAIs); and
- the development of the biodiversity paper, by building training and communication into its design.

## **Concurrent, joint and, co-ordinated audits**

### **Discussion**

WGEA members have expressed interest in undertaking concurrent, joint, and co-ordinated audits on a variety of topics. Many members, particularly those from the EUROSAI region, have considerable experience in this area.

The WGEA has produced some guidance—How SAIs May Cooperate on the Audit of International Environmental Accords.

At the eighth WGEA meeting in Poland, the WGEA discussed ideas on how to facilitate concurrent, joint, and co-ordinated audits. As a first step, it was agreed to develop a template document that would allow interested members to identify their long-range audit plans and identify potential topics and participants.

The UK SAI developed a draft template. Before their third meeting in Peru in February 2004, steering committee members were asked to complete the template as a test. Members proposed that minor changes be made to the template and that a blank updated template be sent by regional coordinators to their members.

The Chair of the WGEA updated the template, and asked INTOSAI members to fill it out. All of the received templates were sent to the appropriate regional coordinator. Other templates completed by SAIs were added at the regional level. The Secretariat has thus far received 19 templates from various SAIs.

WGEA members are invited to propose other actions to support the production of concurrent, joint, and coordinated audits.

### **Results and next steps**

Some countries found this tool useful. However some countries are not allowed to publish their audit plans. It should be noted that this template, for all planned audits, is not available on the WGEA Web site. Topics identified as potential joint audits were:

- biodiversity;
- CITES convention on endangered species;
- forest management;
- marine pollution (MARPOL convention); and
- climate change and its Kyoto protocol.

It was felt that a discussion, on potential audit objectives and criteria concerning Kyoto, should be included at the tenth WGEA meeting. Some SAIs mentioned that budget for traveling during a joint audit can be an issue; money is often an issue in this kind of project.

The WGEA Secretariat will send out a reminder to WGEA members to identify long-term plans and regional coordinators will identify if there is regional interest.

## **Responding to the challenges of sustainable development and the Johannesburg World Summit**

### **Discussion**

WGEA members were asked to review the status of the sustainable development agenda item discussed at the eighth WGEA meeting in Poland.

They were also asked to consider actions that the working group could take, to further advance sustainable development and the World Summit Plan of Implementation.

Many WGEA members have a keen interest in sustainable development. At the seventh meeting of the WGEA, held in Ottawa in 2001, the WGEA approved the paper on sustainable development. It is being translated in all INTOSAI languages, and is to be presented for adoption at the XVIII INCOSAI meeting in 2004. Activities to promote and advance this paper are included in the general scope of communication activities, and are contained in the draft communication strategy.

The World Summit on Sustainable Development, held in Johannesburg South Africa in 2002, was the (ten-year) follow-up to the 1992 Earth Summit, held in Rio de Janeiro, Brazil. Major outputs of the 2002 Johannesburg Summit were the political declaration, the Plan of Implementation, and partnerships. These outputs make up the world's most recent agenda for

- achieving sustainable development;
- addressing issues of poverty reduction, water, waste, air, biodiversity, forests, and energy; and
- undertaking governance reforms at the United Nations.

At the eighth WGEA meeting, members were briefed on the outcomes and activities at the World Summit on Sustainable Development, in Johannesburg, and on developments concerning the Commission for Sustainable Development. They also heard ideas from the steering committee. In addition to undertaking audits related to SD topics, the WGEA discussed the following opportunities:

- undertaking audits on sustainable development and developing audit tools;
- building relationships with international organizations, such as the United Nations Commission for Sustainable Development, the United Nations Environment Program, and international financial institutions;
- developing a working group paper for 2007 that would summarize the environmental audit work undertaken by SAIs; and
- gathering intelligence to explore and better understand national actions to implement the commitments of the Johannesburg Summit.

There was a mixed reaction at the WGEA eighth meeting to these proposals. All SAIs seem interested in the topic area, but the ability of some SAIs to undertake some of these activities is constrained by their mandates or available resources. At the same time, some SAIs supported further activity or guidance in this area.

The 2007 summary of environmental audit reports, proposed in the work plan, could demonstrate the SAIs progress in sustainable development and the Summit's plan of implementation.

## **Results and next steps**

Participants will be asked to present information, during the next WGEA meeting in Moscow, on what has been done by state of government to implement Johannesburg commitments. Discussions will take place in small groups, which will allow participants to highlight what their SAIs have done. We may be able to find a solution during these workshop discussions. Sustainable development is very vast subject to audit.

Participants were encouraged to access the United Nations Web site to see their country's profile regarding their government's submissions.

## **Web site—new developments**

### **Discussion**

The Chair of the WGEA, the Office of the Auditor General of Canada (OAG), manages the working group's Web site. The site was redesigned and launched in May 2003.

Members were invited to visit the Web site ([www.environmental-auditing.org](http://www.environmental-auditing.org)) before coming to the meeting in Brazil. Suggestions to improve the Web site were discussed.

During the third meeting of the steering committee, which was held in Peru in February 2004, it was decided that the binder material would no longer be provided in hard copy format to the participants at meetings. To facilitate the access to documents, the Chair of the WGEA made the documents for the meeting in Brazil available on a private Web page that is separate from the public WGEA Web site.

The information on this private Web page should not be accessible from a research engine like Google. The IT team of the OAG will explore the possibility of developing a more secure Web page that is only accessible to members when required by the WGEA. As a safeguard, a CD-ROM, containing the information for the meeting, is also being sent by mail prior to the meeting.

This new way of communicating the information saves thousands of dollars in mailing. This is also a way to reduce the use of paper: members can read the documents on their computer and print only what they need.

Members were invited to provide their comments and suggestions on this new way of distributing information.

### **Results and next steps**

The Secretariat would like to improve and update the RWGEA pages. Coordinators were asked to provide pertinent information and an updated list of regional members.

The Secretariat will continue to provide meeting material via the Web page and CDs, since participants did not appear to face any problems accessing the material.

The Secretariat will advise members by email when PowerPoint presentations from the Workshop sessions during the ninth WGEA meeting in Brazil are posted on a private Web page. This page will be active for a period of two months.

## **Next meetings**

### **XVIII INCOSAI meeting in Budapest, Hungary**

The SAI of Canada will present the WGEA work plan for 2005–07 for formal adoption during the XVIII INCOSAI meeting. The SAI of Canada will also construct a WGEA display (kiosk). In addition, the Auditor General of Canada will be hosting an auditor general to auditor general discussion and a reception where five heads of SAs will share their experiences in environmental auditing.

### **Steering committee meeting in Prague, Czech Republic**

The chair announced that the next meeting will be hosted in March 2005 by the SAI of Czech Republic. The Chair thanked the SAI of the Czech Republic for kindly offering to host the meeting.

### **WGEA meeting in the Russian Federation**

The SAI of Canada announced that the next meeting will be held in the fall of 2005, in Russia. The Chair thanked the SAI of the Russian Federation for offering to host the meeting. It was suggested that a workshop on climate change and air issues be presented at this meeting.

## **2005–07 WGEA work plan**

### **Discussion**

The 2005–07 WGEA work plan is the first strategic document prepared under Canada's chairmanship of the WGEA. It builds on three work plans from 1996–98, 1999–2001, and 2002–04, which were completed under the chairmanship of the Netherlands Court of Audit.

The draft work plan was prepared by the SAI of Canada. Ideas came from various suggestions from

- individual members,
- the results of the fourth survey,
- decisions from the eighth WGEA meeting in Poland, and
- decisions from the steering committee meeting in Peru, January 2004.

They should be viewed as a menu of proposals, from which Canada will need to set priorities.

### **Results and next steps**

Discussion of the draft work plan was a major part of the meeting. The plan was discussed both in general and goal by goal.

Overall, members felt that the WGEA work plan was very consistent and well synchronized, with the INTOSAI work plan and its goals, particularly

- Goal 2: Institutional capacity building
- Goal 3: Knowledge sharing/knowledge services

During the goal by goal discussion, the Chair sought to determine whether there was

- support, among the members, for the proposed goals and actions; and
- a SAI willing to lead the action item.

The following captures the decisions made for each goal. Please refer to the 2005–07 draft work plan, distributed with meeting material.

## **2.5.1 Expand the environmental auditing tools available to SAIs**

### **2.5.1(a) Biodiversity**

The WGEA agreed that the next theme will be biological diversity and that a technical guidance document, like the waste management document, will be prepared. The document on biodiversity will be a working group document in English. It will not be put forth as an INTOSAI document at the 2007 INCOSAI meeting. Brazil and Canada will lead. The sub-committee will consist of Australia, Cameroon, India, Norway and Poland; they will provide comments on drafts and propose case studies, when required.

### **2.5.1(b) Summary of environmental and sustainable development audits**

The WGEA agreed with the proposal to prepare a paper that summarizes environmental auditing work done by working group members. Canada will lead the paper, which will be ready for the next INCOSAI meeting in October 2007. The sub-committee will consist of Australia, Chile, China, Poland and United Kingdom.

**Postscript:** It was subsequently decided that the paper would be re-titled “Evolution and Trends in Environmental Auditing”.

### **2.5.1(c) Waste and water**

During the meeting, members discussed ways to keep the previous themes of waste and water alive. The SAIs of Norway (waste) and Netherlands (water) agreed to lead projects, and come to the next steering committee meeting with suggestions on how to keep themes of waste and water alive.

### **2.5.1(d) Environmental auditing standards**

Members felt that there was not enough demand to have new environmental auditing standards. Some countries mentioned that they need more guidance on environmental auditing. However, following a general discussion it was decided that the WGEA would not proceed with this task, and that this activity would be removed from the work plan.

### **2.5.1(e) Auditor certification program**

It was felt that INTOSAI would be better suited to address the need for certification and that they could form a partnership with other certified institutions. It was agreed that this item should be dropped from the work plan.

## **Additional proposals**

- The SAI of Pakistan volunteered to lead efforts to create a compendium of environmental legislation and to analyze the findings. It was mentioned that Pakistan could review the work done, in this area, by INTOSAI and Pakistan agreed to further explore the idea.

**Postscript:** It was decided during the fourth steering committee meeting in Prague, Czech Republic, in April 2005, to incorporate or blend this work with the evolutions and trends and the fifth survey. (Please see item 2.5.1(b) and 2.5.4(a) for more details.)

- The SAI of United Kingdom proposed that a short paper on capturing experiences of SAIs, in conducting audits on sustainable development in their countries, be prepared, to complement the sustainable development paper. The United Kingdom agreed to lead this paper and the Netherlands, Canada, and Norway will support it.

## **2.5.2 Expand training and information exchange**

Members discussed ideas on maintaining momentum with respect to the WGEA/IDI environmental auditing training course. Trainees were also invited to share their experiences with the course.

Following the first pilot course in Antalya, India trained their staff on environmental auditing. The comptroller is committed to having all the officers be trained. They are developing a training program in environmental auditing, using the WGEA/IDI- course and the papers developed by the WGEA on waste, water, sustainable development, etc. The WGEA chair encouraged the use and the adaptation of the training material.

Sri Lanka indicated that following the pilot course in Antalya, they have created a special team on environmental auditing. They have planned to conduct twelve environmental audit projects until 2007.

### **2.5.2. (a) Training course in two additional regions and (b) capacity building activities**

The WGEA Secretariat will continue to discuss with IDI for next steps. (see the section 7 of the minutes on training).

### **2.5.2 (c) Information exchange/seminar during WGEA meetings**

The WGEA will continue to have workshops facilitating information exchange during WGEA meetings.

### **2.5.2 (d) Fellowship programs**

The WGEA Secretariat will contact every relevant SAI to get information on their fellowship program on environmental auditing, if any, and the links for their Web site.

## **2.5.3 Concurrent, joint, and, co-ordinated audits**

The promotion of concurrent, joint, and coordinated audits was supported by members. It was felt generally that initiating and managing collaborative audits was best left at the level of individual SAIs and regional bodies.

### **2.5.3(a) Template**

Members supported continued use of the template for use by interested SAIs. However, it was not felt that the Secretariat needed to manage this process in the future.

## **Additional proposals**

The SAI of Poland offered to lead an exercise, in preparing lessons learned and experiences in writing joint reports. The SAI of Netherlands noted the importance of capturing lessons learned in the planning and data collection phases of the audit process. Members agreed to support this activity.

**Postscript:** Subsequent to the meeting, this project was re-configured to focus on capturing experiences and lessons learned in the complete audit process. The SAIs of the Netherlands and Poland agreed to work together to produce a single document, with the SAI of Netherlands leading the portions on the planning and examination phases, and the SAI of Poland leading the reporting phase.

## **2.5.4 Strengthen communication**

### **2.5.4(a) The fifth WGEA survey**

The survey will be conducted by the WGEA Secretariat. Regional co-coordinators agreed to inform the Secretariat if they feel the need for extra questions in the survey.

#### **2.5.4(b) Greenlines**

The WGEA Secretariat will try to issue *Greenlines* twice a year

#### **2.5.4(c) Web site improvements plan (d) Implement Web site improvements**

WGEA Secretariat will explore potential enhancements to the WGEA Web site. See also the discussion under the communication plan (item 13 of these minutes)

#### **2.5.4(e) RWGEA**

The WGEA chair will try to attend RWGEA meetings if informed. A CAROSAI regional technical committee has not been established for the WGEA. The Secretariat will explore with the CAROSAI members during the XVIII in Budapest the possibility of establishing a CAROSAI regional WGEA.

#### **2.5.4(h) RWGEA sections on WGEA Web site**

The WGEA Secretariat will contact RWGEA coordinators to provide proper Web links, and to create a Web page for RWGEA.

### **2.5.5 Increase cooperation with external organizations**

The WGEA wants to establish relationships with various organizations that share interest in what the WGEA is doing. The WGEA Secretariat will continue to explore possibilities, have meetings with different organizations and, will report back to members.

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

A proposal was brought forth to continue to have discussions on external funding for working group activities (very expensive to maintain Secretariat, the cost of translation, etc.) The WGEA members were open to getting funding, as long as the independence of the working group is not threatened. Canada will lead the discussions.

## **Communication plan**

### **Discussion**

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

The SAI of Canada produced a first draft of the communication plan, which was sent to the sub-committee members for comments prior to the steering committee meeting held in Peru, in February 2004. The SAI of Canada reviewed the communication plan, incorporated changes suggested by sub-committee members, and submitted it at the steering committee meeting.

The draft communication plan takes into account the comments and suggestions provided in Peru. It will reflect suggestions of WGEA members and the final version of the 2005–07 work plan.

The WGEA assembly discussed the structure and main elements of the communication plan and Web site improvements.

### **Results and next steps**

The United States agreed to chair the sub-committee.

## **Functioning of the WGEA**

### **Discussion**

In January 2003 in Costa Rica, members of the steering committee agreed to submit the proposed definition of the WGEA mission, mandate, and language policy presented on the WGEA Web site, to the next WGEA Assembly. A new definition of the steering committee and WGEA roles and responsibilities was discussed and adopted at the last WGEA Assembly in Warsaw, Poland, in June 2003. The WGEA agreed that the Chair, in collaboration with other members, would revise the terms of reference to reflect the new reality of the WGEA. The Chair also proposed defining a vision for the working group. The new terms of reference were submitted at the WGEA meeting, in Brazil, and sent to the INTOSAI governing board.

The creation of an executive committee was proposed and accepted by members of the working group at their seventh meeting in Ottawa, Canada, in October 2001. The working group agreed that it would include the Chair, the chairs and coordinators of the regional working groups, and other selected members, such as trekkers and sub-trekkers. In January 2002, the chair sent a letter to working group members, asking who would be interested in becoming a member of the steering committee. All the interested SAIs became part of the steering committee.

As the WGEA prepares a new work plan, there is a need to consider the rules of rotation of the steering committee members. Members of the steering committee were invited to suggest principles to elaborate these rules.

In February 2004 in Peru, the steering committee agreed that the following changes be made to the rules to reflect these principles:

- the reference to the trekkers and sub-trekkers would not be included; and
- the draft terms of reference, from December 2003, would reflect these proposed changes.

### **Results and next steps**

#### **Terms of reference**

New terms of reference were approved and will be distributed at XVIII INCOSAI meeting, in Budapest, with the work plan.

#### **Rotation of steering committee members**

The Chair expressed concern that some regions (ARABOSAI, AFROSAI and OLACEFS) were under-represented at the steering committee meetings. The Secretariat is looking for working group members to become steering committee members. There are only two criteria to be considered:

- must be available, and willing to do work; and
- must have the resources available to advance the work of the steering committee.

India expressed an interest in joining the steering committee.

## **Closing remarks**

The Chair, Johanne Gélinas, thanked all participants for their interest and involvement in the WGEA. She noted that the WGEA is a very dynamic and active community.

The objectives for the business meeting were all met. The WGEA will keep promises and will deliver on its commitments.

It is important that the WGEA continue to communicate the work we do as SAIs. The WGEA Web site and the INTOSAI Journal are great tools we can use to show the kind of work the WGEA is doing.

The Chair indicated that it would be an honour to present the work plan at XVIII INCOSAI meeting in Budapest, Hungary in October 2004.

The Chair thanked our colleagues from Brazil for being such great hosts.

Meeting closed at 3:00 p.m.

## List of participants

### WGEA members present

#### **Austria**

Heinrich Lang

#### **Bangladesh**

Ahsan Abdullah

Asif Ali

Myenul Hasan

#### **Brazil**

Selma Maria Hayakawa Cunha Serpa

Maria do Perpétuo Socorro Teixeira Rosa

Cláudio Sarian Altounian

Luciano Carlos Batista

Márcia de Souza Leite Magalhães

Romilson Rodrigues Pereira

#### **Bulgaria**

Tania Konstantinova

Hristinka Mihaylova Simeonova

#### **Cameroon**

Alfred Enoh

#### **Canada**

Johanne Gélinas

John Reed

Liliane Cotnoir

Carolle Mathieu

Sylvie McDonald

#### **Chile**

Maria Argentina Guevara Weber

#### **China**

Zhou Xun

Luo Meifu

Linghu An

Liu Dazhu

Wang Honglin

He Jie

#### **Czech Republic**

Miroslav Kruchina

Sylva Mullerova

#### **Denmark**

Yvan Pedersen

Niels de Bang

#### **Ethiopia**

Lemma Argaw

Teyib Ali Mohammed

#### **Iceland**

Ketill Sigurjonsson

#### **India**

K.P. Sasidharan

Siddhartha L. Singh

#### **Indonesia**

Dewi Sukmawati

#### **Iran**

Mohammad Hashem Rahbari

Hamed Momeni

#### **Korea**

Sung Ik Park

#### **Kuwait**

Adnan Yousi Abulhassan

Rashid A.Y. Abdul-Salam

#### **Latvia**

Jevgenijs Mezals

#### **Libya**

Pro Mohammed Bait-Elmal

Mohamed Zukar

Mohamed Gambor

#### **Mongolia**

Batbayar Badamdorj

#### **Netherlands**

Pieter Zevenbergen

Rob de Bakker

#### **Norway**

Knut Aarhus

Eirik Larsen Kvakkestad

Sissel Iversen

#### **Pakistan**

Shahzad Shaikh

#### **Paraguay**

Juan David Martinucci Sanchez

Alberto Federico Palacios Chenu

Octavio Augusto Airaldi Brizuela

#### **Peru**

Ana Teresa Pantoja Urizar-Garfias

Carlos Jaime Rivero Morales

#### **Poland**

Ewa Borkowska-Domanska

Zbigniew Wesolowski

#### **Saudi Arabia**

H.E. Osama Jaffar Faquih

Mohammed Al Ruhalli

Rashad Qasim

Abdulrahman Al Ajlan

Saad Khalaf M. Algethami

#### **Sri Lanka**

Sarath Chandrasiri Mayadunne

Sepalika Yakandawala

E.A.G. Ananda

#### **Turkey**

Aynur Temel

Orhan Turan

#### **United Kingdom**

Marcus J. Popplewell

#### **United States**

Robert A. Robinson

## **RWGEA members present**

### **Angola**

Juilão Antonio  
Bonifácio Manuel  
Domingos da Silva  
Ana Maria Azevedo Chaves

### **Australia**

Peter McVay

### **Belize**

Wayne L. Simon

### **Fiji**

Tevita Bolanavanua

### **Iraq**

Dawood S. Adnan  
Azhar Elyasiry

### **Ivory Coast**

Bogui Ziriyo  
Messan Mabéa Fulgence

### **Nicaragua**

Juan Agustín Gutiérrez Herrera

### **Portugal**

Ernesto Cunha  
Maria Joao Santos

### **Qatar**

Abdulrahman I. Al-Sulaiti  
Salem M. Abu-Arqawa  
Abdulhadi Nasser Al-Marri

### **Sao Tome and Principe**

Francisco Fortunato Pires  
Roberto Pedro Raposo  
Oliveiro Rodrigues Rocha

### **Senegal**

Abdou Bame Gueye

### **Slovak Republic**

Igor Ciho  
Jozef Stahl  
Vladimira Pizarova

### **Spain**

Ramón Alvarez de Mirnada

### **Sudan**

Abu Bakr Abdalla Marin

### **Swaziland**

Robert J. Dlamini

### **Turks and Caico Islands**

Ian Fuller

### **Uganda**

John F.S. Muwanga

### **United Arab Emirates**

Omar Mubarak Salem Al Ameri

### **Zambia**

Ron M. Mwambwa  
Boyd P. Samalumo

## **Special guests**

### **IDI**

Else Karin Kristensen  
Luis Esteban Arrieta Castellar

## **WGEA members absent**

Algeria  
Colombia  
Costa Rica  
Cyprus  
Egypt  
El Salvador  
Estonia  
Georgia  
Guyana  
Jordan  
Kazakhstan  
Lithuania  
Macedonia  
Malta  
New Zealand  
Romania  
Russia  
South Africa  
Ukraine  
Zimbabwe