

## **Eighth Meeting of the INTOSAI Working Group on Environmental Auditing (WGEA)**

**Warsaw, Poland**

**24-27 June 2003**

**Hosted by the Supreme Chamber of Control of Poland  
Novotel Warszawa Centrum**

### **MINUTES**

#### **Agenda Items:**

1. Welcome and Introductions
2. Minutes of the Seventh Meeting of the WGEA, Ottawa, Canada
3. Regional Round-Up
  - a) Regional Round-Up — AFROSAI
  - b) Regional Round-Up — ARABOSAI
  - c) Regional Round-Up — ASOSAI
  - d) Regional Round-Up — EUROSAI
  - e) Regional Round-Up — OLACEFS
  - f) Regional Round-Up — ACAG-SPASAI
  - g) Regional Round-Up — Other
  - h) Regional Round-Up — Overall discussion
4. Paper on “Environmental Audit and Regularity Auditing” (New Zealand)
5. Paper on “Sustainable Development: The Role of Supreme Audit Institutions” United Kingdom
6. Protecting the Waters of our Planet – Experience of SAIs (The Netherlands)
7. Environmental Auditing and Waste Management (Norway)
8. IDI/WGEA Training Program
9. Fourth Questionnaire on Environmental Auditing
10. World Summit on Sustainable Development
11. The New Web Site — a Tool to Serve the Members
12. Functioning of the Working Group
13. Functioning of the Working Group – 2005-07 Work Plan
14. Closing Remarks from the Chair and Host
15. Next Meetings
16. List of Decisions During the Eighth Meeting, Warsaw, June 2003
17. Appendices — Exchange of information/Training
18. Appendices — List of participants

## 1. Welcome and Introductions

### Discussion:

The Associate Chair, Ms. Johanne Gélinas welcomed all delegates to the eighth meeting of the Working Group for the International Organization of Supreme Audit Institutions (INTOSAI) Working Group on Environmental Auditing (WGEA) which was held at the Novotel Warszawa Centrum in Warsaw, Poland from 24-27 June 2003. She also thanked Mr. Mirosław Sekuła, President of the Supreme Chamber of Control of Poland, for hosting this event.

The Associate Chair also wanted to share her profound disappointment for having to cancel the meeting in Beijing, China because of the Severe Acute Respiratory Syndrome (SARS) problems. She apologized for any inconvenience this might have caused our colleagues in the Chinese National Audit Office. We realize that they had worked tirelessly to organize the meeting, and we know it would have been a great success.

The Associate Chair indicated that she was pleased to report that the WGEA family has grown tremendously in the last two years, since the meeting in Ottawa. This is truly an indication of how important environmental auditing is for various countries around the world.

The objective of the WGEA Secretariat during this meeting was to provide an update of what has been accomplished thus far and to discuss and endorse a couple of documents and decisions. The Associate Chair indicated that she hoped to see strong interactions during the next two days in which members would share experiences and views.

Reference was made to the significant progress the Working Group has achieved this year. It has been an exceptionally busy year, and we would like to thank the many SAIs, who worked so hard on behalf of all WGEA members. We would like to acknowledge again the leadership and efforts of the past Chair, the SAI of the Netherlands, for the strong foundation they laid, upon which we are building.

Important progress was made on all of the major activities of the Working Group, including the water management and waste management papers, the papers on sustainable development and regularity auditing within an environmental perspective, the environmental audit training programme led by IDI, the Johannesburg World Summit, and on ways of improving communication and information sharing (see the Chair's report for more details).

We were greatly saddened to hear of the passing of Professor François-Xavier Owona Ndougoussa from the SAI of Cameroon. We would like to extend our condolences to his family and colleagues.

The Associate Chair announced that although Mr. Genaro Matute Mejía, the Auditor General of Peru, was unable to join us in Poland, he had kindly offered to host the third meeting of the Steering Committee to the WGEA in Peru in February 2004. The invitation was well received and accepted with thanks.

## 2. Minutes of the Seventh Meeting of the WGEA, Ottawa, Canada

### Discussion:

Delegates were asked to review the minutes of the Seventh Working Group on Environmental Auditing meeting which was held in Ottawa, Canada from 24-26 September 2001.

### Results and Next Steps:

Minutes of the Seventh Working Group on Environmental Auditing meeting which was held in Ottawa, Canada from 24-26 September 2001 were accepted with the following amendment:

- Add SAI representative from Austria, Dr. Heinrich Lang, to the list of participants.

### 3. Regional Round-Up

#### Discussion:

The Regional Working Group Co-ordinators were asked to present the difficulties and challenges they have faced since the Working Group meeting in Ottawa, Canada in October 2001. They were also asked to exchange information about activities under way at the regional level.

#### 3. a) Regional Round-Up — AFROSAI

#### Discussion:

AFROSAI has three language speaking groups: Arabic, French, and English.  
AFROSAI English has:

- implemented a training course in their region;
- created a best-practice guide on medical waste;
- launched a webpage.

SAIs including Mauritius, South Africa, and Zimbabwe began parallel audits on water for human consumption.

#### 3. b) Regional Round-Up — ARABOSAI

#### Discussion:

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

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

The committee also suggested the following recommendations:

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

#### 3. c) Regional Round-Up — ASOSAI

#### Discussion:

Mr. Hamed Momeni from Iran presented the update for the Regional Working Group on Environmental Auditing of ASOSAI:

- The Chair of the RWGEA participated at the World Summit on Sustainable Development in Johannesburg; and

- The RWGEA launched its web site in 2001 (<http://www.environmental-audit.org.cn/en/homepage/index.htm>).

For the purpose of promoting the research on environmental auditing and collecting information on environmental protection and audit in Asian countries, the secretariat of the RWGEA has written to all ASOSAI members. The Secretariat put forward five research topics on environmental audit and invited new ideas in this regard. Up to 24 SAIs have replied and identified that the topics of “technical standards of environmental auditing” and “ways to minimize audit risk in environmental auditing” were of most concern. The secretariat will collect and compile the research results, and disseminate them via the Internet and other means among all ASOSAI members.

The ASOSAI RWGEA drafted its Work Plan 2003-2004 in the light of the Work Plan of the INTOSAI WGEA. The ASOSAI RWGEA will submit the work plan to the Governing Board of ASOSAI and INTOSAI WGEA after consulting other working group members.

There are 21 members in the ASOSAI Regional Working Group on Environmental Auditing.

### 3. d) Regional Round-Up — EUROSAI

#### Discussion:

Mr. Wesolowski presented a summary of the activities organized or planned by the Regional Working Group on Environmental Auditing. The 2003 Work plan of the EUROSAI Regional Working Group on Environmental Auditing (RWGEA) is based on the Group’s strategy for years 2003-05. The current strategy was adopted during the Second Working Group’s meeting in Paris, in April 2002. The Working Group recommends conducting national and international audits addressing the most severe environmental problems as follows:

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

The following international audits were completed:

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

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

- Helsinki Convention — Protection of the Baltic sea watershed.

A seminar on environmental auditing and waste management will be hosted by the Netherlands Court of Audit in The Hague, Netherlands, on 9-12 December 2003 (see <http://www.rekenkamer.nl/waste/>).

The Accounts Chamber of the Russian Federation became the fifth sub-coordinator and will be responsible for the east of Europe which will allow intensifying the environmental auditing in this region.

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

### 3. e) Regional Round-Up — OLACEFS

#### Discussion:

Ms. Márcia Magalhães from Brazil presented a resume of the activities of the OLACEFS — Special Technical Committee on Environment.

A third meeting of the committee was held in May 2002. The following SAIs participated at the meeting: Brazil, Chile, Colombia, Honduras, Paraguay, Peru, Venezuela. One of the main issues was to approve the 2002-05 Work Plan.

The Work Plan includes the following activities:

- Co-operation audits (responsibility: Brazil);
- Training and capacity building (responsibility: Venezuela);
- Information exchange (responsibility: Colombia and Peru);
- Search for technical and financial co-operation (responsibility: Brazil with the support of the WGEA).

The Special Technical Committee on Environment faces the following challenges:

- Access to human and financial resources;
- Standardization of INTOSAI language and methodology.

The SAI of Brazil will host the Ninth WGEA meeting and will organize an international seminar on environmental auditing in June 2004.

### 3. f) Regional Round-Up — ACAG-SPASAI

#### Discussion:

Mr. Gareth Ellis, from New Zealand, presented the report for the ACAG-SPASAI RWGEA. Since the last meeting of the INTOSAI WGEA, the RWGEA has held its first meeting hosted by the Victorian Auditor-General's Office in Melbourne, Australia, in July 2002. The meeting took the form of a workshop and was attended by representatives from 12 audit offices.

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

The SAI of New Zealand has developed a web-page for the ACAG-SPASAI RWGEA ([http://www.oag.govt.nz/homepagefolders/spasai/acagspasai/acag\\_home.htm](http://www.oag.govt.nz/homepagefolders/spasai/acagspasai/acag_home.htm)). The page contains contact information for members of the group, and information about, and links to other relevant INTOSAI sites such as the INTOSAI WGEA and IDI sites. It also records the environmental audits that have been undertaken by offices in the region and any that are planned.

The ACAG-SPASAI RWGEA is also meeting in Australia in August 2003 and Johanne Gélinas, Associate Chair of the INTOSAI WGEA will attend the meeting.

The ACAG-SPASAI RWGEA is looking forward to the IDI initiative.

### 3. g) Regional Round-Up — Other

#### Discussion:

Mr. Steve Elstein from the SAI of USA mentioned that there is regular co-operation between the United States and Canada on auditing. The most recent co-operation with the SAI of Canada was on invasive species. This audit was very well received in the United States.

### 3. h) Regional Round-Up — Overall discussion

#### Discussion:

Ms. Johanne G elinas, Associate Chair of the INTOSAI WGEA, requested all of the RWGEA co-ordinators to provide the following information:

- date of planned meetings;
- work plan; and
- training activities.

The Chair will introduce this information on the INTOSAI WGEA web site and will try to build bridges with other Regional Working Group on Environmental Auditing web site.

Ms. G elinas indicated that she plans to attend at least one meeting in each of the Regional Working Group on Environmental Auditing.

It had been also proposed that conducting collaborative audits be on the next INTOSAI WGEA meeting agenda.

### 4. Paper on “Environmental Audit and Regularity Auditing” (New Zealand)

#### Discussion:

This paper provides guidance to SAIs on how to conduct environmental audits by the application of regularity (financial and compliance) auditing practices. This paper demonstrates that SAIs do not need to have a performance audit mandate to conduct audit work with an environmental focus.

It was proposed by the Associate Chair that the updated paper be approved by the WGEA and then be submitted for adoption as a formal INTOSAI document.

Special thanks to Mr. Martyn Pinckard, Senior Project Auditor, and Ms. Wendy Venter, Manager, Accounting Policy of the New Zealand Office of the Controller and Auditor-General who co-authored this paper.

#### Results and Next Steps:

Unanimous decision was reached to submit paper as a formal INTOSAI document.

Following is the proposed new schedule to get the paper formally adopted at the XVIII INCOSAI in 2004:

1. September 2003:
  - complete translations of the paper into 5 languages;
  - notify INTOSAI Governing Board of our intent to get the paper adopted as an INTOSAI guidance and request approval to proceed with exposure circulation among INTOSAI members;

2. October 2003:
  - circulate paper among INTOSAI members, after Governing Board meeting;
3. February and March 2004:
  - introduce changes proposed by INTOSAI members in paper and review translations; and
4. October 2004:
  - have INTOSAI Members adopt the paper.

## **5. Paper on “Sustainable Development: The Role of Supreme Audit Institutions” United Kingdom**

### **Discussion:**

This paper, already presented as a Working Group paper at the XVII INCOSAI in Seoul 2001, provides an overview of the concept of sustainable development and includes practical guidance to SAIs on how to factor it into audit work. It has now been updated to incorporate issues related to the World Summit on Sustainable Development (WSSD) held in Johannesburg in 2002.

It was proposed by the Associate Chair that the paper be approved by the WGEA and then be submitted for adoption as a formal INTOSAI document at the next INCOSAI in 2004.

Special thanks to the SAI of the United Kingdom, who authored this paper and the SAI of Canada for providing editorial changes.

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

A unanimous decision was reached to submit the paper as a formal INTOSAI document.

Following is the proposed new schedule to get the paper formally adopted at the XVIII INCOSAI 2004:

1. September 2003:
  - complete translations of the paper into 5 languages;
  - notify INTOSAI Governing Board of our intent to get the paper adopted as an INTOSAI guidance and request approval to proceed with exposure circulation among INTOSAI members.
2. October 2003:
  - circulate paper among INTOSAI members, after Governing Board meeting.
3. February and March 2004:
  - introduce changes proposed by INTOSAI members in paper and review translations; and
4. October 2004:
  - have INTOSAI adopt the paper.

## **6. Protecting the Waters of our Planet — Experience of SAIs (The Netherlands)**

### **Discussion:**

Several years ago, the WGEA adopted “water management” as a central theme to provide a suggested focus for environmental audits undertaken by SAIs. In Costa Rica, the Steering Committee reviewed and endorsed the paper prepared by the SAI of The Netherlands, which captures the main problems and issues of water management as well as the experience of SAIs.

It was proposed by the Associate Chair that the WGEA adopts the retrospective paper on water as a Working Group document. Discussions ensued on how this paper and the one on waste should be used and disseminated to share with a wider audience. The results of these discussions are presented under section 12, Functioning of the Working Group.

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

There was unanimous consent to adopt the water paper as a Working Group document.

It was also agreed that the document should be translated for the regions:

- Canada to translate into French;
- El Salvador to translate into Spanish;
- Austria to translate into German; and
- A country for the Arabic translation was not identified since there were no representatives from Arabic-speaking countries at the meeting.

The WGEA members highlighted their great appreciation to the SAI of Netherlands for the water paper.

## **7. Environmental Auditing and Waste Management (Norway)**

### **Discussion:**

Improper handling of domestic, hazardous, hospital, and radioactive wastes can have severe impacts on the environment and human health. To encourage SAIs to audit in this area, the WGEA identified waste management as its second central theme in 2001. Norway's SAI has developed an informative paper designed to provide SAIs with guidance on auditing this subject area.

Norway examined and provided comments on the audit reports, which related to waste and, which were obtained from SAIs around the world. Adjustments were made to the document according to comments received at the Steering Committee (SC) in Costa Rica. Members of the SC formed a sub-committee which comprises representatives from Brazil, Canada, China, Costa Rica, and Poland.

It was proposed by the Associate Chair that the WGEA adopt the retrospective paper on waste as a Working Group document.

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

There was unanimous consent to adopt the waste paper as a Working Group document, subject to final verification of facts that would be proposed. (Subject to amendments from SAIs.)

Based on the adopted working group paper on waste, the INTOSAI Working Group on Environmental Auditing recommends that the SAIs of the world consider auditing waste management and the systems used to regulate and control this issue within the 2005-2007 work plan.

The following countries have volunteered to translate the document:

- Canada will translate it into French;
- Austria will translate it into German;
- El Salvador will translate it into Spanish;
- A country for the Arabic translation was not identified since there were no representatives from Arabic-speaking countries at the meeting.

The WGEA members highlighted their great appreciation to the SAI of Norway for the paper on waste.

Ways to best disseminate the papers were discussed. The results of this discussion are presented in section 13.

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

### **Discussion:**

The INTOSAI Development Initiative (IDI) and the INTOSAI Working Group on Environmental Auditing (WGEA) and have entered into an exciting partnership to develop and deliver a two-week training course on environmental auditing for SAIs. Through this partnership, the IDI's training expertise and infrastructure will

be combined with the working group's subject matter expertise to produce a training program which will help to build environmental-auditing capacity within INTOSAI members. Delivery of the first pilot-course is scheduled for the fall 2003.

The key steps accomplished to date are the following:

- November 2002 (Oslo, Norway) – Meeting of invited subject-matter experts drawn from WGEA members 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 of 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 ([http://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)).
- January 2003 (Costa Rica) – Review of project objectives, milestones, and draft course curriculum by WGEA Steering Committee 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.
- June 2003 (Norway) – A one-week on environment and sustainable development awareness seminar for the IDI training specialists who will design the course. This event had been previously scheduled to be held in Canada (May 2003) but had to be rescheduled and reorganized in Oslo, Norway (June 2003) due to the SARS crisis in Toronto.

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

WGEA members endorsed the IDI / WGEA Environmental Auditing Training Program, specifically:

- the overall project plan and activities;
- the key assumptions underlying the course design; and
- the knowledge required of an environmental auditor.

Members also agreed on the requirements for adaptation and translation of the pilot course for subsequent delivery in all INTOSAI regions.

It has also been proposed that the paper on regularity auditing be mentioned in the course material.

All the members were invited to provide case studies or any internal manual that could be useful to build the training program.

The next steps are:

- August-September 2003 (Kuala Lumpur, Malaysia) — course design workshop led by the IDI.
- November 2003 (ASOSAI Region – Antalya, Turkey) — delivery of first pilot course.
- February 2004 (Kenya) — delivery of second pilot course.
- 2004 and beyond — refining of course and delivery in other interested regions.

Special thanks to the IDI co-ordinators, Ms. Else Kristensen and Mr. Kiyoshi Okamoto, for their precious collaboration and work in reorganizing the one-week environment and sustainable development awareness seminar for the IDI training specialists with very short notice.

## **9. Fourth Questionnaire on Environmental Auditing**

### **Discussion:**

The Working Group proposed in its 2002-04 Work Plan to send the survey every period, in order to track new developments in environmental auditing and to update the Working Group Web site. We also hope to

contribute to the evaluation and further development of the strategy, products, and activities of the Working Group on Environmental Auditing. The SAI of Canada is conducting the fourth questionnaire on environmental auditing.

The Steering Committee in Costa Rica reviewed and proposed minor changes to the fourth Questionnaire. It was also decided that Canada would introduce the changes and translate the questionnaire into the five INTOSAI official languages.

The questionnaire was sent to all INTOSAI members in June 2003, and members will be notified when the survey will be ready to be posted on the WGEA Web site.

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

The RWGEA coordinators should invite their members to answer the questionnaire.

The next steps are:

- the results of the Fourth Questionnaire will be presented at the next Steering Committee in January 2004;
- the amended version will be made available at the WGEA meeting in June 2004; and
- the results will be presented at the XVIII INCOSAI, in 2004.

### **10. World Summit on Sustainable Development**

#### **Discussion:**

Members were briefed on the outcomes and activities at the World Summit on Sustainable Development held in Johannesburg, South Africa, in August 2002. Audit templates for selected aspects of the Johannesburg Plan of Implementation, identifying auditable commitments, associated criteria, and possibly other information were distributed and members were asked to comment.

In addition to undertaking audits related to these topics, the WGEA discussed opportunities to:

- build relationships with international organizations such as the United Nations Commission for Sustainable Development, the United Nations Environment Program, and international financial institutions;
- explore and better understand actions underway nationally to implement the commitments of the Johannesburg Summit; and
- work toward developing a working group paper for 2007 that would summarize the environmental audit work undertaken by SAIs.

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

These ideas will be further refined and presented to the working group at its next meeting, taking into account the following elements:

- the mandate and the resources are very different among SAIs;
- the focus should be on audit work; and
- the working group paper for 2007 would summarize the environmental audit work undertaken by SAIs.

### **11. The New Web Site — a Tool to Serve the Members**

#### **Discussion:**

The architecture of the new web site, which was launched on 13 May 2003, was presented, and suggestions to improve it were discussed ([www.environmental-auditing.ca](http://www.environmental-auditing.ca)).

## **Results and Next Steps:**

It is also suggested that the Regional Working Group Co-ordinators provide us with their work plans, regional updates, and any information on upcoming meetings.

## **12. Functioning of the Working Group**

### **Discussion:**

A proposed definition of the mission, role and responsibilities, and language policy of the Steering Committee and the Working Group were distributed for adoption.

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

The roles and responsibilities of the Steering Committee and the WGEA were endorsed by the WGEA members.

It was also proposed that the Chair, with the collaboration of other members, would subsequently revise the terms of reference to reflect the new reality of the WGEA. The new terms of reference would be submitted at the WGEA meeting in 2004 and then to the Governing Board.

It was agreed that the mission would include joint audits. Environmental protection and sustainable development would be added into the third line of the mission statement.

## **13. Functioning of the Working Group – 2005-2007 Work Plan**

### **Discussion:**

The content and the process to develop the next WGEA Work Plan were discussed.

The Working Group must prepare the Work Plan 2004-07 in time for it to be presented at the next INCOSAI meeting in Budapest, in 2004.

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

In order to prepare a draft of the 2004-07 Work Plan, the next steps will be as followed:

1. June 2003: Gather information at the WGEA meeting to be introduced in the future Work Plan;
2. January 2004: Submit a draft of the Work Plan to the Steering Committee;
3. March 2004: Send draft of the Work Plan to the WGEA members for their comments;
4. June 2004: Adopt of the Work Plan by the WGEA; and
5. October 2004: Present the Work Plan at the INCOSAI.

It was agreed that Canada will draft the next work plan and present it at the next Steering Committee meeting in Peru (February 2004). The Work Plan will be discussed and adopted by the WGEA members at the ninth meeting of the WGEA in June 2004. The Work Plan will then be presented at the INCOSAI in October 2004.

Suggested topics to be introduced in the next work plan were: SD (interesting for EUROSAI), the twinning of SAIs (good will and resources), the creation of training courses for the Pacific Islands, financial and performance auditing, fellowship program with in-house training, the use of consultants when running a pilot program.

It was noted that the agenda for INCOSAI 2004 is full. The Chair should contact colleagues in Hungary and enquire about the possibility for a side-event, in which the WGEA could do a bit of marketing and give a quick session on what the WGEA is doing and where it is going.

The WGEA members also discussed activities related to the dissemination of the WGEA papers and the production of a communication plan.

Regional co-ordinators will be encouraged to translate the papers produced by the WGEA into various other non-INTOSAI languages to accommodate others within and outside their membership. All translations should be forwarded to the Chair who will, in turn, make them available on the WGEA web site. Regional co-ordinators will also be expected to be guardians in order to enhance dissemination in their respective areas.

Members should ensure that the papers are included on the agenda for any upcoming regional meetings or meetings with their AGs.

It was agreed that the papers should be disseminated to all INTOSAI members, at the XVIII INCOSAI 2004, during training activities, and also posted on the WGEA web site. It was also decided that in order to enhance our profile, the papers should be circulated outside the SAI circle such as international organizations (United Nations, UNEP, and the World Bank), domestic and national organizations, institutes and agencies.

An ad hoc group of the following countries was formed to create a communication plan which will be presented at the next Steering Committee meeting: Estonia, New Zealand, Netherlands, Norway, South Africa, United Kingdom, and the United States. They will come up with a communication strategy that will explain who we are, what we do, and the documents we have published thus far.

Other options to gain more visibility were:

- include the external communication in the Global Outlook and consider updating it every five years;
- form alliances which will make our work more effective;
- organize seminars;
- publish in the INTOSAI Journal, regional journals, etc.;
- inform and distribute the paper to the European Court of Auditors and the European Union DG7.

The Chair will prepare an article for the INTOSAI Journal and will also see that it is included on the next INCOSAI agenda.

The elements of the communication plan will be included in the WG work plan and will be updated as the need arises.

#### **14. Closing Remarks from the Chair and Host**

##### **Discussion:**

Johanne Gélinas, the Associate Chair, thanked participants for sharing their experiences and making the first WGEA meeting she has chaired so special. It is important to recognize that no matter how diverse our countries are, we have a lot in common. We deal with the same issues (waste, water, etc.) and we have a lot to share through our audit experience.

The Associate Chair also commented that we must do more between regional organizations, learn from the EUROSAI experience, and hope it will be contagious.

The Associate Chair wished to thank the participants for their involvement in this event. She also thanked the Steering Committee members, saying that it was a pleasure working with them. Special thank you also went to the Supreme Chamber of Control of Poland for their great hospitality, to the various countries who have offered to translate documents, and to the members of the Secretariat, John Reed, Liliane Cotnoir, and Sylvie McDonald.

Mr. Zbigniew Wesolowski expressed his sincere appreciation to the participants for attending. He thanked the Associate Chair for her leadership and asked that we relay his gratitude to the Chair, Sheila Fraser, for her action and support in asking Poland to host the eighth meeting of the WGEA.



He also hoped that the participants would leave his country satisfied, and that their stay here had given them a chance to witness the progress they have made. He hopes that Poland will stay in the members' memories for a long time.

#### **15. Next Meetings**

- 3rd Steering Committee Meeting — February 2004, Peru
- 9th Working Group on Environmental Auditing — June 2004, Brazil.

**16. List of Decisions during the 8<sup>th</sup> meeting, Warsaw, June 2003**

<b>Subject</b>	<b>Decision or further follow-up</b>
Approval of agenda	Approved
Minutes of WG7 Ottawa	Approved with minor change
Region Round-up	<p>RWGEA coordinators to provide the following information to the Chair:</p> <ul style="list-style-type: none"> <li>➤ Date of planned meetings;</li> <li>➤ Work plan;</li> <li>➤ Training activities.</li> </ul> <p>This information will be put on the WGEA web site.</p> <p>Chair plan to visit each RWGEA.</p> <p>Conducting collaborative audits to be introduced in the next INTOSAI WGEA meeting agenda.</p>
Paper on "Environmental Audit and Regularity Auditing" (New Zealand)	Document approved. Will be submitted as a formal INTOSAI document.
Paper on "Sustainable Development: the Role of Supreme Audit Institutions" (United Kingdom)	Document approved. Will be submitted as a formal INTOSAI document.
Paper: Protecting the Waters of our Planet – Experience of SAls (The Netherlands)	Adopted as a Working Group document.
Paper: Environmental Auditing and Waste Management (Norway)	<p>Paper adopted as a Working Group document.</p> <p>The WGEA should, within the next work plan (2004/2007), recommend that the SAls of the world consider auditing waste management and the systems used to regulate and control this issue.</p> <p>This document and the one on water should be translated for the regions:</p> <ul style="list-style-type: none"> <li>➤ Canada to translate both papers into French;</li> <li>➤ Brazil to translate paper on water into Spanish, El Salvador to translate paper on waste into Spanish;</li> <li>➤ Austria to translate both papers into German.</li> </ul>
WGEA/IDI Training Program	<p>The IDI / WGEA Environmental Auditing Training Program adopted.</p> <p>It has also been proposed that the paper on regularity auditing be included in the course material.</p> <p>All members are invited to provide case studies or any internal manual that could be useful to build the training program.</p>
Questionnaire	RWGEA coordinators should invite their members to answer the questionnaire.
World Summit on Sustainable Development	The ideas presented will be further refined during the next SC meeting and will be presented to the working group at its next meeting.
New Web Site	Regional Working Group Coordinators should provide the Chair with their work plans, regional updates and any information on upcoming meetings.
Functioning of the Working Group	<p>Adoption of the roles and responsibilities of the SC and the WG.</p> <p>Chair, with the collaboration of other members, to revise the terms of reference to reflect the new reality of the WGEA. The new terms of reference to be submitted at the WGEA meeting in 2004 and then to the INTOSAI Governing Board.</p> <p>It was agreed that the mission would include joint audits. Environmental protection and sustainable development would be added into the 3<sup>rd</sup> line of the mission.</p>

Subject	Decision or further follow-up
Functioning of the Working Group – 2004-2007 Work Plan  And next INCOSAI meeting   Distribution of papers and communication plan	Canada will draft the next work plan and present it at the next Steering Committee meeting. Work Plan will be discussed and adopted by the WGEA members at the 9 <sup>th</sup> meeting of the WGEA. The work plan will then be presented at the INCOSAI in October 2004.  Chair to contact colleagues in Hungary and enquire about the possibility for a side-event.  Distribution of papers: Regional coordinators are encouraged to translate the papers into various other non-INTOSAI languages.  Papers should be presented at regional meetings.  The paper should be disseminated to all INTOSAI members, INCOSAI 2004 and outside the SAI circle.  Communication plan: Ad hoc sub-committee to produce a communication plan: Ad hoc sub-committee created to produce a communication plan to be presented at the next SC meeting. Members are Canada, Estonia, New Zealand, Netherlands, Norway, South Africa, United Kingdom and the United States.
Next Meetings	3rd Steering Committee Meeting – February 2004, Peru 9th Working Group on Environmental Auditing – June 2004, Brazil.

## 17. Appendix – Exchange of Information /Training

The meeting started with two days of information exchange and sharing involving presentations and interactive workshops. The United Nations Environment Program (UNEP) presented the results of the recently released third Global Environmental Outlook (GEO-3), providing a sobering overview of the many environmental threats facing our planet. As noted by UNEP, “GEO-3 and other UNEP assessments show that there have been significant changes in our lives and the environment over the past 30 years. Some notable improvements have been achieved but the overall state of the environment is more fragile and degraded than in 1972. Scientific research and monitoring have provided the scientific evidence for these conclusions.” The United Nations Commission for Sustainable Development addressed the group by a specially prepared videotape, summarizing how the international community is responding to the challenges of sustainable development.

This was followed by workshops and presentations on over 20 audit case studies by SAIs in the areas of water management, waste, and sustainable development. The purpose of the workshop sessions was to share the latest environmental audit achievements from various regions of the WGEA community. The sessions on sustainable development, protection of water and waste management were an excellent opportunity to communicate methodologies used and lessons learned from innovative environmental audits and appreciate their results, benefits and impacts. The presentations prepared by the key note speakers and SAIs will be posted on the WGEA web site during the fall 2003.

The very good evaluation of the first WGEA interactive workshops encourages us to continue on this path.

## 18. Appendix – List of Participants

### WGEA Members Present:

#### **Austria**

Heinrich Lang

#### **Brazil**

Márcia Magalhães

Ubiratan Diniz de Aguiar

#### **Canada**

Liliane Cotnoir

Johanne Gélinas

Sylvie McDonald

John Reed

#### **Czech Republic**

Zuzana Holoubkova

Sylva Müllerová

#### **Denmark**

Niels de Bang

Yvan Pedersen

Ebbe Sulbæk Petersen

#### **El Salvador**

Manuel Guillermo Villalobos Montes

#### **Estonia**

Eva Lätti

Krista Jansen

#### **Ethiopia**

Zinash Kefale Zewdie

Teyib Ali Mohammed

#### **Iceland**

Ketill Sigurjonsson

#### **India**

Sunil K. Bahri

#### **Indonesia**

Eko Sembodo

#### **Iran**

Hamed Momeni

Asghar Hamidi Solout

#### **Korea**

Hyung Joon Jeon

Jae Keuk Shin

#### **Kazakhstan (Republic of)**

Bahyt Kairakbay

Zhaksybek Kulekeyev

Zhanybek Zh. Aigazin

#### **Latvia**

Jevgenijs Mezals

#### **Malta**

Joseph Galea

William Peplow

#### **Netherlands**

Rob de Bakker

Hans de Groot

#### **New Zealand**

Gareth Ellis

#### **Norway**

Lillin Knudtzon

Eirik Larsen Kvakkestad

#### **Pakistan**

Iftikhar Hussain Tariq

#### **Poland**

Mirosław Sekuła

Jacek Jezierski

Piotr Kownacki

Krzysztof Szwedowski

Józef Górny

Zbigniew Wesolowski

Ewa Borkowska-Domańska

Andrzej Głowacki

Małgorzata Romanowicz

#### **Romania**

Băghină Domnica

Bragadireanu Elena Carmen

#### **Russian Federation**

Ivan Dakhov

Vladimir Kuleshov

#### **South Africa (Republic of)**

Wessel Pretorius

#### **Sri Lanka**

S.C. Mayadunne

#### **Ukraine**

Volodymyr Nemyrosky

#### **United Kingdom**

Joe Cavanagh

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

Steven Elstein

Bernice Steinhardt

#### **Zimbabwe**

Abdulman Eric Harid

**Regional Working Group on Environmental Auditing (RWGEA) Members Present:**

**Albania**

Sotiraq Dhamo  
Besim Dika

**Belgium**

Didier Claisse

**Brunei Darussalam**

Fu Li Chong  
Hajah Hartini Haji Abdul Halim

**Bulgaria**

Tania Konstantinova  
Hristinka Simeonova

**Croatia**

Anita Meničanin  
Lidija Pavica Pernar

**Macedonia (Republic of)**

Mito Naumoski

**Turkey**

Derya Kubali

**Working Group On Environmental Auditing (WGEA) Members Absent:**

Algeria  
Bangladesh  
Cameroon  
Chile  
China (People's Republic of)  
Colombia  
Costa Rica  
Cyprus  
Egypt  
Georgia  
Guyana  
Jordan (Kingdom of)  
Kuwait  
Libya  
Lithuania (Republic of)  
Paraguay  
Peru  
Saudi Arabia

**Special Guests Present:**

**INTOSAI Development Initiative (IDI) Norway**

Kiyoshi Okamoto

**United Nations, Division for Sustainable Development (video conference)**

Mrs. JoAnne DiSano

**United Nations Environment Program, Global Environment Outlook**

Anna Stabrava

**Hungary**

Zoltan Giday