



INTOSAI
Working Group
on Environmental
Auditing

MINUTES
13TH Steering Committee Meeting of the
INTOSAI Working Group on
Environmental Auditing

2-5 April 2013
Lombok, Indonesia



Day One, Wednesday, 2nd of April 2014 - Environmental Excursion

The delegates went on an environmental excursion to Suranadi Forest, in West Lombok District. They planted trees as part of the “One Billion Indonesian Trees for The World” programme and continued with a forest trekking to explore the Suranadi Forest.

The programme was continued by releasing turtles and planting coral reefs at the Oberoi beach.



Clockwise : i) Tree planting by the delegates in the Suranadi Forest, West Lombok; ii) Forest trekking in the Suranadi Forest, West Lombok; iii) Coral reefs planting at the Oberoi, Lombok; and iv) Releasing baby turtles at the Oberoi, Lombok.

Day Two Thursday, 3rd of April 2014

Welcome and Introduction

Welcome Remarks by, Dr. Ali Masykur Musa, Board Member of BPK

Dr. Ali Masykur Musa conveyed his deepest gratitude to all delegates for the willingness to travel to Indonesia to attend the SC Meeting. He said that the main purpose of the meeting was to approve the projects within the WGEA Work Plan 2014-2016 including 7 research projects, ISSAIs Review project, updating guidance project, and capacity building for auditors. He noted the RWGEA progress report and secretariat progress report as one of the agenda of the meeting. He also expressed the BPK's strong commitment towards the accomplishment of all the projects in the 2016.

In his remarks, Dr. Ali mentioned that the secretariat was ready to support and facilitate all matters required for the meeting. Before ending his speech, Dr. Ali conveyed his highest appreciation for Mr. Hadi Poernomo as the meeting would be his last WGEA meeting as Chairman of Audit Board of the Republic of Indonesia due to his retirement.

Keynote Speech by Prof. Balthasar Kambuaya , Minister of Environment

Prof. Balthasar Kambuaya extended his warm welcome to all the meeting participants. He pointed out the importance of the meeting for Indonesia, *first*, environmental management issues would become more important for the executive, legislative and judicial agencies. *Second*, this meeting could be a good foundation for managing environment and natural resources in a fair, efficient and effective way towards people's welfare.

He mentioned that industrialization and natural resources exploitation brought economic growth but at the same time it could cause the environmental degradation and pollution. He went on to explain that the "Environmental Degradation Trap" could get worse to become the "Natural Resources Curse".

He later expressed his optimism to overcome the challenges through a) strong environmental political commitment; b) effective environmental policy instrument and institution; and c) public awareness and knowledge accumulation.

His optimism was also supported by the four-pillar strategy directed by the President of Indonesia: **pro-growth, pro-poor and pro-jobs, and pro-environment**. He mentioned several strategic approaches undertaken by government as follows: (a) Increasing public service for the environment, (b) Strengthening of law enforcement; (c) To encourage environmental awareness and leadership, and (d) Strengthening of international cooperation and build a strategic alliance with various stakeholders.

He explained further that the complexity of the environmental management problems demand collaborations among strategic partners, including the SAI. Through its audit, SAI can drive the government to use public funds and exploit natural resources in more effective and efficient way.

Environmental performance auditing can be used as policy instrument to minimize corruption and power abuse in natural resources management.

Concluding his speech, he expressed confidence that the strategies mentioned above make Indonesia able to avoid the "Environmental Degradation Trap". Finally, he wished all the participants a fruitful meeting.

Opening Remarks by Chairman of BPK

Mr. Hadi Poernomo expressed his gratitude for the support and the privilege given to be the host of the meeting. In his remarks he explained several challenges faced by the world regarding the environment due to the increase in human activities, which could be mitigated by the implementation of the “Sustainable Development” concept considering the three pillars of **society, economy, and environment**.



Hadi Poernomo, Chairman of BPK RI giving the opening speech

He explained that while protection of the environment from human activities, was part of the government’s roles, supreme audit institutions could play an important task to monitor and audit whether the government has properly done its duties in preserving the environment.

Mr. Poernomo also stated several achievements accomplished by BPK in the environmental auditing and the implementation of “e-audit” which was expected to improve the efficiency, effectiveness and the quality of BPK environmental audits. He also mentioned that the INTOSAI WGEA has encouraged many SAIs to conduct environmental audits and to build auditor’s capacity in conducting environmental audits.

He pointed out the importance of the meeting as the milestone to achieve the goals of the Work Plan 2014-2016. Before officially opening the meeting, he wished all the participants a successful meeting and hoped that they would enjoy their stay in Lombok.



Steering Committee Members and Officials of BPK during the Opening Ceremony of the 13th Steering Committee Meeting of INTOSAI WGEA

Work Plan 2014-2016 Introduction by the Head of Secretariat of INTOSAI WGEA



Edward Simanjuntak, Indonesia
introducing the Working Plan 2014-
2016

Edward Simanjuntak presented the meeting agenda and the project plans to be discussed during the meeting. He also explained the rule of the meeting and the expected output of the meeting.

Theme: Energy

Guest Speaker from the Ministry of Energy and Mineral Resources Republic of Indonesia, Dr. Djajang Sukarna on “Indonesia’s Policy and Challenges on Renewable Energy”

Mr. Sukarna elaborated several things within his presentation. First, he mentioned Indonesia’s renewable and non-renewable resources. Then, he explained about the general condition of the energy production and consumption in Indonesia. Efforts done to develop Renewable Energy industry included the stipulation of Presidential Regulation on the National Action Plan of Green House Gases Emission Reduction, giving subsidy, imposing feed-in tariff and incentives for renewable energy producers. Despite the challenges faced by the Indonesian government, he said that renewable energy was quite large and spread out. To end the presentation, *DR. Sukarna* mentioned several projects done by Indonesia to promote renewable energy such as: the development of new power plants (On Grid and Off Grid), the bio-diesel programme, independent village energy programme, and the iconic island renewable energy programme.

Discussion on the Guest Speaker Presentation:

Armando Simões do Jogo, ECA asked whether Indonesian government had the systems regulating the mitigation on climate change effects and the pollution as in the European Union.

Dr. Djajang explained that Indonesia tried to follow international regulation although there were some modifications as a result of the differences between Indonesia and other countries in the world. He further explained that many private companies in Indonesia already received the carbon credit, which Indonesia was still developing upon the area.

Renewable Energy Project Outline Discussion by Arief Senjaya, SAI of Indonesia and Hassan Namrani, SAI of Morocco



Hassan Namrani, Morocco
presenting the project plan on
renewable energy

Arif Senjaya thanked all the participants for the comments received through email and hoped to include all the comments in the project. He introduced the importance of the renewable energy and types of renewable energy. *Hassan Namrani* continued the presentation by elaborating the objectives of the project which were: a) to provide a comprehensive data and information regarding renewable energy; and b) to provide SAIs the information on renewable energy audit topics and introduced them through examples and case studies from the field.

There were two stages of the project: the identification of challenges faced by governments in implementing renewable energy and the instruments used to enhance the development of renewable energy; and, the case studies collection from best practices done by government also from audit works by SAI regarding renewable energy. The structure of the project output would consist of four chapters: 1) Introduction; 2) Policies and governmental response to renewable energy challenges; 3) Role of International cooperation in the development of renewable energy; and 4) Auditing renewable energy.



Arif Senjaya, Indonesia co-presenting
the project plan

The data of the research project would be obtained through at least six approaches: literature review, expert panel discussion, case studies collection, audit reports studies, subcommittee-members discussion, and workshop during the INTOSAI WGEA Assembly in the Philippines. To conclude the presentation, the presenters planned to have the final version of the project output by April 2016.

Discussion:

Junnius Marques Arifa, Brazil stated that the subject was very important as in Brazil there were many different resources of renewable energy like water and solar energy. He added that SAI of Brazil had difficulty in the audit approach as it related with important economic factors and government's policies.

George Stuetz, Canada praised the project leaders for the project plans. He suggested that the output of this project should be limited in page lengths. He also suggested the subcommittee to have experts review regarding this matter to review the output quality. He added that the research could also include key resources and contacts for people who had interests or questions regarding

the content of this subject. He also offered previous audit reports related to the funding of renewable energy done by SAI of Canada as one example of the case studies.

Ting Wang, China congratulated the project leaders on the presentation and expressed her interest on the project. She suggested to add the word “policy” within the section 2.1 of ‘National Legislation’ so that it would relate with the next subsection of ‘Implementation and management of renewable energy policies and/or programs’. She suggested to merge the fourth sub-section about ‘Support for R&D and innovation on renewable energy technology’ as part of the first subsection on the ‘National Legislation and Policy’. She wanted to clarify whether the output would be a conclusion on methodology of audit on renewable energy based on the enlisted case studies of SAIs. In the end, she offered the SAI of China audit report as one of the case studies to be included within the research paper.

Michal Rampir, Czech Republic congratulated the project leaders for the nice presentation.

Hassan Namrani, Morocco explained about the scope of the research, the section 1 would be the background collected from the literature review and discussion with special organizations. There would be less detail regarding the types of renewable energy so he believed that the paper would not be too long. He explained that the national legislation on the section 2 would be based on the survey from the INTOSAI community on the legislation they had on the renewable energy.

Arif Senjaya, Indonesia thanked *Mr. Stuetz* for the suggestions and he said that he discussed with all the subcommittee members regarding the content of the project output. He said that the section 1 would be short and less detailed compared to the section 3. He also explained that the content of this research paper would be focused within section 3 and 4, especially the case study part in section 4. He thanked SAI of Canada and SAI of China for the offer.

Niels Porse Sørensen, ECA expressed his gratitude for the meeting setup. He restated his suggestion on the examination of the renewable resources impacts. It would be good opportunity to push that agenda knowing that it was not easy to establish the causality. The paper could look at whether there was less use of non-renewable energy resources.

Hanadi Mohamed, Egypt expressed her gratitude for the presentation. She added that since 1960, Egypt has established the organization focus on the renewable energy. Every year, SAI of Egypt performs audit on the organization, so she offered whether the project leaders might use the reports.

Viire Viss, Estonia thanked the project leaders for the presentation. She asked whether the project leader is considering the life cycle cost of developing renewable energy production. For example, the impact of biomass fuel production development which reduces the area of arable land needed for food production.

Nand Kishore, India thanked the presenter on the presentation. He suggested comparative studies on successful audit practices or on the successful story on renewable energy development as the form of this research. Based on the comparative studies, the project could conclude on what things that needed to be improved.

Manako Ramonate, Lesotho praised the presenters for the good presentation. She explained that Lesotho was currently entering this new energy resources and this research project would be very useful for them as they had never done this audit before. She commented the time frame and asked whether other subcommittee members could participate. She also asked on the how the discussion would be done.

Mohammed Diyer, Morocco explicated the importance of this research project for Morocco. The country had been relying most on the fossil fuels. Thus, to respond the increasing demand of energy, the government had to diversify the energy mix, one of them are from the renewable energy.

Jonathan Keate, New Zealand praised the project leaders on the good scope of research. As the INTOSAI WGEA already had the Sustainable Energy Audit Guidance in 2010, this project could refer to the guidance as the background of the research and might add updates from the recent trends. He also recommended the inclusion of barriers in developing renewable energy through studying the successful stories from the other countries. He also suggested adding "hydro energy" as in New Zealand, this type of renewable energy was used the most. He also thought that regional agreements should also be considered within the section 3. He also said that he looked forward for the result especially the section 4 about the the audit part. He also suggested to coordinate with the regional coordinators regarding the survey distribution and also suggested the project leaders to coordinate with the MBI project leader to avoid duplicated efforts regarding MBI subsection in the project.

Anne Fikkan, Norway congratulated the presenter for the presentation. She raised two important issues to be considered in the project. *First*, the relevance for the auditors and the focus on policies implementation would increase the project's usefulness for the auditors to audit the renewable energy. *Second*, less detail on technical issues would give the project more focus on how the policy work and not on the technical perspective of the renewable energy.

Corazon Gomez, Philippines thanked the project leaders for the presentation. She had three remarks on the presentation: 1) she asked whether the output could include the criteria or standard regarding the audit of renewable energy; 2) she also asked whether the output could include the issues or challenges encountered by SAIs and how they deal with the challenges; 3) she suggested to include the information on the SAIs who had not yet performed the renewable energy audit and the reason behind that.

Jose Alfredo Gomez, USA congratulated the presenter on the presentation. He offered to contribute on the project as GAO has done several projects related to this topic (e.g. audit on wind power energy, biomass and the accounting of national renewable energy credits and incentives). He suggested the project leader to include the role of "state level" (not just national level) in passing the standard/target on the percentage use of renewable energy within the state itself. He also suggested to acknowledge the challenges faced in implementing the renewable energy. The challenges for the countries who already implemented it might be related with the geography or nature issues, meanwhile for the countries who had not yet implemented it might be related with the difficulty to connect it with the existing grid. Other issue, he added that the contact from USA has been changed to his contact not the previous one.

Celestin Jean, Cameroon complimented the project leaders and added that this topic is relevant for his country as SAI of Cameroon never performed this kind of audit. He also suggested that the project leaders could present this project in the next RWGEA assembly meeting in Mombasa so other African member countries could give inputs regarding this topic.

Hassan Namrani, Morocco agreed on *Mr. Sørensen's* suggestion on the inclusion of impact of renewable energy on the environment. Thus, he considered putting this matter on the subsection "1.3. the use of renewable energy worldwide". In response to *Ms. Viss's* comment, he considered to explain it in the way that the renewable energy should be used in an economic and efficient manner.

He also added that every country had different sources of renewable energy depending on the geographical and nature condition of each country. Thus, in response to *Ms. Gomez's* comments, he said that this project was a research project not audit guidance project, so he planned only to put the general idea on how to audit the renewable energy.

In response to *Mr. Keate's* comments, he agreed that the 2010 INTOSAI WGEA on Sustainable Energy Audit Guidance would be the main source of the research. *Arif Senjaya* also added that soon they would redraft the project plan based on the comments received today.

The SC approved the document by acclamation.

Energy Savings Project Outline Discussion by Michal Rampir and Eva Rekova, SAI of Czech Republic



Presentation by *Michal Rampir* and *Eva Reková*
Czech Republic

Michal Rampir, Czech Republic started the presentation by explaining that this project was inspired from the existing "Sustainable Energy" Audit Guidance stipulated in 2010 by INTOSAI WGEA. *Eva Rekova* continued with explaining that the project objective was to demonstrate the importance of the issue of energy saving as an audit topic and to further develop that with examples or case studies within the field. Furthermore, she explained that the scope of the project was to provide comprehensive data and information regarding energy saving; to summarize the performed and on-going audits on the topic; to give examples how the topic could be approached through audits; and in the end a sum up of methodology and challenges in performing the audit of the topic.

Based on the inputs from the subcommittee members, she projected that the output will be outlined into three chapters: 1) basic information; 2) related regulation; and 3) auditing of energy saving based on the case studies/examples. The sources of data were: INTOSAI guide and manuals, audit reports on the topic, survey, websites, discussions within the subcommittee, and workshop during the meetings of WGEA. The project was proposed to be finalized by April 2016.

Michal Rampir then explained that all the comments from other SAIs have been addressed especially on the “Scope of Research”. He said that the INTOSAI WGEA database would be one of the data sources. Furthermore, he noted that “Performance Indicators” would be a big challenge but hoped to include them in the research output. After the presentation, a video on energy saving was played.

Discussion:

Jose Alfredo Gomez, USA agreed on the importance of having this research project and would provide new information if available.

Corazon Gomez, Philippines appreciated the research objectives which focussed on audit activities.

Anne Fikkan, Norway congratulated the presenters and had no further comments on the project.

Jonathan Keate, New Zealand praised the project plan for the good topic and clear scope, suggested using a broader term instead of the “Regulation” heading such as “Policies and Approaches” and offered to send a link to a report by the New Zealand Parliamentary Commissioner for the Environment on the implementation of energy saving technologies. He added that Western Australian Audit Office had done an audit on “green electricity”.

Hassan Namrani, Morocco, suggested coordination with the renewable energy subcommittee in order to avoid overlapping and also to include the successful measures on the use of financial instruments in the energy saving within the project outline.

Nand Kishore, India agreed on the importance of the topic. He mentioned two important points to save energy: reduction of energy needs and increase in efficiency of energy demand.

Viire Viss, Estonia thanked the presenters for addressing SAI of Estonia’s comments. She suggested to add examples of the use of market based instruments (MBIs) in energy saving.

Saiful Anwar Nasution, Indonesia praised the choice made on the topic. He questioned what measurable factors are used to measure energy saving. He added that this topic was closely related to renewable energy research project and asked whether it was possible to join both topics together.

Michal Rampir, Czech Republic appreciated the support and offer given by USA. In response to *Mr. Keate’s* comment on the use of a broad term for “Regulation”, he said that currently there was no international agreement concerning only on energy saving. Thus, national legislation was the criteria used by SAIs in auditing energy saving.

In response to *Ms. Viss’s* and *Mr. Namrani’s* comments, *Mr. Rampir* agreed to incorporate MBIs and financial instruments in the updated project outline despite the big challenge. He would use the data available in the INTOSAI database and add other sources from international websites on the study of this matter.

Hanadi Mohamed, Egypt thanked the presenters and suggested that chapter two should include about the certification of the Green House Gases emission reduction.

Niels Porse Sørensen, ECA said that he already put his comments on the project through email and appreciated the project leader for the willingness to take the challenge to include “performance indicators” within the project.

Ting Wang, China expressed her full support on the project as it was relevant for China that had a lot of work on energy saving. She said that SAI of China performed 4 audits of this topic in the last 6 years and offered to contribute their audit reports in the research project.

George Stuetz, Canada praised the project leader for the well-scoped project plan. Furthermore, he explained his experience in auditing the energy saving which mainly focused on controls and systems. The audit on energy saving should not be a matter of counting the energy saved, but to see whether there was a system in place to ensure energy saving. He also suggested to seek information from organizations that have expertise regarding energy saving. He restated the importance of having discussion on “performance indicators” in the project output as it would cover the topic thoroughly from policies, programmes, calculation, measures and reporting.

Celestin Jean, Cameroon praised the well-scoped project plan and the comprehensive video. He had no further comments regarding the project.

Junnius Marques Arifa, Brazil congratulated the project leader for the presentation. There were some initiatives from the Brazilian government that were directly related to energy saving, for example green procurement or sustainable procurement.

In response to *Mrs. Mohamed’s* suggestion, *Mr. Rampir* said that the certification issue might also be incorporated briefly in the project output. Furthermore, he explained that this project was not to produce a guidance paper, only a research paper on the experiences of energy saving audit. He appreciated SAI of China’s offer to send the audit reports.

Responding to *Mr. Stuetz’s* comments, *Mr. Rampir, Czech Republic* restated that the inclusion of performance indicators within the output will be a big challenge for the team as it would cover a broad area. He would try to incorporate all the comments received to the revised project plan.

The SC approved the document by acclamation.

Theme: Environment

Guest Speaker from the Ministry of Environment, Mr. Rasio Ridho Sani on “Promoting the Right Policy Instrument for Sustainable Growth with Equity in Indonesia”

Aligned with the Minister of Environment’s keynote speech, *Mr. Sani* said that the Indonesian government was facing a serious challenge regarding the environmental degradation. Several factors like increasing population, middle class consumption and global warming put pressure on the government to improve the environmental quality. Thus, the right policy tool for Indonesia was needed to address the multiple actors, interests and issues within every stage of environmental management. Based on Law 32/2009, Indonesia has 15 policy instruments regarding Environmental Protection and Management including environmental assessment, spatial planning and

environmental audit. He said that Performance Auditing on policy was needed in every stage of environmental management.

The Ministry of Environment had taken BPK's recommendations and made improvements such as the supervision of the compliance on environmental permits, the promulgation of government regulation on Environmental Impact Assessment mechanism and permitting system, and the development of a more comprehensive approach on river pollution management. To conclude the presentation, he mentioned several enabling factors for an effective mixed policy tools including commitment and collaboration of relevant actors.

Environmental Assessment research project discussion by George Stuetz, SAI of Canada and Nand Kishore, SAI of India



George Stuetz, Canada explaining about importance, scope and method of the project

Firstly, *Mr. Stuetz* explained that the topic was derived from the 7th survey result and WGEA discussions to show that environmental assessment addresses not just environment, but also sustainable development, health, culture and security. This topic was important as it was a method to predict and mitigate the environmental, social, and economic effects of the proposed initiatives or policies. The main objective of the research project was to provide SAIs with general understanding about environmental assessment, the different types, overall processes, international trends, its evolution, the case studies, and also the key sources of information. The research will take the model of previous 2013 WGEA document on water issue regarding the documentation of the case studies. To conclude his presentation, he said that the research would use at least five data collection methods which were literature review, WGEA data base review, survey, expert reviewers and planned focus group discussions during the next Assembly Meeting.

Discussion:

Junnius Marques Arifa congratulated the project leader for the presentation. He commented on the definition of the term “environmental assessment” within this research. He needed to clarify whether it was related to a policy or a certain project environmental assessment and to elaborate more on the definite concept of the term “environmental assessment” in this research to avoid the confusion on the scope.

Celestin Jean, Cameroon have no comment on the project plan.

Jianfeng Xing, China praised the project leaders for the interesting topic they had for the research project and look forward for the output. He suggested to have a equal proportion in the case exemplification within the project output so that a regional balance would be achieved.

Michal Rampir, Czech Republic praised the project leaders for the nice presentation. Based on SAI of Czech Republic experience on conducting audit on this topic, there were difficulties regarding

developing the audit plan. Thus, he looked forward for this project output as it would be very useful for many SAIs in auditing the Environmental Impact Assessment.

Niels Porse Sørensen, ECA thanked the presenters for the good presentation and had no further comment regarding the project.

Hanadi Mohamed, Egypt has no comment on the project.

Kamaluddin, Indonesia inquired about how to measure the environmental impact and social impact as he considered that this would be something difficult to do.

Viire Viss, Estonia praised the good presentation given by the presenters. She agreed with *Mr. Rampir's* comment regarding the difficulty in conducting this project. She said that the difficulties are related to the nature of this audit which is rather a process-based than problem/thematic approach; it was also related to the audit procedures; and the difficulty to assess/evaluate the quality of the assessment itself. Lastly, she wished the project leader good luck and hoped that the output would be short and useful for SAIs.

Manako Ramonate, Lesotho explicated that in Lesotho the data required to perform this audit was very difficult to obtain so the audit would need a long time to be completed. Thus, she hoped the project output could help her SAI to perform the next audit regarding this topic.

Mohammed Diyer, Morocco congratulated the presenters for the good presentation and mentioned that it was a complex topic to research on. Thus, he suggested the project to have clearer scope in order to avoid confusion regarding the definition of the concept. He also added to focus more on specific subject and integrate it with the environmental management which had many factors included. He also suggested the project leaders to include the "quality of environmental assessment".

Jonathan Keate, New Zealand praised the project leaders for the clear scope and sound methodology of the project plan. He raised the question: Does the process of assessment lead to good quality decision making? This would be challenging to audit. He added that it would be interesting to see if there were any SAIs that have managed to audit quality of decisions arising from environment impact assessment. He also suggested the project leaders to adopt the outline style of the previous WGEA publication on water issue, in terms of the exemplification by region.

Anne Fikkan, Norway congratulated the project leaders for the presentation as she considered this a difficult topic to research on. She explained that the comments regarding this project already sent to the project leaders by email thus she did not have further comments.

Corazon Gomez, Philippines agreed that this was a challenging topic. She further asked whether all the SAIs have to consider all the different impacts as explained within the presentation or prioritize on certain factors only. She also asked when was the right time to perform this kind of audit.

Jose Alfredo Gomez admitted that before the presentation he had some confusion regarding the topic but the presentation helped him to understand the project. Furthermore, he explained that in United States of America, there was a National Environmental Policy Act which obliged every project

to have a cost and benefit assessment. He also added that this process was difficult. He reminded the project leaders to not just collect different type of assessment but to help SAIs to audit this topic.

In response to the questions regarding definition, *George Stuetz* said that he would elaborate more on the definition to make it more clearer. He added, SAI of Canada performed three audits regarding this topic. Based on experience, the quality aspect of the assessment was hard, but some approaches would be added in the research project. The research paper would contain some ideas or contacts that one could go to as a starting point. It was not intended to be a full piece on environmental assessment. Regarding *Mr. Xing's* comment on the equal proportion of the regional exemplification, he said that the output will be reviewed by experts, and he would be pleased to take SAI of China on board in reviewing the output. Responding to *Mr. Diyer's* comment on the scope of the research, he said that he would try to keep the project simple by less than 40 pages. He said that he would consider the comments to be included in the redrafted project plan.

In response to *Ms. Gomez's* questions, *George Stuetz, Canada* mentioned that the consideration of the impacts would depend on the mandates of each SAI.

Nand Kishore, India said that this audit would be based on the assumptions. He further asked about the perfect time for SAIs to perform such audit.

Regarding the right time to perform this audit, *George* answered that it would be before the project/programme/ policy was implemented. He added, if the audit was conducted after the project, then it would not be useful.

Corazon Gomez, Philippines explained that there should be clarity about the objective of the audit. According to her opinion, when an SAI wanted to know about the effectiveness of the programme, the audit should be done in the end of the process, but when an SAI wanted to know about the efficiency of the programme then the audit should be done along the process. *Mr. Stuetz* responded, the timing really depended on which process we wanted to audit and SAI Canada had some experiences in conducting audit in the time that the assessment was underway. *Mr. Kishore* suggested that experience would be useful to include in the output too.

The SC approved the document by acclamation.

How to improve the quality and impact of environmental audit project plan discussion by Celestin Jean, SAI of Cameroon and Mamahooana Leisanyane, SAI of Lesotho

The presentation started with an explanation about the first inception of the project in 2013 Assembly Meeting. *Mamahooana Leisanyane, Lesotho* started the presentation by explaining that the objective of the research project was to develop a document that would be referred in enhancing the quality and impact of environmental audits which highlighted key environmental issues and different audit approaches that would enhance positive impact. Several data resources would be used for this research such as the INTOSAI guidelines and standards, international agreements and case studies examples.



Mamahooana Leisanyane, Lesotho giving an introduction on the project plan

Celestin Jean, Cameroon continued the presentation by elaborating the comments received from several SAIs. Based on the comments received from SAI of Tanzania, Indonesia, India, Estonia and ECA regarding the first project outline, the project leaders made some improvements. The planned outline became as follows:



Celestin Jean, Cameroon explaining about the outline of the project

- I. Introduction (Why Environmental Audit important, the positive impact, methodology)
- II. The Foundations of a Successful Environmental Audit (solid methodology, qualified people, sound knowledge on subject matters)
- III. Planning Phase (topic selection, audit objectives, criteria, timing, scope, focus and working with others)
- IV. Audit Execution and Examination (data and observation)
- V. Reporting Audit Findings (Roll-up findings, another important role, recommendations, and audience)

- VI. Follow-up (when and how often)
- VII. Case studies on SAI experiences on the topic (waste, mining, sustainable energy, forestry, climate change, fraud and corruption, GIS etc.)

Discussion:

Arif Senjaya, Indonesia expressed his interest by saying that this was a recent topic. Thus, he asked the project leaders to be more focus on certain subject rather than the wide topic explained in the presentation. He also suggested a time series of audit in a certain time. He added that good quality report could be seen from the quality of the recommendation.

Hanadi Mohamed, Egypt thought this research project was important for SAIs to increase the quality of the audit. Despite of that she had some doubts regarding the impact improvement. She said that it was possible to increase the quality of the environmental audits but how to increase the impact as it related to the audited entities.

Niels Porse Sørensen, ECA praised the project leaders for the interesting presentation. He said that the quality and impact were very much interlinked. He also appreciated the new idea for the outline as it concerned more on the result not the system.

Michal Rampir, Czech Republic thanked for the interesting presentation and that the project would be very useful for SAI of Czech Republic in their current work.

Jianfeng Xing, China expressed his interest on the topic as SAI of China did not yet have the quality standards of the environmental audit reports. He also suggested addition of solid waste management in the topics covered in the research paper.

George Stuetz, Canada praised the project leaders for the great improvement made from the first draft project plan up to the presentation. He also suggested that project leaders to look up the available database or online research papers regarding the topic. For example, he suggested a discussion paper from SAI of Canada which could be used as the building blocks of the research. Lastly, he wished the project leaders good luck and offered his help if needed.

Junnius Marques Arifa, Brazil considered this project as a challenge. He also offered to share SAI of Brazil's experience on increasing the impact of audit through involving society.

Mamahooana Leisanyane, Lesotho said that she thanked all the comments and hope to have a copy of the Canadian Discussion Paper offered by *Mr. Stuetz*.

Celestin Jean, Cameroon thanked all the participants for the comments and would like to hear more experiences from all the SAIs. He would make sure to include all the comments into the project. He thanked *Mr. Arifa* for the offer. He admitted that this project was inspired by the paper and John Reed (SAI of Canada) helped them during the project drafting. He was thinking to add the result and materials from the last week's conference of Commonwealth Auditor General as it covered the same topic.

Viire Viss, Estonia pointed out that the quality and impact is important in all audits (not only in environmental audits), therefore the results of the projects might be universal. This project should focus on how to improve the quality and impact of the environmental audits not just the general audit.

Nand Kishore, India praised the project leaders on the new outline presented and was eager to see the result of this project.

Manako Ramonate, Lesotho appreciated all the comments from SC members. In response to *Ms. Mohamed's* doubt on increasing the impact of audit, she said that there are two main methods which were the communication of the audit results and the follow-up process of the audit results. She added, the materials from the conference of Commonwealth Auditor General could add some more ideas regarding this.

Hassan Namrani, Morocco suggested that the projects should specify more on certain subject. He also suggested that the project leaders might benchmark the performance audit standard specific on the improving the audit quality. He said several things such as the quality of auditors, quality of audit process, communication and the interaction but specific on the environmental audit. He suggested focusing on certain topics because with those large scopes of topics the case studies for the example might not be easy to find.

Jonathan Keate, New Zealand praised the new idea on the outline. He suggested that it would be nice to ask the SAIs on their experience to increase the impact of the environmental audits. He then suggested seeing whether there was a correlation between the efforts done by the SAIs and the impact of the audits. There was a possibility that the increase of the audit impact was not influenced directly by the efforts done by the SAIs but by the public interest on the audit topic or other factors.

Anne Fikkan, Norway said that this research project was very inspirational. She recommended to limit the topics and tried to focus more on the successful stories.

Corazon Gomez, Philippines praised the presenter for the nice presentation. She thought that this topic was important to be studied further. She also suggested adding the auditor's capability (qualified staffs) as one of important factors to improve the quality of environmental audit. Regarding the increasing the impact of audit, she suggested to perform a follow-up audit to see whether the audit has made impact on the certain entity. Regarding the quality, she also suggested adding the availability of audit criteria or standards.

Jose Alfredo Gomez, USA suggested adding more factors to consider in increasing the quality of environmental audit like the quality assurance process and qualified staffs. Furthermore, he suggested to increase the impact of the audit, factors like strong methodology, good data, relevant criteria, good recommendation, the report's target recipients and reports distribution could be added. Based on his experience, in USA a high-impact audit would involve those elements mentioned before. Some other high impacted audits also related to financial savings, improvement policy programme which would make news stories but also grounded in the strong methodology and strong evidences. He would look forward to see the research output.

Celestin Jean, Cameroon thanked for all the comments. He added that they would use the research paper done by John Reed from CCAF as the base and incorporate the relevant comments. They would also add inputs from USA to develop the paper especially on quality assurance, use of social media and new ways of communicating. He mentioned that the project might be available in two languages, English and French because Cameroon is good in both languages and there are also some French speaking SAIs in the group. He also agreed with *Jonathan's* idea to include case studies from each of the regions.

Mamahooana Leisanyane, Lesotho thanked all participants for the relevant comments and she believed that those would improve the paper.

The SC approved the document by acclamation.

Greening the SAIs Research Project by Nand Kishore, SAI of India

Mr. Nand Kishore explained how the climate change impacts and environmental degradation could be slowed down when people acted in responsible manner toward the environment. The research objective was to explore best practices worldwide regarding sustainable practices and to act as a platform to share the practices. The project aim was to serve as blueprint for action done by SAIs in the area. The scope of the project included the construction activities, operational issues, procurement policies, and the individual actions. The 3R (Reduce, Reuse and Recycle) would become the basic principal for all activities involved.



Nand Kishore, India giving a presentation about the project of Greening the SAIs

Despite the efforts done to green the institution, some issues might still create dilemmas, such as choosing e-book or paper book, using electric dryer or paper napkin, etc. The data collection would be done through meeting with the organizations that were successful in greening their institutions, case studies, literatures and survey. In that occasion, *Mr. Kishore* asked all the participants to contribute as many case studies regarding the topic and invite other SAIs to join the subcommittee. To conclude the presentation, he explained the project timeline and expected to finish the project by April 2016.

He also tried to respond to the comments sent by several SAIs regarding the project outline. Responding to SAI of Estonia's question on the form of the project output, he said that it would be both paper copy and web-based material. He also expressed his opinion on the suggestion by ECA regarding the inclusion of SAIs' audit works. He said that it would be too large of work to handle for the subcommittee, thus he decided not to include it. He also clarified the scope of the project regarding to the individual habits related to SAI of Norway's comment. He said that the output would stress more on 'what is good' rather than 'what is bad'. He said the project would elaborate more on best practices including certain individual habits to be "greener". Lastly he thanked for all the suggestions sent to the project leader and would try to include them as much as possible.

Junnius Marques Arifa, Brazil said this was an important topic as SAI had to give example for other institutions. He added that SAI of Brazil had difficulty in establishing the standard of the green/sustainable activities such as for procurement. Thus it was important to elaborate more on what "sustainable" really meant in each activity done by SAIs so that SAIs could have common reference/methodology regarding "how to be sustainable" instead of merely doing the green initiatives.

Eric Omengue Messanga, Cameroon expressed his interest on this topic as it based on the "lead by example" motto. He suggested the project leader to take a look on the tips given in the "Global Reporting Initiative" regarding the sustainability report that SAIs might endorsed. The sustainability report included the social environmental impact of the activities done by SAIs.

George Stuetz, Canada said that SAI of Canada has some experience in reviewing documents related to greening the institution. SAI of Canada even had a “greening team” to see what worked out and what did not work out. SAI of Canada suggested the project leader to ask a volunteer from the “greening team” to review this research project output later on. He also suggested the project leader to be careful on structuring the output in terms of the “location specificity”. Some green initiatives might work in one country but might not work in another.

Jianfeng Xing, China praised the presenter for the interesting topic presented. He also expressed his hope of having “Green Governments” as a long term result of this project.

Michal, Rampir, Czech Republic had a remark on the comparison of indicators such as ecological footprints of each SAIs to see which SAI had the best practice on their greening efforts.

Niels Porse Sørensen, ECA praised the project leader for the interesting topic. He did not mind if the project leader decided not to include the SAIs’ audit activities within the project

Hanadi Mohamed, Egypt said that this was a good project as SAI of Egypt had not yet have the standard regarding the sustainable concept for SAIs.

Arif Senjaya, Indonesia said that this project was a good idea to promote the green example among other institutions.

Nand Kishore, India thanked for all the comments and suggestions. Regarding *Mr. Arifa’s* suggestion on methodology and concept of sustainability, he said that it would be included but would not be too detailed. Later he said that he was open for further comments regarding the topic.

Edward G.H. Simanjuntak, Secretariat asked whether it was possible to add about environmental audit perspective in the scope, not just about how to develop green SAI but also that it could be used in auditing.

Nand Kishore, India said it will make the project unwieldy and hence may not be feasible to be brought within the scope of the project.

Viire Viss, Estonia thanked for the presentation. She suggested that the project should also consider the role of management (not only operational) level in order to ‘green’ the people’s mind within SAIs. She also suggested restructuring the paper in such way that there were management issues on one side and everyday operational issues on another side. For the outcome of the project, she suggested to have some web-based information, such as easy tips on how to green your office. In response to the presenter’s regarding the dilemma faced by the SAIs in choosing “green” services/products, she suggested to use life cycle assessment studies or eco-label scheme products/services, where the environmental aspects of services/products are already analysed so that the SAIs do not have to do it by themselves.

Mamahooana Leisanyane, Lesotho suggested that the project leader put the experience of GTF iCED Jaipur within the study as one of the case studies.

Mohammed Diyer, Morocco said that he had no specific comments regarding the presentation. He suggested the project leader to perform a benchmark study to other organizations to get a wider perspective of this topic. He added that the project should also consider how to raise awareness of

the staff and persuade them to participate in the programme. Lastly, he suggested the SAIs to assess their current practice to see how 'green' they were before starting the programme.

Jonathan Keate, New Zealand thanked the SAI of India for taking on this project after it was listed for some time in the WGEA agenda. He said that SAI of New Zealand had gone through this kind of effort in reporting. He learned that it was more meaningful when the report could show whether the "greening" efforts could save some money for the institutions. He also offered to send a link of the recent publication by ANAO regarding the Better Practices Guidelines for Public Agencies in this topic. He suggested the project leader to focus more on the practical side. Regarding the choice between paper-based or web-based output, he preferred to have web-based output which included the tips and maybe could include a self-assessment tool for SAI to test their environmental practices.

Anne Fikkan, Norway said that this project was a good idea to give example for other institutions. She also agreed on the important role of top leadership within the SAIs.

Corazon Gomez, Philippines suggested the project leader to include the good practices regarding the SAIs creativity and innovativeness in becoming more "green". She further expected the project could show the improvement or progress made by several SAIs in greening their institutions such the reduction of budget as a result of saving energy etc. She expected the project output could show the short measurement or quantification of the improvements achieved by the SAIs after the "greening" efforts.

Jose Alfredo Gomez, USA suggested the project output could include the requirements for SAIs to go green. He also agreed that top leadership hold an important role and the greening efforts should economically desirable for the SAIs. He stressed that top leadership involvement and agreement could help SAIs to go forward in this effort. By including the requirements to be green, he expected that the output could give more flexibility for the SAIs.

Nand Kishore, India thanked all the participants for the positive responds and suggestions. He agreed to include the role of top leadership within the output. He also agreed to make a survey regarding the self-assessment as suggested by *Mr. Diyer* and *Mr. Keate*. Related to the idea of including how to persuade auditors, he said it was closely related with incentives (economic matters). Regarding *Corazon's* idea to include the quantification of the improvement achieved by the SAIs, he said it would be too complex to be done. He said that he might add something in terms of energy saving based on some SAIs' experience. He appreciated the Lesotho's suggestion on including the iCED experiences in the project. He said that he had planned to do so. In response to *Mr. Keate's* question, he said that the subcommittee had several members such as Burkina-Faso, Chad, Poland and Swaziland. Finally, he said that he was open for further suggestions or other information which could be sent through his email.

The SC approved the document by acclamation.

Day Three

Friday, 4th April 2014

Theme: Market based instruments for environmental protection and management

Guest presentation: Indonesian National Council on Climate Change (Dewan Nasional Perubahan Iklim/DNPI)

Suzanty Sitorus, DNPI

Suzanty Sitorus gave a presentation about what Indonesia does on climate change using Market-based Instruments to Support Climate Change Activities in Indonesia. Climate change in Indonesia was not only an environmental issue, it was a developmental issue as climate change impacted all sectors and in many regions. She explained about DNPI which was established in 2008, Indonesia's efforts to address climate change challenges, Market-based instruments and climate finance, and Carbon markets project in Indonesia. In her final conclusion, she pointed out that Carbon market depended heavily on demand which was created by government's commitment/target of emissions reduction. Hence, carbon market could work more effectively if policy and regulatory approaches were also mobilized. On the other hand, SAIs (BPK) played a central role to ensure Indonesia met its emissions reduction targets and ready to adapt to the negative impacts of climate change through effective use of resources available from domestic and international sources and from market-based and non-market based mechanisms.

Guest presentation: Aspiration and commitment of non-governmental organization in preserving environment

Hadi Prayitno, Representative of Civil Society Organization (CSO) of Indonesia

Hadi Prayitno presented about Strengthening Environmental Audit: A Proposal from Indonesian CSOs. He explained that the initiatives to tackle development problems associated with the "resource curse", corruption, institutional erosion, civil conflicts, and economic crowding out effects, were needed in order to ensure good use of public resources. Organizations such as WALHI and JATAM succeeded in taking legal action when they found irregularities in providing licenses to mining companies and in managing forest concessions. Then, these findings were referred by the government to revoke the company's permit and issue penalty for the company to pay the costs of environmental damage. In the end, he described the four schemes of CSO – SAI collaboration that CSO proposed to the government. Firstly, provide evidence based findings that could be used by SAI auditor when conducting the environmental audit. Secondly, establish "Joint Mission Committee" where CSO can assist SAI to conduct environmental audits with required methods and procedures. Thirdly, provide policy review or analysis that can be served as complementary findings. Fourthly, mutual knowledge sharing and capacity building by SAI auditors (by providing training to CSO) or CSO can share their knowledge on a particular sector with SAI.

Market based instruments for environmental protection and management by Viire Viss, SAI of Estonia



Viire Viss, Estonia presenting about the project plan of MBIs

Viire Viss explained that SAI of Estonia has chosen the topic because MBI was a very interesting topic, despite the lack of expertise owned by SAI Estonia. She explained that environmental policy instruments could be divided into three groups, first as regulatory instrument, second as market based (economic) instruments, and third as an instrument for information sharing, awareness raising, and voluntary tools. She explained that the objective of this research project was to give an overview of market-based instruments (MBIs) for environmental protection and management worldwide and to collect the experience of SAIs on auditing MBIs in public sector.

She expected the project would provide an overview of the opportunities and common risks related to MBIs that auditors might need to look at. The scope of the research includes a brief overview of policy instruments regarding MBIs and the public sector's role in the whole process of implementing MBIs especially the economic instruments (e.g. environmental taxes/charges, deposit refund systems, tradable permits, and subsidies). The research was also expected to give example of different MBIs and combinations with other policy instruments/regulatory instruments. The research focused on public sector's role in the whole process of implementing MBIs. She also explained that the government/public sector has power to create MBIs starting from design, implementation, monitoring, enforcement, adaption, control, (performance) evaluation the impact of the instruments. The research also expected to present good cases and risks in auditing MBIs, but would not give comprehensive guidance for MBI audits.

She explained at least five methods that would be used to collect the required data, they were: literature review, interviews and consultations, questionnaire, case studies and workshops. Briefly, she addressed the comments from SC members sent by email. Lastly, she explained that the project was planned to be finalized in April 2016.

Discussion:

Junnius Marques Arifa, Brazil said that the subject of this research project was relevant for SAI of Brazil. He added that Brazil had the opportunity to improve MBIs because Brazil had huge resources in forests, large gas emission, and has some agreements receive funding, but Brazil did not have MBIs. Lastly, he said that every country could gain much from the result of this project.

Celestin Jean, Cameroon said as a member of the subcommittee, SAI of Cameroon hoped to contribute the project in the forestry part. He praised for what SAI Estonia had done and the research scope was very clear. He explained that Cameroon had less experience in MBIs because it was still very small and new.

George Stuetz, Canada said that SAI of Canada had done a couple of audits regarding the MBIs and he offered the reports to contribute into the project. He further offered his “MBIs for dummies” book to be used as reference for the background of this research project. He also suggested the Secretariat to facilitate a special session during the assembly meeting regarding this topic, whether to invite experts as reviewer or as guest speaker.

Ting Wang, China said that the topic considered as new field for China and she said it was interesting. She praised the project leader for the good scope and methodology of the research. Lastly, she expressed her optimism on the future cooperation of the project subcommittee to produce a useful research output.

Michal Rampir, Czech Republic said that it would be interesting to review the economic instruments. He asked whether the project would make some comparisons among the instruments on the basis of their environmental or economic influence.

Viire Viss, Estonia said that she would have case studies on that.

Niels Porse Sørensen, ECA said that he had provided his comments through email. He also said that he agreed on what had been said and had no further comments on the project.

Hanadi Mohamed, Egypt thanked the project leader for the useful presentation as SAI of Egypt had not been familiar with the topic.

Arif Senjaya, Indonesia said that the topic was still new for SAI of Indonesia. He suggested the project leader to narrow down the scope to some cases only. He expressed his concern on the possibility that the project could become too large to handle.

Nand Kishore, India thanked the project leader for the presentation and said that the topic was challenging. To make the project more useful, he suggested that the output to include technical guidance related to the carbon credit received or energy saved through the use of MBIs.

Mamahooana Leisanyane, Lesotho admitted that SAI of Lesotho had no experience regarding MBI. Thus, she suggested that the project leader should consider other tools for collecting data beside questionnaire because not all SAIs had the same experience regarding the topic.

Hassan Namrani, Morocco thanked the project leader for the comprehensive presentation. He said that the project was important as it would help enhancing the environmental protection. He added, Morocco had the Government Plan on Environmental Protection which explained MBIs’ whole process (planning, implementation and monitoring). Lastly, he suggested the project leader to cooperate with the renewable energy project because MBI was one of the planned sections to be discussed in the renewable energy research project plan.

Anne Fikkan, Norway said that the project had a difficult topic. Thus, she looked forward for the project output. Furthermore, she suggested using WGEA database rather than survey. She further explained that survey was not really effective as it did not provide good quality answer.

Corazon Gomez, Philippines shared Philippines’ experience of having MBI on different elements of the environment (forestry, air and water). She said that one of the projects was supported by UNEP in terms of monitoring activities and the technical assistance. She asked whether the project would

cover all MBIs used in different elements of environment. As consideration, she added that different MBIs involved different methodologies.

Jose Alfredo Gomez, USA was impressed with the scope slide which contained an exhaustive listing of MBIs. He shared the challenge that US is facing on enacting carbon trading nationally. However, he would share any information needed which could be helpful for the research.

Jonathan Keate, New Zealand said that as one of the subcommittee members, he hoped to learn from the project. He said that New Zealand had an emission trading scheme with a low carbon price. He further said that within five years, his SAI might be involved in the joint project with the Parliamentary Commissioner for the Environment to evaluate whether the scheme was still effective. Lastly, he offered interesting materials from the government's project related to market based approach in fisheries and land use sector which could be useful for the research.

In response to the comment regarding the scope of the project, *Viire Viss, Estonia* agreed that the project had a very broad topic. At that moment, the project would focus on the economic instruments which included taxes, charges and tradable permits. She said that they had been discussing whether to review subsidies which would be a huge part in the research paper.

The SC approved the document by acclamation.

Theme: Marine Environment

Guest presentation: Ministry of Marine Affairs and Fisheries

Dr. Suseno Sukoyono, Head of Agency for Marine and Fisheries, Human Resources Development, Ministry of Marine Affairs and Fisheries Republic of Indonesia

Dr. Suseno Sukoyono spoke about Indonesia as a maritime country. He also spoke about the impact of climate change to marine and fishery sector, strategy for mitigation and adaptation, and the role of audit. Indonesia was one of the countries laid down on the coral triangle area, the most precious and richest area for fishing. He mentioned the challenge faced was changes in climate that would affect society and economy in multiple ways, directly and indirectly, through health, food systems, water supplies and ecosystems. Climate change might have impacts on the rising of sea level, ocean acidification, changes in natural climate variability, unpredictable and more frequent extreme weathers, fish migration patterns, and the increased of sea temperature.

He explained that the strategy to face the challenge was a climate compatible development which was reducing poverty and securing human development in a way which reduced the extent of climate change, and also helped societies to adapt to inevitable change. He later spoke about managing climate change impacts mitigation, where the government of Indonesia has set a target to reduce greenhouse gas emission by 2020 not only nationally but also internationally. There was also the adaptation on improving the management of marine and coastal resources. Regarding the roles of auditors, he said that auditors must be aware of contemporary issues such as climate change. Being aware was a good step to be prepared and take necessary actions. At the end of his presentation, Dr. Sukoyono concluded that SAIs played a crucial role in achieving international development goals through identifying the gaps and building accountability into the implementation process of the sustainable development agenda.

Research project on Marine environment, auditing government responses to a marine environment impacted by climate change: Creative and innovative strategies used by SAI of United States of America



Jose Alfredo Gomez, USA giving a presentation about the project of Marine Environment Audit

Jose Alfredo Gomez started the presentation by giving a quick overview about the marine environment that had been important for many WGEA members for many years due to a lot of concentration of people living in coastal areas. Numerous marine species and habitat in coastal area were pressured as the result of human activities. SAI had previously conducted varied audits on environment and the topics such as fishery management, marine pollution, and potential climate change on marine environment that had grown in recent years.

He continued with elaborating three objectives of the research which were: 1) to describe the effects of climate change and ocean acidification in the marine environmental and examples of governmental efforts to respond; 2) to provide information on previous SAI audit work related these issues; and 3) to describe the challenges SAIs face in auditing the issues and identify resources and best practices to help overcome the challenges. He continued with mentioning 8 members of the subcommittee and welcomed SAI of Kuwait as the new addition to the 8 SAIs. SAI of USA as the leader of the project would be supported by subcommittee members in carrying out this research especially in identifying the key issues to be covered in the project, providing initial advice on the overall project's focus, direction and objectives, and also reviewing the project plan made by the project leader.

He explained several sources of data which would be used for each objective set within the research. In general, the project would use literature review, consultations with other WGEA members and selected governments, previous audit reports related to the topic, international audit guidance and related websites. These data sources would be used to look on governmental efforts related to marine environment risks and vulnerabilities assessment and the adaptation associated with the effects of climate change and ocean acidification. He ended his presentation with an explanation of the project timeline and key milestones.

Discussion:

Arif Senjaya, Indonesia praised the project leader for the nice presentation and said that he had no comment on the project outline.

Viire Viss, Estonia commented on the methodology part regarding the use of reports. She said it might be time-consuming activity to look through all the audit reports.

Nand Kishore, India praised the project leader for the very comprehensive presentation. He expressed his interest on the output of the research project.

Manako Ramonate, Lesotho thought that the research project was interesting despite the fact that Lesotho might not be impacted directly as Lesotho had no ocean area.

Mohammed Diyer, Morocco praised the clear presentation. He further said that the subject had an international extent or world concept meaning that the problems related to marine environment on a certain country might influence other country's marine environment. He also asked about the specificity of the project scope as it had many facets such as ocean acidification and change in ocean current, etc.

Jonathan Keate, New Zealand expressed his compliment to the project leader for the clear presentation. Further, he mentioned that the ocean acidification works would be nice to see further. He offered cooperative audit reports from PASAI on climate change adaptation measures. Despite of their focus which was more on the coastal communities, food security and infrastructure, he hoped that the reports could contribute as one of the case studies in the project output.

Anne Fikkan, Norway said that Norway had a very long shoreline. She said that Norwegians depended on warm water from the Mexican Gulf. This was an extremely important topic for Norway.

Corazon Gomez, Philippines was impressed with the interesting presentation. She praised for the way the methodology part was presented for each objective set for the project. She further asked about the mitigation efforts done by the government.

Junnius Marques Arifa, Brazil said that SAI of Brazil did not have so much experience regarding this topic. He added that SAI of Brazil had conducted a coordinated audit on adaptation measures related to climate change. From his experience, the problem was related to the difficulty of obtaining reliable data and measuring variables that related to the effect of climate change. Thus, he hoped that this research project output could solve the problem.

Celestin Jean, Cameroon praised the project leader for the good and comprehensive presentation. He said that he looked forward for the research project result.

George Stuetz, Canada pointed out the importance of including biological biodiversity within the research output. First, he mentioned the importance of Network of Marine Protected Areas. He explained that it would help the ecosystem to repopulate by themselves when something bad happened to one of the ecosystems. Second, he said that currently there was no system which could accommodate the auditors to audit ocean acidification. He added, the current audit on ocean acidification was only based on the knowledge that people had on fisheries ecosystem without really getting into the acidification itself. Lastly, he suggested that the output should include not just environmental issue but also the social and economic issue related to the impact of ocean acidification. He said that people had more tendencies to pay attention on something related to economic issue.

Ting Wang, China shared SAI of China's experience regarding marine environment audits which were mostly done on the polluted areas or the management to see whether there was an improper use of the resources. She later said that this project was interesting as it related to the ecosystem, which SAI of China has few experience about it.

Michal Rampir, Czech Republic said that the project was very interesting and useful for the coastal community and he looked forward for the result.

Niels Porse Sørensen, ECA said that they had sent their comments earlier. He also mentioned that the topic was important for European countries. They had done many things with the experts in this topic but it turned out that it was difficult to establish a causality of why fish move to other places. Furthermore, due to the lack knowledge of biodiversity and ecosystem, the government faced difficulty to act upon problems.

Hanadi Mohamed, Egypt said that this topic was important for Arab countries. She also thanked SAI of USA for accepting SAI of Kuwait as the new subcommittee member. She looked forward to the result.

Jose Alfredo Gomez, USA thanked all the participants for all the comments. In response to *Mr. Keate's* comment, he expected to have the copy of the report from the cooperative audits done by PASAI regarding the climate change adaptation measures. He also agreed on *Mr. Stuetz's* comments that it was important to discuss about biodiversity and the role they could play. He also noted the importance of setting baseline on the current ecosystem condition to see what changes took place in the area. He also agreed to frame the issue in terms of environmental, social and economic aspect to give clear arguments on the impacts people face related to the ocean acidification. He also said that he would follow up *Mr. Sørensen's* comment with having more information from Nordic fisheries regarding to the challenges faced in those areas.

The SC approved the document by acclamation.

Review the four ISSAIs 5110-5140 Project Plan Discussion by Dian Primartanto, SAI of Indonesia and Junnius Marques Arifa, SAI of Brazil



Dian Primartanto, Indonesia introducing the project plan of ISSAIs review

Dian Primartanto, Indonesia started the presentation with an explanation of the project background. He mentioned three main important reasons why this project was important which were: 1) the due time for the ISSAIs's review; 2) recent changes made in the ISSAI level 3 and 4; and 3) the new developments in environmental world (e.g. Rio+20). The objective of this project was to review the four ISSAIs in order to reflect developments both in the way environmental audits carried out today and in the INTOSAI methodology. SAI Indonesia and SAI of Brazil as the leaders would be supported by ECA, SAI of Canada and SAI of Philippines. He explained two review scopes of this project which were the auditing concept review (identifying the effect of the newly published level 3 and level 4) and the environment-related subject review (identifying principles or standard and best practices related to environment).

The proposals from each co-leader for each ISSAI were:

1. ISSAI 5110 : Adjusting the ISSAI to INTOSAI Fundamental Principles and to any significant changes in audit methodology.
2. ISSAI 5120 : Adjusting the ISSAI to INTOSAI Fundamental Principles and adjusting the terminology and updating case studies
3. ISSAI 5130 : Adjusting the review base on the new understanding of sustainable development
4. ISSAI 5140 : Updating the document to reflect the development in INTOSAI methodology and good practice



Junnius Marques Arifa, Brazil co-presenting about the project plan

There were three methods that would be used to complete this project which were literature reviews, survey, focus group discussion (FGD) which would follow the ISSAI's due process. In the presentation, he conveyed his gratitude for the valuable comments from other steering committee members sent by e-mail. The project was planned to be finalized in the mid 2016. Before ending his presentation, he explained at least three challenges faced in by the project leader, *first* related to the definition of "minor and major changes"; *second* related to the appropriate methods should be carried out; and *third* related to the number of surveys that need to be addressed to SAIs. Lastly, *Junnius Marques Arifa* asked the meeting participants to give some arguments to keep or not to keep the ISSAIs to help the subcommittee consider the continuation of each ISSAI documents.

Discussion:

Jose Alfredo Gomez, USA thanked the project leader for the presentation. He said that this project was a timely project. Regarding the issue of "minor or major changes", he suggested that the project leaders set the timeline based on the possibility that the documents would need major changes.

Wilfredo Agito, Philippines said that as a member of the subcommittee, he would be ready to respond to any comments regarding the ISSAI 5140 documents.

Corazon Gomez, Philippines asked whether the project should conduct surveys or focus group discussion. She further asked whether to use an open or close ended question survey.

Anne Fikkan, Norway suggested the project leader not to use a general survey for all four documents. As the project is subject matter related, she suggested the project leader to conduct a focus group discussion to obtain an in-depth knowledge on the topics.

Jonathan Keate, New Zealand said that the subject was not appropriate for a survey. He further suggested having more consultations on substantive matters. Regarding the question whether to keep those four documents, he suggested looking at the 7th survey result regarding the usefulness of those four documents. He also mentioned that ISSAI 5110 and 5120 could be merged into one document. Thus, he thought that it should not be minor changes. New Zealand was also a part of the committee on the development of these ISSAI documents in the early years.

Mohammad Diyer, Morocco suggested that the project should focus on the implementation of the current standards whether all SAIs have implemented them. He also mentioned to include guidance and best practice established in each SAI. Thus, it would inspire other SAIs who had not yet implemented the standards.

Manako Ramonate, Lesotho agreed that the review was timely, as there was a recent change in the ISSAI level 3 that would influence those four ISSAIs. She further suggested the project leader to review whether the use of term was uniformed in the four documents.

Nand Kishore, India said that it was important for the project leader to identify the gap between the current documents with changes in environment also the in the international regulations (including other level ISSAIs). Thus it would strengthen the background why changes were needed for all four documents.

In response to *Mr. Arifa's* query, *Viire Viss, Estonia* explicated that in the daily works, SAI Estonia used guidelines more than ISSAI. In her opinion, guidelines are more flexible than ISSAIs, as the latest needs a "due process" to establish or to edit the document. She suggested to make a consolidation between four ISSAIs and to have more guidelines.

Arif Senjaya, Indonesia has no comment regarding the project plan.

Hanadi Mohamed, Egypt said that it was an important project and she looked forward for the project result to develop their audit reports.

Niels Porse Sørensen, ECA agreed on conducting focus group discussion rather than survey although he worried that no one would claim that they were involved in the process of reviewing these documents. He also expressed his doubt on the ISSAI 5110 and ISSAI 5120 merger as both documents have different topics (compliance audit and regularity audit). In his opinion, the merger was considered to be unnecessary. In consultation with one of PSC member, he said that the change in ISSAI 5110 and ISSAI 5120 should be minor. Lastly, he said that he was happy to discuss more on the topic after the meeting.

Michal Rampir, Czech Republic admitted that the topic was hard. He also agreed *Ms. Viss's* opinion that guidance would be more useful. Based on his experience in the 2010 Sustainable Energy Guidance project, he suggested the project leader to conduct focus group discussion as it more useful in obtaining information.

Jianfeng Xing, China praised for the ambitious project plan as it is a tough job to do. He suggested the project subcommittee to have good communication with PSC and between subcommittee members during the process.

George Stuetz, Canada said that according to the 7th survey, the usefulness of the ISSAI documents were between 30-40%. He agreed with Anne in terms of survey but if the survey was very direct like the Rio+20 project, it would be as successful as the Rio+20 project which received 80% of response rate. So, surveys should be direct and look for direct answers. He also pointed out the importance of including the Rio+20 in the survey.

Celestin Jean, Cameroon agreed with the project leader on the importance of paying attention to the due process.

Dian Primartanto thanked the meeting participants for the comments and suggestions. In response to the comments regarding the participants of the FGD, he thought of including SAIs that had implemented the ISSAIs. He also agreed to *Mr. Kishore's* suggestion on identifying the gaps before making the changes upon the existing ISSAIs.

In response to *Ms. Viss's* comment on the discontinuation of one of the ISSAIs, *Junnius Marques Arifa* said that he did not know yet whether the ISSAIs would still be continued or not. He thought of including SAIs which had best practices in implementing the ISSAIs.

Edward G.H. Simanjuntak, Indonesia suggested to all SC meeting participants to optimize the assembly meeting in October to have the focus group discussion.

Wilfredo Agito, Philippines thanked SAI of Estonia and SAI of Norway for their comments. He also mentioned several recent references to be included in updating the ISSAI 5140 such the MoU signed by WGEA and UNEP about implementation of MEA. Lastly he said that he was clear about the methodologies suggested by all the meeting participants.

The SC approved the document by acclamation.

Update the INTOSAI WGEA 2004 guidance material on towards auditing waste management by Anne Fikkan, SAI of Norway



Anne Fikkan, Norway presenting about the project plan of update of waste management guidance material

Anne Fikkan, Norway began her presentation by explaining the importance of waste management. She also conveyed her great pleasure to welcome SAI of Iraq and SAI of Palestine as the new member of the subcommittee. She explained that the project objective was to update the INTOSAI WGEA guidance paper on waste management audit from 2004 through collecting and incorporating updated and recent audits. She added that the project also aimed to put additional focus on methodology for waste audits in the new guidance paper. She elaborated the expected outcome of the project which was a product with more recent and relevant examples within the differing mandates of SAIs while keeping the environmental threats and consequences as a basis for the guidance paper.

She further explained that the updated guidance paper would keep the scope of the existing paper which spread around the environmental and health threats related to waste, types of waste and the four steps approach on how to audit waste. She briefly presented the planned structure of the updated guidance paper before ending the presentation with a timeline of the project.

Discussion:

Junnius Marques Arifa, Brazil said that it was an important project. He also expressed his hope that the updated guidance would help SAI of Brazil in auditing landfill management and other topics related to waste management.

Celestin Jean, Cameroon mentioned that waste was a big challenge in every part of the world especially Africa. He suggested to include a topic about electronic waste. He further suggested that the project could include the results from the AFROSAI-E programme on electronic waste.

George Stuetz, Canada said that he liked the idea of using the same outline of the existing guidance. He suggested that the waste could be regrouped further to include the electronic waste. Electronic waste could be grouped as hazardous waste but sometimes it could stand alone because it had issues of its own and it was important to some countries. Breaking down the waste could make it easier for readers to understand. Regarding, the issue of waste stream trans-boundary, he said that he was willing to share cases happening in Canada and the US. Lastly, he offered his help if the project subcommittee needed any.

Ting Wang, China spoke about the number of waste audit reports in the WGEA data base which could be used as the source of data. She further explained about the importance of considering the latest cooperative audit done by SAIs in the Pacific region and European region to see how the waste management audit was developed.

Michal Rampir, Czech Republic said that waste management audit was considered to be the most popular in Europe. He further offered their latest audit reports on Waste Management.

Niels Porse Sørensen, ECA said that he had sent his comments through email. He pointed out the importance of looking at the whole cycle of waste management. For example, in Denmark, the waste incineration which was considered not good for the environment had produced energy for heating in households.

Hanadi Mohamed, Egypt said that waste management was a popular topic. She further explained that ARABOSAI had conducted collaborated audit regarding hospital hazardous waste. She thanked SAI of Norway for accepting SAI of Iraq and SAI of Palestine in the subcommittee.

Arif Senjaya, Indonesia suggested to include an Audit Design Matrix in the chapter four of the guidance which could summarize the areas of waste audit to be selected.

In response to *Ms. Wang's* comment on the abundant source of audit reports on waste management, *Viire Viiss, Estonia* said that this guidance might consider to be more advanced than just "guidance for dummies". She agreed on *Mr. Stuetz's* suggestion to regroup the waste classification in the guidance. She further suggested that the guidance could point out the importance of recycling and waste prevention instead of final disposal of waste and incineration. Lastly, she mentioned that the project could include the explanation of producers' responsibility schemes in waste management and the economic instruments related to waste management (such as waste taxes, deposit refund system etc).

Nand Kishore, India shared his experience on the difficulty in finding the criteria for waste management audit. Thus, he expected that the case studies on best practice in waste management in the guidance could be referred to as the criteria for them.

Manako Ramonate, Lesotho suggested that the project output should include as much as possible case studies not just from developed countries but also from other continents. She later asked about how to get criteria for waste management. She also pointed out that as the updating of guidance ran concurrently with ISSAI 5110-5140 review, she suggested to coordinate the changes with the possible changes in the ISSAI documents. Lastly she suggested the project leader to use the exact dates or specific months rather than seasonal time as they were different in each part of the world.

Hassan Namrani, Morocco suggested the project leader to review the categorization of the waste. He also considered that contaminated site is not included as category. He further suggested that the second chapter should focus more on the role of different actors involved in monitoring the environmental risk. He added, it should also focus on the prevention aspect of policies undertaken by government in reducing waste. Lastly, he offered SAI of Morocco's experience on the waste audits and agreed to share them with the project subcommittee.

Jonathan Keate, New Zealand said that waste was an interesting topic. He shared that the guidance was extremely useful in PASAI especially in conducting a cooperative audit on waste. He agreed that the guidance should be updated as the audit regarding the topic had developed throughout the years. He suggested the project leader to cover several topics such as waste minimization, producer's responsibility, MBIs in waste management and littering issues in Pacific and Asian regions. Lastly, he offered to contribute recent reports from the regional cooperative audit on the related topic.

Corazon Gomez, Philippines suggested the project leader to include the discussion about evaluation on government efforts undertaken in waste management cycle. She further shared the Philippines's experience on conducting citizen participatory audit which involved the Civil Society Organization (CSO) in conducting the survey about waste management evaluation and the auditor used the results of the survey. Further, she said that this citizen participatory audit has won a prize in London.

Jose Alfredo Gomez, USA said that it was important that the guidance include the idea of reducing waste and the value of waste. Further he explained that there was trilateral commission between USA, Canada and Mexico which dealt with the issue of trans-boundary export of recycled LED batteries from Canada and USA to Mexico. He said that he would share the information regarding that topic. Lastly, he suggested the project to include radioactive waste and offered the recent report on audit of electronic waste.

Edward G.H. Simanjuntak, Indonesia suggested that the timeline could be linked with the WGEA activities such as WGEA Assembly meeting and SC Meeting.

George Stuetz, Canada suggested that the project should include the importance of reclassifying the dangerous waste type before being transported to other countries. He added that the reclassification could refer to the UN classification of hazardous waste.

Anne Fikkan, Norway thanked all the steering committee members for all the comments. She said that she would adjust the project timeline and would consider all the comments after the meeting.

The SC approved the document by acclamation.

Annual training in Global training facilities (GTF) by Nand Kishore, SAI of India



Presentation on GTF by *Nand Kishore*,
Director of iCED

Nand Kishore started the presentation with presenting general information regarding the history and establishment of the iCED. He mentioned several facts regarding the green concept applied in the iCED building such as the use of solar panel, solar water heating system, waste water recycling, etc. He said that iCED had a strong commitment to support the development of environmental auditing through its activities. To support the commitment, iCED had a well-developed training facilities.

He further explained that the first GTF training was held on November 25th to December 11th 2013 attended by 25 participants from 13 countries.

Several modules for training had been developed in conjunction with WGEA GTF project subcommittee members, such as climate change (Norway), sustainable development (Estonia), water (USA), waste (India) and biodiversity (Brazil). He said that the first GTF training was a huge success and expected the same for the second training which would be held on 14th to 27th November 2014. In his presentation, he invited the SC members to give suggestions on possible GTF courses. Finally, he explained about the second GTF training to the meeting participants.

Discussion:

Viire Viss, Estonia handed over the greetings from *Ms. Tuuli Rasso* who was the trainer in the previous GTF training and she hoped that the trainers from other countries (Brazil and Norway) are willing to contribute to the training as trainers also in the 2nd GTF training and further on.

Greenlines by Jose Alfredo Gomez, SAI of United States of America

Jose Alfredo Gomez started the presentation by explaining that the next issue of Greenlines was in progress. He said that he had sent out the email requesting for contributions from the SAIs regarding news briefs that could be included in the next greenlines. He also mentioned that SAI of India had agreed to contribute on the next issue of greenlines to share their experience on iCED 1st training which was successfully held in Jaipur, India last year. Lastly, he hoped to receive the contributions on April 30th so that the Greenlines could be issued on time in June 2014.

Discussion:

Edward G.H. Simanjuntak confirmed that he had received the email from Barbara regarding the request to contribute in the next issue of Greenlines.

Jose Alfredo Gomez, USA said that he would resend the email just in case anyone had not yet received it.

Jonathan Keate, New Zealand suggested some news briefs related to the project of “Increasing Impact and quality of environmental audits” for the next issue of Greenlines.

The SC approved the document by acclamation.

REGIONS - COOPERATION BETWEEN RWGEA AND WGEA

ACAG/PASAI by Jonathan Keate, SAI of New Zealand



Jonathan Keate, SAI of New Zealand presenting about the cooperative audits in the PASAI RWGEA

Jonathan Keate, New Zealand started the presentation by introducing the countries of PASAI members. He said that the focus of PASAI was on the building capacity of the members. He explained that the region had a donor funded initiative called the Pacific Regional Audit Initiative which had four parts: 1) to provide a permanent secretariat for PASAI; 2) to build capacity of financial audit of PASAI members; 3) to build capacity of performance audits through cooperative audits; and 4) better policies and practices in SAIs. Currently, PASAI was supported by several international organizations such as the Asian Development Bank, the World Bank, and IDI as well as the New Zealand and Australian governments.

There were three cooperative environmental audits completed in 2010-2013 which focused on solid waste management, drinking water and sustainable fisheries focussing on tuna fishery. He explained some challenges faced by the cooperative audit teams such as understanding the issues, access to information, reporting, finalization to parliament and delayed regional reports. Despite the challenges faced, the cooperative audits received good support from heads of SAIs, donors and all the participants of the audits. Currently, the fourth cooperative audit related to Climate Change Adaption and Disaster Risk Recovery was undergoing.

He further explained that the next regional meeting would be held in Canberra in May 2014. One of the agenda of the meeting was the discussion of the WGEA Work Plan 2014-2016. Ending his presentation, he said that PASAI is working on its 10 years’ strategic plan.

AFROSAI by Celestine Jean, SAI of Cameroon

Celestine Jean, Cameroon introduced the general information about the group to start his presentation. He said that currently AFROSAI had 20 SAI members and SAI Cameroon had taken over SAI of Tanzania's position as chair of the group in 2013. Further, he explained that the work plan projects were based on three main pillars: 1) training and capacity building; 2) studies, research projects, and cooperative audits; and 3) communication. He said that the group was currently finalizing the Joint Audit on Lake Chad which involved 4 SAIs as team members and 5 SAIs as mentors. He also explicated the plan of the next annual meeting in Mombasa, Kenya on 26th to 31st May 2014.



Celestine Jean, Cameroon presenting about the activities of the AFROSAI RWGEA

In the near future, the group planned to have *cooperative audits* (on Congo Basin Forest and on Nile River), *trainings* (cooperate with iCED, India), *research projects* (such on medical waste, environmental impact of agricultural practices, and pollution caused by transportation), *communication* with external and internal AFROSAI WGEA to increase partnership and cooperation. He closed the presentation by expressing the group's expectation towards WGEA in facilitating access to experts, quality review on research projects and active participation in the group meeting.

ARABOSAI by Hanadi Mohamed, SAI of Egypt



Hanadi Mohamed, Egypt presenting about the ARABOSAI RWGEA achievements and plans

Hanadi Mohamed, Egypt started the presentation by elaborating the group's achievements during 2010-2012. These achievements included the 1st questionnaire on Environmental Auditing for Arab SAIs, research papers (on sanitary and industrial drainage and environmental performance evaluation in solid waste auditing), the Arabic translation for INTOSAI WGEA guidance, and participation in the INTOSAI WGEA Work Plan for 2011-2013. Furthermore, she explained the ARABOSAI Action Plan for 2013-2015 which included the research projects on "Environmental Audit of Mining Projects in the Arab States"; "Environmental Auditing of Energy Utilization Impacts in Arab States"; "Environmental Auditing of Hazardous Hospital Waste in the Arab States"; and a study on Arab SAIs' stance in the field of implementation of international standards (including the ISSAI 5110-5140).

She also explained that currently ARABOSAI members also participated in several projects of INTOSAI Work Plan of 2014-2016. The participated SAIs were SAI of Egypt (Energy Savings research project); SAI of Kuwait (Marine Environment research project); SAI of Palestine Updating Waste Management Guidance project) SAI of Tunisia (Environmental Assessment research project); and SAI of Iraq (Updating Waste Management Guidance project and Renewable Energy research project). Lastly, she said that ARABOSAI also held several events such as training about "Analysis of economic

environmental problem impacts” in March 2013 (supported by SAI of Egypt) and workshop on cooperative audit coordinated by World Bank.

ASOSAI by Ting Wang, SAI of China

Ting Wang, China began her presentation by explaining that ASOSAI had developed the work plan for 2014-2016. In general, there were three main elements of the work plan which were: 1) development of ASOSAI WGEA and its routine work; 2) enhancement of the dissemination and exchange of information and experience on environmental auditing; and 3) encouraging the conduct of environmental audit through cooperation and collaboration among SAIs in various ways. Moreover, she explained that the group has conducted two surveys on environmental auditing. The survey results indicated that most SAIs have carried out environmental audits from 2012 to 2013, and a number of SAIs have carried out or plan to carry out cooperative audit; challenges faced by SAIs regarding the environmental audit including the lack of environmental data and professional skills.



Ting Wang, China presenting a report of the ASOSAI WGEA

Furthermore, she explained that ASOSAI had performed a cooperative environmental audit on Mekong River Basin under the cooperation with GIZ in 2013. In that chance, she also explicated briefly about the next regional meeting in Hanoi, Vietnam on 15-17 April 2014. Lastly, she mentioned the group’s plan to implement the endorsed ASOSAI WGEA Work Plan 2014-2016 and to continue strengthen the communication and cooperation with INTOSAI WGEA and other RWGEAs.

EUROSAI by Anne Fikkan, SAI of Norway



Anne Fikkan, Norway presenting about the activities of the EUROSAI RWGEA

Anne Fikkan, Norway started the presentation by explaining the last annual meeting of the group in Czech Republic which was considered a huge success. She said that the last annual meeting involved many participants and professionals. Several topics were discussed within the meeting such as sustainable land use. Regarding the fraud and corruption issue, the group made an education material which had been tested and worked very well. She also explained that in October 2013, a European Congress held for young Europeans of under the age 25 to see their creativity and innovativeness regarding environmental protection. She further explained that the secretariat had been taken over by SAI Estonia in June 2013. Lastly, she said that the new strategic plan was being developed and would be adopted in the group’s next meeting in Vilnius in October 2014.

OLACEFS by João Augusto Nardes, SAI of Brazil

João Augusto Nardes, Brazil started the presentation by showing the video about coordinated audits to give a better illustration on the topic. Later on, he said that the main goal of work plan 2013-2014 was capacity building through coordinated audit in water resources and biodiversity. Further, he explained about each coordinated audits that was performed. He started with the water resources coordinated audit which aimed to examine the management of government agencies in charge of implementing water policies at the national level. The capacity building of this audit was done through workshops and online course on performance audit. There were 12 SAIs participating in this project. The project was expected to give a complete picture of water resources management which could be used for future audit plan.



João Augusto Nardes, Brazil presenting about the coordinated audits and capacity building activities done by the COMTEMA/OLACEFS RWGEA

The second coordinated audit was biodiversity on protected areas. He mentioned several benefits of protected areas which were related to biodiversity, climate change effects reduction, minimized deforestation and public heritage. He explained about the relevance of the audit with the geographic condition of Brazil. Thus, SAI of Brazil conducted a coordinated audit together with 9 state courts of audit to assess the adequacy of the normative, institutional and operational conditions for protected areas to fulfil their function. The audit also aimed to identify good practices that contributed to management's improvement of protected areas. He ended the presentation with an explanation about the capacity building done by COMTEMA which were the online performance audit training and the online biodiversity training and workshop.

Farewell words from SAI of China

Jianfeng Xing, China conveyed his farewell to all the meeting participants and wished to see all the participants in the next meetings. He extended his appreciation to all the meeting participants and SAI of Indonesia for hosting the meeting.

Day Four, Saturday, 5th April 2014

Dissemination of Forestry Audit Training Module by Esther Indriaty Simanjuntak, SAI of Indonesia



Esther Indriaty Simanjuntak, Indonesia presenting about the project plan on forest training module

Esther Indriaty Simanjuntak, Indonesia explained about BPK Training Centre's plan on disseminating the forestry audit guidance. She mentioned about the importance of this project on the capacity building of the auditors. She displayed the training facilities owned by BPK and previous international cooperations or events done by the training center with Malaysia and Vietnam. She added that the training centre was already ISO 9001 certified in 2008. Lastly, she explained that they received excellent comments from the training participants of the forestry audit module. The comments were related to the scope of the audit especially for auditors in regional offices.

Discussion:

Edward G.H. Simanjuntak added that the dissemination of the training module was an important way to increase the auditor's capacity in forestry audit. This audit guidance has been implemented in the previous INTOSAI WGEA Work Plan as a pilot project. Fourteen SAIs involved in the pilot project were supported by IDI. This was one of the ways to make the forestry module useful not just for the auditors but also for the SAIs.

Armando Simões do Jogo, ECA offered to send the audit report on the economic value of forest in European Union. He also suggested inviting other SAIs to send similar reports.

The SC approved the document by acclamation.

Secretariat Matters by Juska Sjam and Didik Ardiastanto, SAI of Indonesia



Juska Sjam and Didik Ardiastanto, Indonesia presenting on the Secretariat Matters

Juska Sjam, Indonesia started the presentation with the current WGEA membership and a brief overview on the work plan 2014-2016. INTOSAI WGEA has three new members, they are SAI of Iraq, SAI of Nigeria and SAI of Bahamas. She later mentioned several activities done by the Secretariat starting from the WGEA website transfer from SAI Estonia, the first international training course in December 2013, the cooperation with RWGEA and several attended international events. Furthermore, she explained about the plan for the 8th Environmental Audit Survey and 2014 Annual Audit Collection which both will be started in April 2014. To end her presentation, she mentioned that the Secretariat received several proposals regarding the interest from SAIs to join the project subcommittees.

Didik Ardiastanto, Indonesia continued the presentation with an explanation about the INTOSAI WGEA Website. He explained about the website transition process from SAI Estonia which was completed at the end of October 2013. He mentioned several additions to the website which included a specific space for Fraud and Corruption issues in environmental audit (SAI Norway request) and a new section of Disaster-related aid audit reports from WGAADA in “Environmental Audits Worldwide” section. At the end of his presentation, he elaborated the planned new feature on the website called “Web-based Project Forum” requested by SAI Estonia which would be used to exchange ideas and documents within the MBI Project Subcommittee.

Discussion:

Jose Alfredo Gomez, USA expressed his gratitude for the updates from the Secretariat. He questioned whether the website was supported with the feature to measure the number of visitors accessing the website and the duration of the visit. He suggested to add this feature in the website which would be interesting to see.

Didik Ardiastanto replied that the idea regarding this would be considered to be added to the web.

Wilfredo Agito, Phillipines was impressed with the presentation. He questioned the access given for the web-based project, whether the password of the username would be personal. His curiosity was due to the COA policy on the employee movement that could happen anytime. He wanted to ensure whether the password will be “transferable” when the people in charge of the matter changed.

Anne Fikkan, Norway congratulated the secretariat on the successful transfer and the improvement made in the website. She added that she will gladly provide the materials regarding the fraud and corruption in the environmental audit.

Jonathan Keate, New Zealand congratulated the Secretariat for the take-over from SAI of Estonia. He stated that the website had been very useful for him and the Web Based Project Forum looked promising. He suggested an improvement of the website so that the regional coordinators would be able to access all the reports within their own regions from the WGEA website.

Hassan Namrani, Morocco also congratulated the Secretariat for the transition. Regarding the survey, he suggested the Secretariat to cooperate with the project leaders so that the project leaders could also join their survey questions (3-4 questions) together with the 8th Environmental Audit Survey. Lastly, he suggested that the website should be updated as soon as possible.

Manako Ramonate, Lesotho congratulated the Secretariat for the successful transition from SAI of Estonia. Regarding the survey and annual audit collection, she suggested the Secretariat to coordinate with the regional coordinators in terms of their distribution and collection. She also wanted to clarify the mechanism of the Web Based Project Forum whether it was only limited to the subcommittee members.

Nand Kishore, India congratulated the Secretariat for the successful take over from the SAI of Estonia. He added a minor correction regarding the date of the GTF training held in Jaipur. Regarding the website, he asked whether Web Based Project Forum could facilitate the interaction between the subcommittee members like emails.

Arif Senjaya, Indonesia expressed his agreement with the suggestions from Morocco and India. He added, INTOSAI WGEA should at least manage one account in the social media such as Facebook or Twitter to share information or just to greet the members.

Viire Viss, Estonia praised the Secretariat for the good job on the transition. She thanked the Secretariat for accommodating her request through the Web Based Project Forum. In line with SAI of Morocco's suggestion, she also suggested to incorporate the survey questions of the research project in the 8th survey. She agreed that a Facebook page was a good idea. She asked whether it was possible to add 'folders' in the Web Based Project Forum to classify the materials and whether there would be one user name that could be used by several people.

Hanadi Mohamed, Egypt suggested a link from the INTOSAI WGEA website to the ARABOSAI website.

Armando Simões do Jogo, ECA said that they would gladly provide the Secretariat with the audit reports. He suggested that the website should be easy to consult, meaning that the users could easily find what they needed in the website. He congratulated the Secretariat for the successful transition.

Michal Rampir, Czech Republic agreed that the Web Based Project Forum was a good idea to share information among subcommittee members. He added that a Facebook page was also a good idea for this group.

George Stuetz, Canada complimented the Secretariat for the successful transition. Regarding the timeline for the audit collection, he expected the Secretariat to extend the deadline to September 2014. He had not got the chance to see the changes made in the website. He objected to the idea of incorporating the survey of research projects in the 8th environmental audit survey because the 8th survey was already big and adding more questions would be too much for SAIs. About Facebook, he said that the page was easy to manage and having one for INTOSAI WGEA would be a good thing. He complimented the idea of the Web Based Project Forum as it simplified the documentation of files and comments rather than using emails.

In addition to the comments, he suggested that the Secretariat facilitated a web-cast for the next assembly meeting and other meetings so that people who were not able to attend the meeting could also watch the discussion and if possible could also participate in the discussion. Thus, the meetings would not only benefit the participants who attended the meeting but also others who could not attend the meeting.

Celestine Jean, Cameroon congratulated the Secretariat for the well-managed transition. As the AFROSAI WGEA meeting was approaching, he hoped that the Secretariat could attend the meeting. He agreed to SAI of Lesotho's suggestion that the Secretariat should coordinate with the regional coordinators regarding the audit collection and survey, also the document translations. He also mentioned that from his experience in using a similar tool as the Web Based Project Forum, it could lack participation from the members of the forum. Thus, he suggested to start with the MBI project first and see whether the forum was effective. Lastly, he said that AFROSAI WGEA was also developing a similar forum in the regional website. He asked whether the Secretariat could link between this forum and the INTOSAI WGEA website.

Junnius Marques Arifa, Brazil congratulated the Secretariat for the transition and also the website. He praised the idea of the Web Based Project Forum as it enabled the SAIs to share information with one another.

Corazon Gomez, Philippines suggested that the Secretariat could include the schedule of the dissemination of training module on forest audit in the website, thus all the INTOSAI WGEA members would be informed.

Edward G.H. Simanjuntak thanked all the participants for the comments and suggestions. He said he would discuss the suggestions regarding the survey with the project leaders. He also thanked the members for their comments on the distribution of survey and annual audit collection. Regarding *Mr. Stuetz's* suggestion on web-casting, he would think of a way to accommodate that. He added that all the materials and perhaps the videos of the meeting could be uploaded on the website.

Didik Ardiastanto responded to each question from the participants. He explained that regarding the password, as long as they had the username, the password could be reset and the people in charge of the username could also change the password by themselves. In response to *Ms. Mohamed's* suggestion, he would make the link to ARABOSAI's website. Regarding India's question on the possibility to send emails within the forum, he said that it was possible but he thought that it would be impractical in this context. He agreed to *Mr. Jean* statement about making the MBI project as the pilot project for the Web Based Project Forum. Lastly, he said that he looked forward to the AFROSAI WGEA link mentioned by *Mr. Jean*.

Juska Sjam thanked all the participants for their comments. In response to *Mr. Stuetz's* request for the extension of the deadline for the audit collection, the Secretariat agreed to extend it to September 2014 and will upload the reports in October 2014.

George Stuetz, Canada then added the suggestion on the possibility to show instantly to the database users the number of reports stored within the database.

Juska Sjam agreed to the suggestion of stating the number of reports in the database of INTOSAI WGEA also the idea to cooperate with RWGEA coordinators to distribute the survey and audit collection.

Address by SAI of Iraq

Rafil Yassein Khudhair Al-Assady, Iraq thanked SAI of Indonesia for the hosting the meeting. He apologized for the inconveniences due to their delay in arriving. He said that the growing concern towards the environment was the reason why SAI of Iraq wished to actively participate in the INTOSAI WGEA activities. Since 2006, SAI of Iraq had been performing environmental audits supported by many experts from related matters like doctors, engineers, and biologists. Lastly, he thanked the SAI of Norway for accepting the SAI of Iraq as the new subcommittee member in the project of Updating Waste Audit Guidance.

Conclusion

Edward G.H. Simanjuntak mentioned several points to conclude the meeting which were the additional members to the INTOSAI WGEA (SAI of Iraq, SAI of Nigeria and SAI of Bahamas) and

subcommittees, the approval of project plans, the next GTF training programmes, the next Greenlines publication and the forestry audit guidance dissemination by SAI of Indonesia. He also said that Secretariat would continue to cooperate with the Regional WGEAs in terms of SMEs, translation of WGEA outputs and the distribution of survey and audit collection. The work plan would be updated according to the additional members in the subcommittees.

He also expressed his gratitude to all the participants for the willingness to actively contribute during the last three days. He was pleased with the successful meeting that the SC had and was proud to say that the SC meeting had achieved its main objective which was to approve the project plans. Finally, he wished all the project leaders the best of luck on the projects development.

Introduction from the host of the upcoming 16th Assembly Meeting by SAI of the Philippines

Wilfredo Agito, Philippines presented the possible venues for the meeting in Manila, which were Sofitel Philippines Plaza and Manila Hotel. He also presented the places to be visited for the social programme such as historical places and Laguna. He also explained that the national aircraft of the Philippines had opened flights from Europe and Canada. To conclude the short presentation, he hoped to see all the participants in Manila in the next meeting. At the end, a video was played about the uniqueness of the Philippines.



Wilfredo Agito, Philippines showing a video and presenting about the Philippines as the next host of the INTOSAI WGEA Assembly

Closing Ceremony

Closing speech by Vice Chairman of SAI of Indonesia, Mr. Hasan Bisri.



Hasan Bisri, Vice Chairman of BPK RI making the closing speech

Mr. Hasan Bisri expressed his gratitude to God for the successful meeting. He was pleased to know that the meeting had achieved its objective. He expressed his appreciation to all the delegates for their active participation in enriching the quality of the project plans, especially for the project leaders and the Secretariat for their leadership throughout the discussions. He believed that the meeting had strengthened the cooperation between all the SC members and hoped that all delegates enjoyed their stay in Lombok. He apologized for any inconveniences and hoped to see all the delegates in the next Assembly Meeting in the Philippines. With a thankful note, Mr. Hasan Bisri officially closed the 13th SC meeting in Lombok.