

Project Plan

Seventh Survey on Environmental Auditing and Annual Environmental Audit Collection

A. Seventh Survey on Environmental Auditing

Project Objective:

The objective of the project is to conduct the seventh survey on environmental auditing. Every three years, the INTOSAI WGEA conducts a survey on environmental auditing. Until now six surveys have been conducted. The most recent one was conducted in 2009 and the results were reported in December 2009. Surveys are sent to all heads of supreme audit institutions.

Project Scope:

This project is a follow-up of the six previous surveys on environmental auditing conducted by the INTOSAI WGEA. The survey will analyze trends in environmental auditing (EA) among the INTOSAI members. It will also look at any new developments in the field of EA. This survey is an important tool for gathering data on the needs of the SAIs regarding EA and will help to shape our next work plan for 2014-2016. Data from the survey will be compared with the previous surveys and trends will be analyzed.

The seventh survey will cover the period of 1 January 2009 to 31 December 2011 (three years). The survey will be conducted similarly to the previous surveys using a questionnaire.

Planned Methodology and Participants:

The methodology of the 7th survey is planned to be similar to the 6th survey. The questions might be revised according to the need and relevance to make them better understandable for the reader.

The questionnaire will be sent out electronically by e-mail as well by regular mail including a paper copy of the questionnaire. Additionally, there will be an option to download the questionnaire from the WGEA website. The Secretariat is considering an option to have the survey online as the Fifth and the Sixth Survey, but as the secretariat is not sure yet about the technical side (this service would have to be outsourced), it will be decided in due course.

SAIs will have approximately 2 months to answer the questionnaire. We will encourage SAIs to answer the questionnaire electronically (by e-mail or via website, if applicable). This will accelerate data collection and analyses. The data will be collected in MS Excel format and will be afterwards transferred into statistical program for analyses.

The Steering Committee will be consulted before the final versions of the questionnaire and the format for survey results will be drafted. At this stage the format for survey results is planned to be similar to the 6th Survey report consisting data, which can be compared with previous surveys in order to show the trends and possible gaps.

The project plan will be discussed during the 10th Steering Committee meeting in March 2011 in Marrakech, Morocco. All interested SAIs are welcome to share their views and ideas and to support the Secretariat by joining the sub-committee. Help from the Regional Working Group on Environmental Auditing (RWGEA) will be requested, if necessary, to do the follow-up with their members that have not yet answered to the questionnaire. The WGEA Secretariat will do a final follow-up. The time-line at the end of this document gives more details on the different steps.

The Results of the 7th Survey will be posted on the WGEA website. This is a source of information for SAIs who want to conduct EA and also for other organizations (i.e. UNEP, OECD, World Bank, etc.). Moreover, it enables SAIs to share information about their activities. Results of the survey can help SAIs to improve their role in environmental protection by auditing commitments from governments.

The 7th Survey questionnaire will be available in four out of five INTOSAI languages: English, Arabic, French, and Spanish. At this stage, based on the experience, German is excluded due to the fact that only one country responded in German to the last survey. The secretariat has to consider the translation expenses. The report of the survey results will be available in English.

Proposed Timeline and Key Milestones for the Project:

Stage	Action	Date
In 2011	Project Plan to WGEA SC members	January 2011
	10th Steering Committee meeting in Marrakech, Morocco. Review and approval of Project.	March 2011
	Drafting the questionnaire. Contacting the RWGEAs to receive their possible additional input.	March-April 2011
	Send the questionnaire to SC members for approval.	May 2011
	Finalizing the questionnaire and preparing an accompanying letter to the questionnaire. Update of the mailing list.	June 2011
	Translating the questionnaire into four other INTOSAI languages.	July-August 2011
	Programming of the web-based survey form and testing it.	September-October 2011
In 2012	Send the 7 th Survey to all INTOSAI members (gathering data for the period of 2009-2011). Upload relevant documents on the WGEA website. Inform target group about different options to respond.	February 2012
	Reminder to the SAIs that have not responded. Cooperation with RWGEAs for the follow-up with their members.	April 2012
	Responses to the survey received. Inserting the data in a database (Excel format).	May 2012
	Data analysis	June 2012
	Finalizing data analysis and the draft of the 7 th Survey results.	June-July 2012

	Presenting a draft of the survey results to the SC members for comments and/or approval.	July 2012
In 2013	Finalizing the 7 th Survey report.	February 2013
	Final editing, executive summary translation, printing of the report of the 7 th Survey.	February-March 2013
	Send the final report to the Working Group along with other documents for comments/approval. Update the WGEA website with the report of the 7 th Survey.	April-May 2013
	15th WGEA meeting, Tallinn, Estonia. Presenting the 7 th Survey to WGEA members.	June 2013
	The 7 th Survey tabled for XXI INCOSAI	Autumn 2013

B. Annual Environmental Audit Collection

The purpose of undertaking audit collections is to gather information on the environmental audits conducted by SAIs and, accordingly, update the Environmental Audits Worldwide database located at the INTOSAI WGEA webpage. Mapping the topics and methodology of conducted audits, identifying audits based on multilateral environmental agreements (MEAs) and gathering available audit report files will be aimed at. Additionally, SAI contacts will be collected or reviewed to update the WGEA webpage contact section.

Audit collections of 2011-2013 will be sent out electronically in the course of spring seasons (March-May) of the respective years. The form will remain similar to these of the previous work period. SAIs will have approximately 2-3 months for answering the official collection request; however, collection form based additions to the database are also welcome throughout the year.

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